



**LYNNWOOD CITY COUNCIL Work Session**

**Meeting will be held remotely, please see**

**<https://www.lynnwoodwa.gov/Government/City-Council/City-Council-Meetings> for more details.**

**MONDAY, OCTOBER 4, 2021 6:00 PM**

- 
1. CALL TO ORDER
  2. ROLL CALL
  3. COMMENTS AND QUESTIONS ON MEMO ITEMS
  4. WORK SESSION ITEMS
    - A. Federal Lobbyist Update - *20 minutes*  
Mark Dedrick, Summit Strategies; Julie Moore, Public Affairs Officer; Art Ceniza, Assistant City Administrator
    - B. Board and Commission Code Amendments - *20 minutes*  
George Hurst, Council President; and Julie Moore, Public Affairs Officer  
[Board and Commission Code Amendments - Sept 2021 Tracked Changes Version.pdf](#)
    - C. Briefing: Transportation Benefit District (TBD) Status Update - *30 minutes*  
Director Bill Franz and City Engineer David Mach  
[TBD funding update 10 4 2021.pdf](#)
  5. MAYOR COMMENTS
  6. COUNCIL COMMENTS
  7. EXECUTIVE SESSION, AS NEEDED

ADJOURN

MEMOS FOR FUTURE ACTION

Change Order Approval: LOMC Pole Building - *0 minutes*

Municipal Code Update: Animal Licenses - *0 minutes*

Karen Fitzthum, City Clerk

[Ordinance animal tags 9-29-2021.pdf](#)

## MEMOS FOR YOUR INFORMATION

2nd Quarter Financial Report - *0 minutes*

[Financial Report 2nd Qtr 2021 June Updated.pdf](#)

**CITY COUNCIL 4.A**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

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**TITLE:** Federal Lobbyist Update

**DEPARTMENT CONTACT:** Julie Moore, Executive Office

**SUMMARY:**

City Council will receive an update from Lynnwood's Federal Lobbyist

**PRESENTER:**

Mark Dedrick, Summit Strategies; Julie Moore, Public Affairs Officer; Art Ceniza, Assistant City Administrator

**ESTIMATED TIME:**

20

**BACKGROUND:**

The City of Lynnwood contracts with Summit Strategies to serve as our Federal Lobbyist in Washington, D.C. to help Lynnwood advise on the most appropriate strategies and techniques to advocate for the legislative needs of our City. Mark Dedrick, Summit Strategies Partner, will provide City Council with a brief update as to what is happening in Washington, D.C. and what potential impacts that has to the City of Lynnwood.

**SUGGESTED ACTION:**

Review

**DEPARTMENT ATTACHMENTS**

Description:

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**CITY COUNCIL 4.B**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

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**TITLE:** Board and Commission Code Amendments

**DEPARTMENT CONTACT:** Julie Moore, Executive Office

**SUMMARY:**

Council will review proposed amendments to the Lynnwood Municipal Code pertaining to Boards and Commissions. The red text on the attachment indicates changes from the last Council discussion on July 21, 2021.

**PRESENTER:**

George Hurst, Council President; and Julie Moore, Public Affairs Officer

**ESTIMATED TIME:**

20

**SUGGESTED ACTION:**

Review

**DEPARTMENT ATTACHMENTS**

Description:

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[Board and Commission Code Amendments - Sept 2021 Tracked Changes Version.pdf](#)

CITY OF LYNNWOOD

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF THE CITY OF LYNNWOOD, WASHINGTON, RELATING  
TO THE CITY'S BOARDS AND COMMISSIONS; AMENDING CHAPTERS  
2.24, 2.26, 2.29, 2.60, 2.30 AND 2.28 OF THE LYNNWOOD MUNICIPAL  
CODE; AND PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE AND  
SUMMARY PUBLICATION.**

WHEREAS, pursuant to state law, the City is authorized, and in some cases required, to establish certain advisory boards and commissions to accomplish the City's purposes; and

WHEREAS, in Chapter 2.24 of the Lynnwood Municipal Code, the City Council has established regulations and provisions of general applicability to all of the City's advisory boards and commissions; and

WHEREAS, in Chapters 2.26, 2.29, 2.60, 2.30, and 2.28 of the Lynnwood Municipal Code, the City Council has established provisions relating to some of the City boards and commissions, including the Arts Commission (Chapter 2.26), Planning Commission (Chapter 2.29), Diversity, Equity and Inclusion Commission (Chapter 2.60), the History and Heritage Board (Chapter 2.30), and the Parks and Recreation Board (Chapter 2.28).

WHEREAS, the City has determined that it is necessary to revise the City code provisions relating to the boards and commissions listed above, to meet requirements of state law and to promote the efficient and effective operation of the boards and commissions; and

WHEREAS, the City Council has determined that it is appropriate, and in the best interests of the public health, safety and general welfare, to amend the Lynnwood Municipal Code as stated in this Ordinance; now, therefore

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

**Section 1.** Chapter 2.24, entitled "Advisory Bodies – General Provisions," of the Lynnwood Municipal Code is amended to read as follows:

**Chapter 2.24  
ADVISORY BODIES – GENERAL PROVISIONS**

Sections:

**2.24.010 Definitions.**

**2.24.020 Scope of work.**

**2.24.030 Membership, nomination and confirmation process, reappointment process,  
residency requirements, and responsibilities.**

- 1           **2.24.040 Officers – Identification and election.**  
2           **2.24.050 Quorums, transacting business and resolutions.**  
3           **2.24.060 Vacancies.**  
4           **2.24.070 Multiple appointments prohibited.**  
5           **2.24.080 Conflicts of interest.**  
6           **2.24.090 Liaisons and ~~representatives~~ administrative support.**  
7           **2.24.100 Procedures, records and minutes.**  
8           **2.24.110 Meetings.**  
9           **2.24.120 Compensation and reimbursement of expenses.**  
10          **2.24.130 Lobbying efforts.**  
11          ~~**2.24.140 Repealed.**~~

12   **2.24.010 Definitions.**

13   For the purposes of this chapter, and any other chapter in this code that establishes an advisory body,  
14   the following definitions shall apply:

15   ~~An “advisory~~ “Advisory body” means any board or commission, established and named board or  
16   ~~commission in by the ordinance or resolution creating the same, previously, or hereafter, created and~~  
17   authorized by the city council to give advice on subjects and perform ~~such other functions~~ regulatory  
18   functions as prescribed by the city council or applicable laws. “Advisory body” does not mean task  
19   forces, informal committees, or working groups appointed by the mayor or created by the city council  
20   for ~~short~~ specific periods of time or for specific tasks.

21   ~~“Resident” means a person with primary residency who lives within the corporate boundaries of the city~~  
22   ~~of Lynnwood, registered voter of the city of Lynnwood or a registered voter of an area that is within~~  
23   ~~Lynnwood’s municipal urban growth area as designated by the city’s comprehensive plan. (Ord. 3248~~  
24   ~~§ 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)~~

25   ~~“Community stakeholder” means a person with primary residency who lives within Lynnwood’s~~  
26   ~~municipal urban growth area as defined by the city’s comprehensive plan.~~

27   ~~“Non-resident” means a person with a primary residency who lives outside of the corporate boundaries~~  
28   ~~of the city of Lynnwood.~~

29   **2.24.020 Scope of work.**

30   A. Each advisory body shall be guided by a specific statement of purpose and function, which will be  
31   reviewed at least every four years by the city council to determine its effectiveness. This statement of

purpose, as well as other information regarding duties and responsibilities, will be made available to all members when appointed.

B. The city council may determine any specific guidelines or tasks to be referred to ~~the~~ an advisory body by motion, resolution or ordinance.

C. Each advisory body shall develop a scope of work, within the body's jurisdiction and area of responsibility ~~of each advisory body~~ that may, as the city council determines necessary and appropriate, include the following:

1. Review relevant portion(s) of ~~the comprehensive plan or departmental multi-year plan(s)~~ adopted city plans and regulations, and suggest desired amendments thereto.

2. Review relevant portion(s) of the city budget and suggest desired amendments, as relates to Lynnwood's community vision, strategic plan, comprehensive plan, capital facilities plan, and policy matters.

3. Participate in the preparation of the advisory body annual report showing achievement towards fulfilling goals, policies, and objectives of the advisory body.

4. Present major policy advisories to the city council.

5. Meet with city council and other boards.

6. Examine and respond to referrals from the city council, mayor, or staff, including public meetings or formal hearings. (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

**2.24.030 Membership, nomination and confirmation process, reappointment process, residency and voter registration requirements, and responsibilities.**

The number of members and any specific qualifications of each advisory body shall be set forth by ordinance. The position number for each member shall be set forth by ordinance, resolution, or motion.

~~Unless otherwise~~ Except as specifically provided by applicable ordinance, resolution, motion, or as may be required by state law, the following procedures and requirements shall apply to the appointment of all members of each advisory body:

A. Except where non-resident members are authorized for certain bodies, a member shall be a resident of the city for the full duration of their term. Each person at the time of nomination and continuing uninterrupted thereafter while serving on an advisory body shall be a resident of the city of Lynnwood;

~~except that nonresidents may be allowed on certain boards and commissions if such applicants meet specific criteria outlined in the specific ordinance for each advisory body. Nonresidents must be registered voters, and shall reside in Lynnwood's municipal urban growth area as designated by the city's comprehensive plan.~~

B. Advisory body members should be registered voters. Advisory bodies may waive voter registration requirements for up to one member of the board or commission if the individual is ineligible to vote.

~~BC.~~ Each person wishing to serve on a city advisory board shall submit an application to the city.

~~CD.~~ Twice a year, the administration shall provide to the council a report on all applications to serve on city advisory bodies received in the time period since the date of the most recent report. The report shall contain at a minimum the name of all applicants, the date of receipt of their application by the city, the advisory body to which they applied, and the date and disposition of each application.

~~DE.~~ Each person to be appointed shall be nominated by the mayor ~~for~~ to a specific advisory body, position number, and term. ~~on each advisory body.~~

~~E. Each person shall be deemed appointed and commence service after confirmation by the city council or on a date determined by motion of the council.~~

~~EF.~~ F. Each confirmation motion by the council shall include the position number, ending date and term for the position to which the person is appointed, and service shall begin after confirmation by the city council or on a date determined by motion of the council. and such information shall be entered in the council journal.

~~G. Each person appointed by the city council may serve no more than two consecutive terms, provided that a person appointed to fill an unexpired term of less than two years is eligible to serve two successive full terms, and provided further, a person who is ineligible to serve for having served two consecutive terms may again serve after one year has elapsed from the end of the second such term.~~

~~FG.~~ H. Ninety days prior to term expiration, the advisory body member shall provide written notification to the mayor's office regarding the individual's desire to serve a subsequent full term. There is not a vested right to renomination or reappointment to any position. When considering renomination or reappointment, the mayor and city council may consider factors such as the individual's attendance, participation, and effectiveness during his or her the term.

~~IH.~~ All newly appointed advisory body members must complete a Board and Commission Member Training module prior to their first official meeting as an advisory body member and must sign and



1 return a Training Acknowledgement Form. This training must be taken every four years. As an appointed  
2 city officer, each ~~advisory body~~ member of a ~~board or commission~~ must shall perform the member's  
3 duties in a manner consistent with applicable law, including ~~abide by~~ the city of Lynnwood's code of  
4 ethics as set forth in Chapter 2.94 LMC, and applicable provisions of the Open Public Meetings Act as set  
5 forth in Chapter 42.30 RCW and the Public Records Act as set forth in Chapter 42.56 RCW.

6 ~~H.~~ Any person may be removed from an advisory body ~~board or commission~~ by the mayor, with approval  
7 of the city council, ~~for inefficiency, neglect of duty, excessive absences or malfeasance in office.~~ (Ord.  
8 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2940 § 1, 2012; Ord. 2737 § 1, 2008; Ord. 2121 § 1, 1997)

#### 9 **2.24.040 Officers – Identification and election.**

10 Each advisory body shall elect from its membership a presiding officer who shall be referred to as the  
11 chair ~~chairman, chairwoman, or chairperson, as determined appropriate by the advisory body,~~ and such  
12 officer shall serve for one year. The advisory body may elect other officers as it deems necessary and  
13 such offices shall be set forth in the rules of procedure adopted by the advisory body. (Ord. 3248 § 1,  
14 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

#### 15 **2.24.050 Quorums, transacting business and resolutions.**

16 A. A majority of the appointed members of the advisory body shall constitute a quorum for the  
17 transaction of business. An affirmative vote of the majority of a quorum in attendance at any meeting  
18 shall be necessary to transact business or carry any proposition.

19 B. Expressions of an advisory body position, recommendation or request for any action shall be made by  
20 motion ~~or resolution~~ approved by the advisory body, which may include a statement of in the form of a  
21 resolution setting forth the reasons, facts, policies, and/or findings of the body supporting the motion or  
22 resolution and which shall be directed to the city council and mayor. (Ord. 3248 § 1, 2017; Ord. 3150 § 1,  
23 2015; Ord. 2121 § 1, 1997)

#### 24 **2.24.060 Vacancies.**

25 Membership vacancies other than through expiration of term shall be filled for the unexpired term.  
26 (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

#### 27 **2.24.070 Multiple appointments prohibited.**

28 No person shall serve ~~be nominated or confirmed to a position~~ on more than one advisory body at a  
29 time. This prohibition does not apply to special, ad hoc appointments ~~multiple appointments created by~~  
30 ~~specifying certain "representative" memberships, expressly~~ created by the city council, or as required by  
31 state law. (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

1   **2.24.080 Conflicts of interest.**

2   If an advisory body member concludes that ~~he or she~~ the member has a conflict of interest or an  
3   appearance of fairness issue with respect to a matter pending before the advisory body, the advisory  
4   body member shall recuse ~~himself or herself~~ themselves from participating in all deliberations and  
5   decision-making related to the matter. (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

6   **2.24.090 Liaisons and ~~representatives~~ administrative support.**

7   A. ~~Each year, the city council president may appoint a member of the A-city council representative will~~  
8   ~~be appointed by the city council president each year and to be available to each an~~ advisory body for the  
9   purpose of providing a constructive relationship between the city council and the advisory body without  
10   implying direction, review, or oversight of the activities of the advisory body; provided that the Ethics  
11   Board shall not have a council liaison.

12   B. The mayor shall assign a city employee to provide administrative support to assist each advisory body.  
13   ~~A city staff liaison will be assigned by the mayor's office to assist each advisory body. The city staff~~  
14   ~~liaison~~ administrative support staff member shall perform tasks such as guiding the advisory body on the  
15   creation of a yearly work plan, setting monthly meeting agendas with the collaboration of the advisory  
16   body's chair, noticing meetings, preparation and dissemination of meeting minutes, ~~posting minutes to~~  
17   ~~the city website~~, providing ~~advisory body members with~~ information on ~~appropriate~~ training  
18   opportunities, and generally advising on city business related to the activities of the advisory body. (Ord.  
19   3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

20   **2.24.100 Procedures, records and minutes.**

21   ~~Each a~~ Advisory bodies may adopt rules of procedure. Each advisory body shall provide for the taking of  
22   minutes and maintaining the records of all regular and special meetings. Any advisory body may  
23   establish standing or ad hoc committees to assist in accomplishing its duties and responsibilities. (Ord.  
24   3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

25   **2.24.110 Meetings.**

26   Each advisory body shall hold regular meetings. All meetings shall be open to the public to the extent  
27   required by law, and shall be held on not less than 24 hours' notice to members and the public. Except  
28   as otherwise provided in this code, rRegular meeting dates and times shall be determined by majority  
29   vote of the advisory body and posted on the city's website. ~~included in written rules of procedure~~  
30   ~~adopted by each advisory body by resolution or rule.~~ (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord.  
31   2121 § 1, 1997)

32   **2.24.120 Compensation and reimbursement of expenses.**

Members of an advisory body shall serve without compensation. Members may be reimbursed for authorized travel expenses incidental to that service. Authorization must be obtained prior to incurring the expense. (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

**2.24.130 Lobbying efforts.**

Lobby efforts by any advisory body on legislative, or political, matters should first be checked for consistency with applicable law and existing city policy by contacting the mayor's office. In the event a position is taken that differs from that of the city's policy, an advisory body ~~cannot~~ shall not represent that position before another body, e.g., the state legislature or the county council. An individual member is free to voice a position, oral or written, on any issue as long as it is made clear that the member is not speaking as a representative of the city, or as a member of an advisory body. (Ord. 3248 § 1, 2017; Ord. 3150 § 1, 2015; Ord. 2121 § 1, 1997)

**~~2.24.140 Application.~~**

~~Repealed by Ord. 3150. (Ord. 2121 § 1, 1997)~~

**Section 2.** Chapter 2.26, entitled "Arts Commission," of the Lynnwood Municipal Code is amended to read as follows:

**Chapter 2.26  
ARTS COMMISSION**

Sections:

**2.26.010 Created.**

**2.26.020 Duties.**

**2.26.030 Membership appointment – Term.**

**2.26.040 Residency requirements – Arts commission.**

2.26.010 Created.

There is hereby established an arts commission of the city of Lynnwood composed of seven members as hereinafter provided. (Ord. 3150 § 3, 2015; Ord. 2940 § 2, 2012; Ord. 1605 § 1, 1987)

2.26.020 Duties.

The arts commission is an advisory commission of the city of Lynnwood whose duties shall be to provide advice and recommendations to the mayor and city council in regards to the display of art in public

places within the city of Lynnwood, means of furthering appreciation of art within the city, and to perform such other duties as the mayor may direct. (Ord. 3150 § 3, 2015; Ord. 2940 § 2, 2012; Ord. 1605 § 2, 1987)

2.26.030 Membership appointment – Term.

Members of the commission shall be appointed to a position for a term of three years (or for fulfillment of an unexpired term); the appointees shall serve for terms as follows:

Position No. 1: Ending December 31, ~~2015~~ 2021

Position No. 2: Ending December 31, ~~2015~~ 2021

Position No. 3: Ending December 31, ~~2016~~ 2022

Position No. 4: Ending December 31, ~~2016~~ 2022

Position No. 5: Ending December 31, ~~2016~~ 2022

Position No. 6: Ending December 31, ~~2017~~ 2023

Position No. 7: Ending December 31, ~~2017~~ 2023

(Ord. 3150 § 3, 2015; Ord. 2940 § 2, 2012; Ord. 2121 § 3, 1997; Ord. 1724 § 1, 1989; Ord. 1605 § 3, 1987)

