



LYNNWOOD FINANCE COMMITTEE - regular Finance Committee meeting
Conference Room 4, City Hall
THURSDAY, JULY 27, 2023 3:30 PM

1. CALL TO ORDER
2. ROLL CALL
3. FINANCIAL REPORTS
 - 3.A [1st and 2nd Quarter 2023 Financial Reports](#)
- 30 minutes
Sandra Fujioka, Assistant Finance Director
4. DISCUSSION ITEM
 - 4.A [Utility Delinquency Update](#) - *20 minutes*
Daniela Whitman, Finance Manager
 - 4.B [American Rescue Plan Act Update](#) - *20 minutes*
Sandra Fujioka, Assistant Finance Director
 - 4.C [Travel Policy Update](#) - *10 minutes*
Sandra Fujioka, Assistant Finance Director
 - 4.D [Contract Jail Housing Costs](#) - *20 minutes*
Coleman Langdon, Deputy Police Chief
 - 4.E [Sales Tax Report](#) - *20 minutes*
Sandra Fujioka, Assistant Finance Director
5. ADJOURN

FINANCE COMMITTEE 3.A

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE:

1st and 2nd Quarter 2023 Financial Reports

DEPARTMENT CONTACT: Michelle Meyer, Finance

SUMMARY:

1st and 2nd Quarter 2023 Financial Reports will be reviewed

PRESENTER:

Sandra Fujioka, Assistant Finance Director

ESTIMATED TIME:

30

BACKGROUND:

The Finance Department carefully monitors the City's finances. These report provides detailed information about budget status through the first and second quarters of 2023.

The City is committed to maintaining fiscal sustainability and transparency as the City receives and expends funds according to the adopted 2023-2024 Budget. Lynnwood utilizes a biennial budget (24 months) and these reporting periods cover 3 and 6 of 24 months, which are 12.5% and 25% of the two-year period, respectively.

SUGGESTED ACTION:

Review and discussion.

DEPARTMENT ATTACHMENTS

Description:

[Quarterly Financial Report Q1 2023.pdf](#)

[Quarterly Financial Report Q2 2023.pdf](#)

Summary by Fund January 01, 2023 through March 31, 2023

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund				
011 General Fund	\$ 13,700,626	\$ 12,676,063	\$ 12,044,756	\$ 14,331,933
Total General Fund	\$ 13,700,626	\$ 12,676,063	\$ 12,044,756	\$ 14,331,933
Other General Government				
020 Econ Dev Infrastructure	\$ 9,882,607	\$ 59,245	\$ 1,001,019	\$ 8,940,833
098 Revenue Stabilization	6,000,000	-	-	6,000,000
101 Lodging Tax	903,792	165,045	170,878	897,959
104 Drug Enforcement	276,174	11,982	-	288,156
105 Criminal Justice	2,282,751	329,882	210,443	2,402,190
110 Transportation Impact Fee	1,541,292	54,498	-	1,595,790
111 Street Operating	291,761	713,770	668,066	337,465
114 Cumulative Park Reserve	128,136	6,426	2,047	132,515
116 Cumulative Art Reserve	531,788	3,462	16,200	519,050
119 Aid Car Reserve	52	-	-	52
121 Tree Reserve	351,646	2,424	2,250	351,820
128 Paths & Trails	8,756	-	-	8,756
131 American Rescue Plan Act	-	183,533	183,533	-
144 Solid Waste Management	94,874	6,625	10,237	91,262
146 Affordable Housing	529,724	65,891	-	595,615
147 Opioid Settlement	123,435	-	-	123,435
150 Transportation Benefit District	2,995,887	1,191,052	398,759	3,788,180
180 Park Impact Fee	2,960,754	183,854	172,377	2,972,231
Total Other General Government Funds	\$ 28,903,429	\$ 2,977,689	\$ 2,835,809	\$ 29,045,309
Debt Service				
203 General Govt Debt Service	\$ 1,021,568	\$ 879,427	\$ -	\$ 1,900,995
223 Rec Center 2012 LTGO	112,502	400,522	-	513,024
Total Debt Service Funds	\$ 1,134,070	\$ 1,279,949	\$ -	\$ 2,414,019
Capital Funds				
330 REET 2	\$ 2,204,827	\$ 217,358	\$ (61,303)	\$ 2,483,488
331 REET 1	2,687,043	220,460	-	2,907,503
332 HRDW/SFTW	6,519	-	-	6,519
333 Capital Development	1,478,309	9,025	156,000	1,331,334
357 Other Government Capital	414,544	2,423	27,870	389,097
360 Transportation Capital	1,432,135	839,989	1,501,993	770,131
370 Facilities Capital	481,993	(61,303)	1,609,296	(1,188,606)
380 Parks & Recreation Capital	1,362,208	56,622	1,105,471	313,359
390 Public Safety Capital	39,772,928	410,978	5,283,882	34,900,024
Total Capital Funds	\$ 49,840,506	\$ 1,695,552	\$ 9,623,209	\$ 41,912,849
Enterprise Funds				
411 Utility Operations	\$ 34,837,547	\$ 5,683,944	\$ 3,318,792	\$ 37,202,699
412 Utility Capital	4,780,957	49,152	216,843	4,613,266
460 Golf Course	3,982,118	234,204	326,074	3,890,248
Total Enterprise Funds	\$ 43,600,622	\$ 5,967,300	\$ 3,861,709	\$ 45,706,213
Internal Service Funds				
510 Equipment Rental Reserve	\$ 5,748,163	\$ 483,889	\$ 490,771	\$ 5,741,281
511 Equipment Rental Oper	709,054	390,956	430,834	669,176
513 Lynnwood Shop Operations	79,729	-	27,567	52,162
515 Self Insurance	305,341	-	-	305,341
520 Technology Reserve	508,800	-	42,880	465,920
Total Internal Service Funds	\$ 7,351,087	\$ 874,845	\$ 992,052	\$ 7,233,880
Total for all funds	\$ 144,530,340	\$ 25,471,398	\$ 29,357,535	\$ 140,644,203

Revenue Comparison through Budget Year 1, Quarter 1

Fund	2021 - 2022 Actual	2023 - 2024 Actual	2023-2024 Budget	% Budget
General Fund				
011 General Fund	\$ 10,943,007	\$ 12,676,063	\$ 128,090,610	10%
Total General Fund	\$ 10,943,007	\$ 12,676,063	\$ 128,090,610	
Other General Government				
020 Econ Dev Infrastructure	\$ (28,918)	\$ 59,245	\$ 200,000	30%
098 Revenue Stabilization	187,500	-	-	0%
101 Lodging Tax	21,920	165,045	1,472,564	11%
104 Drug Enforcement	(327)	11,982	96,000	12%
105 Criminal Justice	109,310	329,882	2,024,942	16%
110 Transportation Impact Fee	(2,484)	54,498	1,010,000	5%
111 Street Operating	429,193	713,770	5,492,000	13%
114 Cumulative Park Reserve	4,608	6,426	18,000	36%
116 Cumulative Art Reserve	(138)	3,462	-	0%
119 Aid Car Reserve	(52)	-	-	0%
121 Tree Reserve	1,851	2,424	-	0%
128 Paths & Trails	(36)	-	-	0%
131 American Rescue Plan Act	-	183,533	-	0%
144 Solid Waste Management	7,790	6,625	77,276	9%
146 Affordable Housing	14,354	65,891	500,000	13%
147 Opioid Settlement	123,435	-	-	0%
150 Transportation Benefit District	274,779	1,191,052	7,815,688	15%
180 Park Impact Fee	969,711	183,854	3,025,000	6%
Total Other General Government Funds	\$ 2,112,496	\$ 2,977,689	\$ 21,731,470	
Debt Service				
203 General Govt Debt Service	\$ 500,001	\$ 879,427	\$ 7,035,418	12%
223 Rec Center 2012 LTGO	414,129	400,522	3,204,175	13%
Total Debt Service Funds	\$ 914,130	\$ 1,279,949	\$ 10,239,593	
Capital Funds				
330 REET 2	\$ 241,476	\$ 217,358	\$ 1,840,000	12%
331 REET 1	244,315	220,460	1,840,000	12%
332 HRDW/SFTW	-	-	-	0%
333 Capital Development	271,818	9,025	20,000	45%
357 Other Government Capital	(75)	2,423	1,065,000	0%
360 Transportation Capital	(3,208)	839,989	34,647,800	2%
370 Facilities Capital	76,534	(61,303)	14,940,000	0%
380 Parks & Recreation Capital	650,512	56,622	24,363,279	0%
390 Public Safety Capital	1,303,953	410,978	1,100,000	37%
Total Capital Funds	\$ 2,785,325	\$ 1,695,552	\$ 79,816,079	
Enterprise Funds				
411 Utility Operations	\$ 5,659,718	\$ 5,683,944	\$ 106,338,226	5%
412 Utility Capital	17,088	49,152	26,840,000	0%
460 Golf Course	243,543	234,204	3,641,394	6%
Total Enterprise Funds	\$ 5,920,349	\$ 5,967,300	\$ 136,819,620	
Internal Service Funds				
510 Equipment Rental Reserve	\$ 413,216	\$ 483,889	\$ 3,599,272	13%
511 Equipment Rental Oper	341,534	390,956	4,054,436	10%
513 Lynnwood Shop Operations	30,413	-	334,300	0%
515 Self Insurance	(638)	-	-	0%
520 Technology Reserve	32,800	-	607,000	0%
Total Internal Service Funds	\$ 817,325	\$ 874,845	\$ 8,595,008	
Total for all funds	\$ 23,492,632	\$ 25,471,398	\$ 385,292,380	

Expenditure Comparison through Budget Year 1, Quarter 1

Fund	2021 - 2022 Actual	2023 - 2024 Actual	2023-2024 Budget	% Budget
General Fund				
011 General Fund	\$ 10,709,700	\$ 12,044,756	\$ 129,785,110	9%
Total General Fund	\$ 10,709,700	\$ 12,044,756	\$ 129,785,110	
Other General Government				
020 Econ Dev Infrastructure	\$ -	\$ 1,001,019	\$ 7,850,000	13%
098 Revenue Stabilization	50,361	-	-	0%
101 Lodging Tax	165,762	170,878	1,639,875	10%
104 Drug Enforcement	-	-	135,000	0%
105 Criminal Justice	1,510,084	210,443	2,825,500	7%
110 Transportation Impact Fee	-	-	2,070,000	0%
111 Street Operating	553,112	668,066	5,954,198	11%
114 Cumulative Park Reserve	-	2,047	50,000	4%
116 Cumulative Art Reserve	-	16,200	450,000	4%
121 Tree Reserve	2,665	2,250	45,000	5%
131 American Rescue Plan Act	-	183,533	8,500,000	2%
144 Solid Waste Management	4,266	10,237	77,276	13%
146 Affordable Housing	-	-	-	0%
150 Transportation Benefit District	101,056	398,759	12,320,000	3%
180 Park Impact Fee	128	172,377	4,935,014	3%
Total Other General Government Funds	\$ 2,387,434	\$ 2,835,809	\$ 46,851,863	
Debt Service				
203 General Govt Debt Service	\$ -	\$ -	\$ 8,080,113	0%
223 Rec Center 2012 LTGO	-	-	3,314,175	0%
Total Debt Service Funds	\$ -	\$ -	\$ 11,394,288	
Capital Funds				
330 REET 2	\$ 465,435	\$ (61,303)	\$ 4,040,000	-2%
331 REET 1	375,000	-	3,650,000	0%
333 Capital Development	146,000	156,000	1,690,000	9%
357 Other Government Capital	-	27,870	1,065,000	3%
360 Transportation Capital	800,542	1,501,993	34,647,800	4%
370 Facilities Capital	541,597	1,609,296	14,940,000	11%
380 Parks & Recreation Capital	158,847	1,105,471	24,533,426	5%
390 Public Safety Capital	3,091	5,283,882	41,649,088	13%
Total Capital Funds	\$ 2,490,512	\$ 9,623,209	\$ 126,215,314	
Enterprise Funds				
411 Utility Operations	\$ 3,665,657	\$ 3,318,792	\$ 74,056,243	4%
412 Utility Capital	1,198,620	216,843	28,270,000	1%
419 2010 Utility System Bonds	255,295	-	-	0%
460 Golf Course	223,687	326,074	3,598,047	9%
Total Enterprise Funds	\$ 5,343,259	\$ 3,861,709	\$ 105,924,290	
Internal Service Funds				
510 Equipment Rental Reserve	\$ 4,989	\$ 490,771	\$ 3,599,272	14%
511 Equipment Rental Oper	302,703	430,834	4,043,259	11%
513 Lynnwood Shop Operations	20,859	27,567	356,500	8%
515 Self Insurance	990	-	101,900	0%
520 Technology Reserve	8,099	42,880	607,000	7%
Total Internal Service Funds	\$ 337,640	\$ 992,052	\$ 8,707,931	
Total for all funds	\$ 21,268,545	\$ 29,357,535	\$ 428,878,796	

