

**LYNNWOOD
CITY COUNCIL
Work Session**

Date: Monday, November 30, 2020

Time: 6:00 PM

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

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- | | | |
|---------|----------|---|
| 6:00 PM | A | Comments and Questions on Memo Items |
| 6:05 PM | B | Interview: Arts Commission Candidate Rhiannon Kruse |
| 6:15 PM | C | Discussion with Representative Lauren Davis re: House Bill 1590 |
| 6:30 PM | D | Update- Housing Action Plan |
| 7:00 PM | E | Third Quarter 2020 Financial Report |
| 7:20 PM | F | Break |
| 7:30 PM | G | Discussion- Utility Accounts Past Due Report |
| 7:50 PM | H | Mayor Comments and Questions |
| 7:55 PM | I | Council President and Council Comments |
| 8:00 PM | J | Executive Session, If Needed |
| | | Adjourn |

Memorandums for Future Agenda Items:

Memorandums for Your Information:

Contact: Executive Office (425) 670-5001

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: Arts Commission Candidate Rhiannon Kruse

DEPARTMENT CONTACT: Fred Wong

SUMMARY:

Position 5 of the Arts Commission is currently vacant. The Mayor recommends Ms. Rhiannon Kruse to fill the vacancy.

ACTION:

Interview Rhiannon Kruse for position #5 of the Arts Commission for a term expiring December 31, 2022.

BACKGROUND:

Ms. Kruse submitted her application on August 22, 2020. She was interviewed by Community Programs Coordinator Fred Wong on October 27 and Mayor Smith on November 3. She attended a commission meeting on October 20. Ms. Kruse lives within Lynnwood's City limits.

Members of the Arts Commission serve for three-year terms, per City ordinance.

The present status of the Arts 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, 2023

Position 7-Raniere-Term Expires December 31, 2023

ADMINISTRATION RECOMMENDATION:

Interview Rhiannon Kruse.

DOCUMENT ATTACHMENTS

Description:

[Application](#)

Type:

Backup Material

Board and Commission Application



Submission date: 22 August 2020, 1:31PM

Receipt number: 41

Related form version: 2

Question	Response
All Are Welcome	
Name	Rhiannon Kruse
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	Arts Commission
Why are you interested in serving on this board or commission?	I would like to get more involved in my community!
What do you perceive as the role of a board or commission member?	My entire career has been in the performing arts and i believe I could bring my expertise and fresh perspective to the board.
How would you represent the interests of the community?	I believe I represent the community very well...especially as a newer citizen on Lynnwood (I've lived here for just over 5 years).
List any experiences that may assist you in serving in this role.	I have been a performer for 20 years. I am a piano player/singer and perform at events all over the world. I started my career performing for Disney and now own my own production company where I book acts for live events.
List any other information you would like us to consider.	I feel like my experience in the performing arts would be an excellent addition to the board. Furthermore, I would love to get more involved in our community and help make Lynnwood and even greater place to live.
Optional resume upload	
Date	08/22/2020

CITY COUNCIL ITEM C

CITY OF LYNNWOOD City Clerk

TITLE: Discussion with Representative Lauren Davis re: House Bill 1590

DEPARTMENT CONTACT: Council President Christine Frizzell

SUMMARY:

House Bill 1590 - 2019-20 allows the Local Sales and Use Tax for Affordable Housing to be Imposed by a Councilmanic Authority. The council is interested in talking to their state representative about their options.

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION:

Should the city 1) impose an additional tax increase of 0.1% for revenue to be used for affordable housing and/or mental health services, or 2) Should the city encourage the County Council to implement the additional tax at the county level?

KEY FEATURES AND VISION ALIGNMENT:

If the city imposes the tax the revenue is estimated to be about \$2MM. The city would be responsible for the administration of this money, whereas if the county imposes the tax they would handle administration.

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM D

CITY OF LYNNWOOD Community Development

TITLE: Update- Housing Action Plan

DEPARTMENT CONTACT: Kristen Holdsworth, AICP

SUMMARY:

The City received a \$100,000 grant to develop a Housing Action Plan. The following work session is to update City Council on activities to date. At the upcoming Council meeting staff will broadly discuss different types of housing strategies and our process for narrowing down strategies for further consideration. Staff will also provide an update on public outreach and engagement efforts.

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION:

There are no immediate policy questions right now. Future policy questions and actions may be needed as this plan progresses.

ACTION:

To review draft goals of the Housing Action Plan and provide an opportunity for Council input regarding the Housing Action Plan.

BACKGROUND:

In Fall 2019, the City of Lynnwood applied for and received a \$100,000 grant from the Department of Commerce (under ES2HB 1923) to develop a Housing Action Plan. The Housing Action Plan will be a strategy and implementation document to comprehensively ensure that a variety of housing is available and affordable for people of all income levels in Lynnwood. The Plan will address current housing needs as well as those of the projected future population.

The project scope is summarized as follows:

- Deliverable 1: Project Purpose Statement (Complete). This task included a project kick-off meeting with the consultants and the establishment of a common understanding of the project.
- Deliverable 2: Existing Conditions and Needs Analysis Reports (Ongoing). This task includes a Housing Needs Assessment (HNA) to identify future housing needs to serve all segments of the community. It will also include a review of the City's existing policies and programs to identify what is working and where gaps exist.
- Deliverable 3a: Public Engagement Plan (Complete). This task includes the creation of a Public Engagement Plan to identify robust opportunities for feedback from Lynnwood's diverse community members. The Public Engagement Plan will be utilized throughout the duration of the project.
- Deliverable 3b – Project Goals and Objectives (Complete). This task will combine feedback from the Existing Conditions and Needs Analysis Reports (Deliverable 2) to identify the draft Housing Action Plan's goals and objectives.
- Deliverable 4 – Draft Housing Action Plan (Expected January 2021). This task will develop strategies to increase housing supply and preserve naturally occurring affordable housing. Strategies will increase affordability, stabilize or reduce housing costs, and minimize displacement.
- Deliverable 5 – Final Housing Action Plan (Adopted June 2021). This task will include revisions to the draft Housing Action Plan.

Staff will continue to schedule periodic briefings with Planning Commission and Council throughout the project to provide updates and seek input. The final Housing Action Plan will be presented to Council for adoption in 2021.

PREVIOUS COUNCIL ACTIONS:

Council reviewed the Lynnwood Housing White Paper in July 2019. In late 2019 Council established the Council Housing Policy Committee. Council has received updates at the 2020 Council Retreat, through an FYI memo on June 1, 2020, presentations on August 3, 2020, September 21, 2020, October 19, 2020, and via participation on the Council's Housing Policy Committee.

FUNDING:

Funding for this project is provided through a Department of Commerce \$100,000 grant. The grant funding began in February 2020 and ends June 2021. As a condition of the grant, if the City does not adopt a Housing Action Plan by June 2021 it will forfeit \$30,000 dollars in reimbursement of consultant work.

KEY FEATURES AND VISION ALIGNMENT:

1. To be a welcoming city that builds a healthy and sustainable environment.
2. To be a cohesive community that respects all citizens.
3. To be a city that is responsive to the wants and needs of our citizens

ADMINISTRATION RECOMMENDATION:

No administrative recommendation is needed at this time.

DOCUMENT ATTACHMENTS

Description:	Type:
Staff Report	Report
Staff Report Attachment - Potential Strategies	Backup Material
PowerPoint Presentation	Presentation

Topic: Update - Housing Action Plan**Staff Memo**

- ☐ Public Hearing
- ☒ Work Session
- ☐ Other Business
- ☐ Information
- ☐ Miscellaneous

Staff Contact: Kristen Holdsworth, AICP, Senior Planner, Community Development

This memo provides an update on efforts for Lynnwood's Housing Action Plan that have occurred since staff last presented to Council at the October 19, 2020 Work Session. At the upcoming Council meeting staff will broadly discuss different types of housing strategies and our process for narrowing down strategies for further consideration. Staff will also provide an update on public outreach and engagement efforts.

Housing Action Plan Background

In Fall 2019, the City of Lynnwood applied for and received a \$100,000 grant from the Department of Commerce (under ES2HB 1923) to develop a Housing Action Plan. The Housing Action Plan will recommend a series of policies that ensure a variety of housing is safe and affordable for people of all income levels in Lynnwood. The Plan will address current housing needs as well as those of the projected future population.

The Department of Commerce grant funding began in February 2020 and ends June 2021. As a condition of the grant, if the City does not adopt a Housing Action Plan by June 2021 it will forfeit \$30,000 dollars in reimbursement of consultant work.

Housing Action Plan Goals

The draft Housing Action Plan will include goals, strategies, and implementation actions. The Housing Action Plan will also have benchmarks to monitor progress. Based on the Housing Needs Assessment report findings and public engagement, we have identified four goals for the Housing Action Plan:

1. **PRODUCE.** Produce housing that meets the needs of the community.
2. **PRESERVE.** Preserve existing housing that is affordable and safe so that people can stay in Lynnwood.
3. **PARTNER.** Partner with housing educators, providers, and other groups to find equitable housing solutions and remove systemic barriers.
4. **PREPARE.** Prepare for continued growth and increase quality of life in Lynnwood.

Housing Action Plan Strategies

A series of strategies and actions will support each goal. A “short list” of about 100 strategies has been assembled for consideration (see attachment). The “short list” is comprised of strategies that have shown success in other communities. Potential strategies have been compiled from the Department of Commerce Housing Action Plan guidance document, Snohomish County Housing Affordability Regional Task Force (HART) report, other jurisdictions’ housing strategies, and community input. To view additional information about the existing resource documents we are building upon, please review past staff reports or visit www.lynnwoodwa.gov/housingactionplan.

One of the main purposes of the Housing Action Plan is to create a comprehensive approach to leverage resources and implement cohesive, effective, and feasible housing strategies tailored to the Lynnwood community. While including 100 strategies in Lynnwood’s Housing Action Plan would undoubtedly yield a very comprehensive approach, it would not be realistic or feasible. In order to develop a plan that leads to actionable results, the consultants and City staff have developed a methodology for narrowing down strategies for further consideration and possible inclusion into the Plan.

The initial screening criteria includes four questions for evaluation:

- 1. Does the strategy increase a variety of housing options?** The Housing Needs Assessment identified that the overwhelming majority of Lynnwood housing consists of two types of units: single family homes and small units in larger apartment complexes. Lynnwood needs more units that provide opportunities for ownership, can accommodate larger families, and can promote “aging in place” for older residents. Priority will be given to strategies that promote housing options that address these needs.
- 2. Does the strategy support/align with existing regional efforts?** Housing affordability is a regional (and national) challenge, and Lynnwood should not act in isolation. There are several regional efforts underway that Lynnwood should continue to support. Priority will be given to strategies that are consistent with the Snohomish County HART report recommendations, PSRC Vision 2050 Housing Element Multicounty Planning Policies, and Sound Transit’s TOD Housing Policy.
- 3. What is the relative amount of units created or preserved?** Lynnwood needs about 10,000 additional units by 2044. While every additional unit helps meet this goal, some strategies have the potential to create more units (or preserve existing affordable housing) than others. Priority will be given to strategies that create/preserve a medium or high number of units.
- 4. Is the strategy feasible and appropriate for Lynnwood?** As previously discussed, the strategies were identified through a variety of sources. It is important that the strategies can be successful Lynnwood. This evaluation

criteria will be based on a strategy meeting Lynnwood's housing needs, the level of effort and cost to implement, and feedback we have received through public engagement. Priority will be given to strategies that are rated as "medium" or "high" for feasibility and appropriateness for Lynnwood.

Once the "first cut" evaluation of strategies is complete, we will continue further analysis for final selection of strategies to be included into the Housing Action Plan. The strategies will need to be tailored to Lynnwood's specific needs. The final selection of strategies and implementation actions will also be informed by feedback we have received through our various public engagement efforts.

At the end of 2020, the Consultants will provide a draft Housing Action Plan for City review. The City will conduct a final round of public engagement in early 2021 to announce the draft plan.

Public Engagement and Outreach

The Housing Action Plan project consists of five main strategies for public engagement: 1) Outreach and Communications; 2) Community Stakeholder Engagement; 3) Boards and Commissions; 4) City Council; and 5) Coordination with Other Jurisdictions. (Previous staff reports to Council include additional details about each of these engagement methods).

The City is completing a second round of public engagement (October 26 through November 30). The purpose of this round of public engagement is to hear from the community about different housing options and ways to make housing safe and affordable for everyone in the community. This round of public engagement included video presentations and surveys in English, Spanish, and Korean.

Staff promoted this round of public engagement through online communication (email, social media, etc.), the Inside Lynnwood newsletter (delivered to every mailing address in Lynnwood via USPS mail), flyers at the Lynnwood Sno-Isle Library, and through announcements from community partners. In addition to online surveys, staff distributed paper surveys at the Halloween Hullabaloo Drive-Thru event and at the Lynnwood Foodbank. As of Sunday, November 22, 2020, we have received about 350 survey responses.

Next Steps

- **October 26 – November 30** – Engagement Effort #2
- **December 7** – Next Council Update (via FYI Memo)
- **December 10** – Planning Commission Update
- **December 16** – Stakeholder Advisory Group Meeting #4

- The final Housing Action Plan will be presented to Council for adoption in 2021

Attachments

- List of Possible Strategies
- Presentation

Lynnwood Housing Action Plan

List of Potential Strategies | For Reference Only

This document has been provided to the Stakeholder Advisory Group and Planning, Diversity, Equity, and Inclusion, and Human Services Commissions to assist in preparation for discussion. The appendix includes descriptions of the strategies that are listed below.

Moving from Housing Needs to a Housing Action Plan

We have finished outreach to gather feedback on the Housing Needs Assessment. We are now using that feedback to develop the draft Housing Action Plan. The Housing Action Plan will include goals, strategies, and actions. It will also include a timeline for implementation. Each of these elements will be discussed in more detail at the upcoming meeting.

The Housing Action Plan's goals will have benchmarks to monitor progress. Based on the Housing Needs Assessment report findings and public engagement, we have identified four draft goals for the Housing Action Plan:

1. **PRODUCE.** Produce housing that meets the needs of the community.
2. **PRESERVE.** Preserve existing housing that is affordable and safe so that people can stay in Lynnwood.
3. **PARTNER.** Partner with housing educators, providers, and other groups to find equitable housing solutions and remove systemic barriers.
4. **PREPARE.** Prepare for continued growth and increase quality of life in Lynnwood.

A series of strategies and actions will support each goal. We are working to develop a methodology for selecting strategies and subsequent actions. Selection will also be informed by a second round of public engagement (October 26 – November 30). At the end of 2020, BERK (the Consultants) will provide a draft Housing Action Plan. We will conduct a final round of public engagement in early 2021 to announce the draft Housing Action Plan.

About this Document

The following list of strategies were identified from the [Department of Commerce guidance for Housing Action Plans](#), the [Snohomish County HART report](#), community input, the Council Housing Policy Committee, and the Stakeholder Advisory Group suggestions. The strategies are listed by the primary goal they support, although there is overlap and some strategies will support multiple goals. The Appendix includes descriptions about the strategies.

At this time, the list is intended for discussion purposes only. The City has not evaluated the feasibility or effectiveness of these strategies and has made no commitment or pre-determination of which strategies to include in the draft Housing Action Plan.

GOAL 1: PRODUCE. Produce housing that meets the needs of the community.

See appendix for more information about these strategies

1. Adopt a SEPA Infill Exemption
2. Adopt Form-Based Code
3. Allow Cluster Zoning in Single-Family Zones
4. Create Community Benefits/Development Agreements
5. Create Incentives or Provide Flexibility for Desired Unit Types
6. Create pre-approved ADU plans for residents
7. Encourage Micro-retail and Flexible Cultural Space Design
8. Encourage PUD/PRD and Cluster Subdivisions
9. Facilitate more efficient deal assembly and development timelines/promote cost-effectiveness through consolidation, coordination, and simplification
10. Inclusionary Zoning
11. Increase Allowed Housing Types in Existing Zones (cottages; 2, 3, 4-plexes; townhouses; micro-housing)
12. Increase Funding through Local Option Taxes, Fees and Levies
13. Lobby for changes in state and federal law that will enable more consolidated and streamlined funding to support low-income housing.
14. Protection from SEPA Appeals on Transportation Impacts
15. Recalibrate the Multifamily Tax Exemption (MFTE) Program
16. Reduce Minimum Lot Sizes
17. Reduce Off-Street Parking Requirements
18. Reduce Setbacks, Lot Coverage and/or Impervious Area Standards
19. Remove Barriers to the Development of Manufactured Homes and Tiny House Communities
20. Remove Requirement for Ground Floor Commercial
21. Require a Minimum Density
22. Revise ADU Standards
23. Revise Design Review
24. Revise Lot Size Averaging Requirements
25. Rezone areas
26. Simplify Land Use Designation Maps
27. Streamline Subdivision Process
28. Streamline the Permitting Process
29. Waive, reduce, or defer fees and charges for low-income housing projects.

GOAL 2 PRESERVE. Preserve existing housing that is affordable and safe so that people can stay in Lynnwood.

See appendix for more information about these strategies

1. Adopt a Notice of Intent to Sell / Sale Ordinance*
2. Create “Right to Return” Policies for Promoting Home Ownership*
3. Establish short term acquisition revolving loan fund to enable rapid response to preserve low income housing developments when they are put on the market*
4. Implement Just Cause Eviction Protections*
5. Improve tracking and monitoring of existing subsidized and “naturally occurring affordable housing” properties to preserve long-term affordability
6. Increase investments in communities of color, historically underserved communities, and low-income communities by developing programs and policies that serve individuals and families at risk of displacement.
7. Preserve Mobile Home Parks and Provide Relocation Assistance*
8. Property Tax Assistance Programs*
9. Provide Down Payment Assistance*
10. Provide Grants/Loans to Directly Support Small Businesses*
11. Provide Need-based Rehabilitation Assistance*
12. Provide Tenant Relocation Assistance*
13. Strategically Acquire and Finance Existing Multifamily Housing*
14. Support Mobile Home Park Conversion to Cooperative*
15. Support Third-party Purchases of Existing Affordable Housing
16. Implement Rental Inspection Program*
17. Recalibrate MFTE program to Provide Affordable Housing above the minimum amount required

*Many actions under Goal 2 are resource intensive (finances, time, staffing, etc.) or would be more likely to be managed by an entity other than the City of Lynnwood. These strategies are indicated with asterisks.

GOAL 3: PARTNER. Partner with housing educators, providers, and other groups to find equitable housing solutions and remove systemic barriers.

See appendix for more information about these strategies

1. Encourage banking and insurance industry support for condominium projects as homeownership solution.
2. Engage communities of color, historically underserved communities, and low-income communities in housing development and policy decision.
3. Expand engagement of non-governmental partners to support efforts to build and site more affordable housing.
4. Increase regional coordination and cross-sector partnerships to address housing challenges and connect individuals with stabilizing services
5. Partner with Local Housing Providers
6. Provide customized housing assistance for households with lower incomes
7. Provide "Found Land": Surplus Land and Other Opportunities
8. Provide prospective homeowners information about credit and personal finance.
9. Partner with organizations to provide Foreclosure Intervention Counseling
10. Partner with organizations to provide Homeownership Counseling
11. Work with Community Land Trusts
12. Work with faith-based organizations on housing

GOAL 4: PREPARE. Prepare for continued growth and increase quality of life in Lynnwood.

See appendix for more information about these strategies

1. Adopt Planned Action Ordinances
2. Adopt Subarea Plans with Non-Project EIS
3. Build strategic amenities that can support housing
4. Create a Local Housing Trust Fund
5. Create community awareness of housing needs and solutions
6. Create neighborhoods that are culturally responsive
7. Ensure needed capacity for reviews by maintaining appropriate staffing levels and providing training
8. Foster community conversations about density
9. Make Strategic Infrastructure Investments
10. Transit-Oriented Development (TOD)/Employer Oriented Development (EOD)– Proactively planning for increased housing capacity around major transit and employment hubs

Appendix: Description of Strategies

GOAL 1: PRODUCE. Produce housing that meets the needs of the community.

1. Adopt a SEPA Infill Exemption

- A city or county planning under the Growth Management Act (GMA) can establish categorical exemptions for development to "fill in" urban growth areas. RCW 43.21C.229 allows a city or county planning under GMA to adopt an infill exemption if the comprehensive plan was already subject to environmental analysis through an environmental impact statement (EIS). Any residential, mixed-use or smaller scale commercial development that is roughly equal to or lower than the density goals of the comprehensive plan is exempt from further review. The local government must consider the specific probable adverse environmental impacts of the proposed action and determine that these specific impacts are adequately addressed by the development regulations or other applicable requirements of the comprehensive plan; subarea plan element of the comprehensive plan; planned action ordinance; or other local, state or federal rules or laws. By removing an extra layer of review and potential risk, a SEPA infill exemption can encourage development within the designated area.

2. Adopt Form-Based Code

- "Form-based code" means a package of land use regulations that use physical form, rather than separation of use, as the organizing principle for the code. These land use regulations are adopted into city or county code and represent an innovative alternative to conventional zoning regulation. Form-based codes are linked to a plan that designates the appropriate form and scale of development, as well as the appearance and placement of buildings and their connection to the street, rather than only distinctions in land-use types.
- Form-based codes can be beneficial because they enable local governments to eliminate restrictive zoning, while providing the regulatory means to achieve development objectives, such as compact, pedestrian-friendly walkable neighborhoods, with greater certainty. Form-based codes can be adopted as a new zoning district or as an overlay district.

3. Allow Cluster Zoning in Single-Family Zones

- Cluster zoning is a development option that provides density bonuses in exchange for public amenities such as open space. A cluster subdivision will typically include several houses that are grouped together on a tract of land next to undeveloped land that is held for the common enjoyment of the neighboring residents or the community at large. Grouping homes together in this manner can lower the cost of housing by making more efficient use of the land and reducing the initial investment in streets and utility lines needed to service these communities.

4. Create Community Benefits/Development Agreements

- Development agreements, or community benefits agreements, are voluntary, negotiated contracts between a developer and a city/county that specify the public benefits the development will provide and each parties' responsibilities. They can achieve affordable

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housing, affordable commercial space, community gathering space and other public amenities. For example, developers can agree to build out the ground floor space for small businesses and cultural anchors, making it more affordable for them to get into a new space, and then gradually afford market rent over time. The Delridge Grocery Co-op was able to lease space in a new building with “lower-than-normal startup costs” because of the development agreement laying out the need for this type of commercial space.

5. Create Incentives or Provide Flexibility for Desired Unit Types

- The City can provide incentives (such as additional units) and flexibility (such as revised landscaping standards) to promote development of specific unit types that have not commonly been developed in Lynnwood (or have not been developed in certain locations). Providing incentives or flexibility can increase the likelihood that needed housing variety is developed in a timely manner, without a lot of administrative overhead, and without a lengthy approval processes.

6. Create pre-approved ADU plans for residents.

- Preapproved ADU plans offer homeowners and vendors with master plans for building ADUs. The structural details have already been approved for the appropriate residential zones and can include configuration options. If you make changes within the provided parameters, the plan is still considered “pre-approved”. This grants homeowners access to an express lane program that expedites the permitting process and makes the ADU process more attractive for homeowners.