2.26.040 Residency requirements – Arts commission.

A. No more than two member(s) of the commission may be nonresident(s), community stakeholder(s) of the city of Lynnwood. ~~and serve as “community stakeholders.” Community stakeholder members must have a Lynnwood mailing address and live in the city’s municipal urban growth area.~~

B. There is a preference for city of Lynnwood residents over nonresident candidates. (Ord. 3150 § 3, 2015; Ord. 2940 § 2, 2012)

**Section 3.** Chapter 2.29, entitled “Planning Commission,” of the Lynnwood Municipal Code is amended to read as follows:

**Chapter 2.29**  
**PLANNING COMMISSION**

Sections:

**2.29.010 Created.**

**2.29.020 Powers and duties.**

**2.29.030 Membership appointment – Term.**

**2.29.031 Residency requirements**

**2.29.040 Submission of ordinances for recommendation.**

**2.29.050 Number required for action.**

**2.29.060 Promotional duties.**

**2.29.010 Created.**

There is hereby established a planning commission of the city of Lynnwood, composed of seven members as hereinafter provided. (Ord. 3150 § 5, 2015; Ord. 2121 § 5, 1997; Ord. 10 § 1, 1959; Ord. 60 § 2, 1960)

**2.29.020 Powers and duties.**

The planning commission shall have all of the powers and perform each and all of the duties specified by Chapter [35A.63](#) RCW, together with any other duties or authority which may hereafter be conferred upon them by the laws of the state of Washington. The performance of such duties and the exercise of such authority shall be subject to each and all the limitations expressed in such legislative enactment or enactments. (Ord. 3150 § 5, 2015; Ord. 2121 § 5, 1997; Ord. 60 § 2, 1960)

**2.29.030 Membership appointment – Term.**

Members of the commission shall be appointed to a position for a term of four years (or for fulfillment of an unexpired term); the appointees shall serve for terms as follows:

Position No. 1: Ending December 31, ~~2016~~ 2024

Position No. 2: Ending December 31, ~~2016~~ 2024

Position No. 3: Ending December 31, ~~2017~~ 2021

Position No. 4: Ending December 31, ~~2018~~ 2022

Position No. 5: Ending December 31, ~~2019~~ 2023

Position No. 6: Ending December 31, ~~2019~~ 2023

Position No. 7: Ending December 31, ~~2020~~ 2024

The members shall be selected without respect to political affiliations. A commissioner position shall automatically become vacant if the commissioner fails to attend six regular meetings in a 12-month

period. (Ord. 3244 § 1, 2017; Ord. 3150 § 5, 2015; Ord. 2121 § 5, 1997; Ord. 60 § 2, 1960; Ord. 10 § 1, 1959)

**2.29.031 Residency requirements**

Each member of the planning commission shall be a resident of the city of Lynnwood.

**2.29.040 Submission of ordinances for recommendation.**

The city council may refer to the planning commission, for its recommendation and report, any ordinance, resolution or other proposal relating to any of the matters and subjects referred to in Chapter [35A.63](#) RCW, and the commission shall promptly report to the council thereon, making such recommendations and giving such counsel as it may deem proper in the premises. (Ord. 3150 § 5, 2015; Ord. 2121 § 5, 1997; Ord. 10 § 3, 1959)

**2.29.050 Number required for action.**

No action which would result in a recommendation to the city council shall be effective unless passed by not less than four members of the planning commission at a public meeting thereof. In the absence of a quorum, the matter at hand may be referred to the city council without recommendation. (Ord. 3150 § 5, 2015; Ord. 2036 § 9, 1995; Ord. 545 § 1, 1970; Ord. 10 § 5, 1959)

**2.29.060 Promotional duties.**

The commission shall obtain and promote an understanding of and an interest in comprehensive planning for the city. The commission shall include in its studies and recommendations, from time-to-time, those areas outside the boundaries of the municipality which are included in the city's municipal urban growth area or otherwise being considered for annexation; or which have, or may have, an environmental influence on the general welfare of the city. Extraterritorial planning shall be done to promote an adequate county planning program, to estimate future municipal service requirements, to encourage orderly land use and development, and to cooperate in fact finding and reporting, relative to regional planning and local integration on behalf of the city.

The commission shall be responsible for the conduct of neighborhood and community hearings regarding its studies, recommendations and proposals, and shall have the responsibility of promoting satisfactory public relations as a group and individually, upon which the city council in public policy matters can rely. Such relations shall be of both a formal and informal nature, i.e., official hearings as well as informational fact finding discussions.

Plans, reports, administrative matters and recommendations of the planning commission shall be submitted by resolution or report directly to the city council by such commission.

A comprehensive, long range and annual work program of the planning commission is hereby authorized, which authorization shall include a review by the commission of all major public improvements. (Ord. 3150 § 5, 2015; Ord. 2121 § 5, 1997; Ord. 60 § 3, 1960)

**Section 4.** Chapter 2.60, entitled “Diversity, Equity and Inclusion Commission,” of the Lynnwood Municipal Code is amended to read as follows:

**Chapter 2.60**  
**DIVERSITY, EQUITY AND INCLUSION COMMISSION**

Sections:

**2.60.010 Created.**

**2.60.020 Powers and duties.**

**2.60.030 Membership appointment – Term.**

**2.60.040 Residency requirements.**

**2.60.010 Created.**

There is hereby established a diversity, equity and inclusion commission of the city of Lynnwood composed of seven members as hereinafter provided. (Ord. 3247 § 1, 2017)

**2.60.020 Powers and duties.**

The diversity, equity and inclusion commission is an advisory commission of the city of Lynnwood whose duties shall be to provide advice and recommendations to the mayor and city council in regard to the following:

A. Achieving Lynnwood’s community vision in regard to being a welcoming city and a cohesive community that respects all by encouraging cooperation, tolerance and respect among and by all persons who come in contact with the city of Lynnwood (i.e., residents, visitors, employers, employees, etc.).

B. Recommending effective strategies for public engagement, removing barriers, and increasing access to city services for our city’s diverse population.

C. Recommending areas for investing upstream and where needs are greatest, addressing root causes of inequities and lack of access and smartly allocating our public resources, and recommending opportunities for community partnerships as a strategy to better understand and address equity impacts throughout our city.

D. Facilitating the building of relationships with underserved and underrepresented communities and serving as trusted messengers to the community at large.

E. Performing such other duties as the mayor and/or city council may direct. (Ord. 3247 § 1, 2017)

**2.60.030 Membership appointment – Term.**

Members of the commission shall be appointed to a position for a term of three years (or the fulfillment of a vacant term); appointees shall serve for terms as follows:

Position No. 1: Ending December 31, ~~2019~~ 2022

Position No. 2: Ending December 31, ~~2019~~ 2022

Position No. 3: Ending December 31, ~~2020~~ 2023

Position No. 4: Ending December 31, ~~2020~~ 2023

Position No. 5: Ending December 31, ~~2020~~ 2023

Position No. 6: Ending December 31, 2021

Position No. 7: Ending December 31, 2021

(Ord. 3247 § 1, 2017)

**2.60.040 Residency requirements.**

A. No more than two member(s) of the commission may be nonresident(s), community stakeholder(s) of the city of Lynnwood. ~~and serve as “community stakeholders.” Community stakeholder members must have a Lynnwood mailing address and live in the city’s municipal urban growth area.~~

~~B. Voter registration requirements may be waived for up to two member(s) of the commission; provided, that the individual was born in a country other than the United States of America and the individual is actively working toward obtaining citizenship.~~

~~BC.~~ There is a preference for city of Lynnwood residents over nonresident candidates. (Ord. 3247 § 1, 2017)

**Section 5.** Chapter 2.30, entitled “History and Heritage Board,” of the Lynnwood Municipal Code is amended to read as follows:



**Chapter 2.30**  
**HISTORY AND HERITAGE BOARD**

Sections:

**2.30.010 Created.**

**2.30.020 Powers and duties.**

**2.30.030 Membership appointment – Term.**

**2.30.040 Residency requirements – History and heritage board.**

**2.30.090 Repealed.**

2.30.010 Created.

There is hereby established a history and heritage board of the city of Lynnwood composed of seven members as hereinafter provided. (Ord. 3248 § 3, 2017; Ord. 3150 § 6, 2015; Ord. 2531 § 1, 2004)

2.30.020 Powers and duties.

The history and heritage board is hereby declared to be an advisory board of the city of Lynnwood whose duties shall be to provide advice and recommendations to the mayor and city council in regard to historical, cultural, and heritage recognition, promotion and preservation activities of historic sites, buildings, artifacts, and parks; partner on exhibits, events and operations of Heritage Park and the Interurban Trail; and to perform such other duties as the mayor or council may direct. The history and heritage board shall have the authority and perform all necessary duties in regard to designating properties to the city of Lynnwood historic landmark register.

The board shall have all the powers and perform any duties of authority that may hereafter be conferred upon them by laws of the city of Lynnwood and state of Washington. (Ord. 3248 § 3, 2017; Ord. 3150 § 6, 2015; Ord. 2531 § 2, 2004)

2.30.030 Membership appointment – Term.

The history and heritage board shall consist of four at-large members and three ~~ex-officio~~ partner members. At-large members of the board shall be appointed to a position for a term of three years (or for fulfillment of an unexpired term); ~~ex-officio~~ partner members shall be selected by the board and serve for a three-year term (or the fulfillment of an unexpired term). The members shall serve for terms as follows:

Position No. 1: Ending December 31, ~~2017~~ 2023

Position No. 2: Ending December 31, ~~2017~~ 2023

Position No. 3: Ending December 31, ~~2018~~ 2021

Position No. 4: Ending December 31, ~~2018~~ 2021

Position No. 5: (~~ex-officio~~ Partner member) Ending December 31, ~~2019~~ 2022

Position No. 6: (~~ex-officio~~ Partner member) Ending December 31, ~~2017~~ 2023

Position No. 7: (~~ex-officio~~ Partner member) Ending December 31, ~~2018~~ 2021

~~ex-officio~~ Partner members may be selected from any organization or group that has Lynnwood history or heritage as their focus of work, such as:

A. Lynnwood Alderwood Manor Heritage Association and Museum;

B. Sno-Isle Genealogical Society;

C. Heritage Park Docent; or

D. Snohomish County Tourism Bureau. (Ord. 3248 § 3, 2017; Ord. 3150 § 6, 2015; Ord. 2531 § 3, 2004; Ord. 2160 § 1, 1997)

2.30.040 Residency requirements – History and heritage board.

A. Two of four at-large members must be residents of the City of Lynnwood and have a primary residence within city limits.

~~BA. No more than Up to two member(s) of the at-large board member positions may be nonresident(s), community stakeholder(s) of the city of Lynnwood. and serve as “community stakeholders.” Community stakeholder members must have a Lynnwood mailing address and live in the city’s municipal urban growth area.~~

B. There is a preference for city of Lynnwood residents over nonresident candidates.

C. There are no residency requirements for ~~ex-officio~~ partner members. (Ord. 3248 § 3, 2017; Ord. 3150 § 6, 2015; Ord. 2940 § 4, 2012)

2.30.090 Severability.

*Repealed by Ord. 3150.* (Ord. 2160 § 2, 1997)

**Section 6.** Chapter 2.24, entitled “Parks and Recreation Board,” of the Lynnwood Municipal Code is amended to read as follows:

## **Chapter 2.28**

### **PARKS AND RECREATION BOARD**

Sections:

**2.28.010 Created.**

**2.28.020 Duties.**

**2.28.030 Membership appointment – Term.**

**2.28.040 Residency requirements.**

**2.28.010 Created.**

There is hereby established a parks and recreation board of the city of Lynnwood composed of seven members as hereinafter provided. (Ord. 3248 § 2, 2017; Ord. 3150 § 4, 2015; Ord. 2081 § 2, 1996)

**2.28.020 Duties.**

The parks and recreation board is an advisory board of the city of Lynnwood, whose duties shall be to provide advice and recommendations to the mayor, city council, staff and other boards and commissions in the city of Lynnwood with regard to parks, open space and recreation services and programs for the city of Lynnwood and the city's urban growth. (Ord. 3248 § 2, 2017; Ord. 3150 § 4, 2015; Ord. 2081 § 2, 1996)

**2.28.030 Membership appointment – Term.**

Members of the board shall be appointed to a position for a term of three years (or for fulfillment of an expired term); appointees shall serve for terms as follows:

Position No. 1: Ending December 31, ~~2018~~ 2021

Position No. 2: Ending December 31, ~~2018~~ 2021

Position No. 3: Ending December 31, ~~2016~~ 2022

Position No. 4: Ending December 31, ~~2016~~ 2022

Position No. 5: Ending December 31, ~~2016~~ 2022

Position No. 6: Ending December 31, ~~2017~~ 2023

Position No. 7: Ending December 31, ~~2017~~ 2023

(Ord. 3248 § 2, 2017; Ord. 3150 § 4, 2015; Ord. 2121 § 4, 1997; Ord. 2081 § 2, 1996)

**2.28.040 Residency requirements.**

A. No more than two member(s) of the board may be nonresident(s), community stakeholder(s) of the city of Lynnwood.

B. There is a preference for city of Lynnwood residents over nonresident candidates. (Ord. 3248 § 2, 2017; Ord. 3150 § 4, 2015)

**Section 7. Severability.** If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

**Section 8. Effective Date.** This Ordinance or a summary thereof consisting of the title shall be published in the official newspaper of the City. This Ordinance shall take effect and be in full force five (5) days after publication.

PASSED BY THE CITY COUNCIL, the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

APPROVED:

\_\_\_\_\_  
Nicola Smith, Mayor

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Michelle Meyer, Finance Director

APPROVED AS TO FORM:

\_\_\_\_\_  
Rosemary Larson, City Attorney

FILED WITH ADMINISTRATIVE SERVICES: \_\_\_\_\_

PASSED BY THE CITY COUNCIL: \_\_\_\_\_

PUBLISHED: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

ORDINANCE NUMBER: \_\_\_\_\_

**CITY COUNCIL 4.C**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

---

**TITLE: Briefing: Transportation Benefit District (TBD) Status Update**

**DEPARTMENT CONTACT: Bill Franz, Public Works**

**SUMMARY:**

Director Franz and City Engineer Mach will brief the Council and provide an update on the TBD.

**PRESENTER:**

Director Bill Franz and City Engineer David Mach

**ESTIMATED TIME:**

30

**BACKGROUND:**

Public Works has conducted a series of briefings to Council since September of 2020 about the various components of our transportation programs. These included efforts underway, status of each, costs and funding. Staff has also answered questions at prior briefings about Initiative 976 which was passed by voters in 2019 and reduced vehicle tab fees to \$30 in Washington State. The initiative was subsequently struck down by the courts. Lynnwood's TBD budgets for 2020 and the 2021-22 biennium did not include tab revenues and these monies have been accumulating. Staff will walk the Council through this, explain the amounts accumulated, and the need for the funds for projects underway as well as for various programs in the future. The use of these funds would not become critical until later in 2022 or 2023 and so no immediate Council action for amended budgets is required.

A powerpoint presentation is attached.

**SUGGESTED ACTION:**

Briefing only, no Council action required.

**PREVIOUS COUNCIL ACTIONS:**

Council approved the 2021-22 TBD budget which was balanced without the use of vehicle tab fees.

**VISIONS AND PRIORITIES ALIGNMENT:**

Lynnwood's Vision Statement states that a high priority is "to invest in efficient, integrated, local and regional transportation systems."

## DEPARTMENT ATTACHMENTS

Description:

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[TBD funding update 10 4 2021.pdf](#)

# Transportation Funding Update

Presentation to City Council

October 4, 2021

# City of Lynnwood Vision Statement

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



# Components of Transportation

## Operations and Maintenance

### Traffic Signal Maintenance

- Traffic operations center
- Signal timing
- Routine maintenance

### Traffic Signal Rebuild Program

- Signal poles
- Cabinets
- Wiring
- Push buttons

### Street Maintenance

- Potholes/Crack sealing 3/15/21
- Lane Striping/Traffic Signs
- Vegetation Control 9/8/20

### Pavement Program

- Chip seal 3/15/21
- Overlays 3/15/21

### ADA Program/Sidewalks

- ADA Transition Plan 9/21/20
- Sidewalk maintenance/repair 9/21/20

## New Capital Projects

### Nonmotorized

- New sidewalks/trails
- Bike lanes Scriber Creek Trail 2/16/21

### Transportation Capital Projects

- Capacity 196<sup>th</sup> St Project 11/16/20,
- Safety 4/5/21
- Economic

## Funding

- Traffic Impact Fees
- Transportation Benefit District
- Grants
- Real-Estate Excise Tax
- Economic Development Investment Fund
- City general funds

This evening's discussion, 10/4/21

## Traffic Planning/Policy

- Growth forecasting/modeling
- Level of Service
- Traffic Safety Plan
- Complete Streets Policy 6/21/21
- Active Transportation Plan 6/21/21
- Park Access Study
- School Safety Study 9/16/20

Red dates represent dates discussed with Council

## 3 Main Areas of Transportation Needs

- Routine Maintenance and Operations
- Capital Infrastructure Reinvestment
- Capital Infrastructure Investment Projects

# Street Crews: Routine M&O



# Street Crews Responsibilities

- 300 Lane Miles of Streets
- 120 Miles of Sidewalks
- 65 Traffic Signals
- 4400 Traffic Signs
- 160,000 Traffic Buttons
- 95,000 Square Feet of Thermoplastic
- 1000 Gallons of Paint


# Street Crews:

## How are we doing?

- 2021-22 Biennial Budget: \$5.2M
- Historic Revenues stagnant
  - General Fund: \$2M
  - Gas Tax: \$1.9M
- TBD Funds: \$760,000 and growing
- 4 FTE's maintaining our streets
- More reactive than proactive
- Falling behind