Cash and Investments as of March 31, 2023

	As of March 31, 2023
Cash in Bank	\$ 13,873,228
Cash on Hand	\$ 9,265
Total Cash	\$ 13,882,493
WA State Local Government Investment Pool	\$ 60,078,311
Snohomish County Investment Pool	10,228,534
US Bank Investments	26,804,523
Total Investments	\$ 97,111,368
Total Cash & Investments	\$ 110,993,861

US Bank 'Investment Activity	
PAR Value at December 31, 2022	\$ 26,450,000
Purchases (Sales)	195,000
PAR Value at March 31, 2023	\$ 26,645,000
Market Value at March 31, 2023	\$ 25,160,988
Earnings for Quarter Ending March 31, 2023	\$ 103,863

Summary by Department January 01, 2021 through March 31, 2023

Development & Business Services	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 466,151	\$ 572,581	\$ 634,303	\$ -	\$ 7,218,256	9%
Personnel Benefits	188,680	241,577	247,272	-	2,639,655	9%
Supplies	3,306	8,224	3,495	-	122,810	3%
Services & Charges	172,120	197,959	250,170	-	3,865,943	6%
Intergovernmental	-	-	-	-	-	-
Total	\$ 830,257	\$ 1,020,341	\$ 1,135,240	\$ -	\$ 13,846,664	8%

Executive	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 116,376	\$ 168,916	\$ 188,074	\$ -	\$ 1,937,000	10%
Personnel Benefits	43,797	47,559	64,337	-	650,500	10%
Supplies	1,181	1,430	4,641	-	32,950	14%
Services & Charges	114,616	111,871	91,774	-	830,654	11%
Intergovernmental	-	-	-	-	-	-
Total	\$ 275,970	\$ 329,776	\$ 348,826	\$ -	\$ 3,451,104	10%

Finance	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 455,506	\$ 483,748	\$ 369,355	\$ -	\$ 4,459,000	8%
Personnel Benefits	202,543	188,657	170,066	-	1,833,300	9%
Supplies	1,573	6,432	18,556	-	16,400	113%
Services & Charges	86,636	69,651	54,479	-	1,034,100	5%
Intergovernmental	-	-	-	-	-	-
Total	\$ 746,258	\$ 748,488	\$ 612,456	\$ -	\$ 7,342,800	8%

Fire	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personnel Benefits	-	-	-	-	-	-
Supplies	163	61	4	-	14,700	0%
Services & Charges	6,454	3,479	236,783	-	2,247,700	11%
Intergovernmental	233,779	233,779	-	-	-	-
Total	\$ 240,396	\$ 237,319	\$ 236,787	\$ -	\$ 2,262,400	10%

Human Resources	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 114,758	\$ 122,805	\$ 147,803	\$ -	\$ 1,290,600	11%
Personnel Benefits	45,554	44,852	41,238	-	418,400	10%
Supplies	618	716	322	-	35,300	1%
Services & Charges	15,073	11,323	8,324	-	477,582	2%
Intergovernmental	-	-	-	-	-	-
Total	\$ 176,003	\$ 179,696	\$ 197,687	\$ -	\$ 2,221,882	9%

Information Technology	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 273,774	\$ 289,422	\$ 284,700	\$ -	\$ 3,008,015	9%
Personnel Benefits	117,033	114,193	113,909	-	1,096,153	10%
Supplies	2,521	6,049	19,231	-	142,050	14%
Services & Charges	159,464	149,843	64,322	-	1,495,832	4%
Intergovernmental	-	-	-	-	-	-
Total	\$ 552,792	\$ 559,507	\$ 482,162	\$ -	\$ 5,742,050	8%

Legal	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personnel Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Services & Charges	270,555	239,183	273,888	-	2,728,700	10%
Intergovernmental	-	-	-	-	-	-
Total	\$ 270,555	\$ 239,183	\$ 273,888	\$ -	\$ 2,728,700	10%

Legislative	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 43,535	\$ 43,835	\$ 46,001	\$ -	\$ 406,800	11%
Personnel Benefits	39,417	38,721	40,553	-	357,800	11%
Supplies	1,572	717	2,104	-	19,500	11%
Services & Charges	6,997	4,505	17,499	-	258,115	7%
Intergovernmental	-	-	-	-	-	-
Total	\$ 91,521	\$ 87,778	\$ 106,157	\$ -	\$ 1,042,215	10%

Municipal Court	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 159,945	\$ 216,760	\$ 238,633	\$ -	\$ 2,533,257	9%
Personnel Benefits	80,213	86,861	87,264	-	959,897	9%
Supplies	5,109	6,637	5,700	-	51,475	11%
Services & Charges	45,017	25,934	33,292	-	563,580	6%
Intergovernmental	-	-	-	-	-	-
Total	\$ 290,284	\$ 336,192	\$ 364,889	\$ -	\$ 4,108,209	9%

Non-Departmental - General Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ -	\$ 66,994	\$ -	\$ -	\$ -	-
Personnel Benefits	-	4,755	-	-	-	-
Supplies	-	32,136	-	-	-	-
Services & Charges	-	-	164,328	-	1,300,000	13%
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers-out	1,143,012	955,512	1,268,788	-	10,150,300	13%
Total	\$ 1,143,012	\$ 1,059,397	\$ 1,433,116	\$ -	\$ 11,450,300	13%

Parks, Recreation, & Cultural Arts	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 763,325	\$ 880,312	\$ 1,052,811	\$ -	\$ 10,996,163	10%
Personnel Benefits	333,233	348,228	402,457	-	3,821,573	11%
Supplies	39,000	85,926	87,350	-	797,716	11%
Services & Charges	202,773	273,279	183,985	-	3,799,881	5%
Intergovernmental	-	-	-	-	-	-
Total	\$ 1,338,331	\$ 1,587,745	\$ 1,726,603	\$ -	\$ 19,415,333	9%

Police	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 2,363,733	\$ 2,434,593	\$ 2,625,639	\$ -	\$ 29,589,356	9%
Personnel Benefits	965,829	940,883	1,014,805	-	10,410,954	10%
Supplies	76,891	96,635	69,854	-	1,700,918	4%
Services & Charges	530,837	482,428	659,681	-	7,807,970	8%
Intergovernmental	190,813	207,356	102,003	-	-	-
Total	\$ 4,128,103	\$ 4,161,895	\$ 4,471,982	\$ -	\$ 49,509,198	9%

Public Works - General Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 302,957	\$ 361,162	\$ 343,918	\$ -	\$ 3,068,300	11%
Personnel Benefits	139,492	148,710	137,817	-	1,123,200	12%
Supplies	16,107	16,480	13,843	-	192,150	7%
Services & Charges	167,662	157,050	159,386	-	2,280,605	7%
Intergovernmental	-	-	-	-	-	-
Total	\$ 626,218	\$ 683,402	\$ 654,964	\$ -	\$ 6,664,255	10%

Public Works - Street Operating Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 173,185	\$ 195,361	\$ 219,971	\$ -	\$ 2,482,600	9%
Personnel Benefits	84,566	91,772	94,783	-	780,900	12%
Supplies	122,470	75,950	157,829	-	1,023,350	15%
Services & Charges	172,891	138,871	195,483	-	1,617,348	12%
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	50,000	0%
Total	\$ 553,112	\$ 501,954	\$ 668,066	\$ -	\$ 5,954,198	11%

Public Works - Utility Operations Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 832,327	\$ 893,285	\$ 985,331	\$ -	\$ 10,044,360	10%
Personnel Benefits	343,818	353,867	397,038	-	3,662,549	11%
Supplies	554,497	585,393	754,335	-	8,947,361	8%
Services & Charges	1,573,733	1,294,468	1,225,094	-	17,740,197	7%
Intergovernmental	-	-	-	-	-	-
Capital Outlay	(14,535)	-	32,859	-	-	-
Debt Service	375,817	(134,449)	(75,865)	-	6,821,776	-1%
Total	\$ 3,665,657	\$ 2,992,564	\$ 3,318,792	\$ -	\$ 47,216,243	7%

General Fund
Year-to-date Summary as of March 31, 2023

Fund	2021	2022	2023	2024	2023-2024 Budget	% Budget
Revenues and Other Sources						
OPERATING REVENUES						
Taxes	\$ 6,749,891	\$ 9,143,870	\$ 9,247,490	\$ -	\$ 82,083,200	11%
Licenses & Permits	1,154,911	1,235,730	1,054,588	-	11,607,700	9%
Intergovernmental Revenue	155,946	341,157	191,711	-	3,503,000	5%
Charges for Services	1,421,843	1,461,400	832,732	-	16,639,110	5%
Fines & Forfeitures	1,276,159	1,210,659	1,042,623	-	12,750,000	8%
Investment Interest	3,642	-	82,814	-	101,000	82%
Other Revenue	129,897	115,547	224,106	-	1,133,400	20%
TOTAL REVENUES	\$ 10,892,289	\$ 13,508,363	\$ 12,676,064	\$ -	\$ 127,817,410	0%
OTHER FINANCING SOURCES						
Other Financing Sources	\$ 357	\$ 179	\$ -	\$ -	\$ 273,200	0%
Transfers-in	50,361	-	-	-	-	0%
TOTAL OTHER FINANCING SOURCES	\$ 50,718	\$ 179	\$ -	\$ -	\$ 273,200	0%
TOTAL REVENUES & OTHER SOURCES	\$ 10,943,007	\$ 13,508,542	\$ 12,676,064	\$ -	\$ 128,090,610	0%
Expenditures and Other Uses						
OPERATING EXPENDITURES						
Salaries & Wages	\$ 5,060,061	\$ 5,641,128	\$ 5,931,235	\$ -	\$ 64,506,747	9%
Personnel Benefits	2,155,792	2,204,995	2,319,718	-	23,311,432	10%
Supplies	148,041	261,443	225,102	-	3,125,969	7%
Services & Charges	1,771,322	1,726,505	2,160,737	-	28,669,462	8%
Intergovernmental	424,593	441,135	102,003	-	-	0%
TOTAL OPERATING EXPENDITURES	\$ 9,559,809	\$ 10,275,206	\$ 10,738,795	\$ -	\$ 119,613,610	9%
Operating Revenues over (under)						
Operating Expenditures	\$ 1,383,198	\$ 3,233,336	\$ 1,937,269	\$ -	\$ 8,477,000	
OTHER FINANCING USES						
Capital Outlay	\$ 6,880	\$ -	\$ 37,174	\$ -	\$ 20,000	186%
Debt Service	-	-	-	-	1,200	0%
Transfers-out	1,143,012	955,512	1,268,788	-	10,150,300	13%
TOTAL OTHER FINANCING USES	\$ 1,149,892	\$ 955,512	\$ 1,305,962	\$ -	\$ 10,171,500	13%
TOTAL EXPENDENDITURES & OTHER USES	\$ 10,709,701	\$ 11,230,718	\$ 12,044,757	\$ -	\$ 129,785,110	9%