7. Encourage Micro-retail and Flexible Cultural Space Design

- Preservation of existing affordable space is typically most effective for maintaining affordability, but if you must build new or adapt a space, design the ground floor with nontraditional commercial uses in mind. Making a flexible space for a range of businesses (e.g., restaurants, micro-retail) and arts organizations will reduce initial move-in/tenant improvement costs. Seattle’s The CAP Report: 30 Ideas for the Creation, Activation and Preservation of Cultural Space collects building and land use code strategies to consider when designing cultural commercial space (e.g., redefining smaller arts spaces as mercantile, not assembly spaces, to avoid expensive building code requirements).

8. Encourage PUD/PRD and Cluster Subdivisions

- PUDs and PRDs stand for “planned unit development” and “planned residential development”, respectively. The terms generally refer to large integrated developments that offer special design, use/housing type mix and development intensity flexibility, provided they conform to the comprehensive plan. Specifically, PUDs and PRDs typically offer flexibility in lot sizes and housing types provided the overall development meets the density provisions of the zone. Some PUDs and PRDs offer density bonuses for achieving specific goals or integrating community amenity features. PUDs and PRDs often also allow flexibility in the design of street and other public improvements, provided they meet specific criteria. Thus, PUDs and PRDs can be a good tool to integrate a greater mix of lot and housing types to meet community demographic needs while providing environmental benefits of clustering housing to help preserve sensitive natural areas and/or provide a greater amount of usable community open space.

9. Facilitate more efficient deal assembly and development timelines / promote cost-effectiveness through consolidation, coordination, and simplification.

- Land assembly is a process of forming a single site from a number of properties. In some areas, an individual site may not be conducive to the type of development or redevelopment desired. For example, a single site may not have enough area to make development costs worthwhile, or they may have difficulties with access.

10. Inclusionary Zoning

- Unlike voluntary incentives described above, inclusionary zoning (IZ) ordinances require that all new construction within a specified zone include income-restricted affordable housing. A city or county can define the percentage of units that must be subject to affordability requirements, as well as the target income level for affordability. Some communities offer an “in lieu” payment option as an alternative mode of compliance. The payment can be put into a housing trust fund for use by the city or county in supporting affordable housing production elsewhere.

11. Increase Allowed Housing Types in Existing Zones (cottages; 2, 3, 4-plexes; townhouses; micro-housing)

- In many communities, the only housing choices are single-family homes on large lots or medium to large multifamily buildings. Such limited options do not reflect the wide range of needs of differing family sizes, household incomes and cultural groups. One solution is encouraging a larger variety of housing types, often referred to as the “missing middle” as they are middle-sized housing, aimed at people with middle incomes.
- They are also some of the most affordable forms of housing on a cost-per-square-foot basis. In general, these types are more affordable than detached single-family homes and offer a greater range of design and locational choices than apartment buildings can offer. They also offer more flexible ways for communities to add compatible density into established neighborhoods and provide more opportunities for residents to have stability and build wealth through homeownership.

12. Increase Funding through Local Option Taxes, Fees and Levies

- Cities may provide direct project funding, through grants or loans, to encourage the production of income restricted affordable housing. Securing this funding can occur in different ways:
 - **A local housing tax levy**, authorized through RCW 84.52.105, can allow up to \$0.50 per \$1,000 of property tax to be allocated toward an affordable housing fund for projects serving very-low income households (50% median family income or less) if approved by a majority of the voters of the taxing district. Housing levy funds may be used for a variety of purposes detailed in an affordable housing finance plan such as for matching funding for not-for-profit housing developments. This support can improve a project’s competitiveness for receiving additional financing from state or national sources. The county, city or town that imposes the levy must declare an emergency with respect to the availability of housing that is affordable to very low-income households in the district. SB 6212 (laws of 2020) expands the use of this tax to include affordable homeownership, owner-occupied home repair and foreclosure prevention programs for low-income households up to 80% of median family income as of October 1, 2020.

- **Real Estate Excise Tax (REET 2):** A city or town planning under GMA can impose an additional 0.25% real estate excise tax ("REET 2") under RCW 82.46.035. This requires voter approval only for communities voluntarily planning under GMA. Revenues may be used only for financing "capital projects" in the capital facilities plan element of the comprehensive plan, which may include building, rehabilitating/repairing and/or purchasing affordable housing.

13. Lobby for changes in state and federal law that will enable more consolidated and streamlined funding to support low-income housing.

- Funding sources can often come with many administrative and reporting requirements. Reducing the complexities of these funding programs can help developers of low-income housing reduce overhead costs and allows them more flexibility.

14. Protection from SEPA Appeals on Transportation Impacts

- RCW 43.21C.500 provides an option to protect SEPA decisions from appeal for impacts to transportation elements of the environment when the approved residential, multifamily or mixed-use project in a GMA city or town meets certain conditions.
- This provision is intended to encourage development within central infill areas because it is less likely to impact the state system. This is an optional process where the local SEPA responsible official or developer may consult with WSDOT Regional Development Services offices to obtain a letter of no significant adverse impact to "transportation elements of the environment," which include impacts to transportation systems; vehicular traffic; waterborne, rail, and air traffic; parking; movement or circulation of people or goods; and traffic hazards

15. Recalibrate the Multifamily Tax Exemption (MFTE) Program

- This strategy is about retooling the existing MFTE program to address more specific needs or expanding its geographic reach. Recalibration could include addressing unit size thresholds or customizing thresholds to ownership or rental buildings.

16. Reduce Minimum Lot Sizes

- Reducing minimum lot sizes is a key strategy to make efficient use of public infrastructure and increase affordability. It increases a community's capacity by allowing a greater number of dwelling units, particularly in areas close to transit and other amenities. It also provides ways to develop lots with smaller yards that do not require a lot of time or effort to maintain. In growing communities with significant vacant tracts of land, reductions in the minimum lot size carry one of the best opportunities to accommodate growth needs within compact areas. This can limit the need to expand the urban growth area and expand infrastructure to serve it. Such changes also increase opportunities for homeownership.

17. Reduce Off-Street Parking Requirements

- Parking facilities add substantial cost in the development new housing, whether it's surface or structured parking. A study conducted by the city of Portland said underground garage parking adds costs of up to \$55,000 per space, which can add up to approximately \$500 per month per dwelling unit to apartment rents. Therefore, reducing parking can help with affordability. Fewer residents are likely to own vehicles in areas within walking distance to high-capacity transit, with frequent bus service, a mixture of uses, and/or in buildings with a high share of low-income households. In suburban and small city settings, such parking facilities are more important but should be balanced with aesthetics and the impact on the yield of land.

18. Reduce Setbacks, Lot Coverage and/or Impervious Area Standards

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- Modest reductions in front and rear setback standards can help to expand possible building footprint area. In storefront and other dense urban environments, the opportunity to build a firewall up to the side property line allows greater flexibility and expansion of the possible building envelope. Likewise, communities may feature outdated lot coverage standards that encourage surface parking facilities at the expense of hidden structured or underground parking forms. Overly ambitious impervious area standards can also be detrimental to desired infill housing development.

19. Remove Barriers to the Development of Manufactured Homes and Tiny House Communities

- Manufactured homes and Tiny House Communities add diversity to the housing stock. Removing barriers to the development of these housing types can help serve the community's diverse housing needs.

20. Remove or Reduce Requirement for Ground Floor Commercial

- Certain zones require residential developments to have a ground floor commercial component to promote mixed-use development. This requirement can serve as a barrier to providing higher density housing, particularly if market demand for new retail or commercial services is low and new retail space unlikely to lease.

21. Require a Minimum Density

- Washington's Growth Management Act (GMA) requires that communities within designated urban growth areas allow for urban densities. While a specific density isn't specified by GMA, veteran Washington planners often mention four dwelling units per acre as the minimum urban density, though closer to seven units has been shown to support transit service.

22. Revise ADU Standards

- Accessory dwelling units (ADUs) are small dwelling units that are either attached to the primary dwelling or in a detached structure (DADU) that is typically placed to the side or rear of the primary dwelling. ADUs have long been an important option for communities to add variety and housing choice in single-family neighborhoods. ADUs can provide low-cost housing in established neighborhoods. They provide dwelling opportunities for extended family members and small households that prefer a neighborhood setting over apartment living. ADUs can also offer a critical source of monthly income for homeowners when rented out.

23. Revise Design Review

- For cities that choose to maintain a design review process, local governments should strive to make it as streamlined, timely, and predictable as possible. Some argue for eliminating volunteer boards and enabling professional city staff to take on this role via administrative design review. This is preferable to full design review, assuming a timely and predictable process can be maintained.

24. Revise Lot Size Averaging Requirements

- Lot size averaging is an innovative development technique that puts buildable land to more efficient use by allowing smaller lots on constrained sites while complying with the underlying zoning. Specifically, this technique encourages a more efficient use of land for subdivision and short subdivision development. The size of individual lots within a subdivision or short subdivision using lot size averaging can be less than the required minimum lot size, provided that the development density achieved is not greater than the gross site area divided by the underlying zone. The flexibility allowed by lot size averaging can be useful for developing

single family housing on unusually shaped parcels or on properties constrained by critical areas. Smaller lot sizes may also provide more affordable housing opportunities.

25. Rezone areas

- Strategic rezones to a higher intensity zone have long been another obvious strategy to expand the capacity for residential development in municipalities. Upzones within a five and ten-minute walkshed of frequent, reliable high-capacity transit would create the opportunity to build TOD with arrival of transit.

26. Simplify Land Use Designation Maps

- Many communities use the same map for a land use map in the comprehensive plan and a zoning map in the local code. If this is the case, any zone change would need to go through the long process of amending the comprehensive plan, which occurs at most, one time per year. One way to make it easier to make changes to zoning and encourage a variety of housing types is to simplify the land use map and the implementing zoning map. Many residential land use designations could be changed to one designation for “residential” in smaller communities, or several for lower-, medium- and high-density residential. Implementing zones could provide more variety, such as low-density neighborhood residential and medium-density residential, and each zone could allow a wider diversity of housing types and lot sizes. Note that this process also changes the names of land uses and zones, so they don’t specifically say “single-family detached.”
- A key factor that should be integrated in both the land use element of the comprehensive plan and the zoning code is to clarify what the implementing zones are for each land use designation. Furthermore, providing “locational criteria” for each zone will be helpful when examining whether a proposed zone change is consistent with the comprehensive plan.

27. Streamline Subdivision Process

- RCW 58.17.095 provides that a county, city or town may adopt an ordinance providing for the administrative review of a preliminary plat without a public hearing. The ordinance may specify a threshold number of lots in a subdivision above which a public hearing must be held and may specify other factors which necessitate the holding of a public hearing. If the public hearing is waived, the planning commission or planning agency shall complete the review of the proposed preliminary plat and transmit its recommendation to the legislative body as provided in RCW 58.17.100 to approve or disapprove the preliminary plat. RCW 58.17.100 was amended to allow local governments to delegate authority to approve the final plat to the planning commission or to staff. This means that a final plat does not have to wait as long to get final approval, which reduces the cost of the development.

28. Streamline the Permitting Process

- Providing an efficient, predictable and user-friendly permitting process can encourage new housing construction by reducing potential confusion or perception of risk among developers as well as lowering their administrative carrying costs. There are several ways in which jurisdictions can improve the clarity, speed and consistency of the permit review process, consistent with legal requirements.

29. Waive, reduce, or defer fees and charges for low-income housing projects.

- Many communities assess development impact fees and permit processing fees during the construction process. Revenue raised from these fees helps to cover the cost of expanding infrastructure and other public services to cover residents of new developments, as well as administrative expenses and other budgetary needs. The cumulative costs of fees can erode the financial viability of affordable housing projects. Local jurisdictions can encourage the

development of new affordable housing by reducing or waiving these fees for qualifying projects. Waivers or reductions in fee revenue could undermine the ability to cover these costs if other revenue sources are not readily available. Cities, towns and counties that wish to offer fee waivers or reductions should consider careful monitoring of the program, especially in early years of operation, to ensure there are no unintended negative effects on other programs or the city's ability to meet growing demands on public services.

DRAFT FOR DISCUSSION ONLY

GOAL 2 PRESERVE. Preserve existing housing that is affordable and safe so that people can stay in Lynnwood.

1. **Adopt a Notice of Intent to Sell / Sale Ordinance**

- A “Notice of Intent to Sell” ordinance requires owners of multifamily buildings to provide official notification to tenants and local housing officials. This ordinance can apply specifically to properties with rents at or below certain income levels. The notice gives public authorities the opportunity to plan for a potential purchase in the interest of preserving housing that serves low- or moderate-income residents. It also acts as a mitigation measure for residents, providing additional time to prepare for a potential need to move.

2. **Create “Right to Return” Policies for Promoting Home Ownership**

- A “right to return” policy works to reverse the effects of past physical displacement by providing down payment assistance for first-time homebuyers who can prove that they have been victims of displacement. Programs may prioritize cases of displacement by direct government action. In Portland, priority is given to residents of certain neighborhoods whose property, or whose parents’ property, was seized through eminent domain, which has historically impacted communities of color and low-income residents at disproportionate rates.

3. **Establish short term acquisition revolving loan fund to enable rapid response to preserve low income housing developments when they are put on the market.**

- Lynnwood, like many communities, is at risk of losing naturally occurring affordable housing as well as income-restricted units. A revolving loan fund is a gap financing measure that can be used to assist with acquiring existing low income housing developments before they are sold and become higher-rent units. Revolving loan funds typically require a start up sum of money that then is self-replenishing. It utilizes interest and principal payments on old loans to issue new ones.

4. **Implement Just Cause Eviction Protections**

- Washington state requires that tenants receive at least 20-day notice when asked to leave a property. However, state law does not require landlords to provide an explanation for the demand. This is particularly disruptive for those without longer-term lease agreements, such as month-to-month tenants. Local jurisdictions can pass just cause eviction protections that mandate that landlords provide tenants a legally justifiable reason when being asked to vacate. Legally justifiable reasons may include failure to pay on time or meet terms of the lease agreement, sale of the building or the owner’s desire to assume occupancy of the unit. This protection does not avoid displacement, but it promotes rental stability and provides legal recourse for residents who are asked to vacate without reasonable justification.

5. **Improve tracking and monitoring of existing subsidized and “naturally occurring affordable housing” properties to preserve long-term affordability.**

- Lynnwood could develop a system to track the existing and subsidized affordable housing properties to better identify potential for turnover or loss of these units.

6. **Increase investments in communities of color, historically underserved communities, and low-income communities by developing programs and policies that serve individuals and families at risk of displacement.**

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- Displacement refers to instances when a household is forced or pressured to move from their home against their will. In Lynnwood, Residential patterns reveal that White and Black, Indigenous, and People of Color (BIPOC) residents live in largely separate communities. The neighborhoods where a higher proportion of BIPOC residents live are more likely to be at risk of economic and cultural displacement. The City could target investments into these communities to help offset the risk of displacement and help keep people in our community.

7. Preserve Mobile Home Parks and Provide Relocation Assistance

- Mobile home parks can be prime locations for higher density redevelopment in communities with strong demand for new housing. However, they also provide relatively affordable housing to residents in lower-income brackets. Therefore, some communities use strategies to preserve mobile home parks and avoid displacing residents.
- In some cases, displacement of mobile home park residents cannot be prevented. The Washington State Department of Commerce offers a manufacture/mobile home relation assistance program that provides financial resources to assist displaced residents, particularly those who meet low-income thresholds. This is a mitigation measure that should be used only in circumstances where preventive actions to preserve mobile home parks are unsuccessful.

8. Property Tax Assistance Programs

- Certain neighborhoods experience dramatic increases to property values that result in proportional increases to property tax values. Longtime residents who own their home but wish to stay in their neighborhood but struggle to keep up with these cost increases can be helped through a property tax assistance program. This currently exists in Washington for widows and widowers of veterans, but other states have introduced programs that offer this assistance to low-income, elderly, or disabled homeowners as well. Maryland's program extends this benefit to renters who often bear the burden of property tax payments through increased rental rates.

9. Provide Down Payment Assistance

- Some renters desire long-term investment in a neighborhood through home ownership. Saving enough money for a down payment can take years for many households. Economic displacement pressures can push these households to relocate long before their savings accounts are enough for a home purchase. Down payment or assistance programs proactively address this barrier by offering no-interest or low-interest capital for qualified buyers. These programs typically pair with home ownership education courses to encourage financial preparedness for participants. Many programs target first-time home buyers. Home ownership is not the best fit for all households, but many renters pay a mortgage-equivalent in rent and desire the added stability offered by ownership.

10. Provide Grants/Loans to Directly Support Small Businesses

- Small businesses and cultural anchors, especially in areas with high displacement risk, may struggle to invest in their space and keep up with rent. Washington state law establishes local governments' authority to support businesses.

11. Provide Need-based Rehabilitation Assistance

- Rehabilitation projects for existing housing that serves low- and moderate-income residents encourages community longevity. Need-based rehabilitation assistance helps low-income, disabled or senior residents make needed home repairs and safety upgrades by offering favorable financing terms or time-limited tax abatements to qualified homeowners. Projects

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that address weatherization and energy efficiency improvements can improve long-term affordability for the homeowner by reducing monthly energy costs.

12. Provide Tenant Relocation Assistance

- Upzoned neighborhoods may see an increase in demolition of existing housing units to build newer, higher density housing types. This process displaces existing tenants who then incur moving costs. Local governments, authorized by WAC 365-196-835 and detailed in RCW 59.18.440, can pass an ordinance that requires developers, public funds or a combination of the two to provide relocation funds for these displaced tenants. Tenants at or below 50% of the county median income, adjusted for family size, qualify for available funds. Resident relocation assistance as a result of public action is required, with details outlined in RCW 8.26.

13. Strategically Acquire and Finance Existing Multifamily Housing

- To better retain affordable housing, cities, counties and housing authorities can catalog naturally occurring affordable housing and housing with income restrictions or covenants that are about to expire. Cities, counties and housing authorities may then identify funds to acquire existing multifamily buildings that serve low- or moderate-income residents to avoid displacement of residents. Selected properties should be likely targets for redevelopment with residents otherwise unable to afford to stay in the neighborhood or projects with expiring affordability contracts. This practice preserves existing communities and retains long-term affordable housing stock.

14. Support Mobile Home Park Conversion to Cooperative

- A community investment program for mobile home parks offers financial tools enabling mobile home park residents to organize and purchase the land that serves their community. Mobile home parks often house moderate- and low-income residents, and this program, which operates as a co-op, protects residents from unexpected rent increases over time. It also empowers residents to complete much-needed deferred maintenance projects. The Washington State Housing Finance Commission, in partnership with Resident Owned Communities (ROC) Northwest and ROC USA, offers the financial tools and expert guidance for manufactured-housing (“mobile home”) communities to become self-owned cooperatives. The commission works in partnership with ROC USA to provide financing for the purchase, and sometimes improvement, of the property. This financing means a bank loan with favorable terms for the cooperative.

15. Support Third-party Purchases of Existing Affordable Housing

- Community-based organizations, non-profits and community land trusts can be important property owners within a neighborhood. Using public resources to empower trusted institutions can preserve or create affordable housing and space for community-serving organizations and businesses.

16. Implement Rental Inspection Program

- Cities with high proportions of rental units are adopting rental unit registry and inspection programs to maintain their housing stock and property values and ensure that rental units are maintained to code and incorporate life safety measures such as smoke and carbon monoxide detectors. Tenants (renters) are often hesitant to report code violations for fear of landlord retribution. A proactive registry and inspection program addresses this problem by making inspection mandatory rather than just based on complaints.

17. Recalibrate MFTE to Provide Affordable Housing above the minimum amount required

- This strategy is about retooling the existing MFTE program to address more specific needs or expanding its geographic reach. Recalibration could include requiring more units of affordable housing than what is currently provided.

GOAL 3: PARTNER. Partner with housing educators, providers, and other groups to find equitable housing solutions and remove systemic barriers.

1. **Encourage banking and insurance industry support for condominium projects as homeownership solution.**
 - Washington State condominium laws are meant to protect condo buyers from poor construction. However, they currently create so much risk and uncertainty for developers that they have prevented production of this type of ownership opportunity.
2. **Engage communities of color, historically underserved communities, and low-income communities in housing development and policy decision.**
 - Include the communities most affected by high housing costs in conversations about potential solutions.
3. **Expand engagement of non-governmental partners to support efforts to build and site more affordable housing.**
 - Sometimes the City is not the best suited organization to lead efforts. Partnering and supporting other entities can assist in a robust housing strategy.
4. **Increase regional coordination and cross-sector partnerships to address housing challenges and connect individuals with stabilizing services**
 - Sometimes the City is not the best suited organization to lead efforts. Partnering and supporting other entities can assist in a robust housing strategy.
5. **Partner with Local Housing Providers**
 - Local governments may want to coordinate with local housing groups and non-profit developers to look for shared goals and identify ways both groups can work together. This may include identifying property, crafting incentives, developing housing assistance programs, supporting grant applications, code enforcement, property owner assistance or other programs to help increase affordability and reduce homelessness.
6. **Provide customized housing assistance for households with lower incomes.**
 - Expand funding for programs that provide families with lower incomes customized assistance. This program could create capacity to address each family's needs in a specific manner, ranging from emotional support to brokering with landlords to customized financial assistance.
7. **Provide "Found Land": Surplus Land and Other Opportunities**
 - In areas with high land costs, acquiring suitable land can add significant expense to an affordable housing project. Cities or counties may own surplus or underutilized lands that may be suitable for housing development. These public lands can be donated or leased to affordable housing developers to reduce the cost of development and help make a project more financially feasible.
8. **Provide prospective homeowners information about credit and personal finance.**
 - Provide easily accessible information about financing and ways to build, maintain and repair

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credit.

9. Partner with organizations to provide Foreclosure Intervention Counseling

- Foreclosure intervention counselors serve as intermediaries between homeowners and financial institutions to advocate for at-risk homeowners in need of budgeting assistance, refinanced loan terms or repaired credit scores. Cities can use affordable housing funds to support these programs, or community land trusts can step in to purchase foreclosed property, helping to restore ownership for residents.

10. Partner with organizations to provide Homeownership Counseling

- Provide easily accessible information about the process of buying a home to assist people who might be unfamiliar with this process in the United States.

11. Work with Community Land Trusts

- A community land trust (CLT) is a non-profit organization, owned by a collective of community members, which buys and holds land within a neighborhood. It may raise funds through public or private sources to build structures on this land to be used for community purposes or to be sold to low- or moderate-income residents.
- These building occupants pay a monthly land lease fee to the trust, which maintains ownership of the land itself. CLTs build community wealth by cooperatively owning land and provide affordable housing within a neighborhood. They also prevent displacement by keeping ownership of the land and property out of the private market and ensuring that new development serves community goals such as housing affordability. Public policy can support CLTs by land donation or contributing funds for land acquisition.

12. Work with faith-based organizations on housing.

- Faith-based organizations often have resources such as land and buildings and have a desire to use those resources for the public good in line with their congregation's values. HB 1377 works as an incentive to build affordable housing on faith community owned land. Faith communities who choose to use their land to create homes for their low- and middle-income neighbors making below 80% Area Median Income receive a density bonus for the development.

GOAL 4: PREPARE. Prepare for continued growth and increase quality of life in Lynnwood.

1. **Adopt Planned Action Ordinances**

- Planned actions provide more detailed environmental analysis during an area-wide planning phase, rather than during the permit review process. A community planning under GMA can develop a planned action EIS or threshold determination facilitate development consistent with local plans and mitigation measures. As a result, future projects in the designated planned action area do not require SEPA determinations at the time of permit application if they are consistent with the type of development, growth and traffic assumptions, and mitigation measures studied in the EIS or threshold determination. Such projects are still required to comply with adopted laws and regulations and undergo review pursuant to the community's adopted land use and building permit procedures; however, the advanced work streamlines the development review approval process and removes a potential layer of appeal.