# Pavement Overlays



Asphalt Degradation  
NB 68th Ave W  
@ 200th St SW

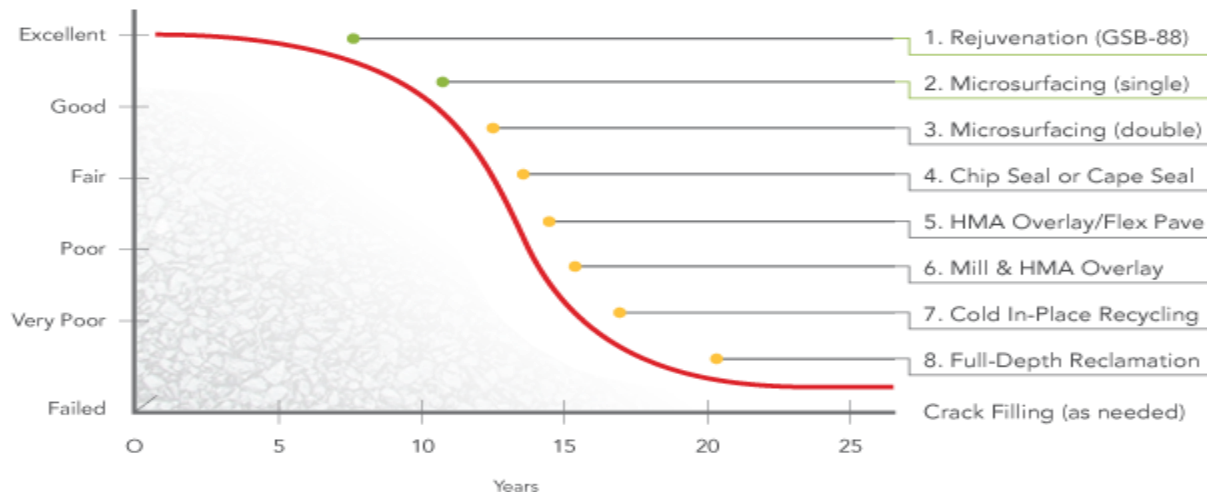


Asphalt Degradation  
48th (west of  
Fred Meyer)



# Pavement Management

- Crack Repair (inexpensive)
- Chip Seal or Fog Seal (moderately expensive)
- Overlay (expensive)
- Full Reconstruction (very expensive) - When pavement maintenance is deferred, costs increase substantially because the roadway base needs to be fully reconstructed instead of just overlaid



# Pavement Overlays

## How are we doing?

- Pavement Overlays History
  - 1971 : 1.6 miles
  - 1972 : 2.8 miles
  - 1973 : 2.8 miles
  - 2018: 13.1 miles (chip seal); \$2.8M Total; \$214K/mile
  - 2019: 0.5 miles (188<sup>th</sup> from Hwy 99 to 48<sup>th</sup>); \$1.7M Total; \$3.4M/mile
  - 2020: 0.4 miles (68<sup>th</sup> from 202<sup>nd</sup> to 196<sup>th</sup>); \$2.1M Total; \$5.3M/mile
  - 2021: 1.0 miles (48<sup>th</sup>, Scriber, 200<sup>th</sup>, 44<sup>th</sup>); \$2.9M Total; \$2.9M/mile
- Current Budget 2021-22
  - \$3.75M/biennium
  - Will pave approximately <1 mile of arterials
- Analyzed Need
  - \$5 to \$7 Million per biennium (or more)
- Competing Needs
  - Arterials vs. neighborhood streets



# Traffic Signal Rebuild



# Traffic Signal Rebuild

- Lynnwood has 65 traffic signals, ranging in age from 1 yr. old to 45+ yrs. old
- Signals are comprised of various components, each with different life cycle
- Harder to “see” degradation
- 2021-22 Biennium: \$440,000/biennium
- We are falling behind
- Impacts won’t be seen until “failure” occurs



# Sidewalks



Replacing Old



School Safety



Building New



ADA Upgrades

# Sidewalks

## How are we doing?

- Competing needs
  - ADA vs. school safety vs. new links vs. rebuilding failing panels
- Need for \$2M to \$4M/biennium
- 2021-22 Biennium: \$1.75M/biennium for entire program
- Falling behind on keeping up
- Claims for trip hazards
- Safety concerns around schools
- Federal requirements on ADA

# Capital Infrastructure Investment

- Long list of Transportation projects identified
- To meet growth demands and achieve Vision
- Examples:
  - 36<sup>th</sup> Avenue W - Complete!
  - 196<sup>th</sup> Street SW - Under construction
  - Poplar Bridge - Waiting on construction funds
  - Beech Road – Under design
  - 42<sup>nd</sup> Avenue W – Design recently started
  - 194<sup>th</sup> Street SW – Design to being in +/-5 years

# Major Capital Infrastructure Projects

Project	Funding					Year of completion
	City	%	Grant/Other	%	Total	
36th Ave W	\$ 6,600,000	39%	\$ 10,200,000	61%	\$ 16,800,000	2020
196th St SW	\$ 22,700,000	45%	\$ 27,800,000	55%	\$ 50,500,000	2023
Poplar Bridge	\$ 16,000,000	33%	\$ 33,000,000	67%	\$ 49,000,000	2025
Beech Road	\$ 1,600,000	41%	\$ 2,300,000	59%	\$ 3,900,000	2023
42nd Ave W	\$ 13,400,000	45%	\$ 16,300,000	55%	\$ 29,700,000	2030
194th St SW	\$ 16,000,000	44%	\$ 20,000,000	56%	\$ 36,000,000	2035
	<b>\$ 76,300,000</b>	<b>41%</b>	<b>\$ 109,600,000</b>	<b>59%</b>	<b>\$ 185,900,000</b>	

**NOTE:** Assuming a 15-year period (2020 to 2035) this equates to \$5M per year of city funding

# Capital Infrastructure Investment

## How are we doing?

- It takes at least a decade to plan, design, fund, and construct a major road project
- City has been very successful in securing grants
- Need large amount of City funds over the next 15 years
- Could easily need \$10M per biennium to match grants

# Looming Need for Funding

Program	2021-22 Budget	Need
Street M&O	\$760,000	\$1,000,000 +
Pavement Overlays	\$3,750,000	\$5,000,000 to \$7,000,000
Signal Rebuild	\$440,000	\$500,000 to \$600,000
Sidewalks	\$1,750,000	\$2,000,000 to \$4,000,000
Capital Projects*	<u>\$1,000,000</u>	<u>\$5,000,000 to \$10,000,000</u>
Totals:	\$7,700,000	\$13,500,000 to \$22,600,000

- Current TBD Biennial Funding:
  - \$5,340,000 from sales tax (expires in 5 years)
  - \$2,120,000 from tab fees
  - \$7,500,000 total

\$1,800,000 One-time unbudgeted tab fee revenue (I-976)

\* Capital projects are funded with more than TBD funds



# Lynnwood Tab Fees History

- May 2010: City Council created TBD
- November 2010: TBD Board enacted annual \$20 vehicle tab fee
- July 2016: Vehicle tab fee was increased to \$40
- November 2016: Lynnwood voters approved a 0.1% sales tax increase
- November 2019: I-976 was approved by voters to limit vehicle tab fees to \$30 (which would eliminate the \$40 Lynnwood tab fee entirely)
- November 2019: A temporary injunction was issued on I-976
- November 2019: 2020 TBD budget was approved (excluded \$40 tab fee)
- March 2020: City Council assumed the TBD
- October 2020: Washington State Supreme Court struck down I-976
- November 2020: Approved 2021-22 budget (excluded \$40 tab fee)

# Lynnwood Tab Fee Status

- \$40 tab fees have been collected since the passage of I-976
- \$40 tab fee revenue has not been included in the budget since January 2020
- \$40 tab fee generates approx. \$1,060,000 annually
- Approx. \$1,800,000 of unbudgeted tab fee revenue has been collected from January 2020 through September 2021

# Imminent TBD Cost Pressures

- \$1 M contingency buffer for active construction projects
- 2022 Waterlines project paving residential streets including 183<sup>rd</sup> (just east of 67<sup>th</sup>)
- 2022 paving of 204<sup>th</sup> (gravel road north of College Place Elementary)

# Questions?

**CITY COUNCIL**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

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**TITLE: Change Order Approval: LOMC Pole Building**

**DEPARTMENT CONTACT: Ehsan Shirkhani, Public Works**

**SUMMARY:**

A change order is needed for the LOMC Pole Building Project per the reasons stated below.

**ESTIMATED TIME:**

0

**BACKGROUND:**

On March 8, 2021, Council authorized the Mayor to execute a construction contract with Permabilt Industries for a garage building for the Water and Sewer Utility in the amount of \$223,587.91. One initial change order was added in the amount of \$1242.02 for permitting fees bringing the contract total to \$224,829.93. Construction was originally scheduled to begin in August 2021, however it is now slated for December.

COVID-19 has had a severe impact on the cost of construction material due to production and material shortages. In the intervening period between the contract award and now, materials costs for wood and steel have escalated substantially. These material increases include:

- Roof Metal \$3,193
- Siding Metal \$3,697
- End Wall Lumber \$130
- Side Wall Lumber \$227
- Roof Lumber \$568
- Garage Doors \$12,485

Total = \$20,300

Additionally, we are requesting the contractor to add two items of work and material. These items include:

- Vinyl Backed Insulated Garage Doors \$7,900
- Concrete Slab Floor \$25,999

Total = \$33,899

These items, plus sales tax total \$59,889.90. With this change order, the new contract total with tax is \$284,719.83.

The contract for this building was advertised previously, and we received no bidders. When asked why, we were told that building contractors did not want to work with concrete sub-contractors. Therefore, we removed the concrete work from the bid. Once Permabilt was awarded the contract they told us they can accommodate this work, hence the inclusion now.

The insulated doors were an item we did not consider when preparing this contract but realize now is necessary considering its intended use. The Lynnwood Water and Sewer Utility requires multiple large vehicles and expensive equipment to conduct its operations. Many of these vehicles have sensitive equipment in them (such as the sewer camera truck) or contain large volumes of water (such as a sewer jet truck, or vac-truck) and must be stored in a climate controlled setting to prevent freezing, weathering, or other detrimental damage. Currently, these vehicles are stored inside the mechanic's garage. Construction of this new building will free up several bays, allowing for more vehicles to be serviced by the mechanics.

In order to keep project costs as low as possible, Lynnwood Operations and Maintenance staff have performed all required earth-work and site grading, and will be designing and installing power to the building.

#### **SUGGESTED ACTION:**

Approve Change Order for the LOMC Pole Building Project in the amount of \$59,889.90 including tax.

#### **PREVIOUS COUNCIL ACTIONS:**

Original contract was awarded on March 8, 2021.

#### **FUNDING:**

411 Utility Fund.

#### **DEPARTMENT ATTACHMENTS**

Description:

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**CITY COUNCIL**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

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**TITLE:** Municipal Code Update: Animal Licenses

**DEPARTMENT CONTACT:** Karen Fitzthum, Executive Office

**SUMMARY:**

Update LMC per the request of the Police Department as it references the the methods of identifying animals.

**PRESENTER:**

Karen Fitzthum, City Clerk

**ESTIMATED TIME:**

0

**BACKGROUND:**

Police Department recommends this update as in the best interest of the residents, and serves the public health, safety, and general welfare, to eliminate the animal licensing system and replace it with a requirement that dogs and cats in the City must have attached or affixed to the animal an identifying tag, with certain exceptions.

In response to the council discussion regarding this ordinance, the typographical error on line 43 has been corrected. The Police Department would prefer to retain the language regarding homeless or feral animals. There is no request to change dangerous dog definitions or other parts of the animal code at this time.

**SUGGESTED ACTION:**

Review proposed changes to LMC prior to considering adopt of the ordinance to update the references and action for animal control to provide for new identifying methods.

**PREVIOUS COUNCIL ACTIONS:**

The Council considered this ordinance at their business meeting on September 27th, 2021.

**DEPARTMENT ATTACHMENTS**

Description:

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[Ordinance animal tags 9-29-2021.pdf](#)

1 CITY OF LYNNWOOD

2  
3 ORDINANCE NO. 3398

4  
5 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
6 LYNNWOOD, WASHINGTON, ESTABLISHING ANIMAL TAG  
7 REQUIREMENTS; AMENDING SECTIONS 3.104.060 AND  
8 6.02.020 OF THE LYNNWOOD MUNICIPAL CODE; AND  
9 PROVIDING FOR SEVERABILITY, SUMMARY PUBLICATION  
10 AND AN EFFECTIVE DATE.

11  
12  
13 WHEREAS, the City of Lynnwood is a code city formed and operating under Title 35A  
14 RCW, among other laws, and as such has authority to regulate animals within the City's  
15 jurisdiction; and

16  
17 WHEREAS, currently, LMC 6.02.020 requires that dogs, cats and pot-bellied pigs within  
18 the City limits must be licensed by the City, with certain exceptions; and

19  
20 WHEREAS, the City's animal control officers have determined that there are difficulties in  
21 achieving compliance with the animal licensing system, an animal tag requirement would serve  
22 many of the same purposes as the formal licensing system, and an animal tag requirement would  
23 be a more cost effective approach; and

24  
25 WHEREAS, animal tags are readily available for purchase or may be privately constructed  
26 or fabricated; and

27  
28 WHEREAS, the City's animal control officers have determined that it is not necessary to  
29 require that pot-bellied pigs wear tags; and

30  
31 WHEREAS, the City Council has determined that it is in the best interests of the citizens,  
32 and serves the public health, safety and general welfare, to eliminate the animal licensing system  
33 and replace it with a requirement that dogs and cats in the City must have attached or affixed to  
34 the animal an identifying tag, with certain exceptions; now, therefore

35  
36 THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, DO ORDAIN AS  
37 FOLLOWS:

38  
39 **Section 1.** Section 6.02.020 of the Lynnwood Municipal Code is amended to read as follows:

40  
41 **6.02.020 Animal tagsLicensing.**

42 A. ~~License~~ Identifying Tags Required. All dogs, ~~and cats and miniature pot-bellied pigs~~  
43 ~~over the age of six months within the city limits must have attached or affixed to the animal~~  
44 ~~an identifying tagbe licensed by the city except:~~

- 45 1. Dogs and cats whose owners are nonresidents temporarily within the city;  
46 2. Dogs and cats brought into the city for the purpose of participating in shows,  
47 exhibits, or competitions; ~~and~~  
48 3. ~~Dogs who are specially trained to assist visually impaired, hearing impaired, or~~  
49 ~~otherwise physically disabled persons, if the dog is in training or is actually serving~~



as a guide or service dog as defined in Chapter 70.84 RCW, are required to be licensed; however, they are exempt from licensing fees;

4. 3.Dogs and cats kept and intended for sale by licensed pet stores; and homeless or feral animals.

**B. Identifying Tags and Fees.**

1. Tags. The animal's owner shall affix to the animal a tag that at a minimum contains the address where the animal's owner resides and a telephone number where the owner of the animal may be contacted. Additional information may be placed on the tag but is not mandatory.~~The police department or other animal control agency designated by the city council shall issue animal licenses consisting of a metal tag with a number corresponding to the number of the application to the applicant. The applicant is required to cause the tag to be attached or fixed to the animal. The tag is not transferable.~~

2. Fees. The tags are to be obtained from commercial vendors or may be privately constructed or fabricated. There are no fees charged by the City.~~The fees for the following, as shown in Chapter 3.104 LMC, shall be paid for licenses required under this chapter. Animal licenses shall be valid for one year from the date of purchase. The contract shelter for the animal control authority may sell animal licenses and reimburse the city via monthly invoices less the shelter's administrative fee.~~

~~a. Altered cats and dogs (annual).~~

~~b. Unaltered cats and dogs (annual).~~

~~c. Replacement tags (lost).~~

~~d. Late fees shall be charged on all license renewal applications submitted more than 30 days after the end of the assigned expiration month.~~

C. Any person who violates this section shall be guilty of a civil infraction and shall pay a monetary fine as follows: first offense, \$25.00; second offense, \$50.00. Any owner who fails to respond to a notice of civil infraction as promised or to appear at a requested hearing shall be guilty of a misdemeanor and may be punished by a fine not to exceed \$1,000 and confinement not to exceed 90 days. Any person who receives two infractions for violations of this section within one year and who subsequently violates this section shall be guilty of a misdemeanor and may, upon conviction, be punished by a fine not to exceed \$1,000 and confinement not to exceed 90 days.

**Section 2.** Section 3.104.060 of the Lynnwood Municipal Code is amended to read as follows:

**3.104.060 LMC Title 6 fees and charges.**

The fees and charges set forth in Table 3.104.060 are the city of Lynnwood fees and charges related to the provisions of LMC Title 6.

Table 3.104.060 – LMC Title 6 Fees and Charges

Type of Fee

LMC TITLE 6 – ANIMAL FEES

~~Animals Fees~~

<del>Spayed or neutered cats and dogs</del>	<del>Annual from date of purchase</del>	<del>20.00</del>
<del>Microchipped altered cats and dogs</del>	<del>Annual from date of purchase</del>	<del>10.00</del>
<del>Unspayed or unneutered cats and dogs</del>	<del>Annual from date of purchase</del>	<del>40.00</del>
<del>Late fee</del>	<del>-</del>	<del>10.00</del>
<del>Replacement tags (lost)</del>	<del>-</del>	<del>10.00</del>

Dangerous Animal

Annual registration fee		100.00
-------------------------	--	--------

Impound and Boarding Fees

Impound fees – Domestic animals		50.00
Boarding fees – Domestic animals	Per day	12.00
Per-animal fee based upon the cost that the contract shelter charges the city of Lynnwood – Domestic		Vendor rate
Transport fee – Domestic animals		25.00
Apprehension fee, first occurrence – Domestic animals		50.00
Apprehension fee, second occurrence – Domestic animals		75.00
Apprehension fee, third occurrence – Domestic animals		100.00
Impound fees – Livestock		100.00
Boarding fees – Livestock	Per day	Vendor rate
Impound fees – Other animals		80.00
Boarding fees – Other animals	Per day	Vendor rate

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

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

PASSED BY THE CITY COUNCIL the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

APPROVED:

\_\_\_\_\_  
Nicola Smith, Mayor

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Karen Fitzthum, Interim City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Rosemary Larson, City Attorney

**CITY COUNCIL**  
**CITY OF LYNNWOOD**  
**CITY COUNCIL**

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**TITLE:** 2nd Quarter Financial Report

**DEPARTMENT CONTACT:** Michelle Meyer, Finance

**SUMMARY:**

2nd Quarter 2021 Financial Report

**ESTIMATED TIME:**

0

**SUGGESTED ACTION:**

Review

**PREVIOUS COUNCIL ACTIONS:**

Presented to Finance Committee on September 23, 2021.