Summary by Fund January 01, 2023 through June 30, 2023

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund				
011 General Fund	\$ 13,700,626	\$ 27,694,281	\$ 26,512,925	\$ 14,881,982
Total General Fund	\$ 13,700,626	\$ 27,694,281	\$ 26,512,925	\$ 14,881,982
Other General Government				
020 Econ Dev Infrastructure	\$ 9,882,607	\$ 103,163	\$ 1,002,253	\$ 8,983,517
098 Revenue Stabilization	6,000,000	-	-	6,000,000
101 Lodging Tax	903,792	345,473	394,879	854,386
104 Drug Enforcement	276,174	13,391	-	289,565
105 Criminal Justice	2,282,751	598,298	268,408	2,612,641
110 Transportation Impact Fee	1,541,292	456,936	-	1,998,228
111 Street Operating	291,761	988,484	1,735,025	(454,780)
114 Cumulative Park Reserve	128,136	7,097	5,027	130,206
116 Cumulative Art Reserve	531,788	5,983	24,300	513,471
119 Aid Car Reserve	52	-	-	52
121 Tree Reserve	351,646	7,478	8,354	350,770
128 Paths & Trails	8,756	-	-	8,756
131 American Rescue Plan Act	-	183,533	547,376	(363,843)
144 Solid Waste Management	94,874	6,625	35,943	65,556
146 Affordable Housing	529,724	65,891	-	595,615
147 Opioid Settlement	123,435	-	-	123,435
150 Transportation Benefit District	2,995,887	2,328,666	398,759	4,925,794
180 Park Impact Fee	2,960,754	1,057,215	172,377	3,845,592
Total Other General Government Funds	\$ 28,903,429	\$ 6,168,233	\$ 4,592,701	\$ 30,478,961
Debt Service				
203 General Govt Debt Service	\$ 1,021,568	\$ 879,427	\$ 1,313,991	\$ 587,004
223 Rec Center 2012 LTGO	112,502	401,193	307,615	206,080
Total Debt Service Funds	\$ 1,134,070	\$ 1,280,620	\$ 1,621,606	\$ 793,084
Capital Funds				
330 REET 2	\$ 2,204,827	\$ 422,868	\$ 323,572	\$ 2,304,123
331 REET 1	2,687,043	356,363	7,870	3,035,536
332 HRDW/SFTW	6,519	-	-	6,519
333 Capital Development	1,478,309	15,562	156,000	1,337,871
357 Other Government Capital	414,544	3,908	164,456	253,996
360 Transportation Capital	1,432,135	2,915,372	4,825,580	(478,073)
370 Facilities Capital	481,993	(61,303)	5,013,732	(4,593,042)
380 Parks & Recreation Capital	1,362,208	3,967,920	3,633,959	1,696,169
390 Public Safety Capital	39,772,928	773,177	11,528,607	29,017,498
Total Capital Funds	\$ 49,840,506	\$ 8,393,867	\$ 25,653,776	\$ 32,580,597
Enterprise Funds				
411 Utility Operations	\$ 34,837,547	\$ 13,508,658	\$ 8,786,810	\$ 39,559,395
412 Utility Capital	4,780,957	813,404	641,887	4,952,474
460 Golf Course	3,982,118	978,968	682,895	4,278,191
Total Enterprise Funds	\$ 43,600,622	\$ 15,301,030	\$ 10,111,592	\$ 48,790,060
Internal Service Funds				
510 Equipment Rental Reserve	\$ 5,748,163	\$ 963,222	\$ 824,692	\$ 5,886,693
511 Equipment Rental Oper	709,054	948,290	1,064,070	593,274
513 Lynnwood Shop Operations	79,729	-	56,741	22,988
515 Self Insurance	305,341	-	-	305,341
520 Technology Reserve	508,800	-	94,763	414,037
Total Internal Service Funds	\$ 7,351,087	\$ 1,911,512	\$ 2,040,266	\$ 7,222,333
Total for all funds	\$ 144,530,340	\$ 60,749,543	\$ 70,532,866	\$ 134,747,017

Revenue Comparison through Budget Year 1, Quarter 2

Fund	2021 - 2022 Actual	2023 - 2024 Actual	2023-2024 Budget	% Budget
General Fund				
011 General Fund	\$ 26,077,528	\$ 27,694,281	\$ 128,090,610	22%
Total General Fund	\$ 26,077,528	\$ 27,694,281	\$ 128,090,610	
Other General Government				
020 Econ Dev Infrastructure	\$ (10,581)	\$ 103,163	\$ 200,000	52%
098 Revenue Stabilization	375,000	-	-	0%
101 Lodging Tax	111,957	345,473	1,472,564	23%
104 Drug Enforcement	5,326	13,391	96,000	14%
105 Criminal Justice	396,320	598,298	2,024,942	30%
110 Transportation Impact Fee	83,386	456,936	1,010,000	45%
111 Street Operating	1,095,060	988,484	5,492,000	18%
114 Cumulative Park Reserve	9,434	7,097	18,000	39%
116 Cumulative Art Reserve	(49)	5,983	-	0%
119 Aid Car Reserve	(22)	-	-	0%
121 Tree Reserve	6,090	7,478	-	0%
128 Paths & Trails	(36)	-	-	0%
131 American Rescue Plan Act	5,463,065	183,533	-	0%
144 Solid Waste Management	14,414	6,625	77,276	9%
146 Affordable Housing	68,785	65,891	500,000	13%
147 Opioid Settlement	123,435	-	-	0%
150 Transportation Benefit District	1,326,880	2,328,666	7,815,688	30%
180 Park Impact Fee	1,880,701	1,057,215	3,025,000	35%
Total Other General Government Funds	\$ 10,949,165	\$ 6,168,233	\$ 21,731,470	
Debt Service				
203 General Govt Debt Service	\$ 1,000,002	\$ 879,427	\$ 7,035,418	12%
223 Rec Center 2012 LTGO	828,258	401,193	3,204,175	13%
Total Debt Service Funds	\$ 1,828,260	\$ 1,280,620	\$ 10,239,593	
Capital Funds				
330 REET 2	\$ 606,583	\$ 422,868	\$ 1,840,000	23%
331 REET 1	608,707	356,363	1,840,000	19%
333 Capital Development	548,986	15,562	20,000	78%
357 Other Government Capital	161,568	3,908	1,065,000	0%
360 Transportation Capital	12,733,381	2,915,372	34,647,800	8%
370 Facilities Capital	77,721	(61,303)	14,940,000	0%
380 Parks & Recreation Capital	1,133,739	3,967,920	24,363,279	16%
390 Public Safety Capital	61,542,363	773,177	1,100,000	70%
Total Capital Funds	\$ 77,413,048	\$ 8,393,867	\$ 79,816,079	
Enterprise Funds				
411 Utility Operations	\$ 12,276,527	\$ 13,508,658	\$ 106,338,226	13%
412 Utility Capital	3,639,259	813,404	26,840,000	3%
460 Golf Course	900,680	978,968	3,641,394	27%
Total Enterprise Funds	\$ 16,816,466	\$ 15,301,030	\$ 136,819,620	
Internal Service Funds				
510 Equipment Rental Reserve	\$ 1,068,731	\$ 963,222	\$ 3,599,272	27%
511 Equipment Rental Oper	717,044	948,290	4,054,436	23%
513 Lynnwood Shop Operations	60,825	-	334,300	0%
515 Self Insurance	(638)	-	-	0%
520 Technology Reserve	65,600	-	607,000	0%
Total Internal Service Funds	\$ 1,911,562	\$ 1,911,512	\$ 8,595,008	
Total for all funds	\$ 134,996,029	\$ 60,749,543	\$ 385,292,380	

Expenditure Comparison through Budget Year 1, Quarter 2

Fund	2021 - 2022 Actual	2023 - 2024 Actual	2023-2024 Budget	% Budget
General Fund				
011 General Fund	\$ 22,596,510	\$ 26,512,925	\$ 129,785,110	20%
Total General Fund	\$ 22,596,510	\$ 26,512,925	\$ 129,785,110	
Other General Government				
020 Econ Dev Infrastructure	\$ 1,125,000	\$ 1,002,253	\$ 7,850,000	13%
098 Revenue Stabilization	100,722	-	-	0%
101 Lodging Tax	457,018	394,879	1,639,875	24%
104 Drug Enforcement	-	-	135,000	0%
105 Criminal Justice	1,734,682	268,408	2,825,500	9%
110 Transportation Impact Fee	2,370,000	-	2,070,000	0%
111 Street Operating	1,121,659	1,735,025	5,954,198	29%
114 Cumulative Park Reserve	1,250	5,027	50,000	10%
116 Cumulative Art Reserve	-	24,300	450,000	5%
121 Tree Reserve	17,210	8,354	45,000	19%
131 American Rescue Plan Act	-	547,376	8,500,000	6%
144 Solid Waste Management	13,014	35,943	77,276	47%
150 Transportation Benefit District	4,642,770	398,759	12,320,000	3%
180 Park Impact Fee	326,128	172,377	4,935,014	3%
Total Other General Government Funds	\$ 11,909,453	\$ 4,592,701	\$ 46,851,863	
Debt Service				
203 General Govt Debt Service	\$ -	\$ 1,313,991	\$ 8,080,113	16%
223 Rec Center 2012 LTGO	380,806	307,615	3,314,175	9%
Total Debt Service Funds	\$ 380,806	\$ 1,621,606	\$ 11,394,288	
Capital Funds				
330 REET 2	\$ 1,720,435	\$ 323,572	\$ 4,040,000	8%
331 REET 1	750,000	7,870	3,650,000	0%
333 Capital Development	747,469	156,000	1,690,000	9%
357 Other Government Capital	178,200	164,456	1,065,000	15%
360 Transportation Capital	5,554,212	4,825,580	34,647,800	14%
370 Facilities Capital	611,103	5,013,732	14,940,000	34%
380 Parks & Recreation Capital	321,534	3,633,959	24,533,426	15%
390 Public Safety Capital	1,698,773	11,528,607	41,649,088	28%
Total Capital Funds	\$ 11,581,726	\$ 25,653,776	\$ 126,215,314	
Enterprise Funds				
411 Utility Operations	\$ 11,746,249	\$ 8,786,810	\$ 74,056,243	12%
412 Utility Capital	6,482,618	641,887	28,270,000	2%
419 2010 Utility System Bonds	255,295	-	-	0%
460 Golf Course	596,798	682,895	3,598,047	19%
Total Enterprise Funds	\$ 19,080,960	\$ 10,111,592	\$ 105,924,290	
Internal Service Funds				
510 Equipment Rental Reserve	\$ 68,269	\$ 824,692	\$ 3,599,272	23%
511 Equipment Rental Oper	659,066	1,064,070	4,043,259	26%
513 Lynnwood Shop Operations	54,280	56,741	356,500	16%
515 Self Insurance	1,981	-	101,900	0%
520 Technology Reserve	8,362	94,763	607,000	16%
Total Internal Service Funds	\$ 791,958	\$ 2,040,266	\$ 8,707,931	
Total for all funds	\$ 66,341,413	\$ 70,532,866	\$ 428,878,796	

Cash and Investments as of June 30, 2023

	As of June 30, 2023
Cash in Bank	\$ 12,493,560
Cash on Hand	\$ 9,265
Total Cash	\$ 12,502,825
WA State Local Government Investment Pool	\$ 47,769,705
Snohomish County Investment Pool	10,291,800
US Bank Investments	30,796,716
Total Investments	\$ 88,858,221
Total Cash & Investments	\$ 101,361,046

US Bank 'Investment Activity	
PAR Value at March 31, 2023	\$ 26,450,000
Purchases (Sales)	4,630,000
PAR Value at June 30, 2023	\$ 31,080,000
Market Value at June 30, 2023	\$ 29,063,922
Earnings for Quarter Ending June 30, 2023	\$ 77,328

Summary by Department January 01, 2021 through June 30, 2023

Development & Business Services	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 983,969	\$ 1,236,830	\$ 1,445,219	\$ -	\$ 7,218,256	20%
Personnel Benefits	399,880	503,136	541,804	-	2,639,655	21%
Supplies	11,419	34,759	8,566	-	122,810	7%
Services & Charges	527,918	487,895	618,285	-	3,865,943	16%
Intergovernmental	-	-	-	-	-	-
Total	\$ 1,923,186	\$ 2,262,620	\$ 2,613,874	\$ -	\$ 13,846,664	19%

Executive	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 242,548	\$ 320,982	\$ 440,942	\$ -	\$ 1,937,000	23%
Personnel Benefits	91,505	99,035	149,144	-	650,500	23%
Supplies	1,365	6,013	7,249	-	32,950	22%
Services & Charges	147,905	169,665	191,170	-	830,654	23%
Intergovernmental	-	-	-	-	-	-
Total	\$ 483,323	\$ 595,695	\$ 788,505	\$ -	\$ 3,451,104	23%

Finance	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 961,297	\$ 954,776	\$ 920,035	\$ -	\$ 4,459,000	21%
Personnel Benefits	431,213	382,267	369,782	-	1,833,300	20%
Supplies	2,953	7,818	22,523	-	16,400	137%
Services & Charges	183,910	186,907	156,303	-	1,034,100	15%
Intergovernmental	-	-	-	-	-	-
Total	\$ 1,579,373	\$ 1,531,768	\$ 1,468,643	\$ -	\$ 7,342,800	20%

Fire	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personnel Benefits	-	-	-	-	-	-
Supplies	291	187	10	-	14,700	0%
Services & Charges	10,048	11,953	1,083,154	-	2,247,700	48%
Intergovernmental	467,559	467,559	-	-	-	-
Total	\$ 477,898	\$ 479,699	\$ 1,083,164	\$ -	\$ 2,262,400	48%

Human Resources	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 238,376	\$ 252,442	\$ 266,043	\$ -	\$ 1,290,600	21%
Personnel Benefits	94,527	88,968	82,911	-	418,400	20%
Supplies	758	1,035	15,878	-	35,300	45%
Services & Charges	48,064	42,522	37,677	-	477,582	8%
Intergovernmental	-	-	-	-	-	-
Total	\$ 381,725	\$ 384,967	\$ 402,509	\$ -	\$ 2,221,882	18%