2. **Adopt Subarea Plans with Non-Project EIS**

- A subarea plan is an optional element of a comprehensive plan, but it allows a community to take a closer look at a neighborhood or community and address unique local conditions and develop more customized goals, policies, land use plans and other strategies. A sub-area plan can attract higher density housing to a community that desires to increase development in its urban center or by a major transit stop.

3. **Build strategic amenities that can support housing.**

- These could include transit stops, pedestrian safety and walkability, parks, etc.

4. **Create a Local Housing Trust Fund**

- Housing trust funds are distinct funds established by local governments that receive an ongoing source of dedicated funding to support housing affordability. They can be designed to meet the most critical housing needs in each community.

5. **Create community awareness of housing needs and solutions**

- It is important that the community understand the diversity of people that make up this city and that meeting them where they are in what they need and can afford for housing. It is also important that the community understand that the groups who need affordable housing are part of the community and include current residents and workers. In terms of solutions, it would be beneficial for people to understand the fiscal limits of the city.

6. **Create neighborhoods that are culturally responsive.**

- It is important to develop and design places so that they feel like home for people from a range of backgrounds. Neighborhoods in Lynnwood should include cultural icons that people from diverse backgrounds can connect with.

7. **Ensure needed capacity for reviews by maintaining appropriate staffing levels and providing training**

- Maintaining proper staffing levels in planning departments is key to ensuring timely permit processing. Furthermore, regular training of planning staff is critical for maintaining consistency of application of the rules as staffing changes occur. Knowing how the rules are going to be interpreted and applied from project to project helps to create much-needed predictability for permit applicants.

- Pursuant to RCW 82.02.020, cities and counties can fully recover the costs of processing permit applications. The development community is oftentimes open to fees covering staffing costs as long as predictable and timely service can be provided. Local governments can reach out to stakeholders if permit fees are a barrier to providing predictable and timely service.
- Cities and counties could also use on-call services. Having people in place in advance of permit volume increases or staffing level changes is a great way to make sure planning departments don't fall behind. To facilitate this, local governments could include budget dollars for outside services each year to ensure resources are available to planning departments during times of high permit volumes.
- Lastly, many permits are now reviewed by multiple departments including planning, traffic, engineering, and fire to name a few. Maintaining an efficient permit process requires that internal review processes are well coordinated. We often see project reviews that are held up for weeks or months because one of the reviewing department is far behind. Keeping on top of this issue will cut down on the amount of time needed to review an application.

8. Foster community conversations about density.

- Political feasibility and community acceptance of housing strategies is a big barrier to implementation. Fostering conversations with the community about housing affordability's impacts to the community, the benefits of safe and stable housing, and the impacts of unplanned growth will increase the likelihood of success.

9. Make Strategic Infrastructure Investments

- One of the costs associated with development is the cost of upgrading existing or developing new infrastructure to serve development. In some cases, a community may wish to identify priorities for investment in sewer or water extensions or sidewalks to support upzones, or to catalyze development around new amenities such as transit hubs or community centers. Strategic selection of infrastructure priorities in the capital facilities element can help support housing programs.

10. Transit-Oriented Development (TOD)/Employer Oriented Development (EOD)– Proactively planning for increased housing capacity around major transit and employment hubs

- At its core, transit-oriented development (TOD) is designed to better connect higher density housing options and jobs to planned transit stations or transit corridors. TOD involves a mix of uses allowing residents to commute to work and take advantage of a variety of amenities without needing a car.
- “Employer-oriented development” (EOD) is a similar concept that refers to increasing zoning to allow more homes near employment centers. Some major job centers simply do not have mass transit nearby and are also surrounded by low-density, single family zoning. Allowing more people to live near work both enriches their lives by shortening commutes and relieves government from the financial burden of paying for commuters.

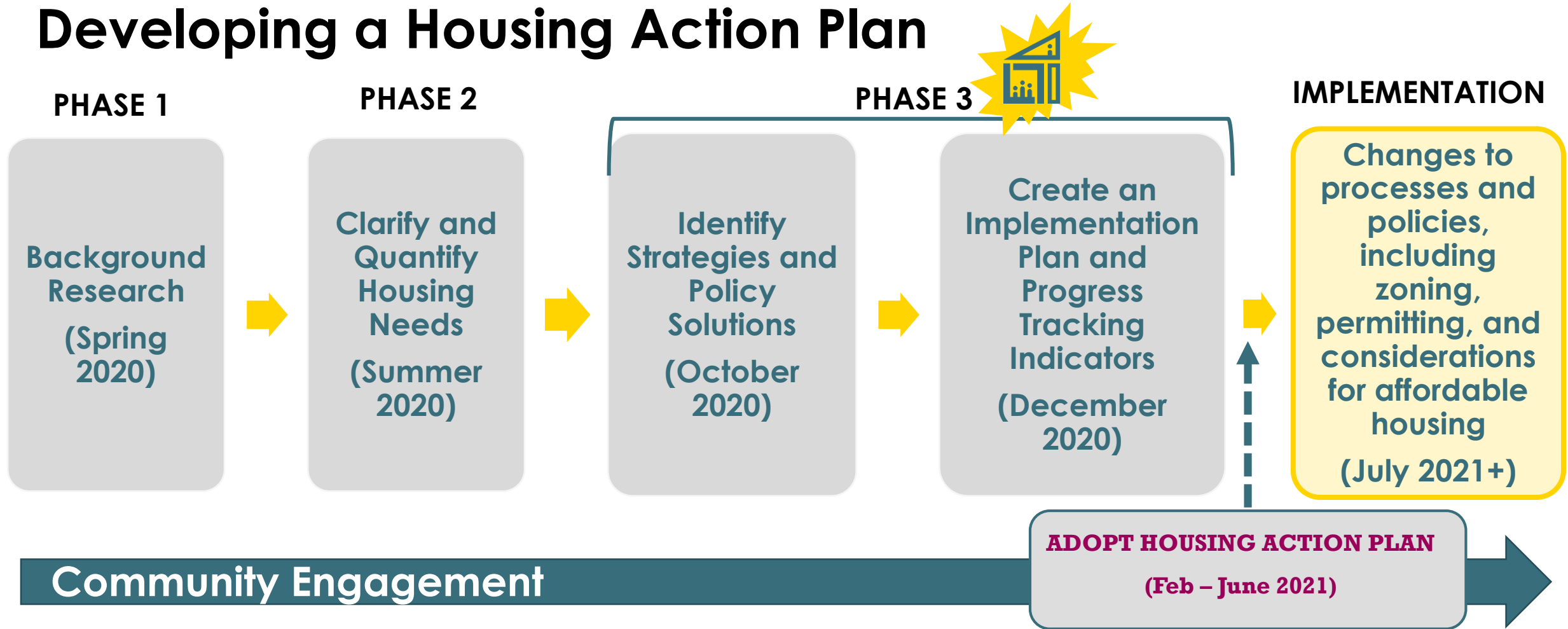


LYNNWOOD HOUSING ACTION PLAN

City Council Update

November 30, 2020

Developing a Housing Action Plan



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Housing Action Plan Goals

PRODUCE

Produce housing that meets the needs of the community.

PRESERVE

Preserve existing housing that is affordable and safe so that people can stay in Lynnwood.

PARTNER

Partner with housing educators, providers, and other groups to find equitable housing solutions and remove systemic barriers.

PREPARE

Prepare for continued growth and increase quality of life in Lynnwood.



Plan Organization

Goal #1

Description & context

Strategy 1.1

- Description, needs addressed, cross-referenced goals, when and where applicable, considerations, resources needed, specific actions.

Strategy 1.2

- Description, needs addressed, cross-referenced goals, when and where applicable, considerations, resources needed, specific actions.

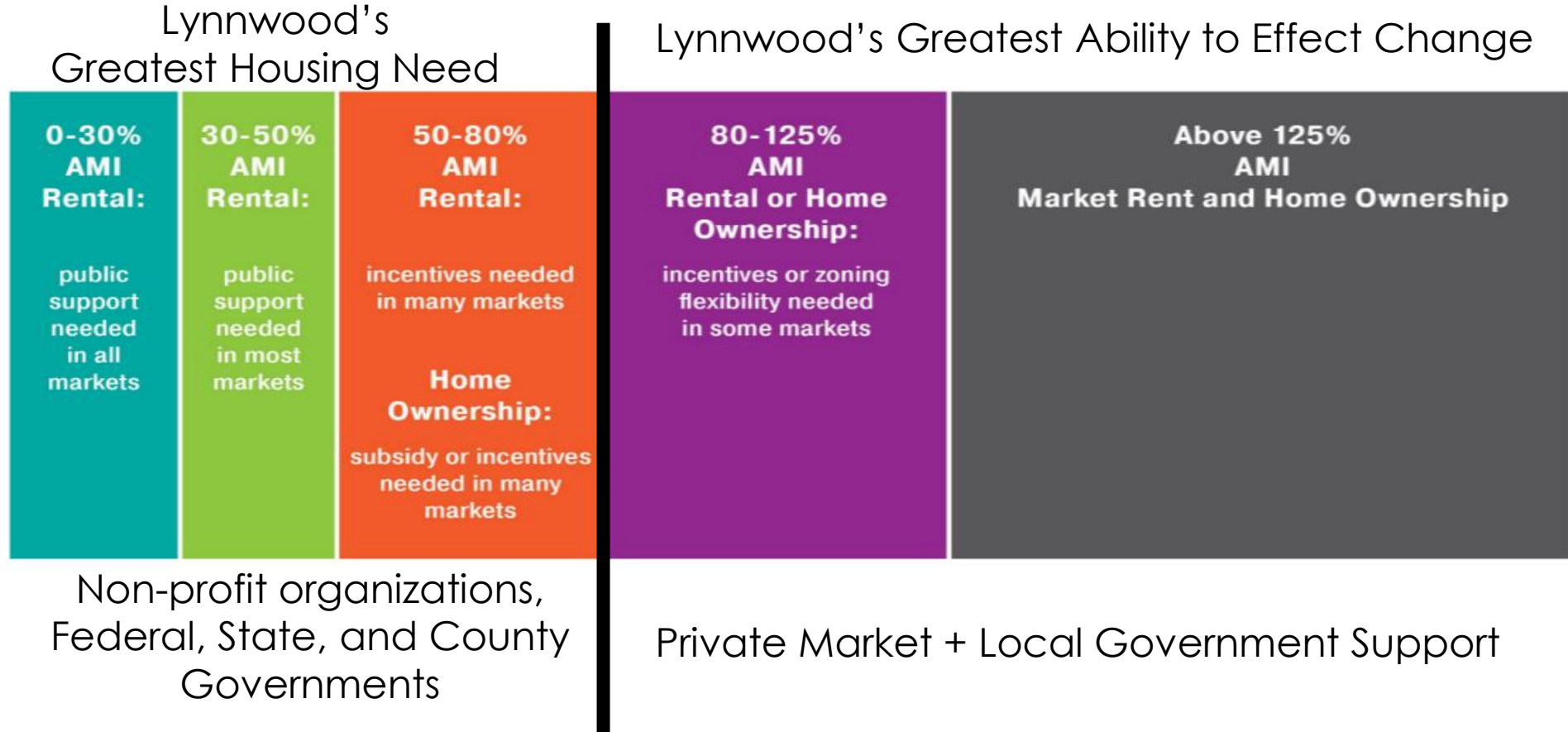
Strategy 1.3

- Description, needs addressed, cross-referenced goals, when and where applicable, considerations, resources needed, specific actions.

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Different strategies for different needs

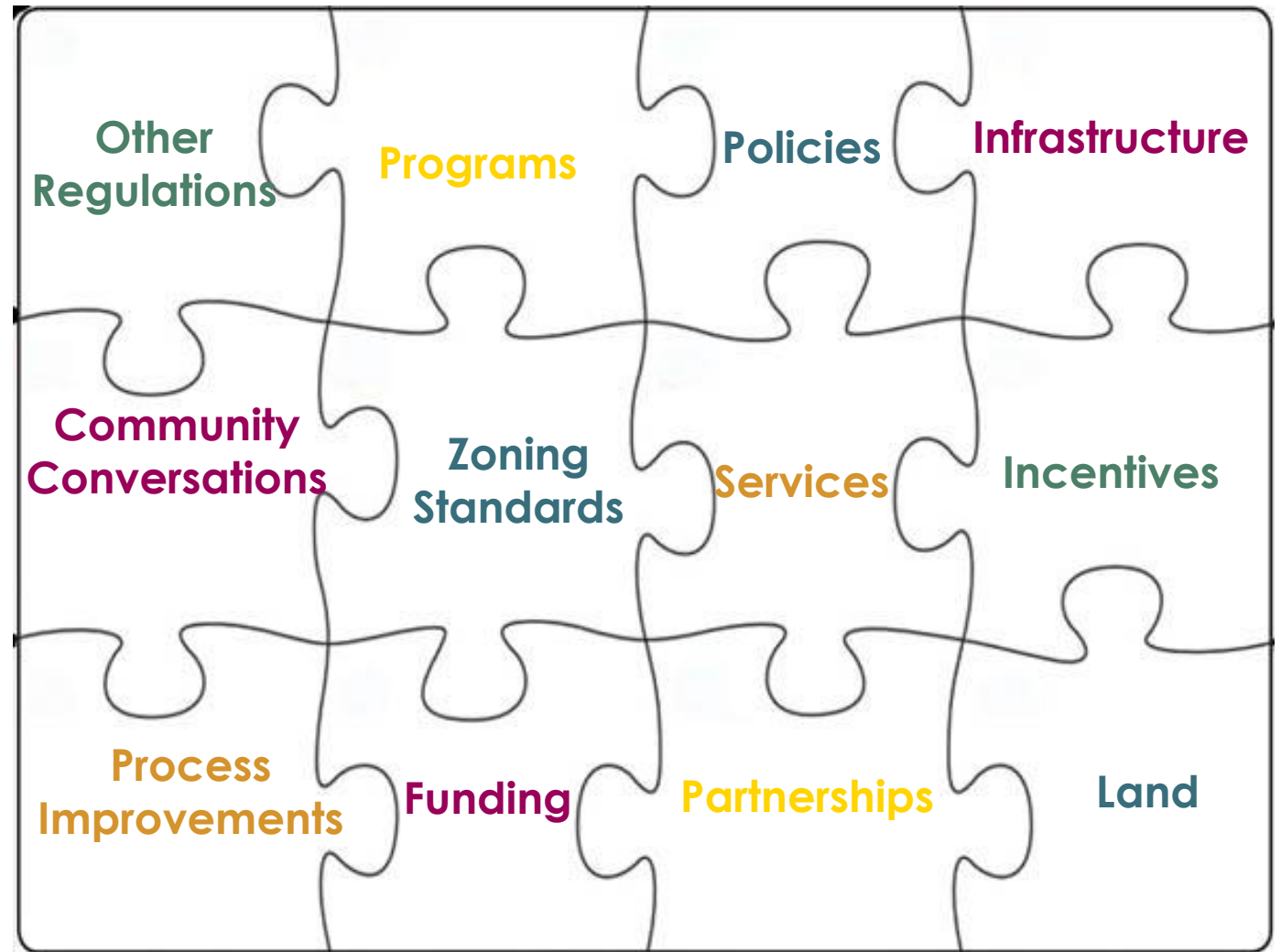
- LOWER housing costs require GREATER public intervention



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Strategies

Putting the Pieces Together



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Revise Policies and Regulations

- Flexibility vs Mandates
- Growth Patterns – concentrated vs dispersed
- Housing Types
- Other Requirements: Parking, Ground Floor Retail, etc.

D-32

Process Improvements

- Environmental Reviews
- Permit Streamlining
- Permit/Review Thresholds
- Staffing

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Incentives

- Multifamily Tax Exemption (MFTE) Program
- Density Bonuses
- Fees

Funding

- SHB 1406 Funds
- Local Option Taxes, Fees, and Levies
- Land Acquisition

Other Strategies

- Renters
- Regional Collaboration
- Community Acceptance/Messaging
- Faith Community

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Strategies

1st Pass Screening Criteria

1. Does the strategy increase a variety of housing options?
2. Does the strategy support/align with existing regional efforts?
3. What is the relative amount of units created or preserved?
4. Is the strategy feasible and appropriate for Lynnwood?

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PUBLIC ENGAGEMENT

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1. Outreach & Communications

- Project webpage
- Print and social media
- Official notices
- Interested parties list
- Graphic Materials
- Project Kiosk*

2. Community & Stakeholders

- Stakeholder Interviews
- Meetings in a Box*
- Pop-up Community Events*
- Community Meetings*
- Small Group Discussions*
- Advisory Group Meetings*

3. Boards & Commissions

- Joint Boards and Commission Annual Meeting
- Planning Commission*
- Diversity Equity and Inclusion Commission*
- Human Services Commission*

4. City Council

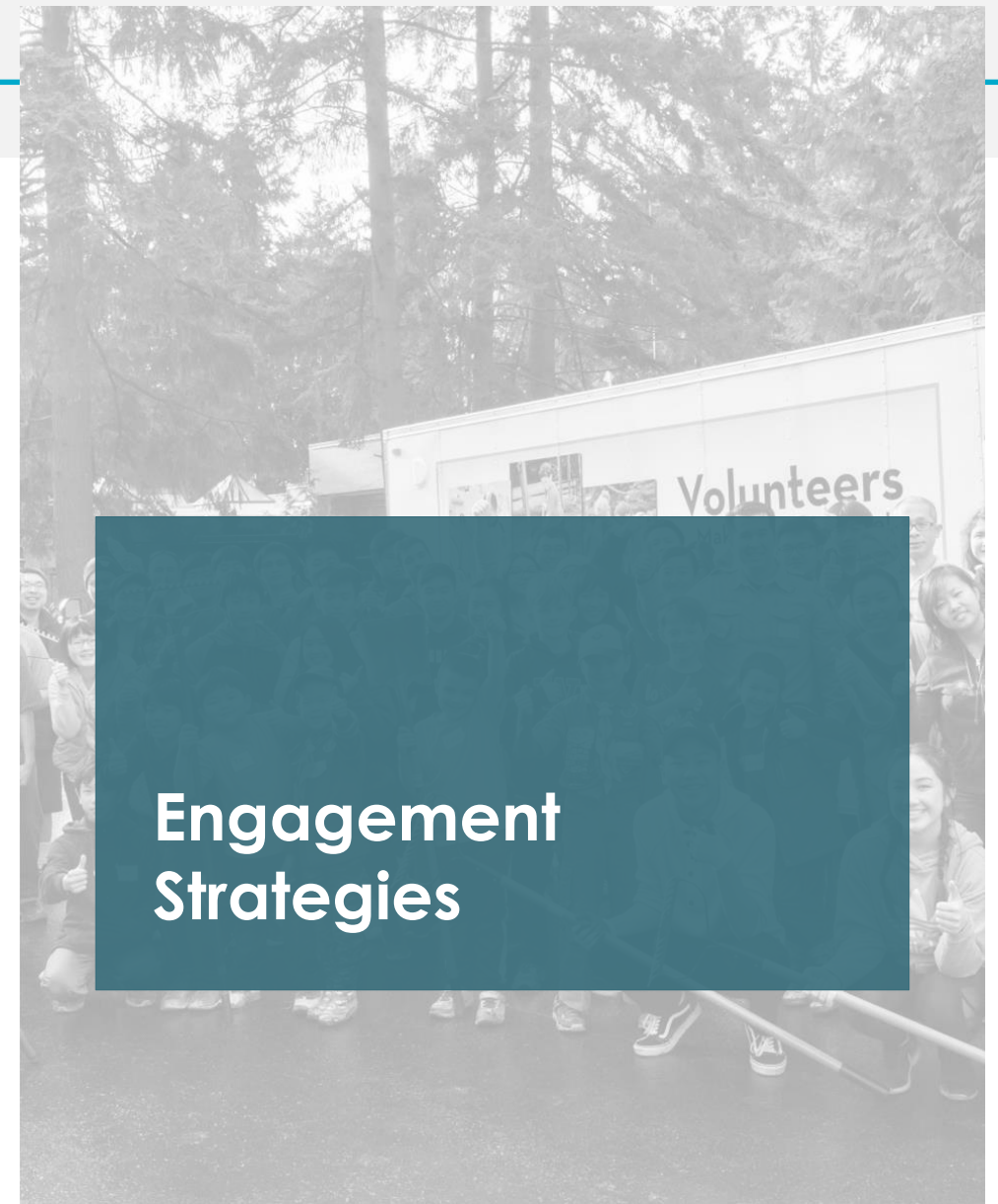
- Council Updates
- Council Housing Policy Committee
- Council Interviews

5. Regional Entities

- Snohomish County Housing Affordability Regional Task Force (HART)*
- Alliance for Housing Affordability (AHA)
- Puget Sound Regional Council (PSRC)
- American Planning Association (APA)

** Indicates outreach strategy has been impacted by COVID*

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Home / Services / Development & Business Services / Planning & Zoning / Ongoing Planning Projects / Housing Action Plan

Housing Action Plan



TAKE THE SURVEY IN ENGLISH, SPANISH, OR KOREAN

HELP US UNDERSTAND HOW LYNNWOOD SHOULD GROW TOGETHER!	JAYÚDENOS A ENTENDER CÓMO DEBEMOS CRECER JUNTOS EN LYNNWOOD!	여러분 Lynnwood 시가 어떻게 함께 성장할 것인가를 알고 싶어요. 우리를 도와 주시길 바랍니다.
The City is creating a Housing Action Plan to promote housing opportunities that are safe and affordable for everyone in Lynnwood.	La ciudad está creando un Plan de Acción de Vivienda (Housing Action Plan) para asegurar que una variedad de viviendas esté disponible con precio accesible para las personas de todos los ingresos de Lynnwood.	본 Lynnwood 시는 다양한 주택이 Lynnwood 각급 소득 수준의 주민에게 경제적이고 함께 거주하도록 하는 주택 행동 계획 (Housing Action Plan)을 수립할 예정입니다.
Take our survey by November 30 to help shape Lynnwood's future.	Únete a nuestro censo de viviendas 30 para ayudarnos a conformar el futuro de Lynnwood.	Lynnwood시의 미래를 만들어 가는 데 도움을 주세요. 11월 30일까지 우리의 설문 조사에 참여하십시오.

VIDEO (Below) IS AVAILABLE ON YOUTUBE IN ENGLISH, ESPAÑOL, AND 한국어

Housing Action Plan Survey Video - English

FOR ALL.

Watch later Share

- Inside Lynnwood Announcement
- Lynnwood Food Bank
- Heroes' Café/Lynnwood Senior Center
- Halloween Hullabaloo
- Stakeholder Advisory Group
- Community Partners

www.lynnwoodwa.gov/housingactionplan

NEXT STEPS

www.lynnwoodwa.gov/housingactionplan

- **October 26 – November 30** – Engagement Effort #2
- **December 7** – Next Council Update (FYI Memo)
- **December 10** – Planning commission Update
- **December 16** – Stakeholder Advisory Group Meeting #4
- **January 2021** – Draft Housing Action Plan



www.lynnwoodwa.gov/housingactionplan



Contact Info

Kristen Holdsworth, AICP

📞 425-670-5409

✉️ kholdsworth@lynnwoodwa.gov

🌐 <https://www.lynnwoodwa.gov/HousingActionPlan>

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CITY COUNCIL ITEM E

CITY OF LYNNWOOD Administrative Services

TITLE: Third Quarter 2020 Financial Report

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

SUMMARY:

The Third Quarter 2020 Financial Report will be presented at the November 30 Council Work Session. The report was reviewed with the Council Finance Committee at their November 19 meeting.