**DEPARTMENT ATTACHMENTS**

Description:

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[Financial Report 2nd Qtr 2021 June Updated.pdf](#)

## EXECUTIVE SUMMARY – JUNE 2021 FINANCIAL REPORT

The Finance Department carefully monitors the City's finances and this report provides detailed information about our financial health through the end of the second quarter of 2021. Lynnwood is committed to maintaining fiscal sustainability and transparency as the City receives and expends funds according to the adopted 2021-2022 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 6 of 24 months, which is 25% of the two-year period.

### General Fund Summary

Biennial Actual thru June 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Total Operating Revenue	\$ 25,918,183	\$ 114,176,210	22.7%
Total Operating Expenditures	\$ 22,023,431	\$ 111,976,210	19.7%
Less Transfers from General Fund	\$ 550,002	\$ 2,200,000	25.0%
Net Revenue over (under) net expenditures	\$ 3,344,750	\$ -	N/A

### General Fund Reserve Requirements

Reserve Requirements = 2.5 Months 2019 Expenditures	Actual	Required @ 12/31/2020	Over/(Under)
Reserves (Revenue Stabilization + General Fund balance)	\$ 12,613,847	\$ 9,519,143	\$ 3,094,704

### Economic Indicator - Quarterly Sales Tax Revenues - Includes both General Fund and EDIF

Quarterly Sales Tax Indicator	Recent Year	Prior Year	Percent Change
Total Sales Tax Revenue, Quarter 1, 2021 vs 2020	\$ 5,762,718	\$ 4,405,973	30.79%
Total Sales Tax Revenue, Quarter 2, 2021 vs 2020	\$ 7,010,315	\$ 4,565,906	53.54%

### General Fund Biennial Revenues by Category thru June 2021

Actual YTD through June 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Beginning Fund Balance	\$ 4,124,786	\$ 3,519,143	117.2%
Taxes	\$ 17,319,614	\$ 69,026,561	25.1%
Licenses and Permits	2,354,343	12,934,243	18.2%
Intergovernmental Revenue	779,304	3,611,244	21.6%
Charges for Services	2,791,637	13,459,743	20.7%
Fines and Forfeitures	2,314,536	9,642,017	24.0%
Miscellaneous Revenues	250,899	1,570,552	16.0%
Non-Revenue	591	9,824	6.0%
Other Financing Sources	107,259	402,883	26.6%
<b>Grand Total</b>	<b>\$ 30,042,969</b>	<b>\$ 114,176,210</b>	<b>26.3%</b>

### General Fund Biennial Expenditures by Department thru June 2021

Actual YTD through June 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Development Business Services	\$ 1,791,968	\$ 10,596,383	16.9%
DBS Economic Development	128,089	1,000,000	12.8%
Executive	483,323	2,295,434	21.1%
Finance	1,579,373	7,246,356	21.8%
Fire Marshal	477,898	1,927,489	24.8%
Human Resources	381,725	1,825,526	20.9%
Information Technology	1,129,981	4,911,171	23.0%
Legal	567,358	2,751,400	20.6%
Legislative	189,989	877,072	21.7%
Municipal Court	607,293	2,835,573	21.4%
Non-Departmental (Transfers & Fund Balance)	2,272,776	12,750,668	17.8%
Parks & Recreation	2,895,549	16,722,992	17.3%
Police	8,597,723	42,166,029	20.4%
Public Works	1,470,388	6,270,117	23.5%
<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 114,176,210</b>	<b>19.8%</b>

### **General Fund Biennial Expenditures by Category thru June 2021**

<b>Actual YTD through June 2021</b>	<b>Actual</b>	<b>Budgeted for 2021-2022</b>	<b>Percent, Actual to Budgeted</b>
Salaries and Wages	\$ 10,647,701	\$ 51,414,293	20.7%
Personnel Benefits	4,453,697	19,728,936	22.6%
Supplies	336,521	2,478,835	13.6%
Services	3,835,855	21,759,526	17.6%
Intergovernmental Services	1,006,755	6,172,485	16.3%
Capital Outlays	6,880	13,000	52.9%
Debt Interest & Other Costs	-	700	
Operating Transfers Out & Fund Balance	2,286,024	12,608,435	18.1%
<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 114,176,210</b>	<b>19.8%</b>

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

<b>Actual YTD through June 2021</b>	<b>Actual</b>	<b>Biennial Budget</b>	<b>Percent, Actual to Budgeted</b>
REET Revenue, 2021	\$ 834,344	\$ 1,600,000	52.15%
REET Revenue, 2020	\$ 163,594	\$ 2,200,000	7.44%
Change: Increase (Decrease)	\$ 670,750	\$ (600,000)	N/A
Change: Percent	410.01%	-27.27%	N/A

### **Utilities Fund**

<b>Actual YTD through June 2021</b>	<b>Actual</b>	<b>Budgeted for 2021-2022</b>	<b>Percent, Actual to Budgeted</b>
Biennial Operating Revenue	\$ 5,708,018	\$ 56,851,525	10.04%
Biennial Operating Expenditures	\$ 3,693,886	\$ 37,615,908	9.82%
Net Revenue over (under) net expenses	\$ 2,014,132	\$ 19,235,617	10.47%
Transfers to Utility Capital Fund	\$ -	\$ 15,062,453	0.00%
Total Revenues over (under) all expenses	\$ 2,014,132	\$ 4,173,164	48.26%

### **City's Total Cash and Investment Balances and Investment Interest Earnings**

<b>As of June 30 2021, 2020</b>	<b>June 2021</b>	<b>June 2020</b>
Funds Invested - LGIP	\$ 37,233,999	\$ 58,294,358
Investment Portfolio	\$ 24,892,788	\$ 22,549,569
Cash in Bank Accounts and Petty Cash	\$ 1,990,751	\$ 3,034,601
Total Cash & Investments	\$ 64,117,538	\$ 83,878,528
Investment Interest Earnings, Year to Date	\$ 11,991	\$ 55,837



DATE: Thursday, September 23, 2021

TO: Mayor Nicola Smith  
Lynnwood City Council  
Finance Committee

FROM: Michelle Meyer, Finance Director  
Janella Lewis, Acting Accounting Manager/ Budget  
Arum Kwon, Utility/Fleet Accountant

SUBJECT: **2nd Quarter Ending June 2021 Financial Report**

	A	B	C	D
1	<b>Table 1: Biennial Year-To-Date Revenue and Expenditure Performance</b>			
2	<b>General Fund Revenue &amp; Expenditure</b>			
3	<b>Biennial Year-To-Date through June 2021</b>			
4				
5		<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Adopted Budget</b>	<b>% of Budget</b>
6	<b>Operating Revenue</b>	<b>\$ 25,918,183</b>	<b>\$ 114,176,210</b>	<b>22.7%</b>
7	Operating Expenditures not including transfers to Capital Fund	22,023,431	111,976,210	19.7%
8	<b>Subtotal Revenue over (under) expenditures prior to Operating/Capital Funds Transfers</b>	<b>\$ 3,894,752</b>	<b>\$ 2,200,000</b>	
9				
10	Transfer to Capital Development Fund	550,002	2,200,000	25.0%
11				
12	<b>Total Revenue</b>	<b>\$ 25,918,183</b>	<b>\$ 114,176,210</b>	<b>22.7%</b>
13	All Expenditures including Transfer to Capital Development Fund	22,573,433	114,176,210	19.8%
14	<b>Total Revenue over/(under) Expenditures and</b>	<b>\$ 3,344,750</b>	<b>\$ -</b>	

Through June 2021, which represents 25% of the 2021-2022 Biennial Budget, not including transfers to the Capital Development Fund, the General Fund revenues were at 22.7% and expenditures were at 19.7% of the adopted budget.

As of June, before one-time transfers to the Capital Development Fund, General Fund's biennial revenues exceeded expenditures by \$3,894,752.



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

	A	B	C	D	E
1	<b>General Fund Revenue &amp; Expenditure</b>				
2	<b>For the Year-To-Date Period Ending through June 2019, 2020 &amp; 2021</b>				
3					
4		<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>	<b>Actual thru June 2019</b>
5	<b>Operating Revenue</b>	<b>\$ 25,918,183</b>	<b>\$ 21,510,763</b>	<b>20.5%</b>	<b>\$ 23,188,926</b>
6	Operating Expenditures not including transfers to Capital Fund	22,023,431	21,819,963	0.9%	23,468,096
7	<b>Subtotal Revenue over (under) Expenditures prior to Operating/Capital Funds Transfers</b>	<b>\$ 3,894,752</b>	<b>\$ (309,200)</b>	<b>-1359.6%</b>	<b>\$ (279,170)</b>
8	Transfer to Capital Development Fund	550,002	-	100.0%	550,000
9	<b>Total Revenue</b>	<b>\$ 25,918,183</b>	<b>\$ 21,510,763</b>	<b>20.5%</b>	<b>\$ 23,188,926</b>
10	All Expenditures including Transfer to Capital Development Fund	22,573,433	21,819,963	3.5%	24,018,096
11	<b>Total Revenue over/(under) Expenditures and Operating/Capital Transfers</b>	<b>\$ 3,344,750</b>	<b>\$ (309,200)</b>	<b>-1181.7%</b>	<b>\$ (829,170)</b>

For 2021, before transfers to the Capital Development Fund, revenues exceeded expenditures by \$3,894,752.

**Table 3: General Fund's Revenue Budget Balance**

The 2021-2022 General Fund Original Budget and Approved Budget Amendments are summarized below:

	A	B	C	D	E	F	G	H	I	J
1	<b>Breakdown of the Original Adopted Budget: (Ord 3378 11/23/2020)</b>									
2										
3	Beginning Fund Balance								3,519,143	(A)
4	2021-2022 Budgeted Revenue with Transfers & Amendments								110,657,067	(B)
5										
6	<b>2021-2022 Original Adopted Budget (Ord 3378 11/23/2020)</b>								<b>\$ 114,176,210</b>	
7	<b>2021 - 2022 Original Revenue Budget</b>								<b>General Fund #</b>	
8									<b>011</b>	
9	Beginning Fund Balance (Ord 3378 11/23/2020)								\$ 3,519,143	(A)
10										
11	Total Adjusted Budgeted Beginning Fund Balance								\$ 3,519,143	
12										
13	2021-2022 Original Approved Revenue Budget (Ord 3378 11/23/2020)								\$ 110,657,067	(B)
14	Total 2021-2022 Budget Amendments and Approvals								-	
15	Total 2021-2022 Original Revenue Budgets with Amendments								110,657,067	
16	<i>The above amount is presented in our revenue budget and actual presentation.</i>									
17	<b>2021-2022 Adopted Budget with Amendments - June 30, 2021</b>								<b>\$ 114,176,210</b>	

**Table 4: General Fund's Expenditure Budget Balance**

The 2021-2022 General Fund Original Budget and Approved Budget Amendments are summarized below:

	A	B	C	D	E	F	G	H	I	J
1	<b>Breakdown of the Original Adopted Budget: (Ord 3378 11/23/2020)</b>									
2										
3	2020-2022 Budgeted Expenditures with Transfers & Amendments								110,711,866	(A)
4	Ending Fund Balance								3,464,344	(B)
5										
6	<b>2019-2020 Original Adopted Budget</b>								<b>\$ 114,176,210</b>	
7	<b>2021-2022 Revised Expenditure Budget</b>								<b>General Fund # 011</b>	
8										
9	<b>2021-2022 Original Approved Budget (Ord 3378 11/23/2020)</b>								<b>\$ 110,711,866</b>	<b>(A)</b>
10										
11	<b>Total 2021-2022 Budget Amendments and Approvals</b>								<b>-</b>	
12	<b>Total 2021-2022 Original Budgets with Amendments</b>								<b>110,711,866</b>	
13	<i>The above amount is presented in our expenditure budget and actual presentation.</i>									
14										
15	<b>Ending Fund Balance (Ord 3378 11/23/2020)</b>								<b>3,464,344</b>	<b>(B)</b>
16	<b>2021-2022 Adopted Budget with Amendments - June 30, 2021</b>								<b>\$ 114,176,210</b>	

Table 5: General Fund's Quarterly Revenue and Expenditure

	A	B	C	D	E	F	G	H		I	J
1	Quarterly Revenue and Expenditure Summary - General Fund										
2	2021-2022 Biennium										
4	Year to Date					Quarterly					
5		Revenue Year to Date	Revenue Budget	Expenditure Year to Date	Expenditure Budget	Quarterly Revenue	Quarterly Revenue Allocation*	% Over/(Under) Revenue Allocation	Quarterly Expenditure	Quarterly Expenditure Allocation*	% Over/(Under) Expenditure Allocation
6	March-21	10,726,655	12,932,274	10,711,442	11,129,578	10,726,655	12,932,274	-17.06%	10,711,442	11,129,578	-3.76%
7	June-21	25,918,183	27,187,721	22,573,433	25,755,600	15,191,528	14,255,447	6.57%	11,861,991	14,626,023	-18.90%
8	September-21		41,970,042		39,666,784		14,782,321	-100.00%		13,911,184	-100.00%
9	December-21		55,776,266		55,809,464		13,806,224	-100.00%		16,142,680	-100.00%
10	March-22		67,102,423		67,846,164		11,326,157	-100.00%		12,036,700	-100.00%
11	June-22		80,892,160		80,514,901		13,789,736	-100.00%		12,668,736	-100.00%
12	September-22		95,557,131		94,887,700		14,664,972	-100.00%		14,372,800	-100.00%
13	December-22		110,657,067		110,711,866		15,099,936	-100.00%		15,824,166	-100.00%
14	Total Revenues and Expenditures					25,918,183	110,657,067	-76.58%	22,573,433	110,711,866	-79.61%

**Table 6: Change in the General Fund's Fund Balance in June 2021**

	A	B	C	D	E	F	G	H	I
1	<b>Change in General Fund's Fund Balance in 2021</b>								
2									
3	<b>Beginning Fund Balance (Actual) - General Fund</b>								<b>\$ 4,124,786</b>
4	Plus: 2021 Revenues								25,918,183
5	Less: 2021 Expenditures								(22,573,433)
6									
7	<b>Ending Fund Balance - General Fund</b>								<b>\$ 7,469,536</b>
8	Plus: Revenue Stabilization Fund's Ending Fund Balance								5,144,311
9	<b>Total Fund Balance</b>								<b>\$ 12,613,847</b>
10									
11	<b>General Fund Reserve Requirements at 12/31/2020:</b>								<b>\$ 9,519,143</b>
12	( 2 1/2 Months of 2019 Operating Expenditures per 2019 CAFR)								
13	<b>Unassigned Fund Balance</b>								<b>\$ 3,094,704</b>
14	<b>Total Fund Balance</b>								<b>\$ 12,613,847</b>

**Table 7: General Fund's Biennial Revenues**

	A	B	C	D
1	<b>General Fund's Biennial Revenues Through June 2021</b>			
2	<b>FY 2021-2022</b>			
3				
4	<b>Category</b>	<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Budget</b>	<b>% of Budget</b>
5	30-Fund Balance	\$ 4,124,786	\$ 3,519,143	117.2%
6	31-Taxes	17,319,614	69,026,561	25.1%
7	32-Licenses and Permits	2,354,343	12,934,243	18.2%
8	33-Intergovernmental Revenue	779,304	3,611,244	21.6%
9	34-Charges for Services	2,791,637	13,459,743	20.7%
10	35-Fines and Forfeits	2,314,536	9,642,017	24.0%
11	36-Miscellaneous Revenues	250,899	1,570,552	16.0%
12	38-Non-Revenue	591	9,824	6.0%
13	39-Other Financing Sources	107,259	402,883	26.6%
14	<b>Total Revenue</b>	<b>25,918,183</b>	<b>110,657,067</b>	<b>23.4%</b>
15	<b>Total Resources Including Fund Balance</b>	<b>\$ 30,042,969</b>	<b>\$ 114,176,210</b>	

**Table 8: General Fund's Comparative Year-To-Date Revenues Ending June 2019, 2020 & 2021**

	A	B	C	D	E
1	<b>General Fund's Annual Revenues</b>				
2	<b>Chart 4: Comparative Sales Tax Revenue Forecast from 2019 – 2021</b>				
3	<b>Category</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>	<b>Actual thru June 2019</b>
4	30-Fund Balance	\$ 4,124,786	\$ 4,125,560	-0.02%	\$ 10,134,924
5	31-Taxes	17,319,614	14,138,447	22.5%	15,309,859
6	32-Licenses and Permits	2,354,343	2,156,877	9.2%	1,625,394
7	33-Intergovernmental Revenue	779,304	659,974	18.1%	1,313,211
8	34-Charges for Services	2,791,637	2,359,876	18.3%	2,510,300
9	35-Fines and Forfeits	2,314,536	1,775,386	30.4%	2,109,741
10	36-Miscellaneous Revenues	250,899	206,272	21.6%	302,868
11	38-Non-Revenue	591	6,621	-91.1%	11,453
12	39-Other Financing Sources	107,259	207,310	-48.3%	6,101
13	<b>Total Revenue</b>	<b>25,918,183</b>	<b>21,510,763</b>	<b>20.5%</b>	<b>23,188,927</b>
14	<b>Total Resources Including Fund Balance</b>	<b>\$ 30,042,969</b>	<b>\$ 25,636,323</b>		<b>\$ 33,323,851</b>

**Table 9: Biennial Detailed Tax Revenue Information:**

	A	B	C	D	E
1	<b>General Fund Biennial Detailed Tax Revenue thru June 2021</b>				
2			<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Budget</b>	<b>% of Budget</b>
3	<b>Taxes</b>				
4	<b>Business Taxes</b>				
5	Utility Tax-Electric	\$	909,625	\$ 4,562,437	19.94%
6	Utility Tax-Water		185,894	931,187	19.96%
7	Utility Tax-Gas		230,668	1,082,184	21.32%
8	Utility Tax-Sewer		290,228	1,409,293	20.59%
9	Utility Tax-Solid Waste		239,534	1,285,619	18.63%
10	Utility Tax-Cable		126,197	1,010,521	12.49%
11	Utility Tax-Telephone/Pager		167,502	1,456,763	11.50%
12	Utility Tax-Storm		109,980	542,344	20.28%
13	Leasehold Tax		1,464	18,271	8.01%
14	Admissions Tax		15,124	1,018,116	1.49%
15	Gambling Tax-Punch Brds/Pulltabs		35,297	201,503	17.52%
16	Gambling Tax-Bingo and Raffles		151	3,779	4.00%
17	Gambling Tax-Amusement Games		513	19,585	2.62%
18	<b>Business Taxes Total</b>	<b>\$</b>	<b>2,312,177</b>	<b>\$ 13,541,602</b>	<b>17.07%</b>
19	<b>General Property Tax</b>		2,232,457	8,800,000	25.37%
20	<b>EMS Property Tax</b>		1,947	-	100.00%
21	<b>Retail Sales Tax</b>		12,773,033	46,684,959	27.36%
22	<b>Total Taxes</b>	<b>\$</b>	<b>17,319,614</b>	<b>\$ 69,026,561</b>	<b>25.09%</b>