Information Technology	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 559,747	\$ 582,810	\$ 687,562	\$ -	\$ 3,008,015	23%
Personnel Benefits	241,198	233,290	262,815	-	1,096,153	24%
Supplies	9,442	11,461	31,907	-	142,050	22%
Services & Charges	319,594	297,835	239,982	-	1,495,832	16%
Intergovernmental	-	-	-	-	-	-
Total	\$ 1,129,981	\$ 1,125,396	\$ 1,222,266	\$ -	\$ 5,742,050	21%

Legal	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personnel Benefits	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Services & Charges	567,358	601,006	609,959	-	2,728,700	22%
Intergovernmental	-	-	-	-	-	-
Total	\$ 567,358	\$ 601,006	\$ 609,959	\$ -	\$ 2,728,700	22%

Legislative	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 88,033	\$ 91,459	\$ 97,594	\$ -	\$ 406,800	24%
Personnel Benefits	77,806	80,871	85,038	-	357,800	24%
Supplies	1,753	1,363	2,583	-	19,500	13%
Services & Charges	22,397	28,249	37,177	-	258,115	14%
Intergovernmental	-	-	-	-	-	-
Total	\$ 189,989	\$ 201,942	\$ 222,392	\$ -	\$ 1,042,215	21%

Municipal Court	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 337,198	\$ 441,521	\$ 486,869	\$ -	\$ 2,533,257	19%
Personnel Benefits	168,692	183,185	181,197	-	959,897	19%
Supplies	7,015	8,564	7,854	-	51,475	15%
Services & Charges	94,388	86,797	95,683	-	563,580	17%
Intergovernmental	-	-	-	-	-	-
Total	\$ 607,293	\$ 720,067	\$ 771,603	\$ -	\$ 4,108,209	19%

Non-Departmental - General Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ -	\$ 72,136	\$ -	\$ -	\$ -	-
Personnel Benefits	-	5,157	-	-	-	-
Supplies	-	32,136	-	-	-	-
Services & Charges	-	-	297,578	-	1,300,000	23%
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers-out	2,286,024	1,611,020	1,268,788	-	10,150,300	13%
Total	\$ 2,286,024	\$ 1,720,449	\$ 1,566,366	\$ -	\$ 11,450,300	14%

Parks, Recreation, & Cultural Arts	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 1,656,621	\$ 1,924,095	\$ 2,446,797	\$ -	\$ 10,996,163	22%
Personnel Benefits	725,883	735,061	875,244	-	3,821,573	23%
Supplies	94,682	195,696	214,454	-	797,716	27%
Services & Charges	438,311	663,325	609,997	-	3,799,881	16%
Intergovernmental	-	-	-	-	-	-
Total	\$ 2,915,497	\$ 3,518,177	\$ 4,146,492	\$ -	\$ 19,415,333	21%

Police	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 4,919,058	\$ 5,375,710	\$ 5,829,700	\$ -	\$ 29,589,356	20%
Personnel Benefits	1,917,138	1,919,354	2,091,657	-	10,410,954	20%
Supplies	171,825	255,863	177,326	-	1,700,918	10%
Services & Charges	1,008,684	1,187,639	1,937,054	-	7,807,970	25%
Intergovernmental	581,017	745,509	102,003	-	-	-
Total	\$ 8,597,722	\$ 9,484,075	\$ 10,137,740	\$ -	\$ 49,509,198	20%

Public Works - General Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 662,956	\$ 759,988	\$ 785,545	\$ -	\$ 3,068,300	26%
Personnel Benefits	306,882	299,396	301,549	-	1,123,200	27%
Supplies	35,019	39,955	48,745	-	192,150	25%
Services & Charges	452,283	393,469	343,574	-	2,280,605	15%
Intergovernmental	-	-	-	-	-	-
Total	\$ 1,457,140	\$ 1,492,808	\$ 1,479,413	\$ -	\$ 6,664,255	22%

Public Works - Street Operating Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 345,342	\$ 426,803	\$ 506,510	\$ -	\$ 2,482,600	20%
Personnel Benefits	166,680	195,481	208,798	-	780,900	27%
Supplies	224,373	206,031	602,119	-	1,023,350	59%
Services & Charges	385,264	399,451	417,598	-	1,617,348	26%
Intergovernmental	-	-	-	-	-	-
Capital Outlay	-	-	-	-	50,000	0%
Total	\$ 1,121,659	\$ 1,227,766	\$ 1,735,025	\$ -	\$ 5,954,198	29%

Public Works - Utility Operations Fund	Actuals				Budget	
	2021	2022	2023	2024	2023-2024	%
Salaries & Wages	\$ 1,707,913	\$ 1,955,354	\$ 2,236,956	\$ -	\$ 10,044,360	22%
Personnel Benefits	711,354	742,972	858,939	-	3,662,549	23%
Supplies	1,353,388	1,294,556	1,826,566	-	8,947,361	20%
Services & Charges	3,477,826	3,124,043	3,142,615	-	17,740,197	18%
Intergovernmental	63,983	-	-	-	-	-
Capital Outlay	(14,458)	-	32,859	-	-	-
Debt Service	751,633	(96,871)	(41,125)	-	6,821,776	-1%
Total	\$ 8,051,639	\$ 7,020,054	\$ 8,056,810	\$ -	\$ 47,216,243	17%

General Fund
Year-to-date Summary as of June 30, 2023

Fund	2021	2022	2023	2024	2023-2024 Budget	% Budget
Revenues and Other Sources						
OPERATING REVENUES						
Taxes	\$ 17,438,440	\$ 19,670,720	\$ 20,121,428	\$ -	\$ 82,083,200	25%
Licenses & Permits	2,562,930	2,699,742	2,193,859	-	11,607,700	19%
Intergovernmental Revenue	576,657	644,733	768,490	-	3,503,000	22%
Charges for Services	2,791,637	2,854,901	1,720,937	-	16,639,110	10%
Fines & Forfeitures	2,314,665	2,380,167	2,212,678	-	12,750,000	17%
Investment Interest	10,152	-	143,410	-	101,000	142%
Other Revenue	281,732	313,039	533,479	-	1,133,400	47%
TOTAL REVENUES	\$ 25,976,213	\$ 28,563,302	\$ 27,694,281	\$ -	\$ 127,817,410	0%
OTHER FINANCING SOURCES						
Other Financing Sources	\$ 592	\$ 179	\$ -	\$ -	\$ 273,200	0%
Transfers-in	100,722	-	-	-	-	0%
TOTAL OTHER FINANCING SOURCES	\$ 101,314	\$ 179	\$ -	\$ -	\$ 273,200	0%
TOTAL REVENUES & OTHER SOURCES	\$ 26,077,527	\$ 28,563,481	\$ 27,694,281	\$ -	\$ 128,090,610	0%
Expenditures and Other Uses						
OPERATING EXPENDITURES						
Salaries & Wages	\$ 10,649,804	\$ 12,012,749	\$ 13,406,306	\$ -	\$ 64,506,747	21%
Personnel Benefits	4,454,723	4,529,721	4,941,140	-	23,311,432	21%
Supplies	336,521	594,850	537,094	-	3,125,969	17%
Services & Charges	3,813,982	4,157,262	6,220,420	-	28,669,462	22%
Intergovernmental	1,048,575	1,213,067	102,003	-	-	0%
TOTAL OPERATING EXPENDITURES	\$ 20,303,605	\$ 22,507,649	\$ 25,206,963	\$ -	\$ 119,613,610	21%
Operating Revenues over (under)						
Operating Expenditures	\$ 5,773,922	\$ 6,055,832	\$ 2,487,318	\$ -	\$ 8,477,000	
OTHER FINANCING USES						
Capital Outlay	\$ 6,880	\$ -	\$ 37,174	\$ -	\$ 20,000	186%
Debt Service	-	-	-	-	1,200	0%
Transfers-out	2,286,024	1,611,020	1,268,788	-	10,150,300	13%
TOTAL OTHER FINANCING USES	\$ 2,292,904	\$ 1,611,020	\$ 1,305,962	\$ -	\$ 10,171,500	13%
TOTAL EXPENDITURES & OTHER USES	\$ 22,596,509	\$ 24,118,669	\$ 26,512,925	\$ -	\$ 129,785,110	20%

FINANCE COMMITTEE 4.A

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: Utility Delinquency Update

DEPARTMENT CONTACT: Michelle Meyer, Finance

SUMMARY:

Updated utility aging report

PRESENTER:

Daniela Whitman, Finance Manager

ESTIMATED TIME:

20

BACKGROUND:

Staff will provide an update on Utility aging data through June 30, 2023.

SUGGESTED ACTION:

Review of updated utility aging data

PREVIOUS COUNCIL ACTIONS:

The Finance Committee routinely reviews utility delinquency. The last report was included in the June Finance Committee meeting packet.

DEPARTMENT ATTACHMENTS

Description:

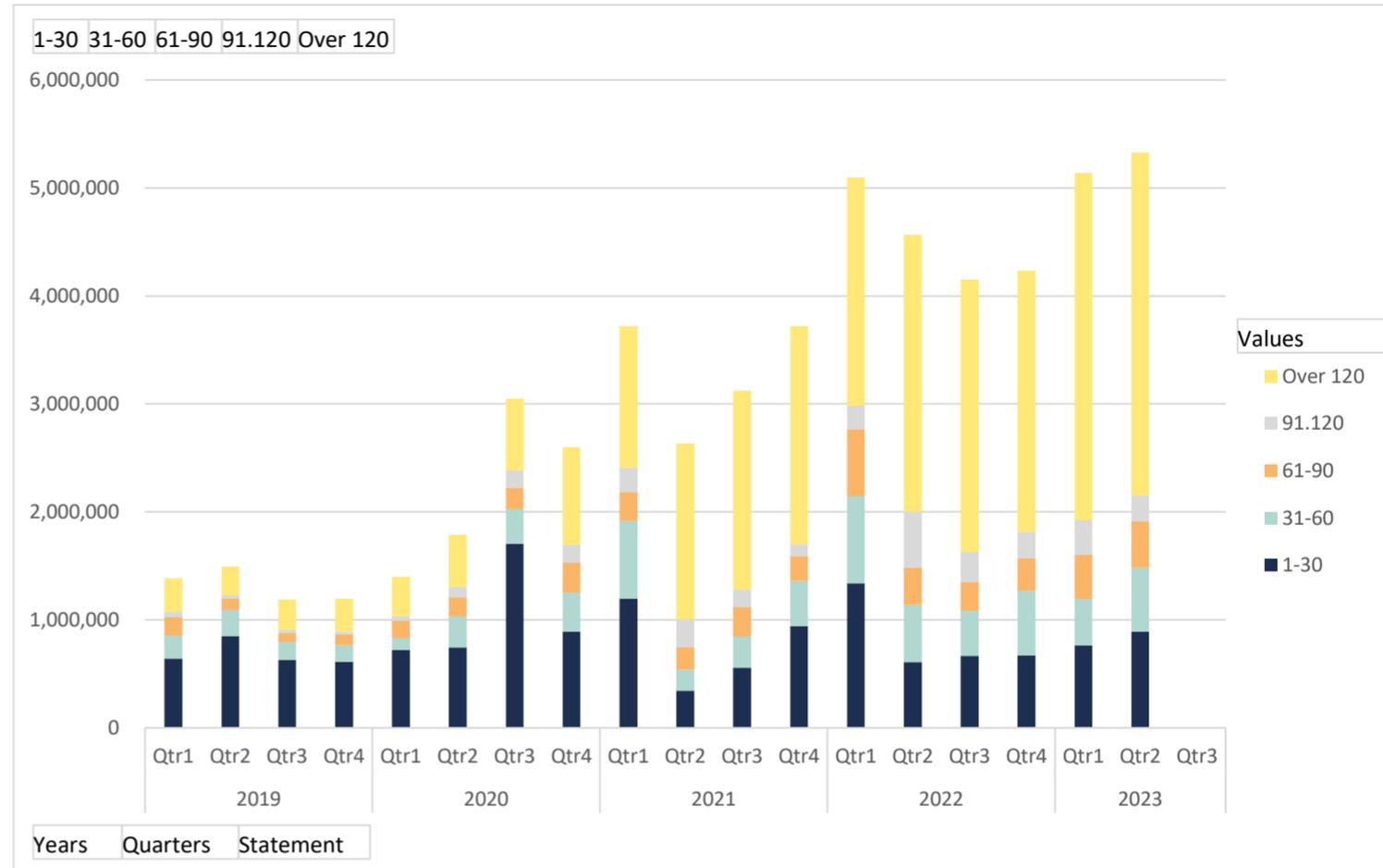
[UB Aging Report Summary_06302023.pdf](#)