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

As of the end of the third quarter, the financial reserves of the General Fund were still above the required reserves per the City's financial policies by \$621,406.

Revenues from permits, development fees and business licenses, as well as sales tax were higher during the third quarter compared to the first two quarters of the year. In addition, departments continue to reduce expenditures and hold vacant positions vacant to realize more expenditure savings.

As of the date of this report, the actual sales tax for September had not yet been received. The Third Quarter Financial Report includes an estimate for September sales tax that represents an 11% reduction from the pre-Covid-19 forecasted amount of sales tax. Actual sales tax for the month of August was 11% less than the pre-Covid-19 forecasted amount.

BACKGROUND:

The Third Quarter financial report includes financial information as of September 30, 2020. 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:
Third Quarter 2020 Financial Report with Executive Summary	Backup Material
Third Quarter 2020 Financial Report - PowerPoint Presentation	Backup Material

EXECUTIVE SUMMARY – SEPTEMBER 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 21 of 24 months, which is 87.5% of the two-year period.

General Fund Summary

Biennial Year to Date through September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Total Operating Revenue	\$ 87,315,067	\$ 117,479,625	74.3%
Total Operating Expenditures	\$ 86,050,995	\$ 114,080,728	75.4%
Less Transfers from General Fund	\$ 2,554,393	\$ 5,085,721	50.2%
Net Revenue over (under) net expenditures	\$ (1,290,321)	\$ (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)	\$ 10,140,549	\$ 9,519,143	\$ 621,406

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

Quarterly Sales Tax Indicator	Same Period One Year Ago	Current Year	Percent Change
Total Sales Tax Revenue, 3rd Quarter 2019 vs 2020	\$ 6,057,874	\$ 5,556,696	-8.27%
Total Sales Tax Revenue, 2nd Quarter 2019 vs 2020	\$ 5,989,726	\$ 4,565,906	-23.77%

General Fund Biennial Revenues by Category through September 2020

Biennial Actual thru September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Taxes	\$ 55,461,412	\$ 70,398,437	78.8%
Licenses and Permits	7,454,505	9,618,798	77.5%
intergovernmental Revenue	4,989,860	8,191,073	60.9%
Charges for Services	9,218,505	13,518,552	68.2%
Fines and Forfeitures	7,674,330	9,141,660	83.9%
Miscellaneous Revenues	806,156	2,041,326	39.5%
Non-Revenue	38,167	12,448	306.6%
Other Financing Sources	217,739	1,671,610	13.0%
Grand Total	\$ 85,860,674	\$ 114,593,904	74.9%

General Fund Biennial Expenditures by Department through September 2020

Biennial Actual thru September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Administrative Services	\$ 6,334,509	\$ 7,645,789	82.8%
Information Technology	4,111,346	5,244,292	78.4%
Community Development	4,244,524	6,982,765	60.8%
Economic Development	1,578,021	3,954,842	39.9%
Executive	1,487,650	1,881,717	79.1%
Fire Marshal	1,804,437	2,276,882	79.3%
Human Resources	1,362,931	1,916,267	71.1%
Legal	2,769,382	3,348,654	82.7%
Legislative	682,922	872,547	78.3%
Municipal Court	2,231,618	2,871,854	77.7%
Non-Departmental (Transfers)	6,982,830	9,504,376	73.5%
Parks & Recreation	12,704,804	17,261,088	73.6%
Police	35,096,967	43,826,031	80.1%
Public Works	5,759,054	8,693,624	66.2%
Grand Total	\$ 87,150,995	\$ 116,280,728	74.9%

General Fund Biennial Expenditures by Category through September 2020

Biennial Actual thru September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Salaries and Wages	\$ 41,776,758	\$ 51,408,451	81.3%
Personnel Benefits	15,788,937	20,586,589	76.7%
Supplies	1,844,964	3,120,782	59.1%
Services	16,960,231	26,301,180	64.5%
Intergovernmental Services	4,599,130	6,849,099	67.1%
Capital Outlays	213,579	219,251	97.4%
Operating Transfers Out	5,967,396	7,795,376	76.6%
Grand Total	\$ 87,150,995	\$ 116,280,728	74.9%

Economic Development Infrastructure Fund (EDIF) Summary

Biennial Actual through September 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	\$ 414,305	\$ 100,000	414.31%
Transfer from LID 93 Fund	\$ 656,250	\$ 750,000	87.50%
Total Revenue, All Sources	\$ 2,524,948	\$ 3,735,721	67.59%
Total Expenditures	\$ (1,030,000)	\$ (7,000,000)	14.71%
Ending Fund Balance as of 9/30/2020	\$ 10,939,012	\$ 6,179,785	N/A

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

Actual YTD through September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
REET Revenue, 2020 through September	\$ 998,508	\$ 4,400,000	22.69%
REET Revenue, 2019, through September	\$ 1,400,948	\$ 4,400,000	31.84%
Change: Increase (Decrease)	\$ (402,440)	N/A	N/A
Change: Percent	-28.73%	N/A	N/A
REET Revenue, 1/1/2019 - 9/30/2020	\$ 3,341,068	\$ 4,400,000	75.93%

Utilities Fund

3rd Quarter 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Biennial Operating Revenue through 3rd Qtr 2020	\$ 37,163,009	\$ 56,851,525	65.37%
Biennial Operating Expenditures through 3rd Qtr	\$ 29,344,199	\$ 37,615,908	78.01%
Net Revenue over (under) net expenses	\$ 7,818,810	\$ 19,235,617	40.65%
Transfers to Utility Capital Fund	\$ 1,002,264	\$ 15,062,453	6.65%
Total Revenues over (under) all expenses	\$ 6,816,546	\$ 4,173,164	163.34%

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

As of September 30 2020, 2019	September 2020	September 2019
Funds Invested - LGIP	\$ 53,768,880	\$ 56,337,429
Investment Portfolio	\$ 22,598,593	\$ 24,332,641
Cash in Bank Accounts and Petty Cash	\$ 4,922,990	\$ 2,668,235
Total Cash & Investments	\$ 81,290,463	\$ 83,338,305
Investment Interest Earnings, Year to Date	\$ 697,415	\$ 1,256,546



DATE: Thursday, November 19, 2020

TO: Mayor Nicola Smith
Lynnwood City Council
Finance Committee

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

SUBJECT: **3rd Quarter Ending September 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 September 2020			
4				
5		Biennial Actual thru September 2020	2019-2020 Adopted Budget	% of Budget
6	Operating Revenue before EDIF allocation	\$ 87,315,067	\$ 117,479,625	74.3%
7	Operating Expenditures not including transfers to Capital Fund	86,050,995	114,080,728	75.4%
8	Subtotal Revenue over (under) expenditures prior to Operating/Capital Funds Transfers	\$ 1,264,072	\$ 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	\$ 85,860,674	\$ 114,593,904	74.9%
14	All Expenditures including Transfer to Capital Development Fund	87,150,995	116,280,728	74.9%
15	Total Revenue over/(under) Expenditures and Operating/Capital Transfers	\$ (1,290,321)	\$ (1,686,824)	

Through September 2020, which represents 21 months (87.5%) 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 74.3% and expenditures were at 75.4% of the adopted budget.

As of September 30th, before revenue transfers to EDIF and one-time transfers to the Capital Development Fund, General Fund's biennial revenues exceeded expenditures by \$1,264,072.

The report reflects transfers of 2019 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.

This report includes revenues and expenditures as of September 30, 2020. The expenditures do not reflect expenses for the 14 day pay period ending October 2, 2020, as this was posted in October. As a result, reported expenditures are lower than actual costs. The fourth quarter report will include all expenditures through December 31, 2020 as both revenues and expenditures will be accrued at that time.

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

	A	B	C	D	E
1	General Fund Revenue & Expenditure				
2	For the Year-To-Date Period Ending through September 2018, 2019 & 2020				
3					
4		Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
5	Operating Revenue before EDIF allocation	\$ 35,007,833	\$ 37,036,988	-5.5%	\$ 39,128,851
6	Operating Expenditures not including transfers to Capital Fund	34,992,844	37,716,024	-7.2%	38,288,195
7	Subtotal Revenue over (under) Expenditures prior to Operating/Capital Funds Transfers	\$ 14,989	\$ (679,036)		\$ 840,656
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	\$ 35,007,833	\$ 36,779,880	-4.8%	\$ 38,786,888
11	All Expenditures including Transfer to Capital Development Fund	34,992,844	37,991,024	-7.9%	38,563,198
12	Total Revenue over/(under) Expenditures and Operating/Capital Transfers	\$ 14,989	\$ (1,211,144)		\$ 223,690

For the first nine months of 2020, before transfers to the EDIF fund and Capital Development Fund, revenues exceeded expenditures by \$14,989. Due to the COVID-19 pandemic there will be no transfers to the EDIF or the Capital Development Funds in 2020.

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	3367	9/16/20	Additional U.S. CARES Act Grant for COVID-19 Pandemic						594,000	
23	Total 2019-2020 Budget Amendments and Approvals								2,838,168	
24	Total 2019-2020 Original Revenue Budgets with Amendments								114,593,904	
25	The above amount is presented in our revenue budget and actual presentation.									
26	2019-2020 Adopted Budget with Amendments - September 30, 2020								\$ 120,556,311	

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		3367	9/16/20		Additional U.S. CARES Act Grant for COVID-19 Pandemic				594,000	
22	Total 2019-2020 Budget Amendments and Approvals								2,401,278	
23	Total 2019-2020 Original Budgets with Amendments								116,280,728	
24	The above amount is presented in our expenditure budget and actual presentation.									
25										
26	Ending Fund Balance (Ord 3315 11/26/2018)								4,982,535	(B)
27		3341	8/12/19		Fund Balance Adjustment				(685,052)	
28		3349	11/25/19		Fund Balance Adjustment				(21,900)	
29	Adjusted Ending Fund Balance								4,275,583	
30	2019-2020 Adopted Budget with Amendments - September 30, 2020								\$ 120,556,311	

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										
3		Year to Date					Monthly				
4		Revenue Year to Date	Revenue Budget	Expenditure Year to Date	Expenditure Budget	Monthly Revenue	Monthly Revenue Allocation*	% Over/(Under) Revenue Allocation	Monthly Expenditure	Monthly Expenditure Allocation*	% Over/(Under) Expenditure Allocation
5											
6	January-19	\$ 3,004,041	\$ 4,056,581	\$ 1,051,768	\$ 2,244,316	\$ 3,004,041	\$ 4,056,581	-25.95%	\$ 1,051,768	\$ 2,244,316	-53.14%
7	February-19	6,919,584	8,086,206	4,984,173	6,277,344	3,915,543	4,029,624	-2.83%	3,932,405	4,033,028	-2.49%
8	March-19	10,457,180	13,392,364	11,701,622	11,689,401	3,537,596	5,306,159	-33.33%	6,717,449	5,412,057	24.12%
9	April-19	14,891,930	18,492,025	15,659,671	17,464,652	4,434,750	5,099,661	-13.04%	3,958,049	5,775,251	-31.47%
10	May-19	18,717,451	23,391,880	19,759,380	22,042,597	3,825,521	4,899,855	-21.93%	4,099,709	4,577,945	-10.45%
11	June-19	23,188,926	28,154,976	24,018,096	27,051,120	4,471,475	4,763,096	-6.12%	4,258,716	5,008,523	-14.97%
12	July-19	27,898,526	33,234,884	27,986,189	31,691,418	4,709,600	5,079,908	-7.29%	3,968,093	4,640,298	-14.49%
13	August-19	32,493,099	38,697,337	33,781,255	37,508,368	4,594,573	5,462,453	-15.89%	5,795,066	5,816,950	-0.38%
14	September-19	36,728,757	43,463,207	37,991,024	41,662,043	4,235,658	4,765,870	-11.13%	4,209,769	4,153,676	1.35%
15	October-19	41,020,162	47,246,791	42,195,755	46,534,983	4,291,405	3,783,584	13.42%	4,204,731	4,872,940	-13.71%
16	November-19	44,703,343	51,068,019	46,247,642	50,916,679	3,683,181	3,821,228	-3.61%	4,051,887	4,381,696	-7.53%
17	December-19	50,852,841	57,760,614	52,158,151	58,616,708	6,149,498	6,692,595	-8.11%	5,910,509	7,700,029	-23.24%
18	January-20	54,464,415	61,130,042	55,031,558	59,752,994	3,611,574	3,369,428	7.19%	2,873,407	1,136,286	152.88%
19	February-20	56,390,121	65,521,840	58,427,476	64,001,397	1,925,706	4,391,798	-56.15%	3,395,918	4,248,404	-20.07%
20	March-20	61,947,979	69,489,721	62,687,213	71,258,860	5,557,858	3,967,881	40.07%	4,259,737	7,257,463	-41.31%
21	April-20	64,769,253	74,463,878	66,617,090	75,534,752	2,821,274	4,974,157	-43.28%	3,929,877	4,275,892	-8.09%
22	May-20	66,442,862	78,754,704	70,493,584	79,963,904	1,673,609	4,290,826	-61.00%	3,876,494	4,429,152	-12.48%
23	June-20	72,363,879	83,770,053	73,978,330	84,564,840	5,921,017	5,015,349	18.06%	3,484,746	4,600,936	-24.26%
24	July-20	75,826,708	89,052,491	79,254,525	88,851,800	3,462,829	5,282,438	-34.45%	5,276,195	4,286,959	23.08%
25	August-20	77,925,325	94,205,910	83,334,875	95,112,543	2,098,617	5,153,420	-59.28%	4,080,350	6,260,743	-34.83%
26	September-20	85,860,674	98,956,759	87,150,995	99,660,599	7,935,349	4,750,849	67.03%	3,816,120	4,548,056	-16.09%
27	October-20						4,813,377	-100.00%		4,542,613	-100.00%
28	November-20						4,131,173	-100.00%		4,377,487	-100.00%
29	December-20						6,692,595	-100.00%		7,700,029	-100.00%
16	Total Revenues and Expenditures					85,860,674	114,593,904	-25.07%	87,150,995	116,280,728	-25.05%

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

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

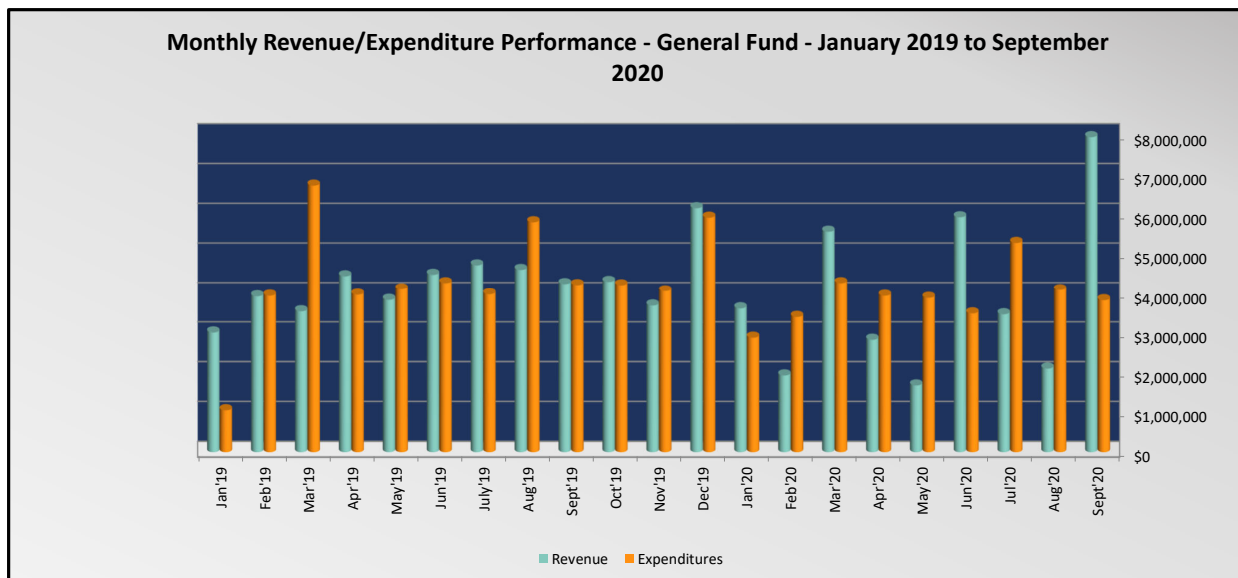


Chart 2: Biennial Revenue Projection Vs. Actual Performance – General Fund
From January 2019 to Date of Reporting

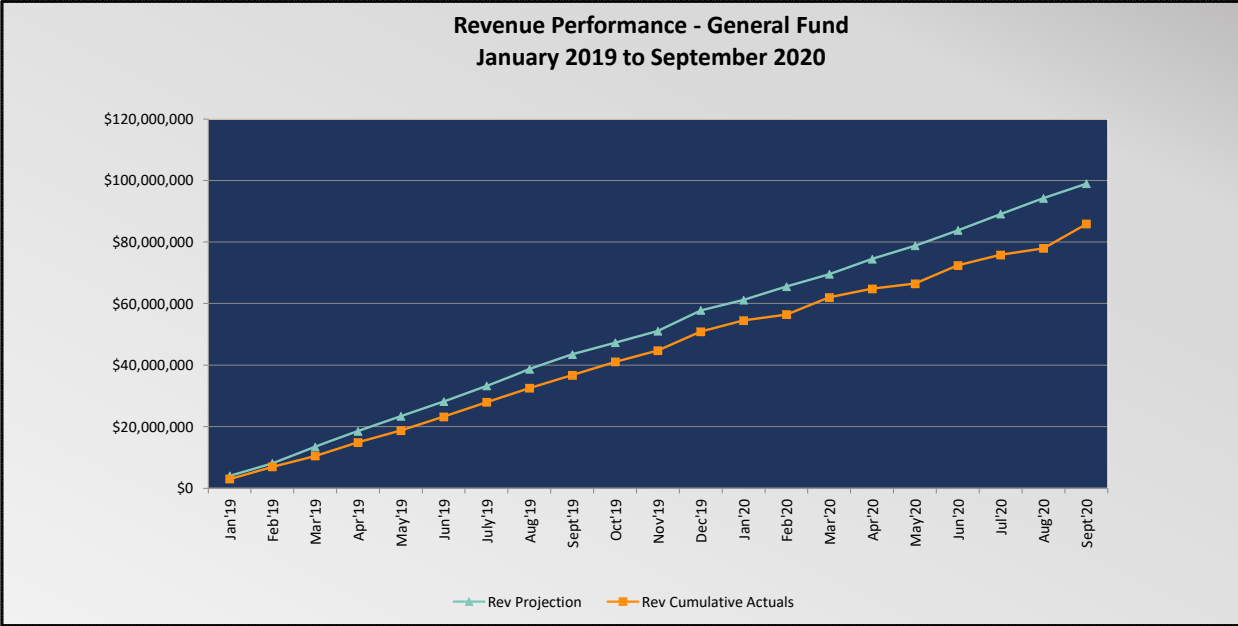


Chart 3: Biennial Expenditure Projection Vs. Performance – General Fund
From January 2019 to Date of Reporting

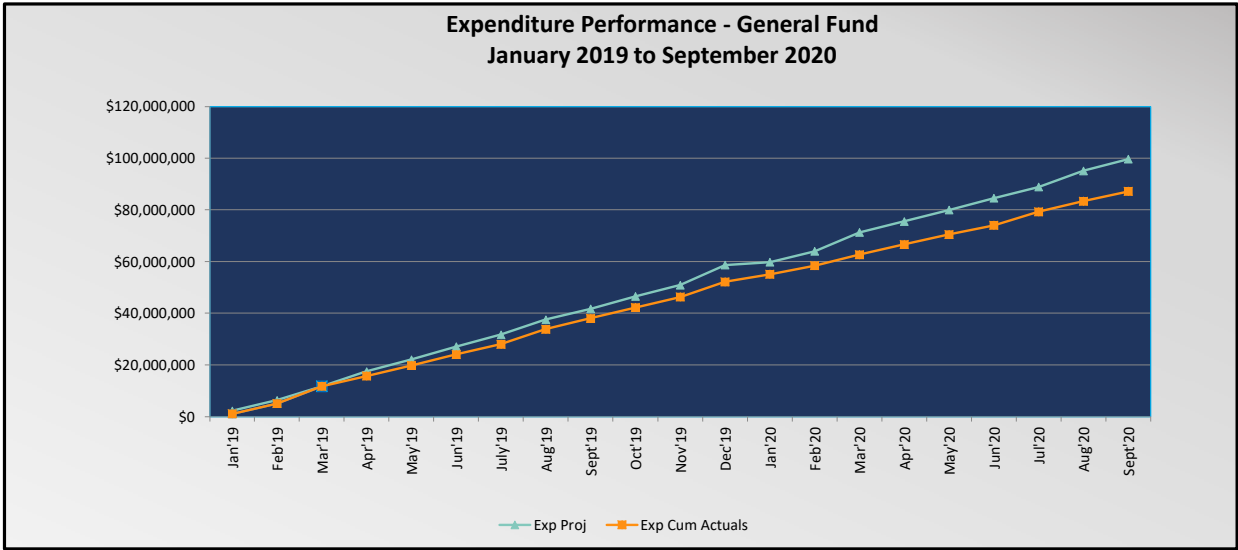


Table 6: Change in the General Fund's Fund Balance in September 2020

	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								35,007,833
5	Less: 2020 Expenditures								(34,992,844)
6									
7	Ending Fund Balance - General Fund							\$	4,140,549
8	Plus: Revenue Stabilization Fund's Ending Fund Balance								6,000,000
9	Total Fund Balance							\$	10,140,549
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							\$	621,406
14	Total Fund Balance							\$	10,140,549

Table 7: General Fund's Biennial Revenues

	A	B	C	D
1	General Fund's Biennial Revenues Through September 2020			
2	FY 2019 - 2020			
3				
4	Category	Biennial Actual thru September 2020	2019-2020 Budget	% of Budget
5	30-Fund Balance	\$ 4,125,560	\$ 5,962,407	69.2%
6	31-Taxes	55,461,412	70,398,437	78.8%
7	32-Licenses and Permits	7,454,505	9,618,798	77.5%
8	33-Intergovernmental Revenue	4,989,860	8,191,073	60.9%
9	34-Charges for Services	9,218,505	13,518,552	68.2%
10	35-Fines and Forfeits	7,674,330	9,141,660	83.9%
11	36-Miscellaneous Revenues	806,156	2,041,326	39.5%
12	38-Non-Revenue	38,167	12,448	306.6%
13	39-Other Financing Sources	217,739	1,671,610	13.0%
14	Total Revenue	85,860,674	114,593,904	74.9%
15	Total Resources Including Fund Balance	\$ 89,986,234	\$ 120,556,311	

Table 8: General Fund's Comparative Year-To-Date Revenues Ending September 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 September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
4	30-Fund Balance	\$ 4,125,560	\$ 10,134,924	-59.29%	\$ 11,596,466
5	31-Taxes	22,184,348	24,433,573	-9.2%	25,000,322
6	32-Licenses and Permits	4,123,806	2,376,221	73.5%	3,390,755
7	33-Intergovernmental Revenue	2,004,591	2,098,619	-4.5%	1,539,749
8	34-Charges for Services	3,332,785	4,076,813	-18.3%	4,902,226
9	35-Fines and Forfeits	2,900,146	3,308,332	-12.3%	3,284,922
10	36-Miscellaneous Revenues	245,987	453,910	-45.8%	647,276
11	38-Non-Revenue	7,384	24,835	-70.3%	21,078
12	39-Other Financing Sources	208,786	7,577	2655.5%	560
13	Total Revenue	35,007,833	36,779,880	-4.8%	38,786,888
14	Total Resources Including Fund Balance	\$ 39,133,393	\$ 46,914,804		\$ 50,383,354

As forecasted, revenues from business licenses and permit fees have rebounded from their lows experienced in 2019. Business license fee revenues were delayed in 2019 when the Department of Revenue took over billing and collection of the fees.