**Table 10: Comparative Tax Revenue – Ending June 2019 to 2021**

	A	B	C	D	E	F
1	<b>General Fund's Detailed Tax Revenue</b>					
2	<b>For the Year-To-Date Period Ending through June 2019, 2020 &amp; 2021</b>					
3			<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>	<b>Actual thru June 2019</b>
4	<b>Taxes</b>					
5	<b>Business Taxes</b>					
6	Utility Tax-Electric	\$ 909,625	\$ 1,066,406	-14.7%	\$ 975,143	
7	Utility Tax-Water	185,894	205,062	-9.3%	211,954	
8	Utility Tax-Gas	230,668	324,160	-28.8%	192,358	
9	Utility Tax-Sewer	290,228	327,006	-11.2%	337,950	
10	Utility Tax-Solid Waste	239,534	219,512	9.1%	213,458	
11	Utility Tax-Cable	126,197	242,418	-47.9%	114,821	
12	Utility Tax-Telephone/Pager	167,502	370,299	-54.8%	241,017	
13	Utility Tax-Storm	109,980	126,672	-13.2%	130,271	
14	Leasehold Tax	1,464	4,512	-67.6%	220	
15	Admissions Tax	15,124	121,099	-87.5%	149,578	
16	Gambling Tax-Punch Brds/Pulltabs	35,297	5,105	591.4%	30,506	
17	Gambling Tax-Bingo and Raffles	151	627	-75.9%	345	
18	Gambling Tax-Amusement Games	513	1,658	-69.1%	2,834	
19	<b>Business Taxes Total</b>	<b>\$ 2,312,177</b>	<b>\$ 3,014,536</b>	<b>-23.3%</b>	<b>\$ 2,600,455</b>	
20	<b>General Property Tax</b>	2,232,457	2,149,998	3.8%	2,000,000	
21	<b>EMS Property Tax</b>	1,947	2,034	-4.3%	22,377	
22	<b>Retail Sales Tax</b>	12,773,033	8,971,879	42.4%	10,687,027	
23	<b>Total Taxes</b>	<b>\$ 17,319,614</b>	<b>\$ 14,138,447</b>	<b>22.5%</b>	<b>\$ 15,309,859</b>	

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.

Starting 2021 we will only accrue sales tax. This will better reflect the revenues to the expenditures.



**Table 11: Actual Gross Historical Sales Tax Collection**

	A	B	C	D	E	F	G	H	I
1	<b>Gross Sales Tax by Actual Month Collection from 2009-2020 For the City of Lynnwood</b>								
2	<b>Actual Month Sales Tax</b>	<b>% Chng</b>	<b>Year 2021</b>	<b>18-20 Avg % Rcpt</b>	<b>Year 2020</b>	<b>Year 2019</b>	<b>Year 2018</b>	<b>Year 2017</b>	<b>Year 2009</b>
3	January	-0.57%	\$ 1,673,176	7.39%	\$ 1,682,783	\$ 1,649,756	\$ 1,659,199	\$ 1,553,675	\$ 1,138,197
4	February	14.37%	1,733,822	6.74%	1,515,997	1,495,512	1,546,656	1,488,779	\$ 1,076,493
5	March	95.14%	2,355,720	7.64%	1,207,193	2,043,826	1,915,769	1,754,850	\$ 1,224,186
6	April	97.37%	2,267,311	7.21%	1,148,763	1,942,838	1,780,484	1,594,147	\$ 1,132,075
7	May	42.35%	2,286,659	8.10%	1,606,386	2,012,870	1,854,102	1,756,250	\$ 1,177,676
8	June	35.65%	2,456,345	8.62%	1,810,757	2,034,018	1,985,036	1,905,880	\$ 1,277,028
9	July	-100.00%		8.72%	1,911,463	2,027,103	1,956,153	1,887,629	\$ 1,263,931
10	August	-100.00%		8.76%	1,905,468	2,025,251	1,990,993	1,862,273	\$ 1,277,361
11	September	-100.00%		8.77%	1,973,911	2,005,520	1,949,367	1,948,209	\$ 1,231,375
12	October	-100.00%		8.21%	1,817,809	1,878,921	1,855,533	1,838,875	\$ 1,135,572
13	November	-100.00%		8.92%	1,925,471	2,051,950	2,052,650	1,864,936	\$ 1,201,577
14	December	-100.00%		10.91%	2,514,926	2,494,842	2,363,406	2,495,798	\$ 1,740,441
15			<b>\$ 12,773,033</b>	<b>100.0%</b>	<b>\$ 21,020,927</b>	<b>\$ 23,662,407</b>	<b>\$ 22,909,348</b>	<b>\$ 21,951,301</b>	<b>\$ 14,875,912</b>
16	<b>Percentage incr (decr)</b>	<b>42.37%</b>			<b>-11.16%</b>	<b>3.29%</b>	<b>4.36%</b>	<b>1.63%</b>	<b>-14.01%</b>

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

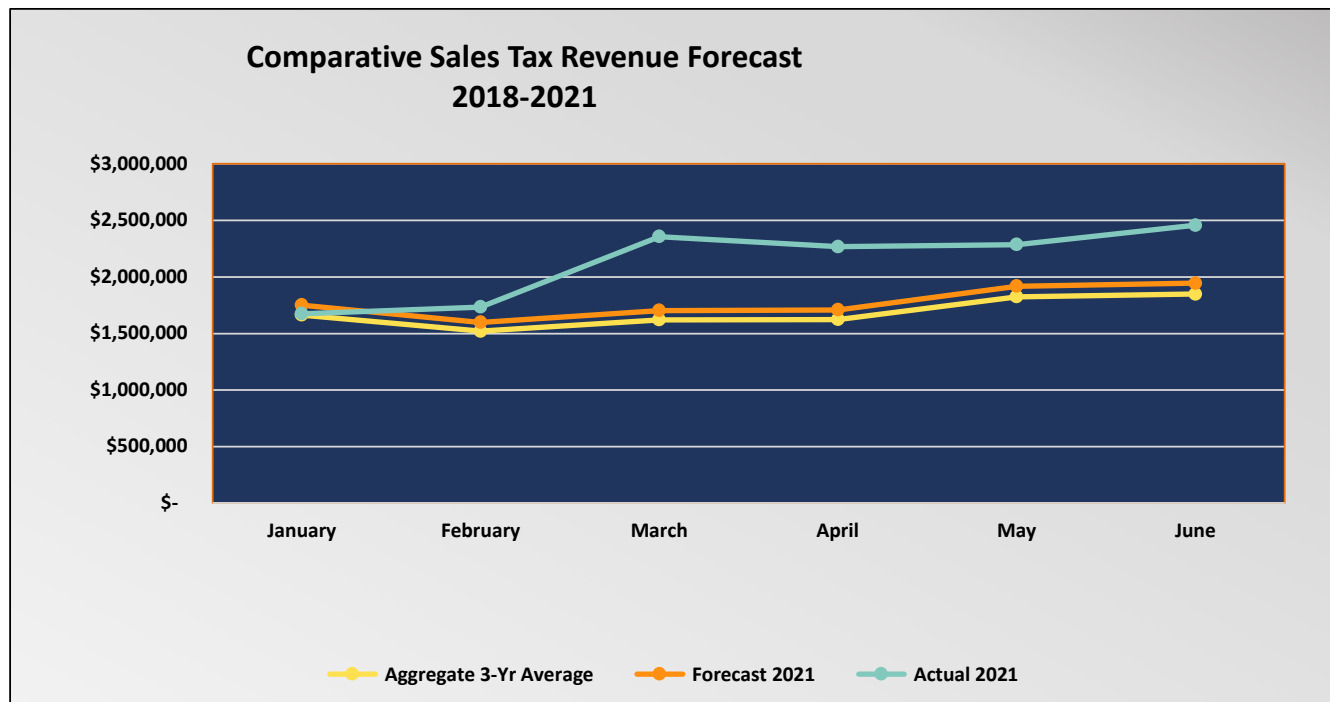
**Table 12: Quarterly Sales Tax as Economic Indicator**

	A	B	C	D	E	F	G	H	I
1	<b>Total Gross Sales Tax Earned by Quarter</b>								
2		<b>% Chng</b>	<b>2nd Quarter 2021</b>			<b>2nd Quarter 2020</b>			
3	<b>Total</b>	<b>53.54%</b>	<b>\$</b>	<b>7,010,315</b>			<b>\$</b>	<b>4,565,906</b>	
4									
5		<b>% Chng</b>	<b>1st Quarter 2021</b>			<b>1st Quarter 2020</b>			
6	<b>Total</b>	<b>30.79%</b>	<b>\$</b>	<b>5,762,718</b>			<b>\$</b>	<b>4,405,973</b>	

**Table 13: Comparative General Fund Sales Tax Revenue Forecast 2018 – 2021**

	A	B	C	D	E	F	G	H
1	<b>Comparative Sales Tax Revenue Forecast 2018-2021 For the General Fund</b>							
2	<b>Actual Month Sales Tax</b>	<b>Actual 2021</b>	<b>Forecast 2021</b>	<b>Aggregate 3-Yr Average</b>	<b>18-20 Avg % Rcpt</b>	<b>Year 2020</b>	<b>Year 2019</b>	<b>Year 2018</b>
3	January	\$ 1,673,176	\$ 1,749,693	\$ 1,663,913	7.73%	\$ 1,682,783	\$ 1,649,756	\$ 1,659,199
4	February	1,733,822	1,597,718	1,519,388	7.06%	1,515,997	1,495,511	1,546,656
5	March	2,355,720	1,703,121	1,619,624	7.52%	1,207,193	1,835,909	1,815,769
6	April	2,267,311	1,707,753	1,624,028	7.54%	1,148,763	1,942,838	1,780,484
7	May	2,286,659	1,918,510	1,824,453	8.47%	1,606,386	2,012,870	1,854,102
8	June	2,456,345	1,943,950	1,848,645	8.59%	1,810,757	1,750,143	1,985,036
9	July				8.21%	1,911,463	2,027,102	1,361,384
10	August				9.17%	1,905,468	2,025,251	1,990,993
11	September				8.70%	1,973,911	1,698,505	1,949,367
12	October				8.60%	1,817,809	1,878,921	1,855,533
13	November				8.20%	1,925,471	2,051,950	1,321,192
14	December				10.21%	2,514,926	2,187,510	1,894,457
15		<b>\$ 12,773,033</b>	<b>\$ 10,620,745</b>	<b>\$ 10,100,051</b>	<b>100.0%</b>	<b>\$ 21,020,927</b>	<b>\$ 22,556,266</b>	<b>\$ 21,014,172</b>
16	<b>% Over/(Under) COVID Forecast</b>	<b>20.26%</b>			<b>% Increase (Decrease)</b>	<b>-6.81%</b>	<b>7.34%</b>	<b>1.28%</b>

2020 Forecasted Sales Tax Revenue for the General Fund is \$22,640,426 for the biennium 2021-2022, or \$10,620,745 through June 2021

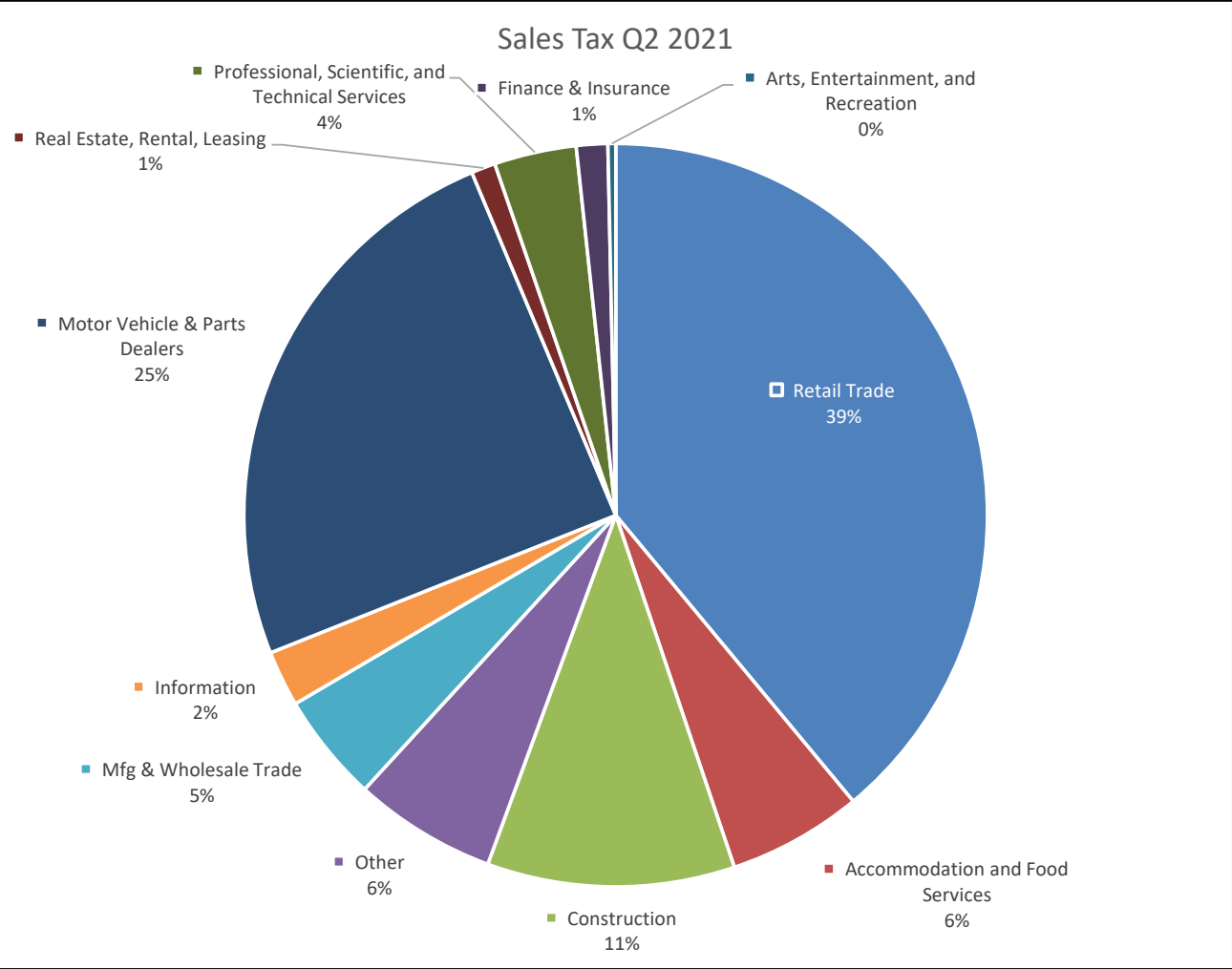
**Chart 1: Comparative Sales Tax Revenue Forecast from 2018 – 2021**

# Report on Year-To-Date Sales Tax Earned for the month of June 2021, Cash Received in August 2021

**Table 14: 2021 & 2022 Year-To-Date Sales Tax Collection by Category**

	A	B	F	G	H
1	<b>City of Lynnwood</b>				
2	<b>Year to Date Sales Tax Collection By Category</b>				
3	<b>Period Ending: June 30, 2021</b>				
4	<b>Source: Microflex - Washington State Department of Revenue</b>				
5					
6			<b>Y-T-D</b>	<b>Y-T-D</b>	
7	<b>Category</b>	<b>June 2021</b>	<b>June 2020</b>	<b>Y-T-D % Change</b>	
8	Retail Trade	\$ 4,978,106	\$ 3,347,707	48.7%	
9	Accommodation and Food Services	747,891	533,155	40.3%	
10	Construction	1,374,048	646,729	112.5%	
11	All Others <sup>2</sup>	793,945	489,623	62.2%	
12	Mfg and Wholesale Trade	604,466	324,778	86.1%	
13	Information <sup>1</sup>	309,463	227,081	36.3%	
14	Motor Vehicle & Part's Dealers	3,157,897	1,156,806	173.0%	
15	Real Estate, Rental, Leasing	134,394	96,416	39.4%	
16	Professional, Scientific, and Technical Services	455,272	201,595	125.8%	
17	Finance and Insurance	174,525	104,226	67.4%	
18	Arts, Entertainment, and Recreation	43,027	33,005	30.4%	
19	<b>TOTAL</b>	<b>\$ 12,773,034</b>	<b>\$ 7,161,121</b>	<b>78.4%</b>	
20					
21	<sup>1</sup> Category on "information" pertains to businesses in telecommunications, internet service				
22	providers, motion pictures, sound record, publishing industries, broadcasting, and other				
23	information services.				
24					
25	<sup>2</sup> All Others pertain to various categories not included in the other segments and not material enough				
26	to have a separate category.				
27					
28					

Chart 2: Pie Chart for Q2 2021 Sales Tax Collection



## General Fund's Expenditures

**Table 15: Biennial Expenditures by Department - General Fund**

	A	B	C	D
1	<b>Biennial Expenditures by Department through June 2021 FY 2021-2022</b>			
2				
3				
4	<b>Department</b>	<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Budget</b>	<b>% of Budget</b>
5	DEVELOPMENT BUSINESS SERVICES	1,791,968	10,596,383	16.9%
6	DBS ECONOMIC DEVELOPMENT	128,089	1,000,000	12.8%
7	EXECUTIVE	483,323	2,295,434	21.1%
8	FINANCE	1,579,373	7,246,356	21.8%
9	FIRE MARSHAL	477,898	1,927,489	24.8%
10	HUMAN RESOURCES	381,725	1,825,526	20.9%
11	INFORMATION TECHNOLOGY	1,129,981	4,911,171	23.0%
12	LEGAL	567,358	2,751,400	20.6%
13	LEGISLATIVE	189,989	877,072	21.7%
14	MUNICIPAL COURT	607,293	2,835,573	21.4%
15	NON-DEPARTMENTAL	2,272,776	9,286,324	24.5%
16	PARKS & RECREATION	2,895,549	16,722,992	17.3%
17	POLICE	8,597,723	42,166,029	20.4%
18	PUBLIC WORKS	1,470,388	6,270,117	23.5%
19	<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 110,711,866</b>	<b>20.4%</b>