Utility Accounts more than 120 days as of 06/30/2023

	Account Type	# of Accounts	% of Accounts	\$ of Accounts
Residential	1 Single Family Residential	473	71.46%	\$ 683,967
	2 Residential Special Rate A, Prop. Tax (40% rate, 60% discount)	8	1.21%	\$ 3,495
	3 Residential Special Rate B (45%, rate, 55% discount)	1	0.15%	\$ 22
	4 Residential Special Rate C (50% rate, 50% discount)	-	0.00%	\$ -
	5 Residential Special Rate L, SNAP/Tanf (40% rate, 60% discount)	12	1.81%	\$ 11,029
	6 Mutli-Unit Complex (2-8 multifamily homes on 1 meter)	14	2.11%	\$ 40,527
	7 Multi-Unit Apartment (>8 multifamily homes on 1 meter)	29	4.38%	\$ 297,671
	8 Multi-Unit Condo (>10 condominiums on 1 meter)	-	0.00%	\$ -
	9 Multi-Unit MHP (mobile home park on 1 meter)	-	0.00%	\$ -
	10 Multi-Unit SPR (multifamily homes with individual meters)	1	0.15%	\$ 301
Commerical	11 Commercial Business (Single commercial property on 1 meter)	90	13.60%	\$ 548,803
	12 Commercial Complex (>1 commercial businesses on 1 meter)	33	4.98%	\$ 294,737
	13 Government (government property/land use)	-	0.00%	\$ -
	14 COL (City of Lynnwood property)	-	0.00%	\$ -
	15 School (public or private school or college)	1	0.15%	\$ 160
		662	100.00%	\$ 1,880,712

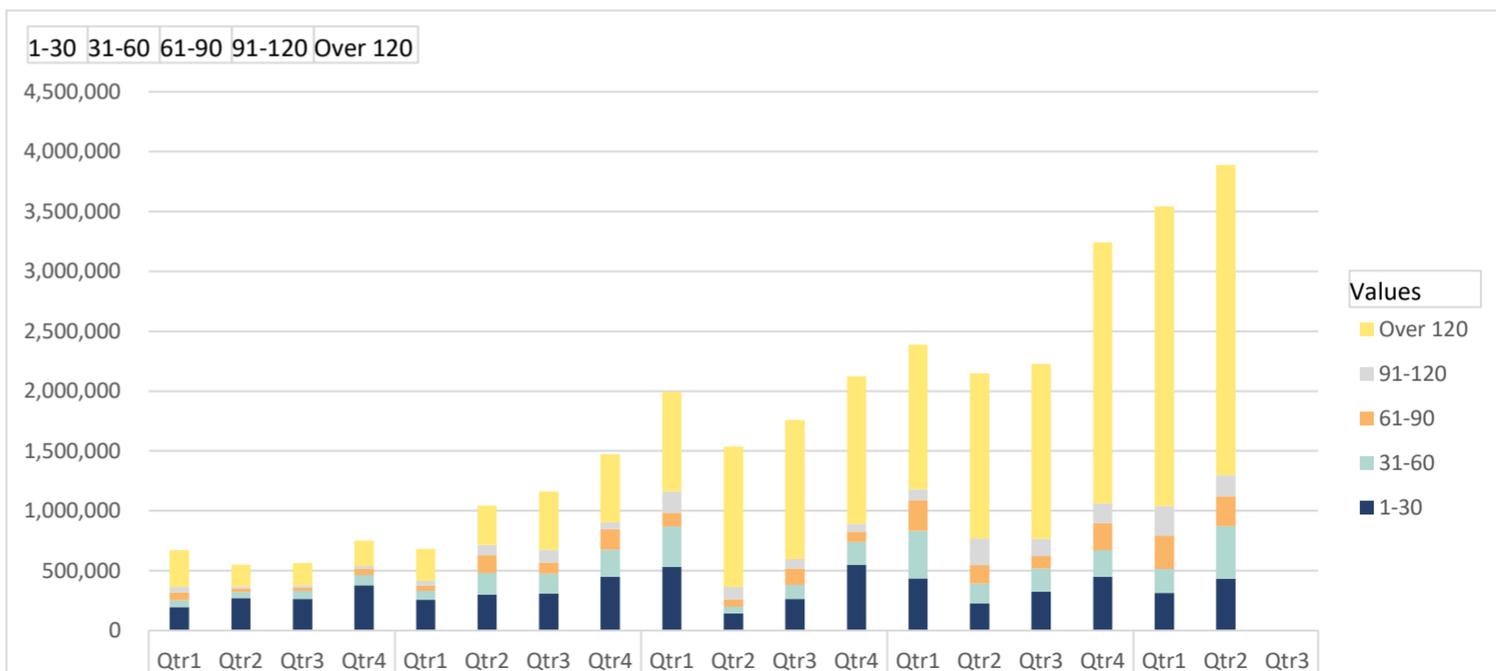
Year/Quarter	1-30	31-60	61-90	91-120	Over 120
2019					
Qtr1	640,386	214,274	170,091	53,881	308,257
Qtr2	850,753	240,857	103,583	34,149	264,807
Qtr3	631,764	162,143	84,682	31,317	278,342
Qtr4	613,153	153,538	98,214	28,866	301,620
2020					
Qtr1	721,468	111,950	160,542	44,185	362,685
Qtr2	743,045	290,379	174,856	101,449	479,487
Qtr3	1,703,730	322,540	199,057	162,357	663,033
Qtr4	891,287	360,586	279,424	166,630	902,271
2021					
Qtr1	1,195,130	723,002	266,336	226,790	1,309,410
Qtr2	343,493	194,803	208,758	260,524	1,628,008
Qtr3	556,497	288,748	274,067	162,634	1,840,978
Qtr4	943,587	414,860	233,477	109,253	2,019,705
2022					
Qtr1	1,337,836	806,077	621,883	218,967	2,112,183
Qtr2	608,676	532,539	344,252	516,023	2,565,618
Qtr3	668,020	415,802	269,008	274,359	2,524,028
Qtr4	671,171	595,511	300,582	250,135	2,417,287
2023					
Qtr1	763,193	430,457	406,191	324,083	3,214,398
Qtr2	889,330	593,402	431,356	236,476	3,177,361
Qtr3	0	0	0	0	0

Utility Accounts Receivable Delinquent Aging - Residential



Year/Quarter	1-30	31-60	61-90	91-120	Over 120
2019					
Qtr1	198,090.73	54,614	66,876	43,164	309,487
Qtr2	271,841.45	50,786	28,064	17,853	182,298
Qtr3	265,113.75	66,277	29,453	17,673	185,441
Qtr4	380,426.67	84,614	53,850	20,165	211,185
2020					
Qtr1	256,068.20	74,856	42,933	41,342	265,725
Qtr2	299,559.28	183,750	145,452	85,280	328,815
Qtr3	312,464.90	161,758	95,636	104,771	485,693
Qtr4	448,885.91	226,975	171,729	57,004	567,282
2021					
Qtr1	533,122.48	333,829	115,916	178,219	835,390
Qtr2	141,454.67	59,688	60,640	102,005	1,172,135
Qtr3	266,028.22	116,658	134,971	78,012	1,164,132
Qtr4	551,626.93	187,144	85,310	66,322	1,231,967
2022					
Qtr1	434,927.86	396,306	259,546	90,605	1,205,498
Qtr2	227,437.71	165,530	153,990	222,750	1,378,812

Utility Accounts Receivable Delinquent Aging - Commercial

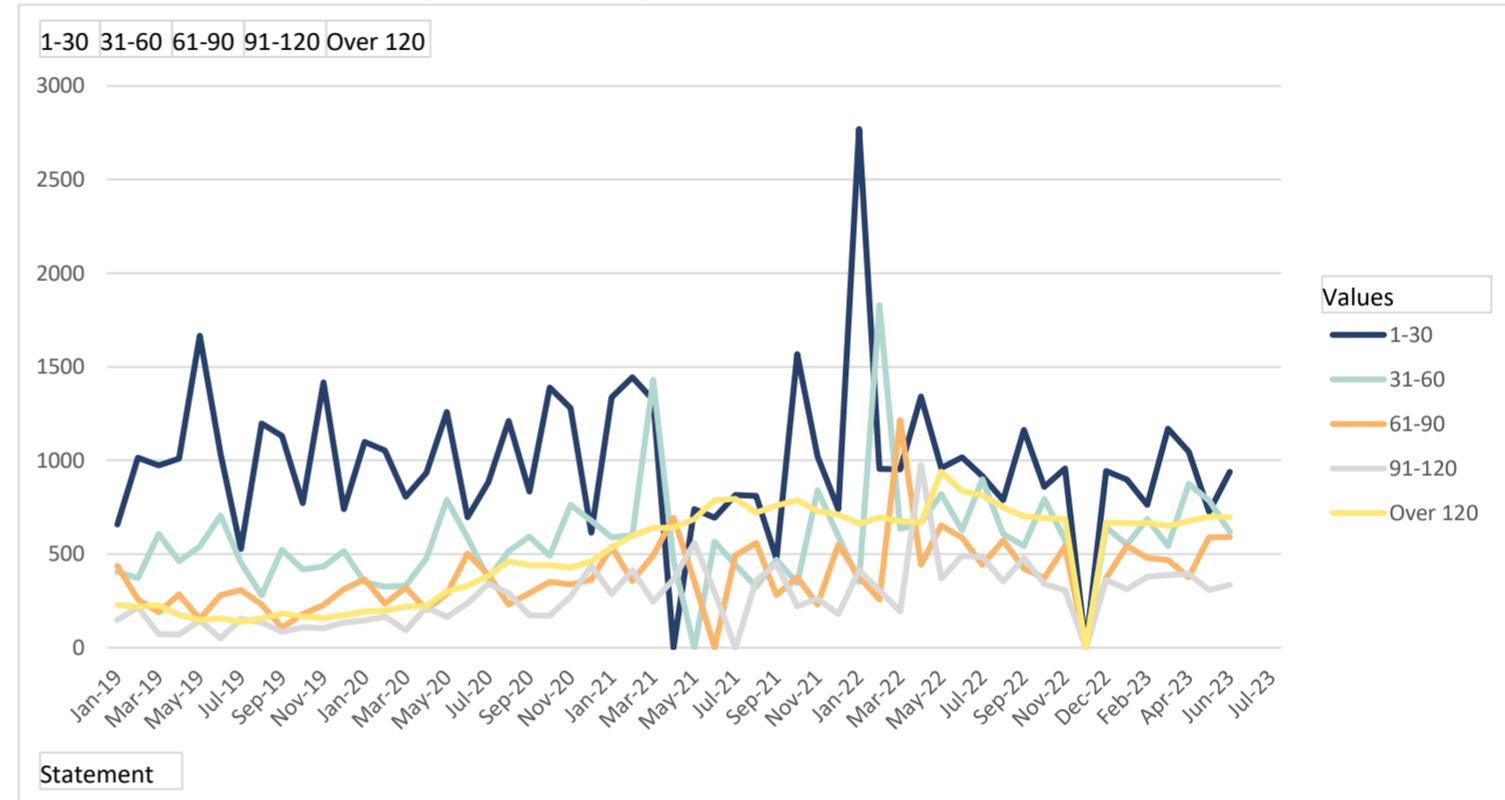


Qtr3	326,173.39	192,681	102,551	142,992	1,464,570
Qtr4	451,662	219,686	224,492	164,365	2,182,659
2023					
Qtr1	315,354.61	200,500	277,379	248,609	2,499,657
Qtr2	430,763.83	441,865	250,479	174,994	2,591,626
Qtr3	0.00	0	0	0	0

	2019	2020	2021	2022	2023
Years	Quarters	Statement			

Year/Quarter	1-30	31-60	61-90	91-120	Over 120
Jan-19	657	405	437	149	228
Feb-19	1015	373	257	217	218
Mar-19	974	607	189	73	226
Apr-19	1011	461	286	70	175
May-19	1666	541	152	146	149
Jun-19	1035	706	281	49	157
Jul-19	527	455	309	154	138
Aug-19	1198	281	230	135	156
Sep-19	1130	524	107	83	182
Oct-19	772	418	180	109	166
Nov-19	1418	433	228	105	159
Dec-19	741	516	313	135	172
Jan-20	1098	350	364	146	193
Feb-20	1053	327	234	167	198
Mar-20	807	330	322	93	218
Apr-20	935	478	203	217	224
May-20	1258	791	288	165	301
Jun-20	696	586	502	238	330
Jul-20	885	367	391	343	384
Aug-20	1211	517	231	292	461
Sep-20	834	593	293	174	441
Oct-20	1389	492	352	171	440

Number of Delinquent Utility Accounts - Residential and Commercial



Over 120 Past due	# of accounts
Over 50,000	4
Between 10,000 - 49,999	31
Between 5,000 - 9,999	36
Between 1,000 - 4,999	221
Between 500 - 999	133
Below 500	237
	662

Total amounts	# of accounts
Over 50,000	5
Between 10,000 - 49,999	38
Between 5,000 - 9,999	74
Between 1,000 - 4,999	369
Between 500 - 999	320
Below 500	1066
	1872

FINANCE COMMITTEE 4.B

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: American Rescue Plan Act Update

DEPARTMENT CONTACT: Michelle Meyer, Finance

SUMMARY:

Review ARPA project listing

PRESENTER:

Sandra Fujioka, Assistant Finance Director

ESTIMATED TIME:

20

BACKGROUND:

Update on funding status of ongoing ARPA projects.