Table 9: Biennial Detailed Tax Revenue Information:

	A	B	C	D	E	
1	General Fund Biennial Detailed Tax Revenue thru September 2020					
2			Biennial Actual thru September 2020	2019-2020 Budget	% of Budget	
3	Taxes					
4	Business Taxes					
5	Utility Tax-Electric	\$	3,619,767	\$	4,599,307	78.70%
6	Utility Tax-Water		775,553		843,660	91.93%
7	Utility Tax-Gas		896,084		1,206,207	74.29%
8	Utility Tax-Sewer		1,174,193		1,272,499	92.27%
9	Utility Tax-Solid Waste		1,005,766		1,177,441	85.42%
10	Utility Tax-Cable		833,111		1,098,210	75.86%
11	Utility Tax-Telephone/Pager		1,391,075		2,105,395	66.07%
12	Utility Tax-Storm		442,020		485,718	91.00%
13	Leasehold Tax		8,831		8,650	102.09%
14	Admissions Tax		823,137		1,459,918	56.38%
15	Gambling Tax-Punch Brds/Pulltabs		172,521		250,691	68.82%
16	Gambling Tax-Bingo and Raffles		2,828		3,141	90.04%
17	Gambling Tax-Amusement Games		11,329		19,864	57.03%
18	Business Taxes Total	\$	11,156,215	\$	14,530,701	76.78%
19	General Property Tax		7,192,203		8,355,000	86.08%
20	EMS Property Tax		28,152		-	100.00%
21	Retail Sales Tax		37,084,842		47,512,736	78.05%
22	Total Taxes	\$	55,461,412	\$	70,398,437	78.78%

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

Table 10: Comparative Tax Revenue – Ending September 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 September 2018, 2019 & 2020					
3			Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
4	Taxes					
5	Business Taxes					
6	Utility Tax-Electric	\$ 1,501,277	\$ 1,571,441	-4.5%	\$ 1,444,586	
7	Utility Tax-Water	343,172	328,706	4.4%	309,139	
8	Utility Tax-Gas	386,152	347,746	11.0%	309,433	
9	Utility Tax-Sewer	519,812	496,448	4.7%	470,121	
10	Utility Tax-Solid Waste	399,975	449,173	-11.0%	352,125	
11	Utility Tax-Cable	363,893	348,540	4.4%	235,638	
12	Utility Tax-Telephone/Pager	563,310	628,084	-10.3%	587,457	
13	Utility Tax-Storm	190,192	186,955	1.7%	181,721	
14	Leasehold Tax	5,112	1,255	307.3%	426	
15	Admissions Tax	121,103	502,784	-75.9%	585,125	
16	Gambling Tax-Punch Brds/Pulltabs	29,844	103,193	-71.1%	110,300	
17	Gambling Tax-Bingo and Raffles	962	1,459	-34.1%	1,081	
18	Gambling Tax-Amusement Games	1,658	7,562	-78.1%	7,205	
19	Business Taxes Total	\$ 4,426,462	\$ 4,973,346	-11.0%	\$ 4,594,357	
20	General Property Tax	3,224,997	3,000,000	7.5%	2,700,000	
21	EMS Property Tax	4,313	22,342	-80.7%	1,762,975	
22	Retail Sales Tax	14,528,576	16,437,885	-11.6%	15,942,990	
23	Total Taxes	\$ 22,184,348	\$ 24,433,573	-9.2%	\$ 25,000,322	

EMS property tax decreased by 80.7% 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 September 30, all taxes were accrued through September, 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	-5.70%	1,911,463	8.57%	2,027,103	1,956,153	1,887,629	1,923,826	\$ 1,263,931
10	August	-5.91%	1,905,468	8.58%	2,025,251	1,990,993	1,862,273	1,795,304	\$ 1,277,361
11	September*	-13.25%	1,739,765	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			\$ 14,528,575	100.0%	\$ 23,662,407	\$ 22,909,348	\$ 21,951,301	\$ 21,598,281	\$ 14,875,912
16	Percentage incr (decr)	-15.71%			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.

*September 2020 sales tax was estimated at the Covid-forecasted amount as it was not received before this report was produced.

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	3rd Quarter 2020			3rd Quarter 2019			
3	Total	-8.27%	\$	5,556,696			\$	6,057,874	
4									
5		% Chng	2nd Quarter 2020			2nd Quarter 2019			
6	Total	-23.77%	\$	4,565,906			\$	5,989,726	

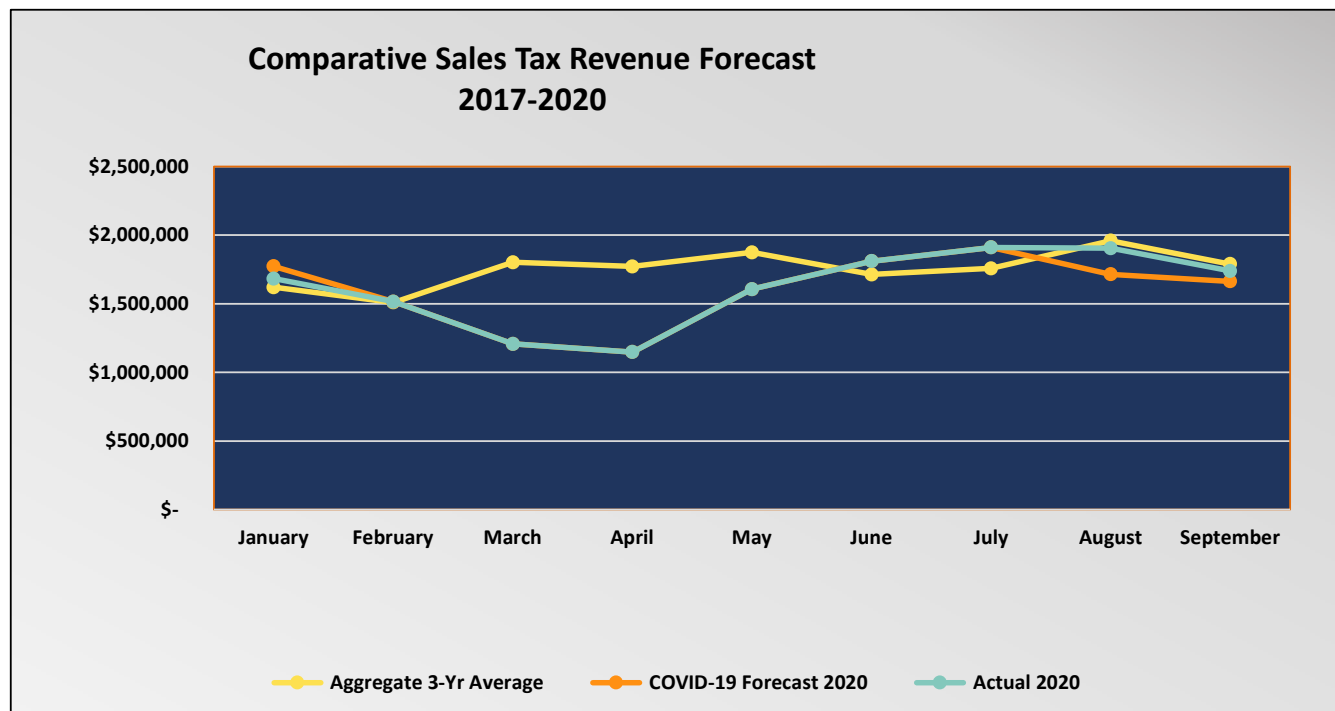
Table 13: Comparative General Fund Sales Tax Revenue Forecast 2017 – 2020

	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	1,515,996	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	1,148,763	1,772,490	8.27%	1,942,838	1,780,484	1,594,147
7	May	1,606,386	1,606,386	1,874,407	8.74%	2,012,870	1,854,102	1,756,250
8	June	1,810,757	1,810,757	1,713,983	7.99%	1,750,143	1,985,036	1,406,769
9	July	1,911,463	1,911,463	1,758,705	8.20%	2,027,102	1,361,384	1,887,629
10	August	1,905,468	1,715,194	1,959,506	9.14%	2,025,251	1,990,993	1,862,273
11	September	1,739,765	1,664,004	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		\$ 14,528,575	\$ 14,353,238	\$ 21,439,952	100.0%	\$ 22,556,266	\$ 21,014,172	\$ 20,749,419
16	% Over/(Under) Forecast	1.22%			% 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 \$20,020,065, or \$14,353,238 through September 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.

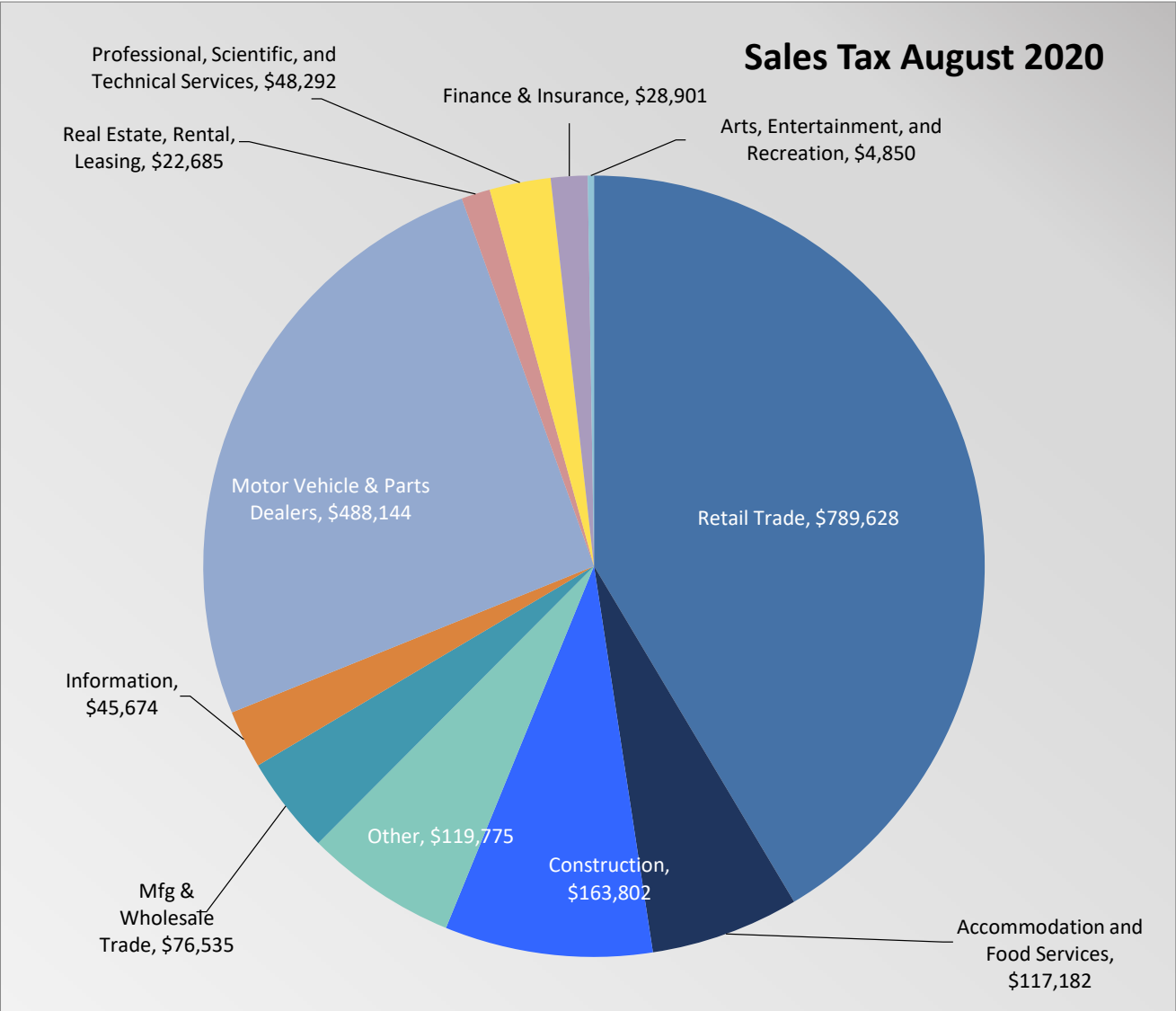
**Report on Year-To-Date Sales Tax Earned for the month of Aug 2020, Cash
Received in October 2020**

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 August 2020 (Jan 2019 to Aug 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	August 2020	August 2020	August 2019
9	Retail Trade	\$ 789,628	\$ 4,921,200	\$ 6,403,133
10	Accommodation and Food Services	117,182	881,266	1,294,919
11	Construction	163,802	1,102,516	1,363,673
12	All Others ²	119,775	816,911	984,262
13	Mfg and Wholesale Trade	76,535	570,484	846,517
14	Information ¹	45,674	353,334	436,015
15	Motor Vehicle & Part's Dealers	488,144	3,084,331	3,126,940
16	Real Estate, Rental, Leasing	22,685	160,303	174,832
17	Professional, Scientific, and Technical Services	48,292	373,224	297,750
18	Finance and Insurance	28,901	180,038	212,412
19	Arts, Entertainment, and Recreation	4,850	40,125	91,062
20	TOTAL	\$ 1,905,468	\$ 12,483,732	\$ 15,231,515
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 August 2020 Sales Tax Collection

Sales Tax Earned in August, Collected in October 2020



General Fund's Expenditures

Table 15: Biennial Expenditures by Department - General Fund

	A	B	C	D
1	Biennial Expenditures by Department through September 2020 FY 2019 - 2020			
2				
3				
4	Department	Biennial Actual thru September 2020	2019-2020 Budget	% of Budget
5	ADMINISTRATIVE SERVICES	\$ 6,334,509	\$ 7,645,789	82.8%
6	INFORMATION TECHNOLOGY	4,111,346	5,244,292	78.4%
7	COMMUNITY DEVELOPMENT	4,244,524	6,982,765	60.8%
8	ECONOMIC DEVELOPMENT (1)	1,578,021	3,954,842	39.9%
9	EXECUTIVE	1,487,650	1,881,717	79.1%
10	FIRE - MARSHAL	1,804,437	2,276,882	79.3%
11	HUMAN RESOURCES	1,362,931	1,916,267	71.1%
12	LEGAL	2,769,382	3,348,654	82.7%
13	LEGISLATIVE	682,922	872,547	78.3%
14	MUNICIPAL COURT	2,231,618	2,871,854	77.7%
15	NON-DEPARTMENTAL	6,982,830	9,504,376	73.5%
16	PARKS & RECREATION	12,704,804	17,261,088	73.6%
17	POLICE	35,096,967	43,826,031	80.1%
18	PUBLIC WORKS (2)	5,759,054	8,693,624	66.2%
19	Grand Total	\$ 87,150,995	\$ 116,280,728	74.9%

(1) The Economic Development expenditures are only 39.9% of budget because only \$662,665 of the \$2,727,256 (or 24%) budgeted for one time Sound Transit related work has been expended as of September 2020.

(2) Public Works expenditures are only 66.2% of budget because applicable engineering and project managers' expenditures are charged directly to capital projects.

The expenditures do not reflect expenditures for the 14 day pay period ending October 2, 2020, as this was posted in October. As a result, reported expenditures are lower than actual costs.

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 September 2018, 2019 & 2020				
3	Department	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
4	ADMINISTRATIVE SERVICES	\$ 2,747,984	\$ 2,603,759	5.5%	\$ 2,621,648
5	INFORMATION TECHNOLOGY	1,735,862	1,835,853	-5.4%	1,599,158
6	COMMUNITY DEVELOPMENT	1,690,249	1,792,340	-5.7%	2,143,609
7	ECONOMIC DEVELOPMENT	601,853	579,179	3.9%	531,553
8	EXECUTIVE	615,799	642,139	-4.1%	566,586
9	FIRE - OTHER	-	336,328	100.0%	6,479
10	FIRE - MARSHAL	627,602	624,638	0.5%	625,853
11	FIRE - RFA PAYMENTS (1)	-	-	100.0%	2,147,986
12	HUMAN RESOURCES	584,553	543,701	7.5%	518,672
13	LEGAL	1,055,457	1,185,006	-10.9%	1,288,609
14	LEGISLATIVE	276,376	286,119	-3.4%	285,079
15	MUNICIPAL COURT	940,197	912,384	3.0%	957,617
16	NON-DEPARTMENTAL	3,042,542	2,903,391	4.8%	2,995,924
17	PARKS & RECREATION (2)	4,685,649	5,888,726	-20.4%	5,797,280
18	POLICE	13,746,524	15,214,592	-9.6%	14,299,513
19	PUBLIC WORKS	2,642,197	2,642,869	0.0%	2,177,632
20	Grand Total	\$ 34,992,844	\$ 37,991,024	-7.89%	\$ 38,563,198

- (1) 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.
- (2) Parks and Recreation expenditures are 20.4% lower than the first nine months of 2019 because of significant expenditure reductions in 2020 due to COVID-19.

Table 17: General Fund Biennial Expenditure Categories Through September 2020

	A	B	C	D
1	Biennial Expenditure Categories through September FY 2019 - 2020			
2				
3				
4	Category	Biennial Actual thru September 2020	2019-2020 Budget	% of Total
5	SALARIES & WAGES	\$ 41,776,758	\$ 51,408,451	47.9%
6	PERSONNEL BENEFITS	15,788,937	20,586,589	18.1%
7	SUPPLIES	1,844,964	3,120,782	2.1%
8	SERVICES	16,959,931	26,300,180	19.5%
9	INTERGOVTL SERVICES/PYMNT	4,599,130	6,849,099	5.3%
10	CAPITAL OUTLAYS	213,579	219,251	0.2%
11	DEBT INTEREST & OTHER COST	300	1,000	0.0%
12	OPERATING TRANSFERS OUT	5,967,396	7,795,376	6.8%
13	Grand Total	\$ 87,150,995	\$ 116,280,728	100.0%

Note: Almost all expenditure categories are lower than expected at 74.9% of the biennial budget period due to reductions made because of 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 September 2018-2020			
3				
4	Category	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020
5	SALARIES & WAGES	\$ 17,376,712	\$ 17,784,764	-2.3%
6	PERSONNEL BENEFITS	6,646,587	6,697,752	-0.8%
7	SUPPLIES	613,773	942,061	-34.8%
8	SERVICES	6,742,307	7,328,381	-8.0%
9	INTERGOVTL SERVICES/PYMNT	1,517,825	2,284,943	-33.6%
10	RFA SERVICES	-	-	100.0%
11	CAPITAL OUTLAYS	94,732	29,857	217.3%
13	OPERATING TRANSFERS OUT	2,000,608	2,923,266	-31.6%
14	Grand Total	\$ 34,992,844	\$ 37,991,024	-7.9%
15				
16				
17				
18				
19	Category Summary:	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020
20	SALARIES & BENEFITS	\$ 24,023,299	\$ 24,482,516	-1.9%
21	OTHER COSTS	8,968,937	10,585,242	-15.3%
22	OPERATING TRANSFERS OUT	2,000,608	2,923,266	-31.6%
23	Grand Total	\$ 34,992,844	\$ 37,991,024	-7.9%

Note: General Fund expenditures are 7.9% 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 September 2020

	A	B	C	D
1	Biennial Legal Expenditures through September			
2	FY 2019 - 2020			
3				
4	Department	Biennial Actual thru September 2020	% of Total	2019-2020 Budget
5	ATTORNEY FEES	469,318	16.9%	640,000
6	PROSECUTING ATTORNEY	932,000	33.7%	1,116,000
7	PUBLIC DEFENDERS	1,341,017	48.4%	1,540,000
8	LANGUAGE INTERPRETERS	25,098	0.9%	24,000
9	OTHERS	1,949	0.1%	28,654
10	Grand Total	\$ 2,769,382	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 September 2020	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
4	ATTORNEY FEES	149,140	-27.2%	326,376
5	PROSECUTING ATTORNEY	372,800	-11.1%	409,625
6	PUBLIC DEFENDERS	527,030	-3.4%	542,659
7	LANGUAGE INTERPRETERS	4,630	-67.6%	9,853
8	OTHERS	1,857	130.7%	96
9	Grand Total	\$ 1,055,457	-10.93%	\$ 1,288,609

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					1,670,535	2,200,000
8	Investment Interest					82,949	40,000
9	2019 - 2020 Total Revenues and Other Financing Sources					1,753,484	2,240,000
10	Total Beg F/B, Revenues & Other Financing Sources					3,555,309	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 - (September 30, 2020)					\$ 2,272,526	\$ 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					1,670,535	2,200,000
8	Investment Interest					116,401	40,000
9	2019-2020 Total Revenues					1,786,936	2,240,000
10	Total Beg F/B, Revenues & Other Sources					4,528,098	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 - (September 30, 2020)					\$ 3,326,537	\$ 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		September 2020			September 2019	
4	Category	General Fund	EDIF Fund	Total	General Fund	EDIF Fund
5	31-Taxes					
6	Local Retail Sales Tax	\$ 14,528,576	\$ -	\$ 14,528,576	\$ 16,437,885	\$ 798,809
7						
8	32-Licenses and Permits					
9	Permits	1,950,912	-	1,950,912	878,971	253,364
10						
11	34-Charges For Services					
12	Building & Plan Check Fees	469,259	-	469,259	207,624	21,041
13						
14	36-Miscellaneous Revenue					
15	Investment Interest	46,726	98,714	145,440	(37,724)	179,790
16						
17	39-Other & Disposal-Cap. Assets					
18	Transfers & Sale of Cap Asset	4,430	281,250	285,680	4,429	281,250
19	Total Revenue	\$ 16,999,903	\$ 379,964	\$ 17,379,867	\$ 17,491,185	\$ 1,534,254
						\$ 19,025,439

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					414,305	100,000
10	2019-2020 Total Revenues					1,868,698	2,985,721
11	Plus: 2019-2020 Other Financing Sources						
12	Transfer from Fund 263					656,250	750,000
13	Total Other Financing Sources					656,250	750,000
14	Total Beg F/B, Revenues & Other Sources					11,969,012	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 - (September 30, 2020)					\$ 10,939,012	\$ 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 September 30, 2020		
4			
5		SEPTEMBER 2020	SEPTEMBER 2019
6	Lynnwood Main Account - US Bank	\$ 4,322,587	\$ 2,051,997
7	Lynnwood Municipal Court Acct	451,552	468,321
8	Custodial Accounts	12,305	11,371
9	Police Major Buy Fund	103,546	103,546
10	Cash in Bank	\$ 4,889,990	\$ 2,635,235
11			
12	LGIP	47,989,542	44,530,567
13	LGIP - 2018 Utility Rev Bond	4,349,064	-
14	LGIP - Rev Bonds - Bond Reserves	-	9,602,495
15	LGIP - Transportation Benefit District	1,430,274	2,204,367
16	Investments	22,598,593	24,332,641
17	Total Investments	\$ 76,367,473	\$ 80,670,070
18			
19	Total Cash in Bank & Investments	\$ 81,257,463	\$ 83,305,305
20			
21	Other Cash		
22			
23	Cash in Office	10,000	10,000
24	Advance Travel	15,000	15,000
25	Police Investigation	8,000	8,000
26	Total Other Cash	\$ 33,000	\$ 33,000
27			
28	Grand Total	\$ 81,290,463	\$ 83,338,305