**Table 16: General Fund Comparative Expenditures by Department**

	A	B	C	D	E
1	<b>General Fund Comparative Expenditures by Department</b>				
2	<b>For the Year-To-Date Period Ending through June 2019, 2020 &amp; 2021</b>				
3	<b>Department</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>	<b>Actual thru June 2019</b>
4	DEVELOPMENT BUSINESS SERVICES	\$ 1,791,968	\$ 1,119,988	60.0%	\$ 1,239,914
5	DBS-ECONOMIC DEVELOPMENT	128,089	435,099	-70.6%	236,163
6	EXECUTIVE	483,323	433,212	11.6%	410,737
7	FINANCE	1,579,373	1,643,633	-3.9%	1,517,828
8	FIRE - MARSHAL	477,898	419,606	13.9%	721,749
9	HUMAN RESOURCES	381,725	381,058	0.2%	338,163
10	INFORMATION TECHNOLOGY	1,129,981	1,095,277	3.2%	1,263,771
11	LEGAL	567,358	669,745	-15.3%	707,347
12	LEGISLATIVE	189,989	198,332	-4.2%	183,825
13	MUNICIPAL COURT	607,293	604,662	0.4%	563,047
14	NON-DEPARTMENTAL	2,272,776	1,388,944	63.6%	1,935,594
15	PARKS & RECREATION	2,895,549	2,957,720	-2.1%	3,537,949
16	POLICE	8,597,723	8,769,398	-2.0%	9,697,200
17	PUBLIC WORKS	1,470,388	1,703,289	-13.7%	1,664,809
18	<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 21,819,963</b>	<b>3.45%</b>	<b>\$ 24,018,096</b>

**Table 17: General Fund Biennial Expenditure Categories Through June 2021**

	A	B	C	D
1	<b>Biennial Expenditure Categories through June FY 2021-2022</b>			
2				
3				
4	<b>Category</b>	<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Budget</b>	<b>% of Total</b>
5	SALARIES & WAGES	\$ 10,647,701	\$ 51,414,293	47.2%
6	PERSONNEL BENEFITS	4,453,697	19,728,936	19.7%
7	SUPPLIES	336,521	2,478,835	1.5%
8	SERVICES	3,835,855	21,759,526	17.0%
9	INTERGOVTL SERVICES/PYMNT	1,006,755	6,172,485	4.5%
10	CAPITAL OUTLAYS (1)	6,880	13,000	0.0%
11	DEBT INTEREST & OTHER COST	-	700	0.0%
12	OPERATING TRANSFERS OUT	2,286,024	9,144,091	10.1%
13	<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 110,711,866</b>	<b>100.0%</b>

**Table 18: General Fund Comparative Year-To-Date Expenditures from 2019-2021**

	A	B	C	D
1	<b>GENERAL FUND</b>			
2	<b>Comparative Fiscal Expenditure Categories through June 2019-2021</b>			
3				
4	<b>Category</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>
5	SALARIES & WAGES	\$ 10,647,701	\$ 10,682,925	-0.3%
6	PERSONNEL BENEFITS	4,453,697	4,240,616	5.0%
7	SUPPLIES	336,521	480,420	-30.0%
8	SERVICES	3,835,855	4,047,979	-5.2%
9	INTERGOVTL SERVICES/PYMNT	1,006,755	1,041,688	-3.4%
10	CAPITAL OUTLAYS	6,880	11,741	-41.4%
11	DEBT INTEREST & OTHER COST	-	300	0.0%
12	OPERATING TRANSFERS OUT	2,286,024	1,314,294	73.9%
13	<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 21,819,963</b>	<b>3.5%</b>
14				
15				
16				
17				
18	<b>Category Summary:</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>
19	SALARIES & BENEFITS	\$ 15,101,398	\$ 14,923,541	1.2%
20	OTHER COSTS	5,186,011	5,582,128	-7.1%
21	OPERATING TRANSFERS OUT	2,286,024	1,314,294	73.9%
22	<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 21,819,963</b>	<b>3.5%</b>



**Table 19: General Fund's Biennial Legal Expenditures Through June 2021**

	A	B	C	D
1	<b>Biennial Legal Expenditures through June</b>			
2	<b>FY 2021-2022</b>			
3				
4	<b>Department</b>	<b>Biennial Actual thru June 2021</b>	<b>% of Total</b>	<b>2021-2022 Budget</b>
5	ATTORNEY FEES	9,041	1.6%	35,000
6	PROSECUTING ATTORNEY	233,000	41.1%	1,118,400
7	PUBLIC DEFENDERS	324,435	57.2%	1,560,000
8	LANGUAGE INTERPRETERS	882	0.2%	38,000
9	<b>Grand Total</b>	<b>\$ 567,358</b>	<b>100.0%</b>	<b>\$ 2,751,400</b>

**Table 20: General Fund's Comparative Year-To-Date Legal Expenditures (2019 – 2021)**

	A	B	C	D
19	<b>General Fund Comparative Legal Expenditures</b>			
20	<b>From Jan 2021 to Date of Reporting</b>			
21	<b>Department</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>
22	ATTORNEY FEES*	9,041	109,445	-91.7%
23	PROSECUTING ATTORNEY	233,000	233,000	0.0%
24	PUBLIC DEFENDERS	324,435	323,686	0.2%
25	LANGUAGE INTERPRETERS	882	1,757	-49.8%
26	OTHERS	-	1,857	0.0%
27	<b>Grand Total</b>	<b>\$ 567,358</b>	<b>\$ 669,745</b>	<b>-15.29%</b>

\*Starting 2021-2022 Biennium we are allocating the attorney fees to the departments.

**Table 21: REET I Fund Performance**

	A	B	C	D	E	F	G
1	<b>TABLE 21: Change in REET I's Fund Balance in 2021</b>						
2	<b>Fund 331 REET I</b>						
3						<b>ACTUAL</b>	<b>BUDGET</b>
4	<b>Beginning Fund Balance - REET I Fund (Fd 331)</b>					\$ 2,689,004	\$ 2,396,093
5	Plus: 2021-2022 Operating Revenues					424,967	1,600,000
6	Investment Interest					(6,375)	50,000
7	2021-2022 Total Revenues and Other Financing Sources					418,592	1,650,000
8	Total Beg F/B, Revenues & Other Financing Sources					3,107,596	4,046,093
9	Less: 2021-2022 Expenditures and Other Financing Uses						
10	Transfer to Fund 203 Other Governmental Debt					(750,000)	(3,000,000)
11	Transfer to Capital Funds					(20,000)	(883,102)
12	2021-2022 Total Expenditures and Other Financing Uses					(770,000)	(3,883,102)
13							
14	<b>Ending Fund Balance - (June 30, 2021)</b>					<b>\$ 2,337,596</b>	<b>\$ 162,991</b>

**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	<b>TABLE 22: Change in REET II's Fund Balance in 2021</b>						
2	<b>Fund 330 REET II</b>						
3						<b>ACTUAL</b>	<b>BUDGET</b>
4	<b>Beginning Fund Balance - REET II Fund (Fd 330)</b>					\$ 3,816,237	\$ 3,575,598
5	Plus: 2021-2022 Operating Revenues					424,966	1,600,000
6	Investment Interest					(9,214)	70,000
7	2021-2022 Total Revenues					415,752	1,670,000
8	Total Beg F/B, Revenues & Other Sources					4,231,989	5,245,598
9	Less: 2021-2022 Expenditures						
10	2021-2022 Expenditures and Other Financing Uses						
11	Transfer to Capital Funds					(1,700,435)	(5,233,495)
12	2021-2022 Expenditures and Other Financing Uses					(1,700,435)	(5,233,495)
13							
14	<b>Ending Fund Balance - (June 30, 2021)</b>					<b>\$ 2,531,554</b>	<b>\$ 12,103</b>

**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: EDIF Fund Performance**

	A	B	C	D	E	F	G
1	<b>Fund 020 ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND</b>						
2						<b>ACTUAL</b>	<b>BUDGET</b>
3	<b>Beginning Fund Balance - EDIF Fund (Fd 020)</b>					<b>\$ 11,043,874</b>	<b>\$ 11,084,048</b>
4	Plus: 2021-2022 Operating Revenues						
5	Investment Interest					(28,918)	300,000
6	2021-2022 Total Revenues and other Financing Sources					(28,918)	300,000
7	<b>Total Beg F/B, Revenues &amp; Other Financing Sources</b>					<b>11,014,956</b>	<b>11,384,048</b>
8	Less: 2021-2022 Expenditures						
9	Expenditures and Other Financing Uses						
10	Transfer to Fund 357					-	(4,000,000)
11	Transfer to Fund 360					(1,125,000)	(5,500,000)
12	Expenditures and Other Financing Uses					(1,125,000)	(9,500,000)
13	<b>Ending Fund Balance - (June 30, 2021)</b>					<b>\$ 9,889,956</b>	<b>\$ 1,884,048</b>

**Table 24: Cash and Investment**

	A	B	C
1	<b>City of Lynnwood</b>		
2	<b>Monthly Cash and Investment Reconciliation Report*</b>		
3	<b>As of June 30, 2021</b>		
4			
5		<b>JUNE 2021</b>	<b>JUNE 2020</b>
6	Lynnwood Main Account - US Bank	\$ 1,457,516	\$ 2,632,933
7	Lynnwood Municipal Court Acct	402,390	265,122
8	Custodial Accounts	2,746	-
9	Police Major Buy Fund	103,546	103,546
10	<b>Cash in Bank</b>	<b>\$ 1,966,198</b>	<b>\$ 3,001,601</b>
11			
12	LGIP	30,666,266	52,832,643
14	LGIP - Transportation Benefit District	2,337,675	1,115,479
13	LGIP - 2018 Utility Rev Bond	4,230,058	4,346,236
	LGIP - CJC Revenue Bond	60,132,054	
15	Investments	24,892,787	22,549,569
16	<b>Total Investments</b>	<b>\$ 122,258,840</b>	<b>\$ 80,843,927</b>
17			
18	<b>Total Cash in Bank &amp; Investments</b>	<b>\$ 124,225,038</b>	<b>\$ 83,845,528</b>
19			
20	<b>Other Cash</b>		
21			
22	Cash in Office	6,750	10,000
23	Advance Travel	15,053	15,000
24	Police Investigation	2,750	8,000
25	<b>Total Other Cash</b>	<b>\$ 24,553</b>	<b>\$ 33,000</b>
26			
27	<b>Grand Total</b>	<b>\$ 124,249,591</b>	<b>\$ 83,878,528</b>

\*Not reconciled

**Table 25: Investment Portfolio**

Listed below are the City's investment portfolio as of June 30, 2021.

	A	B	C	D	E	F	G	
1	City of Lynnwood							
2	Treasurer's Investment Report							
3	Activity for June 2021							
4								
5								
6	INVESTMENTS	FUND	PURCHASE DATE	YIELD INTEREST RATE	MATURITY DATE	TYPE OF INVEST	PAR AMOUNT	COST OF INVESTMENT
7	Federal Home Loan Bank	699	2/19/19	2.54%	12/10/21	FHLB	1,000,000	1,013,168
8	Federal Home Loan Bank	699	3/18/19	2.45%	12/8/23	FHLB	2,000,000	2,083,788
9	Federal National Mortgage Assn	699	11/1/19	1.57%	9/12/23	FNMA	2,000,000	2,097,456
10	Federal National Mortgage Assn	699	12/12/19	1.57%	1/19/23	FNMA	2,000,000	2,048,556
11	Federal Home Loan Mtg Corp	699	7/22/20	0.45%	7/22/24	FHLMC	1,050,000	1,051,045
12	Federal Home Loan Mtg Corp	699	8/13/20	0.52%	8/13/25	FHLMC	1,000,000	999,000
13	Federal Home Loan Mtg Corp	699	10/15/20	0.30%	12/29/23	FHLMC	2,150,000	2,150,000
14	Federal Natl Mortgage Assn	699	10/15/20	0.22%	10/15/24	FNMA	2,000,000	2,112,000
15	Federal Natl Mortgage Assn	699	11/18/20	0.40%	11/18/24	FNMA	2,000,000	2,001,586
16	Federal Home Loan Mtg Corp	699	12/11/20	0.23%	11/16/23	FHLMC	1,000,000	1,001,925
17	Federal National Mortgage Assn	699	2/10/21	0.16%	2/5/24	FNMA	1,000,000	1,069,680
18	Federal Home Loan Bank	699	2/24/21	0.46%	2/24/26	FHLB	2,000,000	2,003,898
19	Federal Farm Credit Bank	699	3/9/21	0.76%	3/9/26	FFCB	2,250,000	2,254,406
20	Federal Farm Credit Bank*	699	3/9/21	0.76%	3/9/26	FFCB	1,000,000	1,002,686
21	Federal Home Loan Bank*	699	6/28/21	0.33%	6/28/24	FHLB	2,000,000	2,003,594
22	Total Investments						\$24,450,000	\$24,892,788
23	*New investment							
24								
25	Investments Sold or Called in 2nd Quarter 2021							
26	Federal Home Loan Mtg Corp	699	10/30/17	1.89%	4/30/21	FHLMC	1,000,000	999,000
27	Federal National Mortgage Assn	699	6/5/20	0.41%	5/26/23	FNMA	1,000,000	1,001,654
28	Federal Farm Credit Bank	699	6/14/19	2.17%	6/7/23	FFCB	1,000,000	1,004,826
29	Total Sold or Called						\$3,000,000	\$3,005,480

**Table 26: Investment Interest Earnings**

Listed below are the City's interest earnings performance as of June 30, 2021.

	A	B	C	D	E	
1	Comparative Interest Earnings					
2	For the Year-To-Date Period Ending June 2018 - 2021					
3	Fund	Actual thru June 2021	Actual thru June 2020	% of Incr (Decr) from 2020 to 2021	Actual thru June 2019	Actual thru June 2018
4	GENERAL FUND	\$ 3,642	\$ 43,164	-91.6%	\$ (18,712)	\$ 89,258
5	ECO DEV INFRASTRUCTURE	(28,918)	78,470	-136.9%	113,821	46,844
6	OTHER GENERAL GOVTL	\$ (18,831)	\$ 53,137	-135.4%	\$ 84,929	\$ 45,808
7	TRANSPD BD DISTRICT (TBD)	(7,369)	11,305	-165.2%	31,355	10,931
8	REET I & II	\$ (15,589)	\$ 36,684	-142.5%	\$ 59,925	\$ 22,921
9	CAPITAL DEV FUND	(3,183)	10,655	-129.9%	14,982	-
10	UTILITIES	\$ 5,055	\$ 297,640	-98.3%	\$ 450,258	\$ 163,825
11	GOLF	(1,073)	547	-296.2%	1,339	1,325
12	INTERNAL SERVICE	\$ (10,129)	\$ 21,018	-148.2%	\$ 29,675	\$ 14,681
13	OTHER FUNDS	76,443	(13,136)	-681.9%	8,072	5,640
15	Grand Total	\$ 48	\$ 539,484	-99.99%	\$ 775,644	\$ 401,233

**Table 27: General Fund's Biennial Revenues by Category**

	A	B	C	D	E
1	<b>Biennial Revenue Through June 30, 2021</b>				
3	<b>Category</b>	<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Budget</b>		<b>% of Budget</b>
4	<b>BEGINNING FUND BALANCE</b>	<b>\$ 4,124,787</b>	<b>\$ 3,519,143</b>		<b>100.0%</b>
5	<b>31-Taxes</b>	<b>17,319,615</b>	<b>69,026,561</b>		<b>25.1%</b>
6	BUSINESS & EXCISE TAXES	2,312,178	13,541,602		17.1%
7	GENERAL PROPERTY TAXES	2,232,457	8,800,000		25.4%
8	EMS PROPERTY TAXES	1,947	-		100.0%
9	RETAIL SALES AND USE TAXES	12,773,033	46,684,959		27.4%
10	<b>32-Licenses and Permits</b>	<b>2,354,343</b>	<b>12,934,243</b>		<b>18.2%</b>
11	BUSINESS LICENSES AND PERMITS	1,278,253	7,513,690		17.0%
12	NON-BUS LICENSES & PERMITS	1,076,090	5,420,553		19.9%
13	<b>33-Intergovernmental Revenue</b>	<b>779,303</b>	<b>3,611,244</b>		<b>21.6%</b>
14	CARES ACT FUNDING	202,646	-		100.0%
15	INDIRECT FEDERAL GRANTS	270	79,368		0.0%
16	INTLCL GRNTS ENT IMP PYMTS	245,174	1,736,669		14.1%
17	ST ENT IMPCT PYMTS & IN LIEU T	235,681	1,109,030		21.3%
18	STATE GRANTS	95,532	143,840		66.4%
19	STATE SHARED REVENUES	-	542,337		0.0%
20	<b>34-Charges for Services</b>	<b>2,791,637</b>	<b>13,459,743</b>		<b>20.7%</b>
21	CULTURE & RECREATION	520,016	4,557,500		11.4%
22	UTILITIES & ECONOMIC ENVIRONMENT	825,223	2,996,470		27.5%
23	GENERAL GOVERNMENT	1,357,409	5,591,680		24.3%
24	SECURITY OF PERSONS & PROPERTY	88,989	314,093		28.3%
25	<b>35-Fines and Forfeits</b>	<b>2,314,536</b>	<b>9,642,017</b>		<b>24.0%</b>
26	CIVIL PARKING INFRACTION PENAL	1,779,179	6,450,003		27.6%
27	CRIMINAL COSTS	533,829	3,083,639		17.3%
28	NON-CRT FINES, FORFEIT & PENAL	1,528	108,375		1.4%
29	<b>36-Miscellaneous Revenues</b>	<b>250,898</b>	<b>1,570,552</b>		<b>16.0%</b>
30	CONTRIB/DONATIONS FROM PRV SRC	10,850	75,000		14.5%
31	INTEREST & OTHER EARNINGS	11,991	236,543		5.1%
32	P CARD REBATES	47,339	185,436		25.5%
33	OTHER	9,204	127,173		7.2%
34	RENTS, LEASES & CONCESSIONS	171,514	946,400		18.1%
35	<b>38-Non-Revenue</b>	<b>592</b>	<b>9,824</b>		<b>6.0%</b>
36	PROC LONG-TRM DBT-PROP FUNDS ON	592	9,824		6.0%
37	<b>39-Other Financing Sources</b>	<b>107,259</b>	<b>402,883</b>		<b>26.6%</b>
38	OTHER	6,537	-		0.0%
39	OPERATING TRANSFERS-IN	100,722	402,883		25.0%
40	<b>Total Revenue</b>	<b>25,918,183</b>	<b>110,657,067</b>		<b>23.4%</b>
41	<b>Total Revenue Including Fund Balance</b>	<b>\$ 30,042,970</b>	<b>\$ 114,176,210</b>	<b>*</b>	<b>26.3%</b>