A summary of allocations and expenditures through the grant reporting period ended 6/30/23 and Council action through 6/12/23 is provided for review.

SUGGESTED ACTION:

Review status of ARPA allocations

PREVIOUS COUNCIL ACTIONS:

Last Finance Committee Review was at the June 2023 meeting.
Potential ARPA allocations were reviewed at the July 17, 2023 work session.

FUNDING:

Funds were awarded in a prior year and are available in the the 2023-2024 Budget in the American Rescue Plan Act Fund (131).

DEPARTMENT ATTACHMENTS

Description:

[ARPA Expenditures and Balance Remaining 7.19.23.pdf](#)

City of Lynnwood American Rescue Plan Act Allocations						
Date Approved	Expenditure Category and Detailed Description	2021 ACTUAL	2022 ACTUAL	2023 THROUGH Q2	2023+ REMAINING	Total
2. Negative Economic Impacts						
5/23/2022	2.37 Economic Impact Assistance: Other: VOAWW Neighborhood Center Construction (orig \$1M)				\$ 998,500	
3. Public Sector Capacity						
8/9/2021	3.2 Rehiring Public Sector Staff: PW Custodian (1 FTE)	\$ 18,719.62			\$ -	
9/13/2021	3.4 Effective Service Delivery: City Council Chambers AV	\$ 6,133	\$ 100,954		\$ 42,913	
6. Replace Lost Revenue & Provide Expanded Services up to \$10M						
8/9/2021	6.1 Provision of Government Services: Body camera equipment, services, and warranty	\$ 400,000	\$ -		\$ -	
8/9/2021	6.1 Provision of Government Services: Body camera program staff (1 FTE)		\$ 52,312		\$ -	
4/11/2022	6.1 Provision of Government Services: Municipal Court Chambers AV			\$ 41,306.89	\$ 28,693	
4/25/2022	6.1 Provision of Government Services: Residential Street Improvements				\$ 2,500,000	
5/9/2022	6.1 Provision of Government Services: Recreation Scholarships				\$ 25,000	
6/27/2022	6.1 Provision of Government Services: Hire 5 new full time police officers through 2024		\$ 187,882.86	\$ 324,689.79	\$ 1,345,304.43	
6/27/2022	6.1 Provision of Government Services: 18 additional body cameras for Police Department		\$ 92,512		\$ -	
6/27/2022	6.1 Provision of Government Services: 20 Tasers for Police Department		\$ 75,644		\$ -	
7/25/2022	6.1 Provision of Government Services: Capital Facilities Plan for Veteran's Hub				\$ 55,000	
10/10/2022	6.1 Provision of Government Services: Lynnwood Police Assistance Fund				\$ 20,000	
11/14/2022	6.1 Provision of Government Services: Community and Human Services Position			\$ 115.98	\$ 299,884	
2/27/2023	6.1 Provision of Government Services: Hire 2 FTE for Parks Graffiti Mitigation & Trailer			\$ 33,388.78	\$ 355,043	
5/23/2022	6.2 Non-federal match for other Federal Programs: Scriber Lake Park Boardwalk			\$ 117,575	\$ 1,882,425	
5/23/2022	6.1 and 2.1 Household Assistance: Food Programs Lynnwood Food Bank				\$ 400,000	
2/27/2023	6.1 and 2.34 Assistance to Impacted Nonprofit Organizations: NW Veteran's Museum				\$ 2,500	
2/27/2023	6.1 and 2.34 Assistance to Impacted Nonprofit Organizations: Sno-Isle Genealogical Society				\$ 2,500	
2/27/2023	6.1 and 2.34 Assistance to Impacted Nonprofit Organizations: Lynnwood Alderwood-Manor Heritage Assn.				\$ 2,500	
4/25/2022	6.1 and 2.37 Economic Impact Assistance: Other: Heroes' Café			\$ 1,810.72	\$ 3,189	
7/25/2022	6.1 and 2.37 Economic Impact Assistance: Other: Kids in Transition Snohomish County Grant Match				\$ 150,000	
11/14/2022	6.1 and 2.37 Economic Impact Assistance: Other: Lynnwood Chamber of Commerce Shop Lynnwood				\$ 43,000	
7/25/2022	6.1 and x.xx VOAWW Rapid Rehousing Snohomish County Grant Match				\$ 250,000	
11/14/2022	6.1 and x.xx Tutoring				\$ 60,000	
6/12/2023	6.1 Provision of Government Services: Gun Buy Back Program				\$ 15,000	
7. Administrative						
6/13/2022	7.1 Administrative Expenses: ARPA Accountant (.5 FTE 2.5 years)		\$ 19,561.28	\$ 28,488.98	\$ 76,950	
Eligible Category to be defined						
5/23/2022	Silver Creek Church (\$15K lighting, \$50K repave parking lot for FB)				\$ 65,000	
Total		\$ 424,852	\$ 528,867	\$ 547,376	\$ 8,623,402	\$ 10,124,497.29
ARPA Revenue (tranches 1 and 2)						\$ 10,936,804.00
Allocated To Date						\$ 10,124,497.29
Balance Remaining						\$ 812,306.71

FINANCE COMMITTEE 4.C

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: Travel Policy Update

DEPARTMENT CONTACT: Michelle Meyer, Finance

SUMMARY:

Obtain feedback for updates to the travel policy

PRESENTER:

Sandra Fujioka, Assistant Finance Director

ESTIMATED TIME:

10

BACKGROUND:

The City's Travel Policy from 2006 was updated earlier in 2023 to accomplish the following:

- Removal of old, outdated language
- Adding reference to the titles of current forms
- Stipulating that out of state travel requires Mayor approval
- Allowing department head approval for most travel
- Updating the per diem amounts to current rates
- Adding stricter requirements for non-travel meals

Since the updated policy was approved and travel has resumed post COVID, staff and elected officials have found that the existing policy language is not clear in some areas. Staff recommend replacing this policy with an updated, more concise version.

Feedback from the Finance Committee is specifically requested for sections related to elected official travel. Including:

Are Council Members authorized to spend the full biennial allocation in year one of the biennium, or is the intent for only 50% of the biennial allocation to be spent in the first year, regardless of when a member's term may end?

Should Council Members be required to fill out travel authorization forms before City funds are committed?

Are there other areas of the policy that could be clarified for ease of interpretation?

SUGGESTED ACTION:

Solicit feedback for potential Travel Policy updates

PREVIOUS COUNCIL ACTIONS:

Approval of current policy on February 13, 2023

DEPARTMENT ATTACHMENTS

Description:

[res-2023-01-travel-reimbursement-expenditure-policy-clean-copy.pdf](#)

**CITY OF LYNNWOOD
RESOLUTION NO. 2023-01**

A RESOLUTION REPLACING RESOLUTION 2006-03 AND ESTABLISHING, REVISING AND UPDATING CITY POLICIES REGARDING: TRAVEL AUTHORIZATION, REIMBURSEMENT, EXPENDITURES, ADVANCES, AND RELATED PROCEDURES; AND REIMBURSEMENT OR DIRECT PAYMENT OF OTHER TYPES EXPENSES; AND MAKING THESE POLICIES APPLICABLE TO CITY ELECTED AND APPOINTED OFFICIALS, EMPLOYEES, MEMBERS OF BOARDS AND COMMISSIONS, VOLUNTEERS, MEMBERS OF THE PUBLIC, AND OTHER NON-EMPLOYEES.

WHEREAS, RCW Chapter 35A.11 authorizes the City Council to organize and regulate internal city operations and processes, and to define the functions, duties and authority of city staff and elected officials; and

WHEREAS, city elected or appointed officials, employees, volunteers, board members, commissioners, and other non-employees from time to time incur proper, reasonable and necessary expenses, in the normal conduct of city business, including travel, education and training expenses; and

WHEREAS, various proper, reasonable, and necessary expenses are incurred in regard to members of the public in the normal conduct of city business; and

WHEREAS, legal requirements, good accounting practices, and the orderly administration of the city, require the establishment of procedures, limitations, safeguards, and guidelines for the reimbursement of, or direct payment of, proper, reasonable and necessary expenses; and

WHEREAS, it is necessary and appropriate to periodically review, revise and update, existing city policies;

NOW THEREFORE, BE IT RESOLVED THAT:

Section 1. Adoption of Travel Policies and Repeal of Prior Resolutions. The Lynnwood City Council does hereby adopt the following policies regarding both: (a) travel authorization, reimbursement, expenditures, advances, and related procedures; and (b) the reimbursement, or direct payment, of other proper, reasonable, and necessary expenses in the normal conduct of city business, and related procedures. This resolution voids and supersedes Lynnwood City Council Resolutions Nos. 2006-03.

Section 2. Authorization for Travel, Education, Training, and Acquisition of Certain

Materials and Services – All Elected Officials.

- A. All travel, education, or training expenditures by City Councilmembers and the Mayor, shall be at their individual discretion, provided, however, that each councilmember shall not exceed the amount allocated in the biennial budget for councilmember travel, education and training, and the Mayor shall not exceed the amount for travel, education and training set forth in such budget for the Executive Department, unless a councilmember or the Mayor receives an additional amount through prior approval by a simple majority of the City Council; provided further however, after the date of a municipal general election in an odd numbered year and prior to January 1st of the immediately following even numbered year, a city councilmember or mayor who was on the ballot and lost in such municipal election, shall not engage in any travel, education or training, nor incur any expenses related thereto, unless specifically authorized in advance by the city council.
- B. Councilmembers and the Mayor are encouraged to make reservations for public transportation and hotel/motel accommodations through City offices. All transportation and accommodation reservations shall be made at the lowest rate available, such as coach fare for air transportation, use of special discounts or conference rates, and single occupancy government rates for lodging. If reservations are not obtained through the City and expenses exceed those obtainable by the City, that portion in excess will not be reimbursed unless approved by a simple majority of the Council.
- C. Those materials and services listed below that are obtained by Councilmembers at City expense, and charged to their respective travel, education, and training allocations, shall become property of the City and require prior approval by a simple majority of the City Council:
 - 1. Materials such as books, periodicals, audio/video tapes and software, published papers or reports, that each exceeds \$100.
 - 2. Research, study or other services by professional consultants, legal counsel, and contract employees.
- D. Councilmembers and the Mayor shall follow the procedures set forth in Section 4 regarding guidelines and standards for the payment of travel reimbursement claims, for travel advances, or for the direct payment of any other education or training expense.

Section 3. Authorization for Travel, Education, Training, and Acquisition of Certain Materials and Services – City Employees, Members of Boards and Commissions, Volunteers, Members of the Public, and Other Non-Employees.

- A. A Request for Training and Travel form which includes the purpose of the trip and a

detailed estimate of costs shall be submitted and approved by the Department Director or designee, in advance of the departure date.. Any out of state travel must also be approved by the Mayor.

B. Travel Transportation, Accommodations, Registration, and Reservations

1. Transportation, lodging and conference registration should be arranged in advance by a designated staff member and billed directly to the City.
2. Accommodations shall be made at the coach fare for air transportation, use of special discounts or conference rates where applicable, and single occupancy government rates for lodging. If the government rate is not available at the lodging facility, Department Head approval is required for the non-government rate.

C. Procedures for Reimbursement of Travel, Education and Training Expenses and Requests for Travel Advances

1. Travel Expense Reimbursement: The procedures, standards, and guidelines in Section 4 shall apply to the payment of travel reimbursement claims, for travel advance payments, or for the direct payment any other education or training expense.
2. Travel Advances: An “Advance Travel Fund” is established by Chapter 3.44 of the Lynnwood Municipal Code. All requests for travel advances must be submitted on Request for Training and Travel form. When advance travel funds are authorized, a fully itemized post-travel expense form, accompanied by any unexpended portion of the advance, must be submitted *within 15 days* from the end of the travel period. Travel advance reimbursements submitted after 15 calendar days will be assessed ten percent (10%) interest on the full amount of the advance pursuant to RCW 42.24.140.

Section 4. Procedures and Standards for Travel Reimbursement Requests and for Travel Advances – Applies to All Elected Officials, Employees, Volunteers and other Non-Employees.