Table 26: Investment Portfolio

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

	A	B	C	D	E	F	G	
1	City of Lynnwood							
2	Treasurer's Investment Report							
3	Activity for September 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 Strip Princ	699	12/22/16	1.90%	10/15/20	RFCSP	2,150,000	2,000,422
8	Federal Home Loan Bank	699	3/18/19	2.46%	12/11/20	FHLB	1,000,000	1,012,024
9	Federal Home Loan Mtg Corp	699	10/30/17	1.89%	4/30/21	FHLMC	1,000,000	999,000
10	Federal Home Loan Mtg Corp	699	5/31/19	2.15%	11/9/21	FHLMC	1,000,000	1,013,099
11	Federal Home Loan Bank	699	2/19/19	2.54%	12/10/21	FHLB	1,000,000	1,013,168
12	Federal Home Loan Mtg Corp	699	1/15/20	1.66%	10/13/22	FHLMC	2,000,000	2,003,224
13	Federal National Mortgage Assn	699	12/12/19	1.57%	1/19/23	FNMA	2,000,000	2,048,556
14	Farmer Mac	699	2/11/20	1.64%	2/10/23	FAMCA	2,000,000	2,002,168
15	Federal Farm Credit Bank	699	4/2/20	1.16%	3/3/23	FFCB	2,250,000	2,269,163
16	Federal National Mortgage Assn	699	6/5/20	0.41%	5/26/23	FNMA	1,000,000	1,001,654
17	Federal Farm Credit Bank	699	6/14/19	2.17%	6/7/23	FFCB	1,000,000	1,004,826
18	Federal National Mortgage Assn	699	11/1/19	1.57%	9/12/23	FNMA	2,000,000	2,097,456
19	Federal Home Loan Bank	699	3/18/19	2.45%	12/8/23	FHLB	2,000,000	2,083,788
20	Federal Home Loan Mtg Corp*	699	7/22/20	0.45%	7/22/24	FHLMC	1,000,000	1,051,045
21	Federal Home Loan Mtg Corp*	699	8/13/20	0.52%	8/13/25	FHLMC	1,000,000	999,000
22	Total Investments						\$22,400,000	\$22,598,593
23	*New investment							
24								
25	Investments Sold or Called in June 2020							
26	Resolution Funding Corp Strips	699	2/28/18	2.28%	7/15/20	RFCSP	1,055,000	999,613
27	Federal Home Loan Mtg Corp	699	8/2/19	2.27%	7/30/24	FHLMC	1,000,000	1,001,408
28	Total Sold or Called						\$2,055,000	\$2,001,021

Table 27: Investment Interest Earnings

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

	A	B	C	D	E	
1	Comparative Interest Earnings					
2	For the Year-To-Date Period Ending September 2017 - 2020					
3	Fund	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018	Actual thru September 2017
4	GENERAL FUND	\$ 46,726	\$ (37,724)	-223.9%	\$ 139,695	\$ 158
5	ECO DEV INFRASTRUCTURE	98,713	179,789	-45.1%	81,778	-
6	OTHER GENERAL GOVTL	\$ 67,152	\$ 137,326	-51.1%	\$ 78,266	\$ -
7	TRANSPD BD DISTRICT (TBD)	12,089	46,756	-74.1%	20,004	2,577
8	REET I & II	\$ 46,456	\$ 92,723	-49.9%	\$ 38,043	\$ -
9	CAPITAL DEV FUND	12,952	22,871	-43.4%	-	-
10	UTILITIES	\$ 358,332	\$ 747,884	-52.1%	\$ 261,861	\$ 54,762
11	GOLF	1,126	3,434	-67.2%	2,666	-
12	INTERNAL SERVICE	\$ 28,007	\$ 50,485	-44.5%	\$ 25,730	\$ -
13	OTHER FUNDS	25,862	13,002	98.9%	9,392	303,927
15	Grand Total	\$ 697,415	\$ 1,256,546	-44.50%	\$ 657,435	\$ 361,424

Table 28: General Fund's Biennial Revenues by Category

	A	B	C	D	E
1	Biennial Revenue Through September 30, 2020				
3	Category	Biennial Actual thru September 2020	2019-2020 Budget		% of Budget
4	BEGINNING FUND BALANCE	\$ 5,430,869	\$ 5,962,407		100.0%
5	31-Taxes	55,461,413	70,398,437		78.8%
6	BUSINESS & EXCISE TAXES	11,156,216	14,530,701		76.8%
7	GENERAL PROPERTY TAXES	7,192,203	8,355,000		86.1%
8	EMS PROPERTY TAXES	28,152	-		100.0%
9	RETAIL SALES AND USE TAXES	37,084,842	47,512,736		78.1%
10	32-Licenses and Permits	7,454,504	9,618,798		77.5%
11	BUSINESS LICENSES AND PERMITS	4,435,382	7,234,498		61.3%
12	NON-BUS LICENSES & PERMITS	3,019,122	2,384,300		126.6%
13	33-Intergovernmental Revenue	4,989,859	8,190,573		60.9%
14	GEMT & CARES ACT FUNDING	2,127,059	2,779,193		76.5%
15	INDIRECT FEDERAL GRANTS	52,524	61,385		0.0%
16	INTLCL GRNTS ENT IMP PYMTS	1,320,643	3,471,845		38.0%
17	ST ENT IMPCT PYMTS & IN LIEU T	892,093	1,280,123		69.7%
18	STATE GRANTS	67,890	60,442		112.3%
19	STATE SHARED REVENUES	529,650	537,585		98.5%
20	34-Charges for Services	9,218,506	13,518,552		68.2%
21	CULTURE & RECREATION	3,211,563	5,350,350		60.0%
22	UTILITIES & ECONOMIC ENVIRONMENT	1,296,817	2,391,573		54.2%
23	GENERAL GOVERNMENT	4,277,415	5,026,609		85.1%
24	SECURITY OF PERSONS & PROPERTY	432,711	750,020		57.7%
25	35-Fines and Forfeits	7,674,330	9,141,660		83.9%
26	CIVIL PARKING INFRACTION PENAL	5,218,348	6,606,190		79.0%
27	CRIMINAL COSTS	2,391,819	2,437,812		98.1%
28	NON-CRT FINES, FORFEIT & PENAL	64,163	97,658		65.7%
29	36-Miscellaneous Revenues	806,156	2,041,826		39.5%
30	CONTRIB/DONATIONS FROM PRV SRC	39,557	100,000		39.6%
31	INTEREST & OTHER EARNINGS	40,500	306,864		13.2%
32	P CARD REBATES	162,797	252,000		64.6%
33	OTHER	58,139	321,212		18.1%
34	RENTS, LEASES & CONCESSIONS	505,163	1,061,750		47.6%
35	38-Non-Revenue	38,167	12,448		306.6%
36	PROC LONG-TRM DBT-PROP FUNDS ON	38,167	12,448		306.6%
37	39-Other Financing Sources	217,739	1,671,610		13.0%
38	OTHER	5,192	-		0.0%
39	DISPOSITION OF FIXED ASSETS	2,313	-		0.0%
39	OPERATING TRANSFERS-IN	210,234	1,671,610		12.6%
40	Total Revenue	85,860,674	114,593,904		74.9%
41	Total Revenue Including Fund Balance	\$ 91,291,543	\$ 120,556,311	*	75.7%

* 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 September 30, 2018, 2019 & 2020				
2	Category	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
3	BEGINNING FUND BALANCE	\$ 4,125,560	\$ 10,134,924		\$ 11,596,466
4	31-Taxes	22,184,348	24,433,573	-9.2%	25,000,322
5	BUSINESS & EXCISE TAXES	4,426,462	4,973,346	-11.0%	4,594,357
6	GENERAL PROPERTY TAXES	3,224,997	3,000,000	7.5%	2,700,000
7	EMS PROPERTY TAXES	4,313	22,342	-80.7%	1,762,975
8	RETAIL SALES AND USE TAXES	14,528,576	16,437,885	-11.6%	15,942,990
9	32-Licenses and Permits	4,123,806	2,376,221	73.5%	3,390,755
10	BUSINESS LICENSES AND PERMITS	2,169,416	1,495,340	45.1%	2,004,913
11	NON-BUS LICENSES & PERMITS	1,954,390	880,881	121.9%	1,385,842
12	33-Intergovernmental Revenue	2,004,591	2,098,619	-4.5%	1,539,749
13	GEMT & CARES ACT FUNDING	962,265	1,160,028	-17.0%	-
14	INDIRECT FEDERAL GRANTS	12,591	20,400	-38.3%	25,181
15	LOCAL GRANTS ENTITLEMENTS & OTHER	379,828	505,180	-24.8%	807,800
16	STATE ENTITLEMENT IMPACT PMTS & IN LIE	365,791	395,807	-7.6%	425,738
17	STATE GRANTS	18,969	17,204	10.3%	12,887
18	34-Charges for Services	3,332,785	4,076,813	-18.3%	4,902,226
19	CULTURE & RECREATION	826,841	1,897,709	-56.4%	2,201,719
20	UTILITIES & ECONOMIC ENVIRONMENT	758,788	338,747	124.0%	744,171
21	GENERAL GOVERNMENT	1,654,736	1,600,169	3.4%	1,757,543
22	SECURITY OF PERSONS & PROPERTY	92,420	240,188	-61.5%	198,793
23	35-Fines and Forfeits	2,900,146	3,308,332	-12.3%	3,284,922
24	CIVIL PARKING INFRACTION PENAL	2,025,278	2,327,667	-13.0%	2,241,544
25	CRIMINAL COSTS	865,265	939,759	-7.9%	1,008,933
26	NON-CRT FINES, FORFEIT & PENAL	9,603	40,906	-76.5%	34,445
27	36-Miscellaneous Revenues	245,987	453,910	-45.8%	647,276
28	CONTRIB/DONATIONS FROM PRV SRC	9,131	27,982	-67.4%	67,012
29	INTEREST & OTHER EARNINGS	64,816	354	18209.6%	161,093
30	P CARD REBATES	68,225	76,410	-10.7%	72,234
31	OTHERS	10,945	39,290	-72.1%	15,449
32	RENTS, LEASES & CONCESSIONS	92,870	309,874	-70.0%	331,488
33	38-Non-Revenue	7,384	24,835	-70.3%	21,078
34	PROC LONG-TRM DBT-PROP FUNDS ON	7,384	24,835	-70.3%	21,078
35	39-Other Financing Sources	208,786	7,577	2655.5%	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	204,429	4,429	4515.7%	-
39	Total Revenue	35,007,833	36,779,880	-4.8%	38,786,888
40	Total Revenue Including Fund Balance	\$ 39,133,393	\$ 46,914,804	-16.6%	\$ 50,383,354

* 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 September 30, 2020			
2	Department	Biennial Actual thru September 2020	2019-2020 Biennial Budget	% of Budget
3	ADMINISTRATIVE SERVICES	6,334,508	7,645,789	82.85%
4	1-Salaries & Wages	3,794,261	4,453,723	85.19%
5	2-Personnel Benefits	1,544,477	1,849,197	83.52%
6	3-Supplies	48,449	61,200	79.17%
7	4-Services	934,172	1,278,869	73.05%
8	5-Intergovernmental Svcs	98	1,800	5.44%
10	8-Debt Service-Interest	300	1,000	30.00%
11	INFORMATION TECHNOLOGY	4,111,347	5,244,292	78.40%
12	1-Salaries & Wages	1,928,053	2,401,888	80.27%
13	2-Personnel Benefits	781,453	1,002,100	77.98%
14	3-Supplies	129,508	179,650	72.09%
15	4-Services	1,150,512	1,638,403	70.22%
16	6-Capital Outlay	121,821	22,251	547.49%
17	COMMUNITY DEVELOPMENT	4,244,524	6,982,765	60.79%
18	1-Salaries & Wages	2,166,981	3,377,537	64.16%
19	2-Personnel Benefits	906,208	1,485,616	61.00%
20	3-Supplies	51,907	129,000	40.24%
21	4-Services	1,119,428	1,990,612	56.24%
22	ECONOMIC DEVELOPMENT	1,578,020	3,954,842	39.90%
23	1-Salaries & Wages	572,435	695,792	82.27%
24	2-Personnel Benefits	192,248	258,843	74.27%
25	3-Supplies	1,810	9,350	19.36%
26	4-Services	811,527	2,990,857	27.13%
27	EXECUTIVE	1,487,650	1,881,717	79.06%
28	1-Salaries & Wages	867,188	994,722	87.18%
29	2-Personnel Benefits	289,294	368,454	78.52%
30	3-Supplies	24,870	22,450	110.78%
31	4-Services	306,298	496,091	61.74%
32	FIRE MARSHAL	1,804,437	2,276,882	79.25%
34	3-Supplies	5,230	4,500	116.22%
35	4-Services	63,853	80,817	79.01%
36	5-Intergovernmental Svcs	1,733,111	2,191,565	79.08%
37	HUMAN RESOURCES	1,362,930	1,916,267	71.12%
38	1-Salaries & Wages	817,436	973,523	83.97%
39	2-Personnel Benefits	342,000	419,714	81.48%
40	3-Supplies	34,650	47,100	73.57%
41	4-Services	168,844	475,930	35.48%

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

	A	B	C	D
1	Actual Expenditures thru September 30, 2020			
2	Department	Biennial Actual thru September 2020	2019-2020 Biennial Budget	% of Budget
42	LEGAL	2,769,382	3,348,654	82.70%
43	3-Supplies	1,700	8,900	19.10%
44	4-Services	2,767,682	3,339,754	82.87%
45	LEGISLATIVE	682,923	872,547	78.27%
46	1-Salaries & Wages	351,563	406,385	86.51%
47	2-Personnel Benefits	266,768	329,554	80.95%
48	3-Supplies	3,141	5,200	60.40%
49	4-Services	61,451	131,408	46.76%
50	MUNICIPAL COURT	2,231,618	2,871,854	77.71%
51	1-Salaries & Wages	1,214,238	1,550,219	78.33%
52	2-Personnel Benefits	570,976	647,764	88.15%
53	3-Supplies	21,012	17,500	120.07%
54	4-Services	425,392	656,371	64.81%
55	NON-DEPARTMENTAL	6,982,831	8,910,376	78.37%
56	0-Transfers	5,921,021	7,742,376	76.48%
57	1-Salaries & Wages	270,693	360,700	75.05%
58	2-Personnel Benefits	27,979	39,200	71.38%
59	3-Supplies	47,654	48,100	99.07%
60	4-Services	715,484	720,000	99.37%
61	PARKS & RECREATION	12,704,804	17,855,088	71.16%
62	1-Salaries & Wages	7,062,657	8,987,767	78.58%
63	2-Personnel Benefits	2,684,488	3,399,794	78.96%
64	3-Supplies	516,011	811,177	63.61%
65	4-Services	2,384,211	4,304,350	55.39%
66	5-Intergovernmental Svcs	24,773	165,000	15.01%
67	6-Capital Outlay	32,664	187,000	100.00%
68	POLICE	35,096,967	43,826,031	80.08%
69	1-Salaries & Wages	19,898,373	23,121,854	86.06%
70	2-Personnel Benefits	7,054,747	8,891,833	79.34%
71	3-Supplies	776,040	1,406,375	55.18%
72	4-Services	4,480,316	5,905,235	75.87%
73	5-Intergovernmental Svcs	2,841,148	4,490,734	63.27%
74	6-Capital Outlay	46,343	10,000	463.43%
75	PUBLIC WORKS	5,759,054	8,693,624	66.24%
76	1-Salaries & Wages	2,832,882	4,084,341	69.36%
77	2-Personnel Benefits	1,126,056	1,894,520	59.44%
78	3-Supplies	182,983	370,280	49.42%
79	4-Services	1,570,758	2,291,483	68.55%
80	9-Interfund Payment for Svcs	46,375	53,000	87.50%
81	Grand Totals	\$ 87,150,995	\$ 116,280,728	74.95%

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

	A	B	C	D	E
1	September 30, 2018, 2019 & 2020				
2	Department	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
3	ADMINISTRATIVE SERVICES	2,747,983	2,603,760	5.54%	2,621,649
4	1-Salaries & Wages	1,643,127	1,529,421	7.43%	1,527,026
5	2-Personnel Benefits	669,042	625,706	6.93%	615,000
6	3-Supplies	12,302	25,095	-50.98%	37,530
7	4-Services	423,212	410,704	3.05%	441,907
8	5-Intergovernmental Svcs	-	83	0.00%	186
9	6-Capital Outlay	-	12,751	0.00%	-
10	8-Debt Service-Interest	300	-	0.00%	-
11	INFORMATION TECHNOLOGY	1,735,862	1,835,853	-5.45%	1,599,158
12	1-Salaries & Wages	809,675	807,015	0.33%	865,364
13	2-Personnel Benefits	330,817	322,531	2.57%	366,608
14	3-Supplies	33,368	78,125	-57.29%	55,467
15	4-Services	467,270	611,076	-23.53%	160,957
16	6-Capital Outlay	94,732	17,106	453.79%	150,762
17	COMMUNITY DEVELOPMENT	1,690,249	1,792,340	-5.70%	2,143,608
18	1-Salaries & Wages	886,254	952,383	-6.94%	1,140,796
19	2-Personnel Benefits	372,436	370,266	0.59%	478,377
20	3-Supplies	16,927	27,185	-37.73%	73,605
21	4-Services	414,632	442,506	-6.30%	450,830
22	ECONOMIC DEVELOPMENT	601,852	579,179	3.91%	531,553
23	1-Salaries & Wages	248,082	232,472	6.71%	200,639
24	2-Personnel Benefits	82,703	80,089	3.26%	76,855
25	3-Supplies	903	2,870	-68.54%	8,975
26	4-Services	270,164	263,748	2.43%	245,084
27	EXECUTIVE	615,799	642,140	-4.10%	566,586
28	1-Salaries & Wages	368,571	358,342	2.85%	327,702
29	2-Personnel Benefits	122,538	119,044	2.94%	119,004
30	3-Supplies	2,829	18,319	-84.56%	6,367
31	4-Services	121,861	146,435	-16.78%	113,513
32	FIRE	627,602	960,966	-34.69%	2,780,318
33	2-Personnel Benefits	-	2,243	0.00%	3,956
34	3-Supplies	2,155	2,759	-21.89%	65
35	4-Services	11,445	41,522	-72.44%	14,309
36	5-Intergovernmental Svcs	614,002	914,442	-32.86%	2,761,988
37	HUMAN RESOURCES	584,553	543,701	7.51%	518,673
38	1-Salaries & Wages	371,238	305,522	21.51%	319,501
39	2-Personnel Benefits	140,815	146,492	-3.88%	62,940
40	3-Supplies	11,713	16,669	-29.73%	4,453
41	4-Services	60,787	75,018	-18.97%	131,779

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

	A	B	C	D	E
1	September 30, 2018, 2019 & 2020				
2	Department	Actual thru September 2020	Actual thru September 2019	% of Incr (Decr) from 2019 to 2020	Actual thru September 2018
42	LEGAL	1,055,457	1,185,006	-10.93%	1,288,608
43	3-Supplies	1,700	-	0.00%	96
44	4-Services	1,053,757	1,185,006	-11.08%	1,288,512
45	LEGISLATIVE	276,377	286,117	-3.40%	285,079
46	1-Salaries & Wages	141,738	146,319	-3.13%	142,571
47	2-Personnel Benefits	112,003	108,901	2.85%	111,355
48	3-Supplies	887	1,069	-17.03%	2,618
49	4-Services	21,749	29,828	-27.09%	28,535
50	MUNICIPAL COURT	940,197	912,383	3.05%	957,617
51	1-Salaries & Wages	523,235	492,680	6.20%	534,496
52	2-Personnel Benefits	254,241	222,883	14.07%	213,664
53	3-Supplies	14,931	4,879	206.03%	13,494
54	4-Services	147,790	191,941	-23.00%	195,963
55	NON-DEPARTMENTAL	3,042,543	2,903,391	4.79%	2,995,924
56	0-Transfers	1,980,733	2,903,391	-31.78%	2,900,070
57	1-Salaries & Wages	270,693	-	0.00%	82,022
58	4-Services	47,654	-	0.00%	13,832
59	5-Intergovernmental Svcs	715,484	-	0.00%	-
60	PARKS & RECREATION	4,685,649	5,888,727	-20.43%	5,797,279
61	1-Salaries & Wages	2,682,077	3,220,197	-16.71%	3,078,756
62	2-Personnel Benefits	1,111,124	1,147,196	-3.14%	1,121,645
63	3-Supplies	154,413	275,818	-44.02%	354,677
64	4-Services	711,797	1,248,793	-43.00%	1,183,355
65	5-Intergovernmental Svcs	26,238	(3,277)	-900.67%	52,702
66	POLICE	13,746,524	15,214,592	-9.65%	14,299,514
67	1-Salaries & Wages	8,053,125	8,447,009	-4.66%	7,485,049
68	2-Personnel Benefits	2,893,941	3,006,852	-3.76%	2,781,169
69	3-Supplies	226,402	396,226	-42.86%	438,481
70	4-Services	1,695,470	1,990,809	-14.84%	1,928,629
71	5-Intergovernmental Svcs	877,586	1,373,696	-36.11%	1,666,186
72	PUBLIC WORKS	2,642,197	2,642,869	-0.03%	2,177,632
73	1-Salaries & Wages	1,378,897	1,293,406	6.61%	1,011,743
74	2-Personnel Benefits	528,947	545,549	-3.04%	459,352
75	3-Supplies	87,590	93,047	-5.86%	118,365
76	4-Services	626,888	690,992	-9.28%	542,422
77	9-Interfund Payment for Svcs	19,875	19,875	0.00%	45,750
78	Grand Totals	\$ 34,992,844	\$ 37,991,024	-7.9%	\$ 38,563,198

Table 32: Year to Date Operation - Fund Balance Report

	A	B	C	D	
1	Period Ending: September 30, 2020				
2	Fund	Balance 01/01/20 - (Note 1)	2020 YTD Revenue	2020 YTD Expenditure	Balance 9/30/2020- Ending Balance
3	011 General	\$ 4,125,560	\$ 35,007,833	\$ 34,992,844	\$ 4,140,549
4	020 Econ Dev Infrastructure	10,559,048	379,964	-	10,939,012
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	827,432	894,122	1,200,261
8	104 Drug Enforcement	230,480	124,414	103,849	251,045
9	105 Criminal Justice	3,591,505	580,155	161,174	4,010,486
10	110 Transportation Impact Fee	2,018,715	264,372	-	2,283,087
11	111 Street	259,415	1,517,191	1,545,004	231,602
12	114 Cum. Parks	77,239	1,387	1,070	77,556
13	116 Cum. Art	49,878	461	-	50,339
14	119 Cum. Aid Car	16,766	149	-	16,915
15	121 Tree Fund Reserve	293,816	2,467	16,347	279,936
16	128 Path and Trails	8,852	6,170	6,170	8,852
17	144 Solid Waste	81,982	33,602	30,759	84,825
18	146 Affordable Supportive Housing	-	61	-	61
19	150 Transportation Bene Dist-TBD	3,354,819	2,087,907	2,363,094	3,079,632
20	180 Park Impact Fees	184,353	2,232,711	43,000	2,374,064
21	215 800 MHz Debt Service	6,003	-	4,428	1,575
22	223 Rec Ctr 2012 LTGO Bonds	111,277	1,242,478	398,006	955,749
23	224 Local Improvement Guaranty	184,721	1,719	-	186,440
24	263 LID 93 1-5 196th Project	495,180	218	281,250	214,148
25	330 Real Estate Excise Tax II	2,875,598	450,939	-	3,326,537
26	331 Real Estate Excise Tax I	2,312,969	568,432	608,875	2,272,526
27	333 Capital Development Plan	1,441,225	12,952	219,784	1,234,393
28	Total	\$ 39,561,979	\$ 45,343,014	\$ 41,669,776	\$ 43,235,217

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

	A	B	C	D	
1	Period Ending: September 30, 2020				
2	Fund	Balance 01/01/20 - (Note 1)	2020 YTD Revenue	2020 YTD Expenditure	Balance 9/30/2020- Ending Balance
3	332 Hardware/Software Upgrade	\$ 6,519	\$ -	\$ -	\$ 6,519
4	357 Other General Govt Capital Improv.	70,264	78	31,590	38,752
5	360 Transportation Capital Project	5,689,590	3,522,956	7,780,548	1,431,998
6	370 Facilities Capital Infrastructure	1,578,105	2,705	362,067	1,218,743
7	380 Parks & Recr Capital Infrastructure	422,887	913,874	528,479	808,282
8	390 Public Safety Capital Infrastructure	795,146	818	627,844	168,120
9	412 Utilities Capital Construction	18,754,871	218,179	4,386,140	14,586,910
10					
11	Total	27,317,382	4,658,610	13,716,668	18,259,324
12	Note 1 -- Beginning fund balances reflect audited 2019 year-end financial closing.				