\* The report includes actual beginning fund balance of the respective years. RE: Annual Financial Report



**Table 28: General Fund's Comparative Annual Revenues by Category**

	A	B	C	D	E
1	<b>Comparative Revenues ending June 30, 2019, 2020 &amp; 2021</b>				
2	Category	Actual thru June 2021	Actual thru June 2020	% of Incr (Decr) from 2020 to 2021	Actual thru June 2019
3	<b>BEGINNING FUND BALANCE</b>	<b>\$ 4,124,786</b>	<b>\$ 10,134,924</b>		<b>\$ 11,596,466</b>
4	<b>31-Taxes</b>	<b>17,319,615</b>	<b>14,138,447</b>	<b>22.5%</b>	<b>15,309,859</b>
5	BUSINESS & EXCISE TAXES	2,312,178	3,014,536	-23.3%	2,600,455
6	GENERAL PROPERTY TAXES	2,232,457	2,149,998	3.8%	2,000,000
7	EMS PROPERTY TAXES	1,947	2,034	-4.3%	22,377
8	RETAIL SALES AND USE TAXES	12,773,033	8,971,879	42.4%	10,687,027
9	<b>32-Licenses and Permits</b>	<b>2,354,343</b>	<b>2,156,877</b>	<b>9.2%</b>	<b>1,625,394</b>
10	BUSINESS LICENSES AND PERMITS	1,278,253	1,424,022	-10.2%	1,090,778
11	NON-BUS LICENSES & PERMITS	1,076,090	732,855	46.8%	534,616
12	<b>33-Intergovernmental Revenue</b>	<b>779,303</b>	<b>659,974</b>	<b>18.1%</b>	<b>1,313,211</b>
13	CARES ACT & GEMT FUNDING	202,646	-	0.0%	925,737
14	INDIRECT FEDERAL GRANTS	270	5,291	-94.9%	14,295
15	LOCAL GRANTS ENTITLEMENTS & OTHER	245,174	368,357	-33.4%	153,060
16	STATE ENTITLEMENT IMPACT PMTS & IN LI	235,681	286,326	-17.7%	213,502
17	STATE GRANTS	95,532	-	0.0%	6,617
18	<b>34-Charges for Services</b>	<b>2,791,637</b>	<b>2,359,876</b>	<b>18.3%</b>	<b>2,510,300</b>
19	CULTURE & RECREATION	520,016	630,158	-17.5%	1,036,014
20	UTILITIES & ECONOMIC ENVIRONMENT	825,223	566,416	45.7%	254,451
21	GENERAL GOVERNMENT	1,357,409	1,105,490	22.8%	1,063,730
22	SECURITY OF PERSONS & PROPERTY	88,989	57,812	53.9%	156,105
23	<b>35-Fines and Forfeits</b>	<b>2,314,536</b>	<b>1,775,386</b>	<b>30.4%</b>	<b>2,109,741</b>
24	CIVIL PARKING INFRACTION PENAL	1,779,179	1,214,010	46.6%	1,474,739
25	CRIMINAL COSTS	533,829	553,651	-3.6%	626,673
26	NON-CRT FINES, FORFEIT & PENAL	1,528	7,725	-80.2%	8,329
27	<b>36-Miscellaneous Revenues</b>	<b>250,898</b>	<b>206,272</b>	<b>21.6%</b>	<b>302,868</b>
28	CONTRIB/DONATIONS FROM PRV SRC	10,850	8,581	26.4%	14,720
29	INTEREST & OTHER EARNINGS	11,991	55,837	-78.5%	3,382
30	P CARD REBATES	47,339	54,026	-12.4%	58,518
31	OTHERS	9,204	9,235	-0.3%	34,561
32	RENTS, LEASES & CONCESSIONS	171,514	78,593	118.2%	191,687
33	<b>38-Non-Revenue</b>	<b>592</b>	<b>6,621</b>	<b>-91.1%</b>	<b>11,453</b>
34	PROC LONG-TRM DBT-PROP FUNDS ON	592	6,621	-91.1%	11,453
35	<b>39-Other Financing Sources</b>	<b>107,259</b>	<b>207,310</b>	<b>-48.3%</b>	<b>6,100</b>
36	K-9 INSURANCE RECOVERY	6,537	2,044	219.8%	3,148
37	DISPOSITION OF FIXED ASSETS	-	2,313	0.0%	-
38	OPERATING TRANSFERS-IN	100,722	202,953	-50.4%	2,952
39	<b>Total Revenue</b>	<b>25,918,183</b>	<b>21,510,763</b>	<b>20.5%</b>	<b>23,188,926</b>
40	<b>Total Revenue Including Fund Balance</b>	<b>\$ 30,042,969</b>	<b>\$ 31,645,687</b>	<b>-5.1%</b>	<b>\$ 34,785,392</b>

\* The report includes actual beginning fund balance of the respective years. RE: Annual Financial Report

**Table 29: General Fund's Biennial Departmental Expenditures by Department**

	A	B	C	D
1	<b>Actual Expenditures thru June 30, 2021</b>			
2	<b>Department</b>	<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Biennial Budget</b>	<b>% of Budget</b>
3	<b>DEVELOPMENT BUSINESS SERVICES</b>	<b>1,791,968</b>	<b>10,596,384</b>	<b>16.91%</b>
4	1-Salaries & Wages	976,085	5,393,772	18.10%
5	2-Personnel Benefits	397,082	2,132,853	18.62%
6	3-Supplies	11,419	159,001	7.18%
7	4-Services	407,382	2,910,758	14.00%
8	<b>DBS ECONOMIC DEVELOPMENT</b>	<b>128,089</b>	<b>1,000,000</b>	<b>12.81%</b>
9	1-Salaries & Wages	5,781	-	100.00%
10	2-Personnel Benefits	1,771	-	100.00%
11	4-Services	120,537	1,000,000	12.05%
12	<b>EXECUTIVE</b>	<b>483,323</b>	<b>2,295,434</b>	<b>21.06%</b>
13	1-Salaries & Wages	242,548	1,218,922	19.90%
14	2-Personnel Benefits	91,505	459,418	19.92%
15	3-Supplies	1,365	17,400	7.84%
16	4-Services	147,905	599,694	24.66%
17	<b>FINANCE</b>	<b>1,579,373</b>	<b>7,246,356</b>	<b>21.80%</b>
18	1-Salaries & Wages	961,297	4,354,270	22.08%
19	2-Personnel Benefits	431,213	1,733,493	24.88%
20	3-Supplies	2,953	32,890	8.98%
21	4-Services	183,910	1,124,003	16.36%
22	5-Intergovernmental Svcs	-	1,000	0.00%
23	8-Debt Service-Interest	-	700	0.00%
24	<b>FIRE MARSHAL</b>	<b>477,898</b>	<b>1,927,489</b>	<b>24.79%</b>
25	3-Supplies	291	3,000	9.70%
26	4-Services	10,048	24,489	41.03%
27	5-Intergovernmental Svcs	467,559	1,900,000	24.61%
28	<b>HUMAN RESOURCES</b>	<b>381,725</b>	<b>1,825,527</b>	<b>20.91%</b>
29	1-Salaries & Wages	238,376	1,074,950	22.18%
30	2-Personnel Benefits	94,527	409,448	23.09%
31	3-Supplies	758	26,500	2.86%
32	4-Services	48,064	314,629	15.28%
33	<b>INFORMATION TECHNOLOGY</b>	<b>1,129,981</b>	<b>4,911,171</b>	<b>23.01%</b>
34	1-Salaries & Wages	559,747	2,505,514	22.34%
35	2-Personnel Benefits	241,198	995,609	24.23%
36	3-Supplies	9,442	95,350	9.90%
37	4-Services	319,594	1,314,698	24.31%
38	<b>LEGAL</b>	<b>567,358</b>	<b>2,751,399</b>	<b>20.62%</b>
39	4-Services	567,358	2,751,399	20.62%

**Table 29: General Fund's Biennial Departmental Expenditures by Department**

	A	B	C	D
1	<b>Actual Expenditures thru June 30, 2021</b>			
2	<b>Department</b>	<b>Biennial Actual thru June 2021</b>	<b>2021-2022 Biennial Budget</b>	<b>% of Budget</b>
40	<b>LEGISLATIVE</b>	<b>189,989</b>	<b>877,072</b>	<b>21.66%</b>
41	1-Salaries & Wages	88,033	398,915	22.07%
42	2-Personnel Benefits	77,806	371,309	20.95%
43	3-Supplies	1,753	3,700	47.38%
44	4-Services	22,397	103,148	21.71%
45	<b>MUNICIPAL COURT</b>	<b>607,293</b>	<b>2,835,574</b>	<b>21.42%</b>
46	1-Salaries & Wages	337,198	1,560,965	21.60%
47	2-Personnel Benefits	168,692	693,951	24.31%
48	3-Supplies	7,015	13,351	52.54%
49	4-Services	94,388	567,307	16.64%
50	<b>NON-DEPARTMENTAL</b>	<b>2,272,776</b>	<b>9,286,324</b>	<b>24.47%</b>
51	0-Transfers	2,272,776	9,091,091	25.00%
52	1-Salaries & Wages	-	195,233	0.00%
53	<b>PARKS &amp; RECREATION</b>	<b>2,895,549</b>	<b>16,722,991</b>	<b>17.31%</b>
54	1-Salaries & Wages	1,656,620	8,842,013	18.74%
55	2-Personnel Benefits	725,883	3,307,457	21.95%
56	3-Supplies	94,682	800,135	11.83%
57	4-Services	460,184	3,608,386	12.75%
58	5-Intergovernmental Svcs	(41,820)	165,000	-25.35%
59	<b>POLICE</b>	<b>8,597,723</b>	<b>42,166,029</b>	<b>20.39%</b>
60	1-Salaries & Wages	4,919,058	23,323,054	21.09%
61	2-Personnel Benefits	1,917,138	8,558,270	22.40%
62	3-Supplies	171,825	1,020,532	16.84%
63	4-Services	1,001,805	5,144,688	19.47%
64	5-Intergovernmental Svcs	581,017	4,106,485	14.15%
65	6-Capital Outlay	6,880	13,000	52.92%
66	<b>PUBLIC WORKS</b>	<b>1,470,388</b>	<b>6,270,116</b>	<b>23.45%</b>
67	1-Salaries & Wages	662,956	2,546,685	26.03%
68	2-Personnel Benefits	306,882	1,067,128	28.76%
69	3-Supplies	35,019	306,977	11.41%
70	4-Services	452,283	2,296,326	19.70%
71	9-Interfund Payment for Svcs	13,248	53,000	25.00%
72	<b>Grand Totals</b>	<b>\$ 22,573,433</b>	<b>\$ 110,711,866</b>	<b>20.39%</b>

**Table 30: General Fund's Comparative Year-To-Date Detailed Expenditures by Department**

	A	B	C	D	E
1	<b>June 30, 2019, 2020 &amp; 2021</b>				
2	<b>Department</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>	<b>Actual thru June 2019</b>
3	<b>DEVELOPMENT BUSINESS SERVICES</b>	<b>1,791,968</b>	<b>1,119,988</b>	<b>60.00%</b>	<b>1,239,914</b>
4	1-Salaries & Wages	976,085	547,540	78.27%	648,893
5	2-Personnel Benefits	397,082	239,267	65.96%	239,150
6	3-Supplies	11,419	13,880	-17.73%	15,304
7	4-Services	407,382	319,301	27.59%	336,567
8	<b>DBS ECONOMIC DEVELOPMENT</b>	<b>128,089</b>	<b>435,099</b>	<b>-70.56%</b>	<b>236,163</b>
9	1-Salaries & Wages	5,781	156,727	-96.31%	140,161
10	2-Personnel Benefits	1,771	53,101	-96.66%	49,371
11	3-Supplies	-	728	0.00%	261
12	4-Services	120,537	224,543	-46.32%	46,370
13	<b>EXECUTIVE</b>	<b>483,323</b>	<b>433,212</b>	<b>11.57%</b>	<b>410,737</b>
14	1-Salaries & Wages	242,548	245,188	-1.08%	225,924
15	2-Personnel Benefits	91,505	79,981	14.41%	75,644
16	3-Supplies	1,365	1,658	-17.67%	15,992
17	4-Services	147,905	106,385	39.03%	93,177
18	<b>FINANCE</b>	<b>1,579,373</b>	<b>1,643,633</b>	<b>-3.91%</b>	<b>1,517,828</b>
19	1-Salaries & Wages	961,297	1,008,863	-4.71%	958,698
20	2-Personnel Benefits	431,213	418,946	2.93%	399,247
21	3-Supplies	2,953	7,231	-59.16%	12,967
22	4-Services	183,910	208,293	-11.71%	134,100
23	5-Intergovernmental Svcs	-	-	0.00%	65
24	6-Capital Outlay	-	-	0.00%	12,751
25	8-Debt Service-Interest	-	300	0.00%	-
26	<b>FIRE MARSHAL</b>	<b>477,898</b>	<b>419,606</b>	<b>13.89%</b>	<b>721,749</b>
27	2-Personnel Benefits	-	-	0.00%	2,242
28	3-Supplies	291	2,029	-85.66%	2,125
29	4-Services	10,048	8,242	21.91%	7,607
30	5-Intergovernmental Svcs	467,559	409,335	14.22%	709,775
31	<b>HUMAN RESOURCES</b>	<b>381,725</b>	<b>381,058</b>	<b>0.18%</b>	<b>338,163</b>
32	1-Salaries & Wages	238,376	232,229	2.65%	178,633
33	2-Personnel Benefits	94,527	89,018	6.19%	83,551
34	3-Supplies	758	10,744	-92.94%	11,839
35	4-Services	48,064	49,067	-2.04%	64,140
37	<b>INFORMATION TECHNOLOGY</b>	<b>1,129,981</b>	<b>1,095,277</b>	<b>3.17%</b>	<b>1,263,771</b>
38	1-Salaries & Wages	559,747	506,875	10.43%	505,502
39	2-Personnel Benefits	241,198	206,154	17.00%	207,125
40	3-Supplies	9,442	27,523	-65.69%	76,134
41	4-Services	319,594	342,984	-6.82%	458,845
42	6-Capital Outlay	-	11,741	0.00%	16,165

**Table 30: General Fund's Comparative Year-To-Date Detailed Expenditures by Department**

	A	B	C	D	E
1	<b>June 30, 2019, 2020 &amp; 2021</b>				
2	<b>Department</b>	<b>Actual thru June 2021</b>	<b>Actual thru June 2020</b>	<b>% of Incr (Decr) from 2020 to 2021</b>	<b>Actual thru June 2019</b>
43	<b>LEGAL</b>	<b>567,358</b>	<b>669,745</b>	<b>-15.29%</b>	<b>707,347</b>
44	3-Supplies	-	1,700	0.00%	-
45	4-Services	567,358	668,045	-15.07%	707,347
46	<b>LEGISLATIVE</b>	<b>189,989</b>	<b>198,332</b>	<b>-4.21%</b>	<b>183,825</b>
47	1-Salaries & Wages	88,033	106,487	-17.33%	92,976
48	2-Personnel Benefits	77,806	74,788	4.04%	69,780
49	3-Supplies	1,753	687	155.17%	411
50	4-Services	22,397	16,370	36.82%	20,658
51	<b>MUNICIPAL COURT</b>	<b>607,293</b>	<b>604,662</b>	<b>0.44%</b>	<b>563,047</b>
52	1-Salaries & Wages	337,198	335,581	0.48%	300,452
53	2-Personnel Benefits	168,692	165,799	1.74%	139,034
54	3-Supplies	7,015	13,544	-48.21%	3,022
55	4-Services	94,388	89,738	5.18%	120,539
56	<b>NON-DEPARTMENTAL</b>	<b>2,272,776</b>	<b>1,388,944</b>	<b>63.63%</b>	<b>1,935,594</b>
57	0-Transfers	2,272,776	1,301,044	74.69%	1,935,594
58	1-Salaries & Wages	-	33,984	0.00%	-
59	3-Supplies	-	43,751	0.00%	-
60	4-Services	-	10,165	0.00%	-
61	<b>PARKS &amp; RECREATION</b>	<b>2,895,549</b>	<b>2,957,720</b>	<b>-2.10%</b>	<b>3,537,949</b>
62	1-Salaries & Wages	1,656,620	1,661,973	-0.32%	1,916,879
63	2-Personnel Benefits	725,883	691,081	5.04%	714,755
64	3-Supplies	94,682	116,689	-18.86%	154,703
65	4-Services	460,184	468,734	-1.82%	757,952
66	5-Intergovernmental Svcs	(41,820)	19,243	-317.33%	(6,340)
68	<b>POLICE</b>	<b>8,597,723</b>	<b>8,769,398</b>	<b>-1.96%</b>	<b>9,697,200</b>
69	1-Salaries & Wages	4,919,058	5,013,776	-1.89%	5,332,764
70	2-Personnel Benefits	1,917,138	1,868,854	2.58%	1,979,917
71	3-Supplies	171,825	170,317	0.89%	264,255
72	4-Services	1,001,805	1,103,340	-9.20%	1,236,493
73	5-Intergovernmental Svcs	581,017	613,111	-5.23%	883,771
74	6-Capital Outlay	6,880	-	0.00%	-
75	<b>PUBLIC WORKS</b>	<b>1,470,388</b>	<b>1,703,289</b>	<b>-13.67%</b>	<b>1,664,809</b>
76	1-Salaries & Wages	662,956	833,702	-20.48%	781,586
77	2-Personnel Benefits	306,882	353,627	-13.22%	339,644
78	3-Supplies	35,019	69,939	-49.93%	73,801
79	4-Services	452,283	432,771	4.51%	456,528
80	9-Interfund Payment for Svcs	13,248	13,250	-0.02%	13,250
81	<b>Grand Totals</b>	<b>\$ 22,573,433</b>	<b>\$ 21,819,963</b>	<b>3.5%</b>	<b>\$ 24,018,096</b>