This section applies to all elected city officials, employees, members of boards and commissions, volunteer members of the public, and other non-employees. The processing, approval, and payment of each expense in a travel reimbursement claim, or a travel advance request, shall be done in compliance with this section. In order to qualify for reimbursement, each expense must be reasonable and prudent under the circumstances and directly related to the conduct of city business, or a service or substantial benefit provided for the City. Care must be taken to avoid unnecessary or excessive expenses.

It shall be the responsibility of the Finance Director to ensure that these policies are uniformly applied, and to provide the forms, instructions, and training, necessary for implementation.

Exceptions to this section may be made only for unusual or extenuating circumstances and upon the written approval of the Mayor that:

- (a) The expenses to be reimbursed are reasonable under the circumstances that occurred; and
- (b) That such expenses reasonably relate to the conduct of city business, or provide a service or substantial benefit received by the City; and
- (c) That compliance with this section was not feasible.

A. Documentation for All Claims. Claims for reimbursement shall be paid if accompanied by a bona fide vendor's receipt and consistent with the following policies. Such receipts must show the date, a description of the purchase, vendor identification, and amount paid. Credit card receipts are acceptable if they meet the information requirements above. Other specific rules for the documentation of a reimbursement are included below.

B. Meals – Travel Related - Per Diem Rate. Meals shall be reimbursed at the per diem rate for Seattle per the US General Services Administration (GSA) in effect during the date(s) of travel. The per diem rate includes the costs of tax and gratuity. No receipts are required for daily meal per diem.

C. Meals – Not Travel Related – Reimbursement or Direct Payment for Actual Meal Costs, or Direct payment for the Provision of Food on Certain Occasions.

Reimbursement, or direct payment, for meals, or direct payment for the provision of food on certain occasions, for City Councilmembers, board members, commissioners, volunteers, members of the public, non-employees, and staff conducting formal city business at meetings, events, or other activities, during meal times is specifically authorized if the following requirements are met:

1. The purpose of the meeting is to conduct official city business or to provide training to city employees or city officials; AND
2. The meals are an integral part of the business meeting or training session. AND
3. The meeting or training is a special situation or occasion outside of the normal daily business of city employees. City funds may not be used to provide meals for staff parties, routine staff meetings, routine departmental meetings, or any event deemed to be social in nature.

Expenses for meals or food where city business is conducted and that could otherwise reasonably occur during non-meal periods, are not eligible for reimbursement. Meal reimbursement, not related to travel or otherwise authorized in a Collective Bargaining Agreement, for city staff must be approved in advance by the Department Director in accordance with this policy.

Under no circumstances may alcohol be provided at city expense.

- D. Whenever a situation arises under subsections B or C above, where a meal(s) is included in a registration or conference fee, or where direct payment from the city or any third party is used for food during the conduct of city business, and the person requesting reimbursement or submitting a travel advance claim actually attends that meal, then the per diem rate for that day shall be reduced to reflect such a meal(s). The per diem rate shall follow the GSA per diem rate for Seattle in effect at the time of travel.
- E. Travel Related Expenses Authorized. Reimbursement for the reasonable costs of business travel is acceptable. In determining the “reasonableness” of an expense the following general guidelines shall apply:
1. City Vehicle. Out of the area costs of vehicle operation are acceptable, such as gas. Any other vehicle-related expenditures such as oil, tires or other repairs must be preapproved by the Department Director.
 2. Personal Vehicle Mileage Expense and Limitation.
 - a. Mileage expenses shall be reimbursed for travel within a 300-mile radius of the City, at the current mileage rate per GSA in effect at the time of travel. The point of origin shall be city hall (or other place of city employment) or home, whichever is shorter under the circumstances. Mileage will be paid only for such point to point travel **and** only for necessary travel between city business activities, and not for personal local trips, at the travel destination.
 - b. Trips beyond a 300 mile radius shall be reimbursed in an amount equal to the appropriate round trip coach air fare to the destination (plus travel to/from airport, parking fees and other necessary expenses associated with air travel), based upon the date and approximate time of departure.
 - c. The Finance Director shall approve computations necessary to comply with this section.
 3. Rental Vehicle. The cost of vehicle rental will be handled on an exception basis and must be approved in advance by the Mayor. Only business miles are reimbursable. If the vehicle was used for non-business purposes, the cost of the rental shall be pro-rated accordingly.
 4. Air Travel. Advance tickets should be purchased using City of Lynnwood Purchasing Cards. Where it is not feasible to follow that procedure, direct reimbursement of incurred expenses is authorized.
 5. Airport Delivery/Pick-up Mileage or Parking Expenses. Round trip mileage to the airport will be reimbursed provided the cost of mileage based on the current GSA rate is less expense than parking or alternate transportation.
 6. Other Travel Expenses. Miscellaneous travel expenses such as bus, taxi, bridge or

other tolls, parking, ferry, rail or ride share will only be authorized if necessary and are included on the Request for Travel and Training form.

F. Accommodations and Lodging. Hotel/motel accommodations will be reimbursed or paid at a maximum of the single room rate. A vendor's receipt for this category is required for all claims.

G. Incidental Travel Expenses – Reasonable and Necessary. Reasonable and necessary incidental travel expenses include, but are not limited to, the following:

1. Allowable Incidental Expenses.

a. Baggage check fees.

2. Non-Allowable Incidental Expenses. **Non-allowable** incidental travel expenses, include but are not limited to:

a. Personal entertainment.

b. Room Service.

c. Theft, loss or damage to personal property.

d. Expenses of a spouse, family or other person not authorized to receive reimbursement under this policy.

e. Airline or other trip insurance.

f. Personal postage, reading material, personal telephone calls.

g. Personal toiletries .

h. Liquor.

i. Laundry or dry-cleaning.

j. Cash advances.

k. Fines or traffic tickets.

l. Personal health expenses

H. Reimbursement Claims and Advance Travel

1. All claims for reimbursement and travel advances shall be submitted on forms supplied by the Finance Department. If Advance Travel was used, an accounting and, if applicable, a reimbursement claim must be submitted within fifteen (15) days from the end of the travel period. Except for claims for mileage and incidental expenses only, all other claims for reimbursement should be submitted for payment within ninety (90) days from the completion of the travel.

2. Reimbursement claims for which special approval of the Mayor, or designee, is required must include such written approval.

3. Reimbursement claims submitted by the Mayor and/or Department Directors

may include the otherwise reimbursable travel or business-related expenses of other City of Lynnwood elected or appointed officials, or employees, who would be entitled in their own right to make a claim for reimbursement of such travel or city business- related expenses. The Mayor, or designee, is authorized to charge such travel or city business related expenses on a city credit card.

- 4. All reimbursement claims or travel advances by the Mayor shall be reviewed and approved by the Finance Director.

Volunteers, Members of Boards and Commissions, Members of the Public, and Other Non-Employees – Substantial Benefit Requirement for Reimbursement of Travel, Education, Training, or Other Expenses Under This Resolution.

The expenses of persons who are neither City employees nor officials may be reimbursed where such payment can be reasonably construed to be in consideration for a service performed or other substantial benefit received by the City of commensurate value. This type of reimbursement requires written documentation of the substantial benefit expected in return for the expenses to be paid, except that either: (a) a board member or commissioner in the reasonable exercise of their duties or responsibilities by virtue of their appointment; or (b) a volunteer, member of the public, or non-employee, verifiably participates in a bona fide city activity along with city officials, shall be sufficient to show a substantial benefit to the city and shall not require written documentation thereof. This section may also apply to applicants for city employment when specifically approved by the Mayor or designee. The Mayor (subject to appeal to the City Council) shall resolve disputes as to what constitutes a bona fide city activity.

Section 5. Effective Date. This resolution shall take effect immediately upon passage. However, claims for reimbursement, or travel advances, or the direct payment of an expense, for an event or travel activity which has already occurred prior to the date of passage of this ordinance shall be governed and paid according to prior Resolutions 2006-03.

PASSED BY THE CITY COUNCIL, the 13th day of February 2023.

APPROVED:

DocuSigned by:
Christine Frizzell 2/22/2023
5E0020D425DB4B8...

Christine Frizzell, Mayor

ATTEST/AUTHENTICATED:

DocuSigned by:
Luke Lonie
9859FC9ACFCA4CF...

Luke Lonie, City Clerk

FINANCE COMMITTEE 4.D

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: Contract Jail Housing Costs

DEPARTMENT CONTACT: Michelle Meyer, Police

SUMMARY:

Discuss YTD contract inmate housing costs

PRESENTER:

Coleman Langdon, Deputy Police Chief

ESTIMATED TIME:

20

BACKGROUND:

The 2023-2024 budget was drafted with the assumption that the Community Justice Center (CJC) would be open in mid-2023, and the budget for contracting with other jurisdictions to house City of Lynnwood's population while the facility was under construction was based on that assumption. Because the CJC will not be open until 2024, a budget amendment to allocate additional funding for contract housing will be necessary. Due to low populations during the 2021-2022, the budget for that biennium was underspent by almost \$450,000.

SUGGESTED ACTION:

Discuss 2023 year-to-date contracted inmate housing costs and potential budget impacts.

DEPARTMENT ATTACHMENTS

Description:

FINANCE COMMITTEE 4.E

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: Sales Tax Report

DEPARTMENT CONTACT: Michelle Meyer, City Council

SUMMARY:

Review of Sales Tax Revenues through June 2023

PRESENTER:

Sandra Fujioka, Assistant Finance Director

ESTIMATED TIME:

20

BACKGROUND:

The City receives Sales Tax revenue distributions on a monthly basis for sales that occurred two months prior. Detailed reports through April 2023 sales (revenues received through June 2023) will be reviewed.

SUGGESTED ACTION:

Review of Sales Tax detail

PREVIOUS COUNCIL ACTIONS:

The Finance Committee reviews monthly sales tax detail at each meeting.

DEPARTMENT ATTACHMENTS

Description:

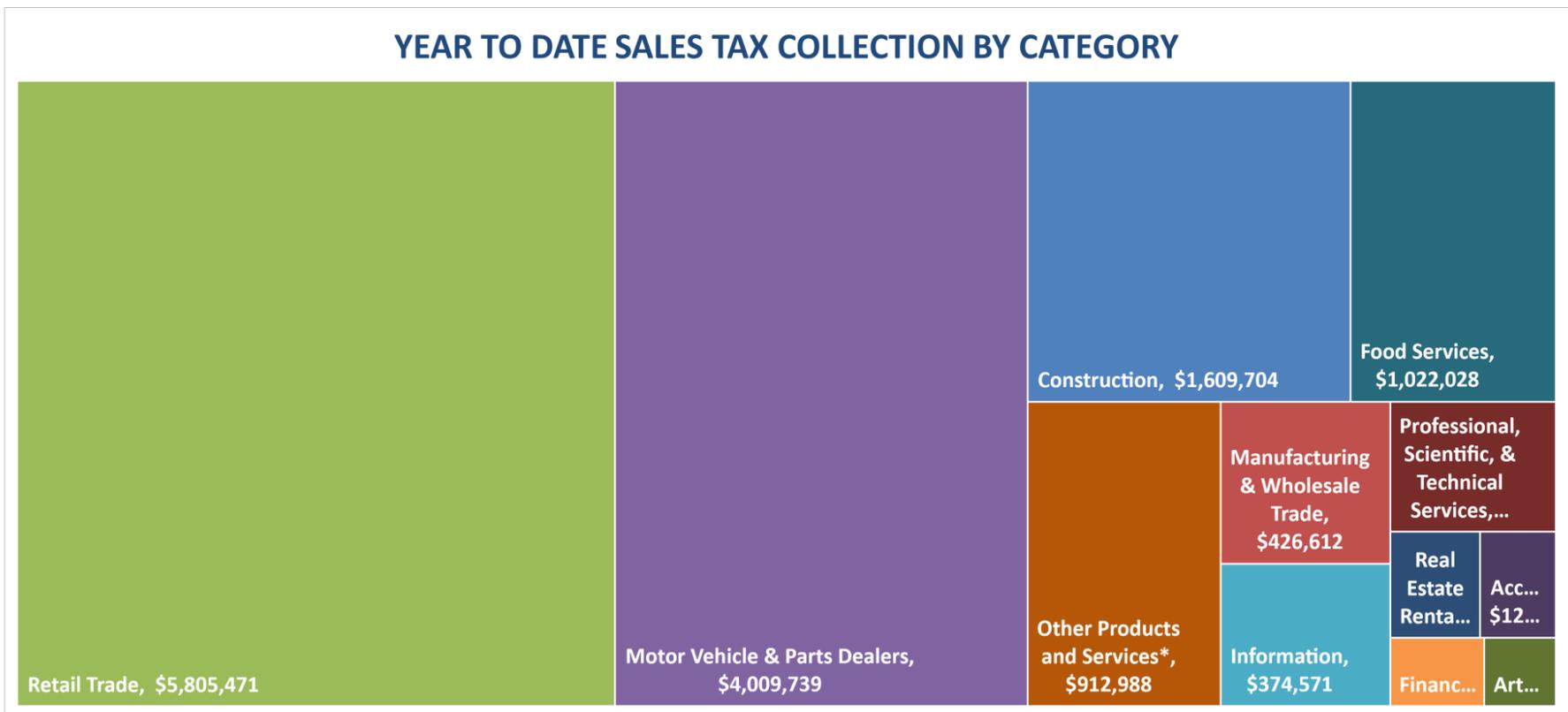
[Lynnwood Sales Tax Analysis Through Jun 2023.pdf](#)