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

	A	B	C	D	E
1	Utility Fund Revenues				
2	Comparative Fiscal Revenue For the Year-To-Date				
3	Period ending Sep 2018, 2019 & 2020				
4	Category	Actual thru Sep 2020	% Change 2019-2020	Actual thru Sep 2019	Actual thru Sep 2018
5	33-INTERGOVERNMENTAL REVENUES	8,974	0.00%	-	69,683
6		8,974	0.00%	-	69,683
7	34-CHARGES FOR SERVICES	19,152,045	10.89%	17,270,608	16,516,041
8	Water Sales	5,727,538	4.85%	5,462,464	5,136,341
9	Sewer/Reclaimed Water Sales	417,472	23.42%	338,256	468,991
10	Sewer Connection Fees	1,166,370	3517.77%	32,240	-
11	Sewer Service	8,631,546	4.76%	8,239,495	7,778,102
12	Storm Drainage Services	3,156,967	1.81%	3,100,946	3,006,598
13	Misc Services	52,152	-46.35%	97,207	126,009
14	35-FINES AND PENALTIES	2,850	14.00%	2,500	-
15	Sewer Admin Fine	2,250	0.00%	2,250	-
16	Water Admin Fine	600	0.00%	250	-
17	36-MISCELLANEOUS REVENUES	144,421	-8.98%	158,671	248,108
18	Interest Earnings	140,153	-7.73%	151,900	242,997
19	Misc Water	4,018	140.60%	1,670	4,761
20	Misc Sewer	250	-95.10%	5,101	350
21	Misc Storm	-	0.00%	-	-
22	37-PROPRIETARY FUND REVENUES	326,992	240.80%	95,948	190,461
23	Contributions	326,992	377.83%	68,432	192,461
24	Capital Gain/(Loss)/Transfer	-	0.00%	27,516	(2,000)
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	19,635,282	12.02%	17,527,727	17,024,293

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

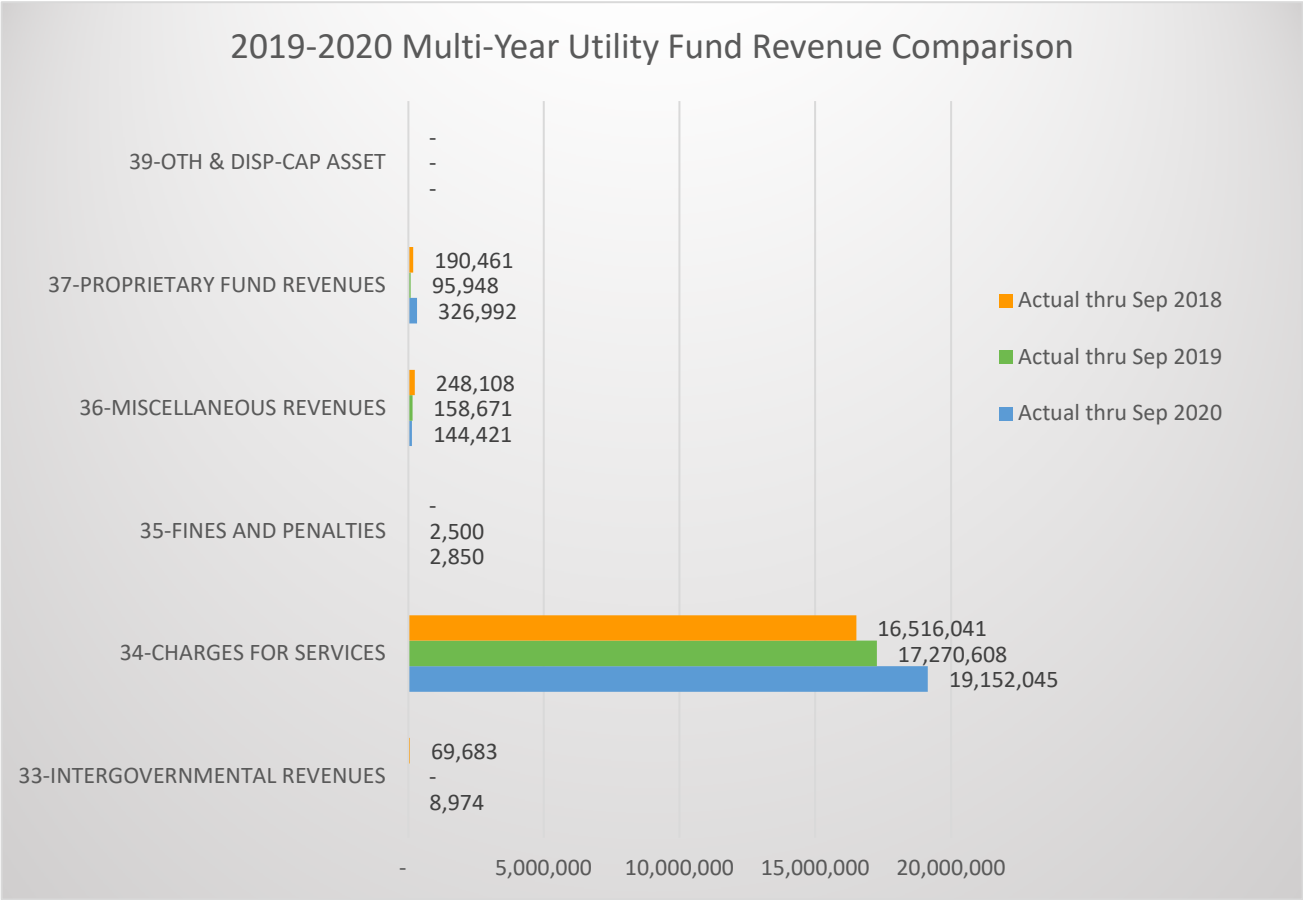


Table 35: Utility Fund Expenditures by Utility Program through Sep 2020

	A	B	C	D	E
1	Expenditures by Utility Fund Program thru Sep 2020				
2	FY 2019-2020				
3					
4	Program Type	Actual thru Sep 2020	2019-2020 Revised Budget	% of Budget	% of Total
5	PW-Water Ops	9,299,247	20,348,385	45.70%	30.64%
6	PW-Sewer Ops	14,998,882	9,745,925	153.90%	49.43%
7	PW-Storm Ops	4,881,370	6,281,248	77.71%	16.09%
8	PW-Capital	164,700	100,000	164.70%	0.54%
9	PW-Debt Service Fund Transfer	-	1,140,350	0.00%	0.00%
10	PW-Capital Transfers	1,002,264	15,062,453	6.65%	3.30%
11	Grand Total	30,346,463	52,678,361	57.61%	100%

2019-2020

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

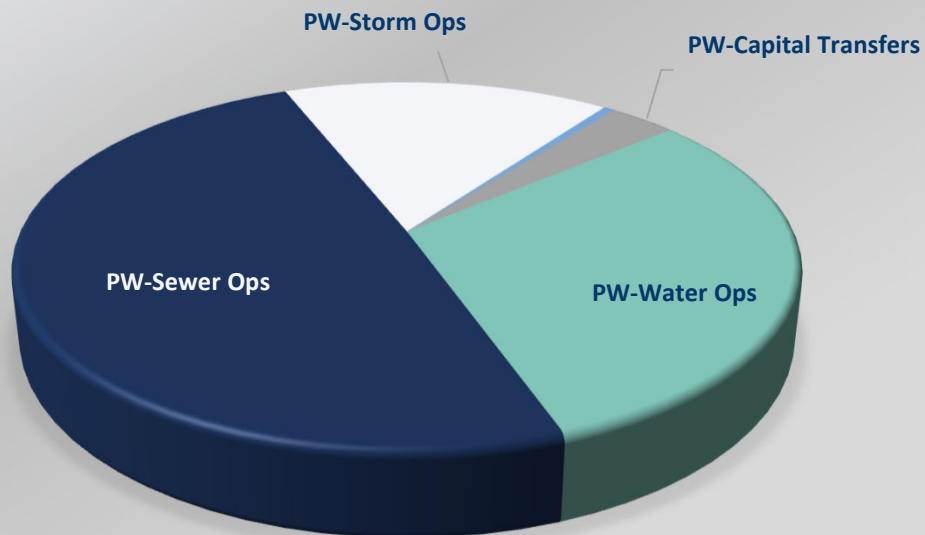


Table 36: Utility Fund Comparative Year-To-Date Expenditures and Summary

	A	B	C	D	E
	Utility Fund				
1	Comparative Fiscal Expenditure Categories through Sep 2018-2020				
2					
3	Category	Actual thru Sep 2020	Actual thru Sep 2019	% Change 2019 - 2020	Actual thru Sep 2018
4	Salaries & Wages	\$ 2,685,499	\$ 2,681,943	0.1%	\$ 2,566,750
5	Personnel Benefits	1,064,705	1,034,051	3.0%	1,054,166
6	Supplies	2,353,128	2,157,492	9.1%	2,221,656
7	Services	4,708,425	3,906,381	20.5%	4,196,796
8	Intergovernmental Svcs/Pmts	459,982	426,717	7.8%	387,125
9	Capital Outlays	164,700	-	0.0%	67,456
10	Debt Serv Principal	-	-	0.0%	-
11	Debt Interest & Other Costs	1,118,182	1,169,895	0.0%	578,130
12	Debt Service Transfer	-	-	0.0%	-
13	Capital Transfers	434,714	364,779	19.2%	5,811,130
14	Grand Total	\$ 12,989,335	\$ 11,741,258	10.6%	\$16,883,209
15					
16	Summary	Actual thru Sep 2020	Actual thru Sep 2019	Actual thru Sep 2018	
17	Salaries and Benefits	\$ 3,750,204	\$ 3,715,994	\$ 3,620,916	
18	Other Costs	8,804,417	7,660,485	7,451,163	
19	Transfers	\$ 434,714	\$ 364,779	5,811,130	
20	Grand Total	\$ 12,989,335	\$ 11,741,258	\$ 16,883,209	

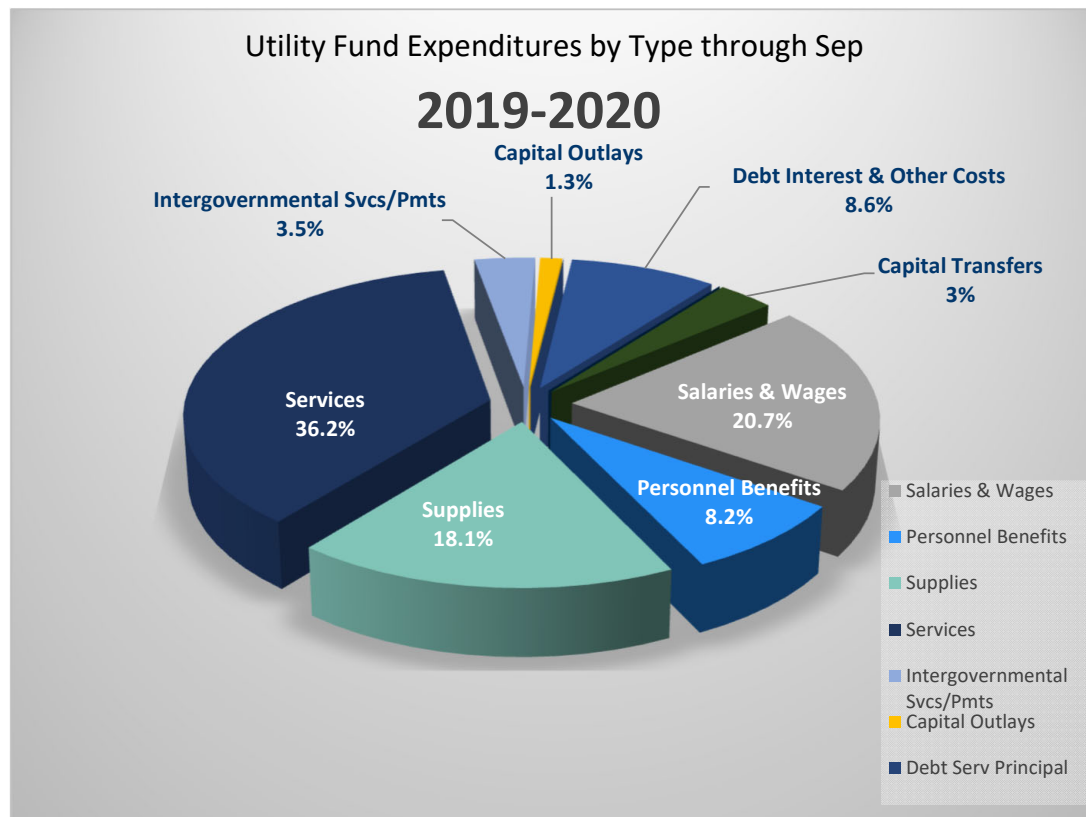


Table 37: Utility Fund Revenue and Expenditure by Program

	A	B	C	D	E
1	Utility Fund Revenue & Expenditure by Fund Program Biennial Year-To-Date through Sep 2020				
2					
3					
4		Water	Sewer	Storm	Total
5	Operating Revenue	14,642,843	21,255,639	7,338,864	43,237,346
6	Operating Expenditures	(9,299,247)	(14,998,882)	(4,881,370)	(29,179,499)
7	Subtotal - Revenue over/under Expenditures prior to Operating/Capital FundsTransfers	5,343,596	6,256,757	2,457,494	14,057,847
8	Operating/ Capital Fund Transfers Total	(70,560)	(578,807)	(352,897)	(1,002,264)
9	Total Revenues over/(under) Expenditures and Operating/Capital Transfers	\$ 5,273,036	\$ 5,677,950	\$ 2,104,597	\$ 13,055,583

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LYNNWOOD
WASHINGTON

A great deal more

Third Quarter 2020 Financial Report

Monday, November 30, 2020

Executive Summary

Third Quarter Financial Report

- Third Quarter 2020 Represents 21 Months of the 24 Month Biennial Budget, or 87.5%
- Key Financial Indicators are Included in the Executive Summary
- More Detailed Reporting and Analysis is Included in the detailed Third Quarter Financial Report
- The Detailed Third Quarter Report is Included and was Reviewed by the Finance Committee on November 19



Third Quarter 2020 Financial Report

Executive Summary

- General Fund Year to Date Summary

Biennial Year to Date through September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Total Operating Revenue	\$ 87,315,067	\$ 117,479,625	74.3%
Total Operating Expenditures	\$ 86,050,995	\$ 114,080,728	75.4%
Less Transfers from General Fund	\$ 2,554,393	\$ 5,085,721	50.2%
Net Revenue over (under) net expenditures	\$ (1,290,321)	\$ (1,686,824)	N/A



Third Quarter 2020 Financial Report Executive Summary

- General Fund Reserve Requirements

Reserve Requirements = 2 ½ Months 2019 Expenditures	Actual Reserves at September 30, 2020	Reserves Required @ December 31, 2020	Over/Under Required Level of Reserves
Reserves = Revenue Stabilization Fund plus General Fund Balances	\$10,140,549	\$9,519,143	\$621,406



Third 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
3rd Quarter 2019 vs. 2020	\$6,057,874	\$5,556,696	(8.27%)
2nd Quarter 2019 vs. 2020	\$5,989,726	\$4,565,906	(23.77%)



Third Quarter 2020 Financial Report

Executive Summary

- General Fund Revenues by Category through September 2020

Biennial Actual thru September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Taxes	\$ 55,461,412	\$ 70,398,437	78.8%
Licenses and Permits	7,454,505	9,618,798	77.5%
intergovernmental Revenue	4,989,860	8,191,073	60.9%
Charges for Services	9,218,505	13,518,552	68.2%
Fines and Forfeitures	7,674,330	9,141,660	83.9%
Miscellaneous Revenues	806,156	2,041,326	39.5%
Non-Revenue	38,167	12,448	306.6%
Other Financing Sources	217,739	1,671,610	13.0%
Grand Total	\$ 85,860,674	\$ 114,593,904	74.9%

E-32



Third Quarter 2020 Financial Report

Executive Summary

- General Fund Expenditures by Category through September 2020

Biennial Actual thru September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Salaries and Wages	\$ 41,776,758	\$ 51,408,451	81.3%
Personnel Benefits	15,788,937	20,586,589	76.7%
Supplies	1,844,964	3,120,782	59.1%
Services	16,960,231	26,301,180	64.5%
Intergovernmental Services	4,599,130	6,849,099	67.1%
Capital Outlays	213,579	219,251	97.4%
Operating Transfers Out	5,967,396	7,795,376	76.6%
Grand Total	\$ 87,150,995	\$ 116,280,728	74.9%



Third Quarter 2020 Financial Report

Executive Summary

- General Biennial Expenditures by Department through September 2020

Biennial Actual thru September 2020	Actual	Budgeted for 2019-2020	Percent, Actual to Budgeted
Administrative Services	\$ 6,334,509	\$ 7,645,789	82.8%
Information Technology	4,111,346	5,244,292	78.4%
Community Development	4,244,524	6,982,765	60.8%
Economic Development	1,578,021	3,954,842	39.9%
Executive	1,487,650	1,881,717	79.1%
Fire Marshal	1,804,437	2,276,882	79.3%
Human Resources	1,362,931	1,916,267	71.1%
Legal	2,769,382	3,348,654	82.7%
Legislative	682,922	872,547	78.3%
Municipal Court	2,231,618	2,871,854	77.7%
Non-Departmental (Transfers)	6,982,830	9,504,376	73.5%
Parks & Recreation	12,704,804	17,261,088	73.6%
Police	35,096,967	43,826,031	80.1%
Public Works	5,759,054	8,693,624	66.2%
Grand Total	^{E-54} \$ 87,150,995	\$ 116,280,728	74.9%



Third Quarter 2020 Financial Report

Executive Summary

- Economic Development Fund (EDIF) Summary

Biennial Actual through September 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	\$ 414,305	\$ 100,000	414.31%
Transfer from LID 93 Fund	\$ 656,250	\$ 750,000	87.50%
Total Revenue, All Sources	\$ 2,524,948	\$ 3,735,721	67.59%
Total Expenditures	\$ (1,030,000)	\$ (7,000,000)	14.71%
Ending Fund Balance as of 9/30/2020	\$ 10,939,012	\$ 6,179,785	N/A



Third Quarter 2020 Financial Report

Executive Summary

- Real Estate Excise Tax Revenues

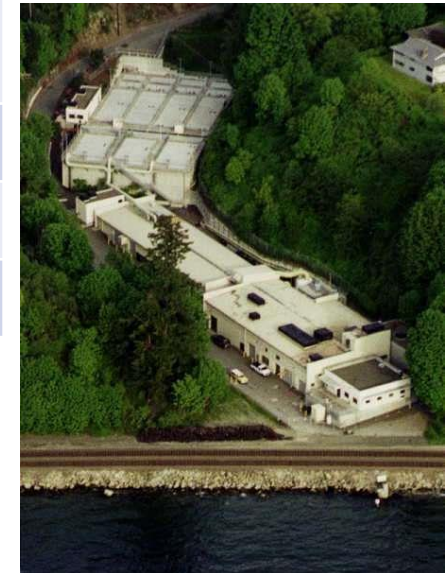
Total REET Revenues Includes REET 1 and REET 2	Actual	2019-2020 Budget	Percent, Actual to Budget
REET Revenue, 2020 Through September	\$998,508	\$4,400,000	22.69%
REET Revenue, 2019 Through September	\$1,400,948	\$4,400,000	31.84%
Change: Increase (Decrease)	(\$402,440)	N/A	N/A
Change: Percent	-28.73%	N/A	N/A
REET Revenue, 1/1/2019 – 9/30/2020	\$3,341,068	\$4,400,000	75.93%



Third 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 September 2020	\$37,163,099	\$56,851,525	65.37%
Biennial Operating Expenditures thru September 2020	\$29,344,199	\$37,615,908	78.01%
Net Revenue Over (Under) Expenses	\$7,818,810	\$19,235,617	40.65%
Transfers to Utility Capital Fund	\$1,002,264	\$15,062,453	6.65%
Total Revenues Over (Under) all Expenses	\$6,816,546	\$4,173,164	163.34%



Third Quarter 2020 Financial Report

Executive Summary

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

Cash and Investments	September 30, 2020	September 30, 2019
Funds Invested – LGIP	\$53,768,880	\$56,337,429
Investment Portfolio	\$22,598,593	\$24,332,641
Cash in Bank Accounts and Petty Cash	\$4,922,990	\$2,668,235
Total Cash and Investments	\$81,290,463	\$83,338,305
Investment Interest Earnings	\$697,415	\$1,256,546





Any Questions?

CITY COUNCIL ITEM F

CITY OF LYNNWOOD City Council

TITLE: Break

DEPARTMENT CONTACT: Christine Frizzell, Council President

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM G

CITY OF LYNNWOOD Administrative Services

TITLE: Discussion- Utility Accounts Past Due Report

DEPARTMENT CONTACT: Corbitt Loch

SUMMARY:

This agenda item provides an overview of the status of customer payments on their City utility accounts, commonly known as "accounts receivable" or "aging". The attached bar graphs depict the degree to which utility bills have been paid in full (current), or are past-due, and the amount of time that payments to the City are delinquent (aging).

The economic impacts of COVID-19 upon households and businesses have hindered utility customers' ability to stay current on their utility charges for water, sanitary sewer, and surface water. No action by the City Council is necessary at this time. The Finance Committee and staff wish to develop revisions to the City's timeframes and requirements for utility payments--for the Council's consideration at a future meeting.

POLICY QUESTION(S) FOR COUNCIL CONSIDERATION:

None at this time. Guidance regarding future amendments to the timeframes and requirements for utility payments would be beneficial.

ACTION:

None at this time.