**Table 31: Year to Date Operation - Fund Balance Report**

	A	B	C	D	
1	Period Ending: June 30, 2021				
2	Fund	Balance 01/01/21 - (Note 1)	2021 YTD Revenue	2021 YTD Expenditure	Balance 6/30/2021- Ending Balance
3	011 General	\$ 4,124,786	\$ 25,918,184	\$ 22,573,433	\$ 7,469,537
4	020 Econ Dev Infrastructure	11,043,874	(28,918)	1,125,000	9,889,956
5	098 Revenue Stabilization Fund	4,870,033	375,000	100,722	5,144,311
6	101 Lodging Tax Fund	894,195	110,790	460,148	544,837
7	104 Drug Enforcement	292,262	1,145	-	293,407
8	105 Criminal Justice	2,802,494	391,925	1,734,682	1,459,737
9	110 Transportation Impact Fee	2,308,893	82,201	2,370,000	21,094
10	111 Street	243,323	1,095,142	1,121,659	216,806
11	114 Cum. Parks	87,955	9,265	1,250	95,970
12	116 Cum. Art	50,514	(138)	-	50,376
13	119 Cum. Aid Car	16,973	(52)	-	16,921
14	121 Tree Fund Reserve	233,168	6,090	17,210	222,048
15	128 Path and Trails	8,888	(36)	-	8,852
16	131 American Rescue Plan Act	-	5,463,065	-	5,463,065
17	144 Solid Waste	87,569	14,414	13,014	88,969
18	146 Affordable Supportive Housing	87,293	68,785	-	156,078
19	150 Transportation Bene Dist-TBD	4,614,318	1,326,741	4,642,770	1,298,289
20	180 Park Impact Fees	2,431,018	1,873,882	326,128	3,978,772
21	203 General Governmental Debt	-	1,000,002	-	1,000,002
22	223 Rec Ctr 2012 LTGO Bonds	111,902	828,258	380,806	559,354
23	330 Real Estate Excise Tax II	3,816,237	415,752	1,700,435	2,531,554
24	331 Real Estate Excise Tax I	2,689,005	418,591	770,000	2,337,596
25	333 Capital Development Plan	1,237,565	546,819	747,469	1,036,915
26	Total	\$ 42,052,265	\$ 39,916,907	\$ 38,084,726	\$ 43,884,446

**Table 32: Year to Date Capital (CIP) - Fund Balance Report**

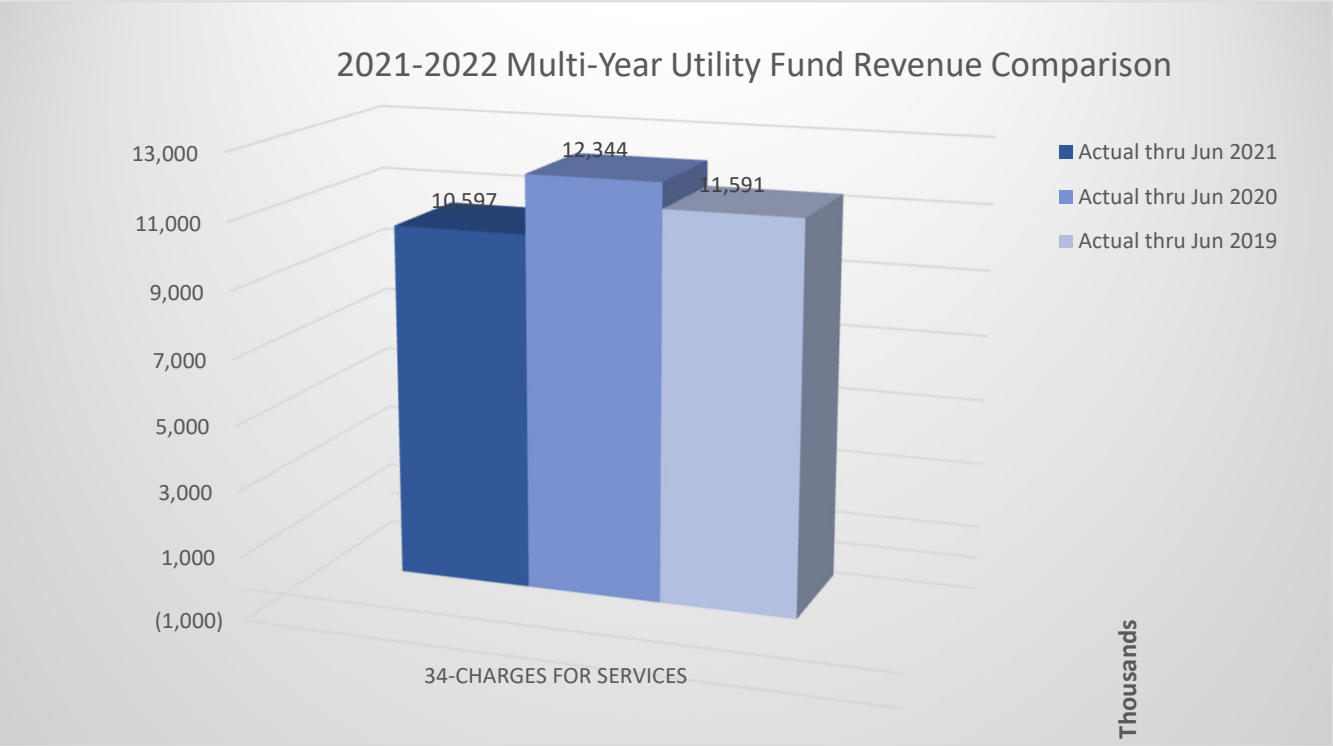
	A	B	C	D	
1	Period Ending: June 30, 2021				
2	Fund	Balance 01/01/201 - (Note 1)	2021 YTD Revenue	2021 YTD Expenditure	Balance 6/30/2021- Ending Balance
3	332 Hardware/Software Upgrade	\$ 6,519	\$ -	\$ -	\$ 6,519
4	357 Other General Govt Capital Improv.	26,625	161,560	178,200	9,985
5	360 Transportation Capital Project	2,531,360	12,726,780	5,554,212	9,703,928
6	370 Facilities Capital Infrastructure	1,192,063	76,535	611,103	657,495
7	380 Parks & Recr Capital Infrastructure	597,636	1,131,512	321,534	1,407,614
8	390 Public Safety Capital Infrastructure	473,156	61,540,688	1,698,773	60,315,071
9	412 Utilities Capital Construction	9,956,283	3,622,974	6,482,618	7,096,639
10					
11	Total	14,783,642	79,260,049	14,846,440	79,197,251
12	Note 1 -- Beginning fund balances reflect unaudited 2020 year-end financial closing.				

**Table 33: Utility Fund Comparative Year-To-Date Revenue Ending Jun 2019, 2020 & 2021**

	A	B	C	D	E
1	<b>Utility Fund Revenues</b>				
2	<b>Comparative Fiscal Revenue For the Year-To-Date</b>				
3	<b>Period ending Jun 2019, 2020 &amp; 2021</b>				
4	<b>Category</b>	<b>Actual thru Jun 2021</b>	<b>% Change 2020-2021</b>	<b>Actual thru Jun 2020</b>	<b>Actual thru Jun 2019</b>
5	<b>33-INTERGOVERNMENTAL REVENUES</b>	-	0.00%	-	-
6		-	0.00%	-	-
5	<b>34-CHARGES FOR SERVICES</b>	10,596,730	-14.15%	12,343,900	11,591,222
6	Water Sales	3,100,572	-9.12%	3,411,619	3,514,591
7	Sewer/Reclaimed Water Sales	253,842	-12.63%	290,551	253,642
8	Sewer Connection Fees	536,920	-51.11%	1,098,170	19,840
9	Sewer Service	4,841,899	-10.59%	5,415,301	5,590,554
10	Storm Drainage Services	1,849,393	-11.86%	2,098,304	2,154,912
11	Misc Services	14,104	-52.92%	29,955	57,683
12	<b>35-FINES AND PENALTIES</b>	-	-100.00%	2,250	2,000
13	Sewer Admin Fine	-	-100.00%	2,250	2,000
14	Water Admin Fine	-	0.00%	-	-
14	<b>36-MISCELLANEOUS REVENUES</b>	40,014	-64.97%	114,232	51,037
15	Interest Earnings	(12,033)	-110.92%	110,170	48,885
16	Misc Water	48,019	1127.48%	3,912	1,552
17	Misc Sewer	4,028	100.00%	150	600
18	Misc Storm	-	0.00%	-	-
18	<b>37-PROPRIETARY FUND REVENUES</b>	141,070	-18.89%	173,933	37,129
19	Contributions	140,402	-21.65%	179,199	37,129
20	Capital Gain/(Loss)/Transfer	668	0.00%	(5,266)	-
21	<b>39-OTH &amp; DISP-CAP ASSET</b>	303,596	0.00%	-	-
22	Sale of Capital Assets/Net Book Value	-	0.00%	-	-
22	Transfers	303,596	0.00%	-	-
23	Revenue Bond Proceeds	-	0.00%	-	-
23	<b>Total Revenue</b>	<b>11,081,410</b>	<b>-12.29%</b>	<b>12,634,315</b>	<b>11,681,388</b>



Chart 3: Multi-Year Utility Fund Reserve Comparison - Charges for Services

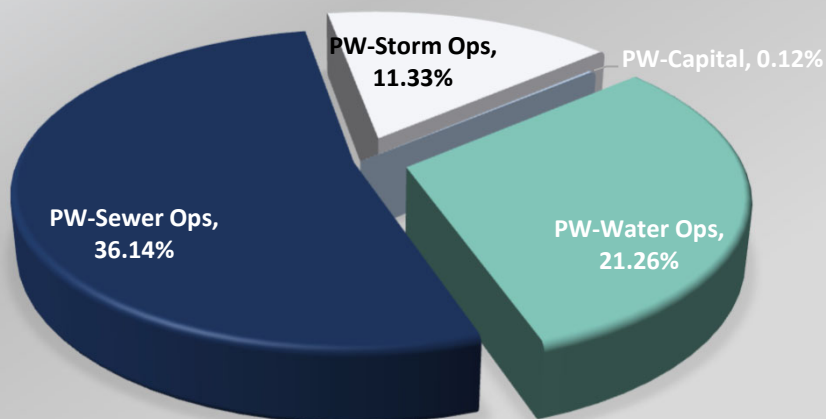


**Table 34: Utility Fund Expenditures by Utility Program through Jun 2021**

	A	B	C	D	E
1	<b>Expenditures by Utility Fund Program thru Jun 2021</b>				
2					
3					
4	<b>Program Type</b>	<b>Actual thru Jun 2021</b>	<b>2021-2022 Revised Budget</b>	<b>% of Budget</b>	<b>% of Total</b>
5	PW-Water Ops	2,521,146	22,808,250	11.05%	21.26%
6	PW-Sewer Ops	4,287,047	10,535,038	40.69%	36.14%
7	PW-Storm Ops	1,344,384	9,712,782	13.84%	11.33%
8	PW-Capital	13,770	100,000	13.77%	0.12%
9	PW-Capital Transfers	3,694,610	12,753,441	28.97%	31.15%
10	<b>Grand Total</b>	<b>11,860,957</b>	<b>55,909,511</b>	<b>21.21%</b>	<b>100%</b>

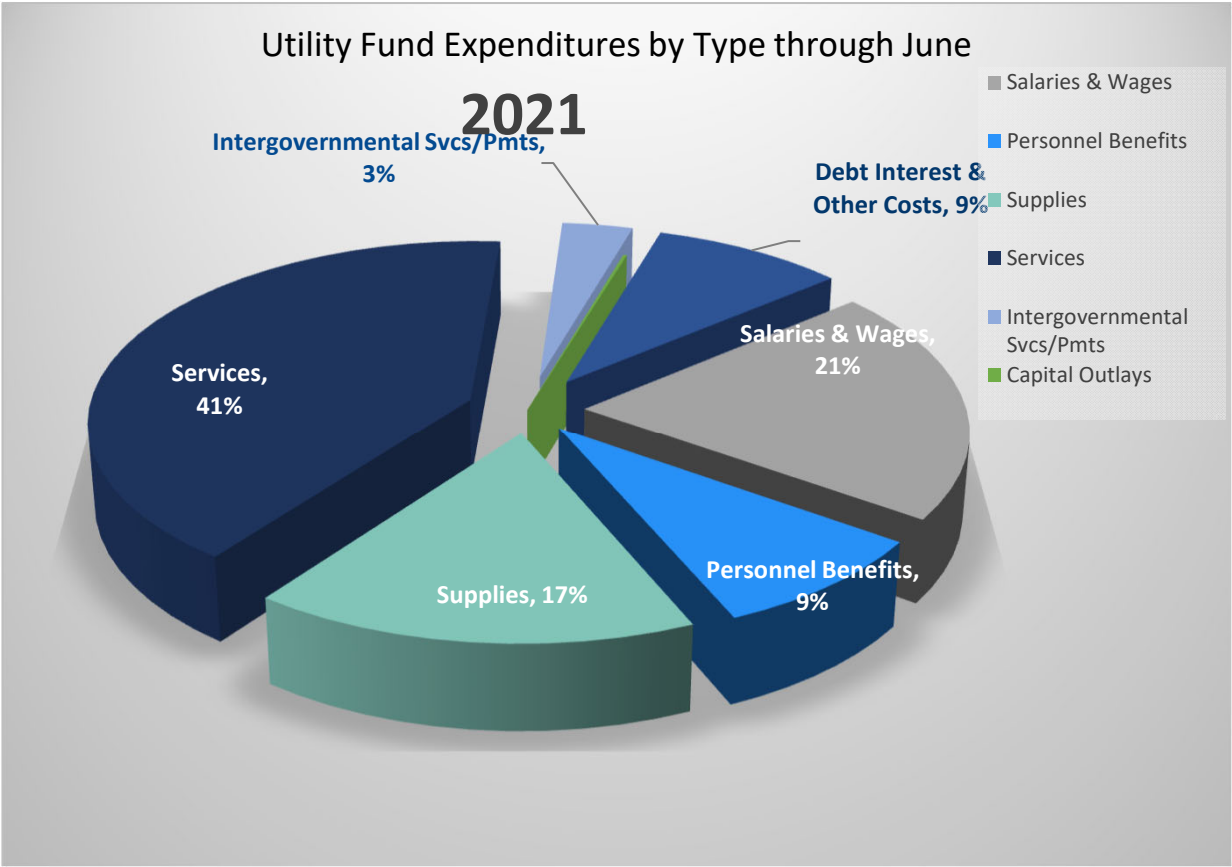
**2021**

**UTILITY FUND  
EXPENDITURES BY PROGRAM  
THROUGH JUN 21**



**Table 35: Utility Fund Comparative Year-To-Date Expenditures and Summary**

	A	B	C	D	E
	<b>Utility Fund</b>				
1	<b>Comparative Fiscal Expenditure Categories through Jun 2019-2021</b>				
2					
3	<b>Category</b>	<b>Actual thru Jun 2021</b>	<b>Actual thru Jun 2020</b>	<b>% Change 2020 - 2021</b>	<b>Actual thru Jun 2019</b>
4	Salaries & Wages	\$ 1,707,914	\$ 1,591,288	7.3%	\$ 1,706,900
5	Personnel Benefits	711,354	657,386	8.2%	662,996
6	Supplies	1,360,190	1,054,629	29.0%	1,248,780
7	Services	3,345,349	2,847,300	17.5%	2,530,369
8	Intergovernmental Svcs/Pmts	276,137	291,324	-5.2%	193,061
9	Capital Outlays	13,770	-	0.0%	-
10	Debt Interest & Other Costs	751,633	745,455	0.0%	779,930
11	Capital Transfers	3,694,610	-	100.0%	283,775
12	<b>Grand Total</b>	<b>\$ 11,860,957</b>	<b>\$ 7,187,382</b>	<b>65.0%</b>	<b>\$ 7,405,811</b>
13					
14	<b>Summary</b>	<b>Actual thru Jun 2021</b>	<b>Actual thru Jun 2020</b>	<b>Actual thru Jun 2019</b>	
15	Salaries and Benefits	\$ 2,419,268	\$ 2,248,674	\$ 2,369,896	
16	Other Costs	5,747,079	4,938,708	4,752,140	
17	Transfers	\$ 3,694,610	\$ -	283,775	
18	<b>Grand Total</b>	<b>\$ 11,860,957</b>	<b>\$ 7,187,382</b>	<b>\$ 7,405,811</b>	



**Table 36: Utility Fund Revenue and Expenditure by Program**

	A	B	C	D	E
1	<b>Utility Fund Revenue &amp; Expenditure by Fund Program Biennial Year-To-Date through Jun 2021</b>				
2					
3					
4		<b>Water</b>	<b>Sewer</b>	<b>Storm</b>	<b>Total</b>
5	<b>Operating Revenue</b>	3,595,328	5,636,689	1,849,393	11,081,410
6	<b>Operating Expenditures</b>	(2,521,146)	(4,287,047)	(1,344,384)	(8,152,577)
7	<b>Subtotal - Revenue over/under Expenditures prior to Operating/Capital FundsTransfers</b>	<b>1,074,182</b>	<b>1,349,642</b>	<b>505,009</b>	<b>2,928,833</b>
8	<b>Capital Expenditures</b>	(4,108)	(4,108)	(5,554)	(13,770)
9	<b>Operating/ Capital Fund Transfers Total</b>	(3,694,610)	-	-	(3,694,610)
10	<b>Total Revenues over/(under) Expenditures and Operating/Capital Transfers</b>	<b>\$ (2,624,536)</b>	<b>\$ 1,345,534</b>	<b>\$ 499,455</b>	<b>\$ (779,547)</b>

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