BACKGROUND:

The Finance Committee reviewed the attached report on November 19, 2020 and has forwarded this information to the City Council.

Governor Inslee's Proclamation 20-23.11 protects utility customers from shut-offs and charges for late payment through December 31, 2020.

The attached report confirms that residential and commercial accounts are experiencing an increase in late payments. The report shows that the length of time that accounts are past-due has increased. The report provides data for 2019 and 2020. The total due that is over 120 days overdue has increased over \$300,000 from October 2019 to October 2020. COVID-19 emerged as a serious health threat in February 2020.

The Utility Fund accounts for all three of the City's utilities and is an enterprise fund. While delays in receiving payment for utility charges are of concern, conditions have not reached a level that might jeopardize Utility Fund finances. City staff is monitoring incoming revenue closely. Multifamily properties are included in the Residential category.

Unpaid utility charges are lien-able, which means the City will ultimately receive payment when account properties are sold. As such, delinquent utility charges are not considered to be unreceivable.

As mentioned above, the Finance Committee and staff recommend that utility payment timeframes and requirements be reviewed and updated in the near future. Existing regulations offer little flexibility for customers unable to pay in-full, and were not written to address widespread economic hardship. For example, payment is due just 14 days following issuance of the utility account statement. Options for

payment plans are highly limited.

It is intended that new timeframes and requirements be in place when Governor Inslee's Proclamation expires (assuming the Proclamation will be extended past the current ending date of December 31, 2020).

PREVIOUS COUNCIL ACTIONS:

The City Council has authorized the distribution of CARES Act funds to Lynnwood households and businesses.

FUNDING:

NA

KEY FEATURES AND VISION ALIGNMENT:

Since COVID-19, the amount of utility charges being past-due have increased. The Finance Committee and staff wish to add additional flexibility to the City's regulations regarding utility payments. This is consistent with the Community Vision goal of being a responsive government, and Strategic Plan Priority 4: Being a safe, welcoming, and livable city.

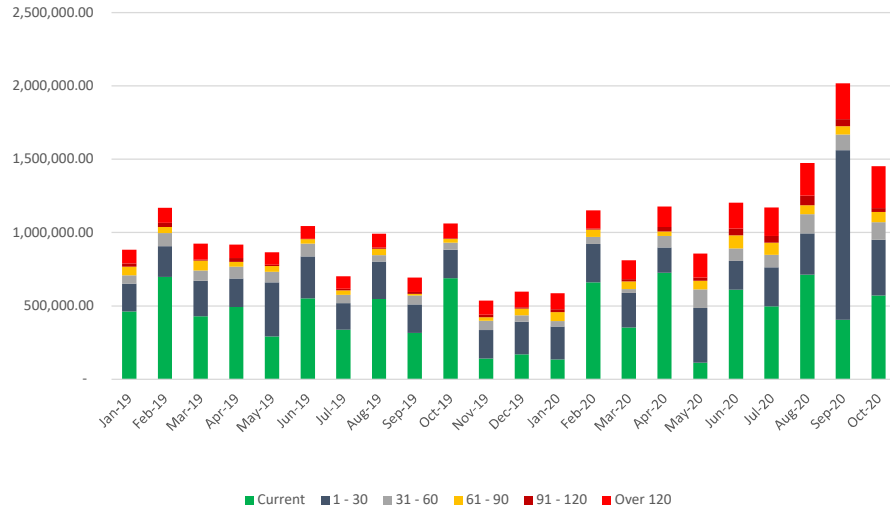
ADMINISTRATION RECOMMENDATION:

Review the attached report and provide direction to staff to prepare amendments to the City's utility billing regulations (Chapter 13.34 LMC).

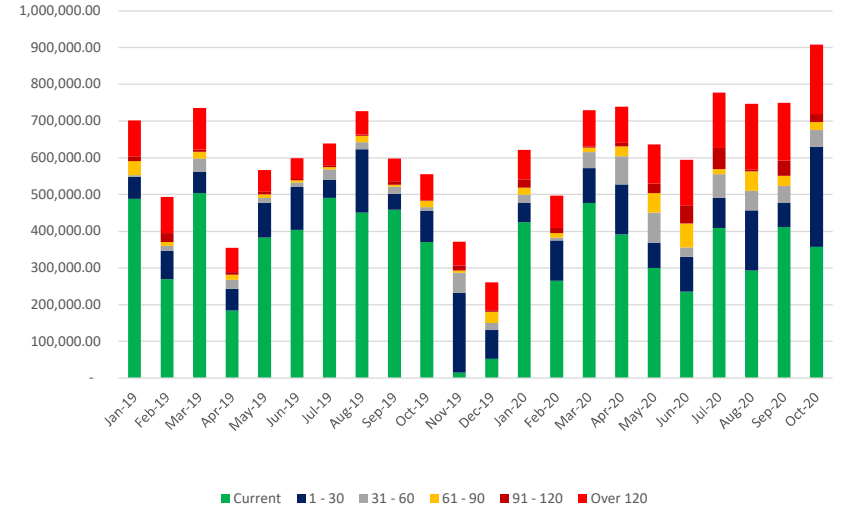
DOCUMENT ATTACHMENTS

Description:	Type:
Utility Account Aging Report	Backup Material
Utility Payment Requirements	Backup Material

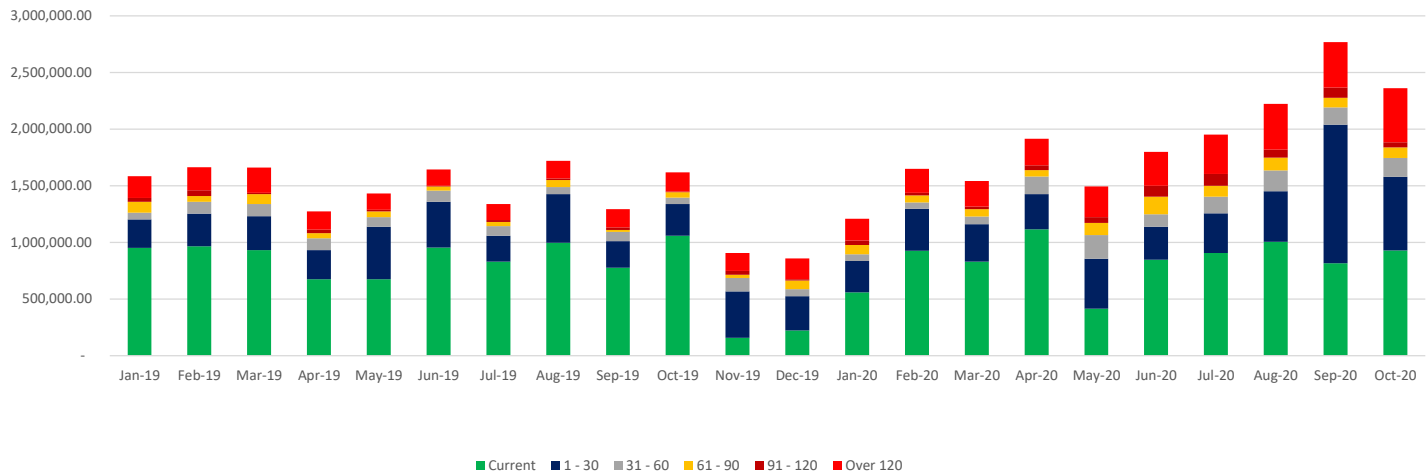
Utility Accounts Receivable Aging-**Residential**



Utility Accounts Receivable Aging-**Commercial**



Utility Accounts Receivable Aging-**Aggregated**



Residential account type 01-10

January 31, 2019 - October 31, 2020

	Current	1 - 30	31 - 60	61 - 90	91 - 120	Over 120	Total Due
Jan-19	463,521.77	189,878.31	55,000.07	60,043.36	20,925.90	93,984.16	883,353.57
Feb-19	697,803.57	210,159.55	88,243.31	41,775.03	27,999.65	103,832.30	1,169,813.41
Mar-19	430,187.91	240,347.88	71,030.90	68,272.89	4,955.23	110,440.87	925,235.68
Apr-19	491,755.70	194,554.81	83,200.96	31,785.37	24,142.06	92,808.09	918,246.99
May-19	293,021.33	368,638.04	71,077.92	40,520.74	8,589.22	84,918.30	866,765.55
Jun-19	551,124.33	287,560.55	86,577.83	31,276.82	1,417.45	87,080.74	1,045,037.72
Jul-19	337,322.90	181,649.05	57,223.93	29,900.76	11,544.53	83,556.90	701,198.07
Aug-19	547,614.01	255,999.55	43,658.99	43,495.52	8,313.44	94,510.80	993,592.31
Sep-19	316,928.37	194,114.97	61,259.63	11,285.74	11,459.15	100,274.42	695,322.28
Oct-19	688,752.83	194,862.52	46,492.07	28,678.50	3,461.01	100,811.79	1,063,058.72
Nov-19	141,805.76	194,094.98	64,104.73	23,194.63	17,331.73	94,471.28	535,003.11
Dec-19	169,411.71	224,195.21	42,941.63	46,341.32	8,073.61	106,336.90	597,300.38
Jan-20	134,406.06	225,776.14	37,381.17	59,857.13	19,449.19	110,912.13	587,781.82
Feb-20	661,616.44	261,211.35	48,089.16	48,651.99	8,095.61	123,574.33	1,151,238.88
Mar-20	354,239.16	234,480.64	26,480.05	52,032.50	16,639.76	128,198.30	812,070.41
Apr-20	725,843.21	173,137.69	78,577.85	29,646.08	30,682.26	140,050.59	1,177,937.68
May-20	113,151.34	373,676.54	127,231.03	56,479.85	23,481.15	163,571.98	857,591.89
Jun-20	611,048.90	196,230.50	84,569.76	88,730.17	47,285.58	175,863.98	1,203,728.89
Jul-20	498,563.20	266,393.19	84,045.08	82,233.52	47,009.76	194,407.21	1,172,651.96
Aug-20	713,158.18	281,337.22	130,231.36	60,981.00	66,575.49	222,646.99	1,474,930.24
Sep-20	405,908.61	1,155,201.63	107,713.07	55,581.22	48,637.93	245,612.60	2,018,655.06
Oct-20	570,317.98	380,017.12	120,540.54	70,273.24	25,034.69	286,589.34	1,452,772.91
Nov-20	-	-	-	-	-	-	-
Dec-20	-	-	-	-	-	-	-

Commercial account type 11-15

January 31, 2019 - October 31, 2020

	Current	1 - 30	31 - 60	61 - 90	91 - 120	Over 120	Total Due
Jan-19	487,590.79	61,049.73	4,244.97	38,227.92	12,749.99	97,926.86	701,790.26
Feb-19	269,276.05	77,864.06	13,195.42	10,462.76	24,318.19	98,224.94	493,341.42
Mar-19	503,195.98	58,191.94	36,804.61	17,937.52	5,901.57	113,150.36	735,181.98
Apr-19	183,719.18	60,065.89	23,913.59	13,642.51	7,257.26	65,902.73	354,501.16
May-19	382,283.74	95,351.86	13,651.57	8,722.97	7,227.86	59,771.16	567,009.16
Jun-19	403,485.39	116,423.70	13,221.24	5,698.15	3,368.15	56,624.43	598,821.06
Jul-19	491,366.08	49,053.61	28,248.25	5,912.38	4,912.97	59,474.74	638,968.03
Aug-19	450,713.54	172,627.45	18,923.52	17,836.08	3,525.85	63,505.77	727,132.21
Sep-19	458,524.89	43,432.69	19,105.21	5,704.93	9,233.73	62,460.04	598,461.49
Oct-19	370,593.45	84,809.64	10,085.79	17,341.93	1,975.83	70,443.92	555,250.56
Nov-19	15,001.41	216,933.43	54,680.95	6,633.39	13,486.89	65,262.11	371,998.18
Dec-19	52,116.33	78,683.60	19,847.01	29,875.09	4,702.32	75,479.06	260,703.41
Jan-20	424,735.22	51,752.89	23,148.61	18,805.53	22,704.50	79,726.79	620,873.54
Feb-20	265,249.04	109,680.61	8,165.32	11,847.90	14,288.70	87,292.29	496,523.86
Mar-20	476,579.11	94,634.70	43,542.20	12,279.55	4,348.64	98,705.66	730,089.86
Apr-20	391,337.95	135,906.65	76,848.65	26,893.19	9,566.35	98,261.72	738,814.51
May-20	299,645.35	68,576.39	82,246.96	52,734.44	26,485.84	106,527.29	636,216.27
Jun-20	235,680.51	95,076.24	24,654.26	65,824.64	49,228.19	124,026.19	594,490.03
Jul-20	409,176.52	82,115.22	63,889.97	14,146.74	57,283.15	151,317.94	777,929.54
Aug-20	292,892.90	164,420.49	52,098.83	53,537.43	5,664.13	178,119.73	746,733.51
Sep-20	411,448.20	65,929.19	45,769.22	27,951.38	41,823.55	156,255.79	749,177.33
Oct-20	357,849.54	272,058.30	45,834.29	21,087.92	22,686.74	188,978.69	908,495.48
Nov-20	-	-	-	-	-	-	-
Dec-20	-	-	-	-	-	-	-

- Note
1. Residential

2. Residential Special Rate A

3. Residential Special Rate B

4. Residential Special Rate C

5. Residential Special Rate LI

6. Multi-Unit Complex

7. Multi-Unit Apartment

8. Multi-Unit Condo

9. Multi-Unit MHP

10. Multi-Unit SPR

11. Commercial Business

12. Commercial Complex

13. Government

14. COL

15. School

Utility Billing Accounts Receivable Aging - Aggregated							
Month End Balances							
January 31, 2019 - October 31, 2020							
All Account types	Current	1 - 30	31 - 60	61 - 90	91 - 120	Over 120	Total Due
Jan-19	951,112.56	250,928.04	59,245.04	98,271.28	33,675.89	191,911.02	1,585,143.83
Feb-19	967,079.62	288,023.61	101,438.73	52,237.79	52,317.84	202,057.24	1,663,154.83
Mar-19	933,383.89	298,539.82	107,835.51	86,210.41	10,856.80	223,591.23	1,660,417.66
Apr-19	675,474.88	254,620.70	107,114.55	45,427.88	31,399.32	158,710.82	1,272,748.15
May-19	675,305.07	463,989.90	84,729.49	49,243.71	15,817.08	144,689.46	1,433,774.71
Jun-19	954,609.72	403,984.25	99,799.07	36,974.97	4,785.60	143,705.17	1,643,858.78
Jul-19	828,688.98	230,702.66	85,472.18	35,813.14	16,457.50	143,031.64	1,340,166.10
Aug-19	998,327.55	428,627.00	62,582.51	61,331.60	11,839.29	158,016.57	1,720,724.52
Sep-19	775,453.26	237,547.66	80,364.84	16,990.67	20,692.88	162,734.46	1,293,783.77
Oct-19	1,059,346.28	279,672.16	56,577.86	46,020.43	5,436.84	171,255.71	1,618,309.28
Nov-19	156,807.17	411,028.41	118,785.68	29,828.02	30,818.62	159,733.39	907,001.29
Dec-19	221,528.04	302,878.81	62,788.64	76,216.41	12,775.93	181,815.96	858,003.79
Jan-20	559,141.28	277,529.03	60,529.78	78,662.66	42,153.69	190,638.92	1,208,655.36
Feb-20	926,865.48	370,891.96	56,254.48	60,499.89	22,384.31	210,866.62	1,647,762.74
Mar-20	830,818.27	329,115.34	70,022.25	64,312.05	20,988.40	226,903.96	1,542,160.27
Apr-20	1,117,181.16	309,044.34	155,426.50	56,539.27	40,248.61	238,312.31	1,916,752.19
May-20	412,796.69	442,252.93	209,477.99	109,214.29	49,966.99	270,099.27	1,493,808.16
Jun-20	846,729.41	291,306.74	109,224.02	154,554.81	96,513.77	299,890.17	1,798,218.92
Jul-20	907,739.72	348,508.41	147,935.05	96,380.26	104,292.91	345,725.15	1,950,581.50
Aug-20	1,006,051.08	445,757.71	182,330.19	114,518.43	72,239.62	400,766.72	2,221,663.75
Sep-20	817,356.81	1,221,130.82	153,482.29	83,532.60	90,461.48	401,868.39	2,767,832.39
Oct-20	928,167.52	652,075.42	166,374.83	91,361.16	47,721.43	475,568.03	2,361,268.39
Nov-20	-	-	-	-	-	-	-
Dec-20	-	-	-	-	-	-	-

Chapter 13.34 WATERWORKS UTILITY

Sections:

13.34.010 **Combination of water system and sewerage system.**

13.34.020 **Operation.**

13.34.030 **Penalties and delinquent charges.**

13.34.040 **Responsibility of property owner.**

13.34.050 **Billing.**

13.34.060 **Lien.**

13.34.070 **Discontinuance of service by utility.**

13.34.080 **Inactivation of service request by customer.**

13.34.090 **Billing adjustments.**

13.34.010 Combination of water system and sewerage system.

Pursuant to RCW [35.67.331](#), the water system of the city, the sewerage system of the city, and the surface water system of the city are combined into a waterworks utility of the city, and such combined systems shall be maintained and operated jointly. (Ord. 3024 § 16, 2013; Ord. 537 § 1, 1969)

13.34.020 Operation.

To the extent authorized by law, the operation by the city of such combined waterworks utility shall be governed by the statutes relating to the establishment and maintenance of a city water system. (Ord. 3024 § 17, 2013; Ord. 537 § 2, 1969)

13.34.030 Penalties and delinquent charges.

In addition to all other charges provided in this title or LMC Title [14](#), each account shall be charged 10 percent of the unpaid balance for all city utility charges not paid within 35 days after the date of billing. This amount shall be paid whether or not the water is actually turned off. There shall be a \$50.00 penalty charge for each check which is returned marked "insufficient funds." (Ord. 3223 § 4, 2016; Ord. 3024 § 7, 2013)

13.34.040 Responsibility of property owner.

All accounts for city utilities shall be kept in the name of the owner of the property and not in the name of the tenant unless stated otherwise; and the owner only or his legally authorized agent shall be held responsible for water charges. (Ord. 3024 § 11, 2013)

13.34.050 Billing.

All charges for city utility service shall be due and payable at city of Lynnwood offices on or before the fourteenth day after the bill has been issued therefor, and shall become delinquent after the fourteenth day. City utility bills shall cover periods of two months and shall be issued upon a single statement. All payments and collections shall be paid into the combined utility fund. Delinquent accounts shall be charged as provided in LMC [13.34.030](#).

The order of application of payments received towards outstanding utility bills shall be applied in the following order: penalties, interest, surface water charges, sewer charges, water charges. (Ord. 3024 § 12, 2013)

13.34.060 Lien.

A. All charges for city utility services, and all service charges, provided in this title and LMC Title [14](#), or as they may be hereafter amended, together with penalties and interest thereon, shall be a lien upon the property to which city utility services are provided, superior to all other liens and encumbrances whatsoever, except for general taxes and local special assessments. Enforcement of such lien or liens shall be in the manner provided by law.

B. Pursuant to RCW [35.67.215](#), the city's lien for delinquent sanitary sewer service charges or surface water service charges shall be effective for a total not to exceed one year's delinquent service charges without the necessity of any written lien or recording of the lien with the county auditor.

C. In any case where the city records a written lien for delinquent utility service charges, fees, interest and/or penalties with the county auditor, the city shall charge the account a lien processing fee in the amount of \$180.00 for each written lien recorded by the city. The lien processing fee shall be added to the amount of the lien. (Ord. 3223 § 5, 2016; Ord. 3024 § 13, 2013)

13.34.070 Discontinuance of service by utility.

A. The city may refuse to supply, or may discontinue service to, any customer for violation of this title or LMC Title [14](#). As an additional concurrent method of enforcing the lien of the city for domestic water, sewer, or surface water charges, at the end of 20 days after any amount of outstanding account balance remains delinquent following two full billing cycles (approximately four months), the director of public works is authorized and directed to notify by first class mail sent to the customer at the service address that the account is delinquent and that the water will be shut off 13 days after date of such delinquency notice, and is directed to shut off water at that time and until such time as all charges have been paid, which consist of service charges, penalties as set forth in LMC [13.34.030](#), and city staff time charges for site visits (turn-on and turn-off) as noted in Table A in subsection (E) of this section.

Billing shall continue for all city utility services during the period that water service is discontinued, except as stated in LMC [13.34.080](#).

The utility may refuse or discontinue service to any customer who requires or uses such volume of water that water service to any other customer may be thereby impaired.

The utility shall discontinue service to any customer who makes an unauthorized connection to a city water or sewer line, bypasses a city water meter, or in any other way steals city water or sewer services.

B. The city may allow flexibility in payment of outstanding owed amounts as follows: If the customer, prior to the city shutting off water as specified above, agrees in writing and makes payment of 50 percent of outstanding owed account balances due to water, sewer, and storm accounts, and agrees to pay the entire remaining amount within 14 days of the initial payment, then the city will suspend shutting off the customer's water. If payment is not received by the fourteenth day, then the customer's water shall be shut off without further notice.

C. Discontinuance of service for any cause stated in this section shall not release the customer from his obligation to the city for payment of bills or charges.

D. Whenever service has been discontinued as provided above, and before service is restored, in addition to charges as provided in subsection (A) of this section, the utility may require the customer to make a deposit of \$50.00. The deposit may be held for up to two years depending on account history and used at any time to offset outstanding balances due, should they reoccur. Upon transfer of the account to a new owner, any unused deposit will be returned to the depositor. Restoration of service at the customer's request and after payment of all bills due shall be done at the convenience of the utility.

E.

Table A

Time When Trip to Account Location Occurs	Charge for Each Occurrence
8:00 a.m. – 5:00 p.m. Monday – Friday except holidays	\$35.00
All other times including holidays	\$85.00

(Ord. 3024 § 14, 2013)

13.34.080 Inactivation of service request by customer.

A customer who wishes to inactivate water service shall give at least five business days' prior written notice to the utility. No charge will be made for shutting off or turning back on the water supply; however, minimum base billing will continue for sewer, water, and surface water during the period of inactivity; however, if complete billing cycles have no metered water consumption, then the city will back out the water charges for those cycles. (Ord. 3024 § 15, 2013)

13.34.090 Billing adjustments.

The public works director together with the finance director shall establish regulations and procedures for making adjustments to the quantity of water and sewer from which billings are calculated in situations where a customer reports a leak in their private system. These regulations and procedures shall establish the criteria to be used in consideration of an adjustment, the method to calculate the adjustment, and the frequency that adjustments will be considered. (Ord. 3024 § 18, 2013)

The Lynnwood Municipal Code is current through Ordinance 3373, passed September 28, 2020.

Disclaimer: The City Clerk's office has the official version of the Lynnwood Municipal Code. Users should contact the City Clerk's office for ordinances passed subsequent to the ordinance cited above.

City Website: <https://www.lynnwoodwa.gov/>

City Telephone: (425) 670-5000

[Code Publishing Company](#)

CITY COUNCIL ITEM H

CITY OF LYNNWOOD Executive

TITLE: Mayor Comments and Questions

DEPARTMENT CONTACT: Mayor Smith

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available

CITY COUNCIL ITEM I

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 K

CITY OF LYNNWOOD Executive

TITLE: Executive Session, If Needed

DEPARTMENT CONTACT: Leah Jensen

DOCUMENT ATTACHMENTS

Description:

Type:

No Attachments Available