Sales Tax Analysis - Annual Summary
June 2023

Tax Categories	Jan - Jun 2020	Jan - Jun 2021	Jan - Jun 2022	Jan - Jun 2023
Construction	\$ 795,487	\$ 1,388,246	\$ 1,659,252	\$ 1,609,704
Manufacturing & Wholesale Trade	390,757	464,126	418,566	426,612
Retail Trade	3,550,377	4,907,406	5,292,481	5,805,471
Motor Vehicle & Parts Dealers	2,171,411	3,336,388	3,547,786	4,009,739
Information	272,325	312,609	312,089	374,571
Finance & Insurance	132,640	177,920	185,139	100,139
Real Estate Rental and Leasing	116,008	134,281	145,850	148,188
Professional, Scientific, & Technical Services	275,072	459,871	305,343	333,996
Arts, Entertainment, & Recreation	34,819	43,462	65,696	76,024
Accommodation	84,442	89,743	150,630	125,069
Food Services	639,257	751,284	883,554	1,022,028
Other Products and Services*	509,284	707,697	884,883	912,988
Total Sales Tax Collected	\$ 8,971,879	\$ 12,773,033	\$ 13,851,269	\$ 14,944,529
Budgeted Sales Tax Collections	\$ 23,058,883	\$ 24,453,852	\$ 24,744,533	\$ 28,186,576
Realized Revenue as Compared to Budget	39%	52%	56%	53%

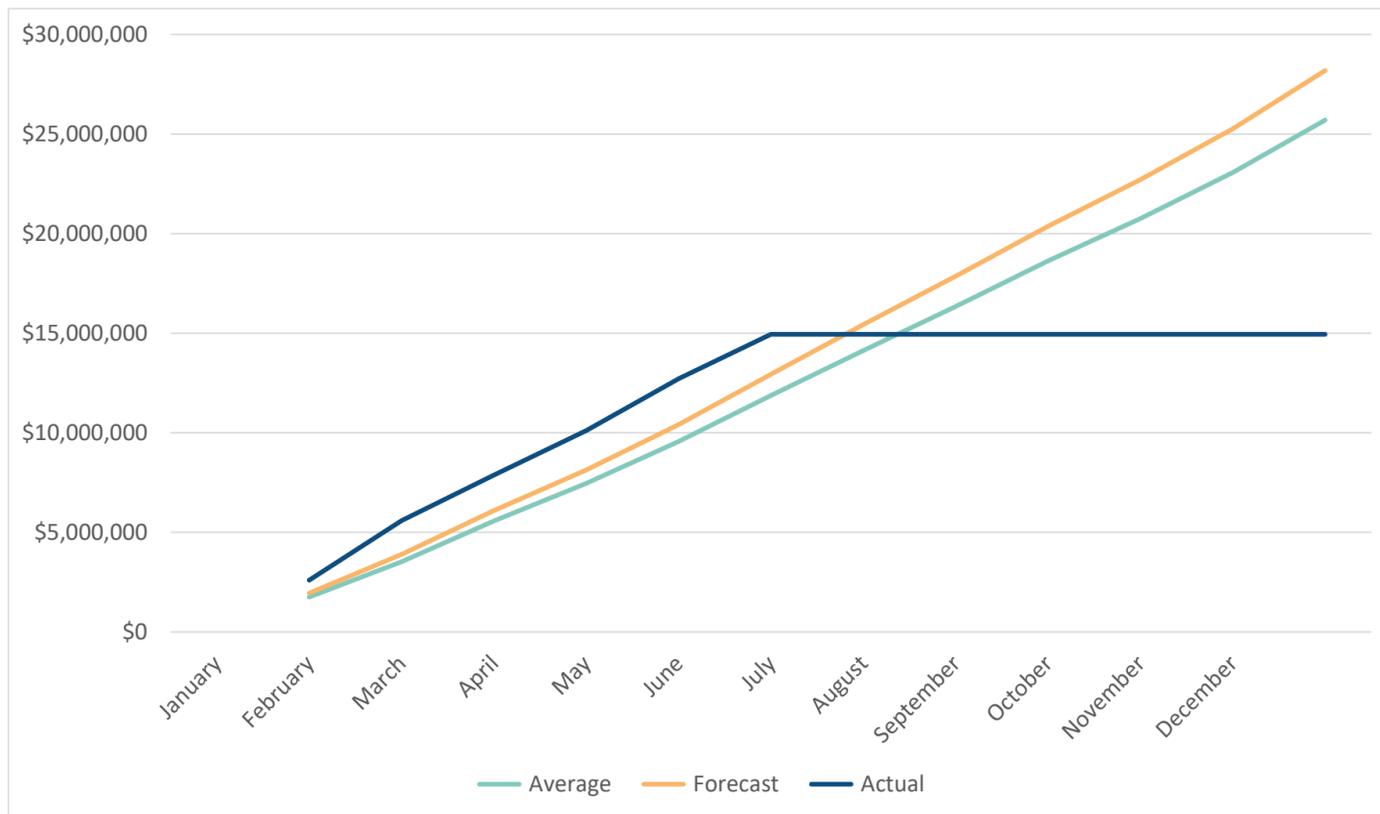
*Categories with small amounts of sales tax revenues have been combined





Sales Tax Analysis - Annual Summary
June 2023

	2021		2022		3-Year Average Collection 2020 - 2022		Forecast 2023	Actual 2023	% Change 2022 - 2023
					Rate	Amount			
January	\$	1,673,177	\$	1,901,554	6.91%	\$ 1,752,505	\$ 1,948,729	\$ 2,599,134	26.84%
February		1,733,822		2,074,602	6.92%	1,774,807	1,951,314	2,998,393	30.81%
March		2,355,720		2,568,509	7.77%	2,043,807	2,189,026	2,266,392	-13.33%
April		2,267,311		2,271,016	7.22%	1,895,697	2,035,803	2,250,419	-0.92%
May		2,286,659		2,404,505	8.13%	2,099,183	2,290,332	2,601,481	7.57%
June		2,456,345		2,631,081	8.92%	2,299,394	2,513,967	2,228,709	-18.05%
July		2,405,511		2,485,667	8.85%	2,267,547	2,494,207	-	NA
August		2,370,461		2,380,789	8.68%	2,218,906	2,445,371	-	NA
September		2,348,177		2,485,667	8.88%	2,269,252	2,502,243	-	NA
October		2,191,650		2,380,789	8.32%	2,130,083	2,344,204	-	NA
November		2,296,275		2,734,291	9.02%	2,318,679	2,543,213	-	NA
December		2,717,370		2,658,769	10.39%	2,630,355	2,928,167	-	NA
Total Sales Tax Collected	\$	27,102,478	\$	28,977,239			\$ 28,186,576	\$ 14,944,529	
Percentage Increase(Decrease)		22.44%		6.47%					

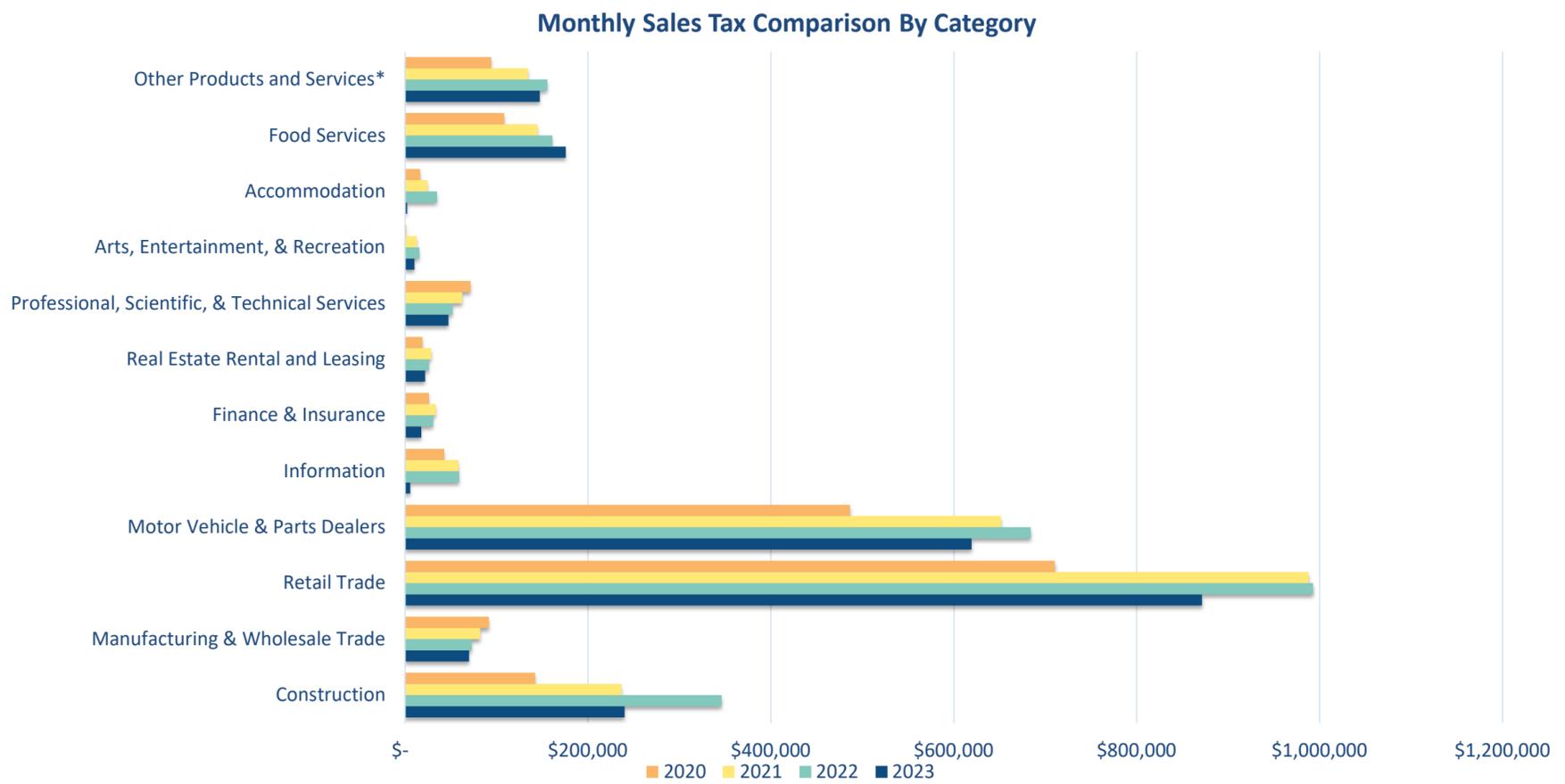




Sales Tax Analysis - Monthly Comparison
June 2023

Tax Categories	June 2020	June 2021	June 2022	June 2023	Change in Collections from Prior Year	
					\$	%
Construction	\$ 142,184	\$ 236,455	\$ 346,009	\$ 240,185	\$ (105,824)	(30.58%)
Manufacturing & Wholesale Trade	91,483	81,925	72,797	70,002	(2,795)	(3.84%)
Retail Trade	710,612	987,934	992,835	871,101	(121,734)	(12.26%)
Motor Vehicle & Parts Dealers	486,611	651,576	684,301	619,307	(64,994)	(9.50%)
Information	42,937	58,102	59,187	5,708	(53,479)	(90.36%)
Finance & Insurance	26,236	33,719	30,709	17,796	(12,913)	(42.05%)
Real Estate Rental and Leasing	18,933	28,506	26,032	21,764	(4,268)	(16.40%)
Professional, Scientific, & Technical Services	71,441	62,246	52,119	47,502	(4,617)	(8.86%)
Arts, Entertainment, & Recreation	1,479	12,844	15,490	10,054	(5,436)	(35.09%)
Accommodation	16,521	24,416	34,869	2,426	(32,443)	(93.04%)
Food Services	108,310	144,527	161,125	175,828	14,703	9.13%
Other Products and Services*	94,010	134,096	155,608	147,036	(8,572)	(5.51%)
Total Sales Tax Collected	\$ 1,810,757	\$ 2,456,346	\$ 2,631,081	\$ 2,228,709	\$ (402,372)	-15.29%

*Categories with small amounts of sales tax revenues have been combined



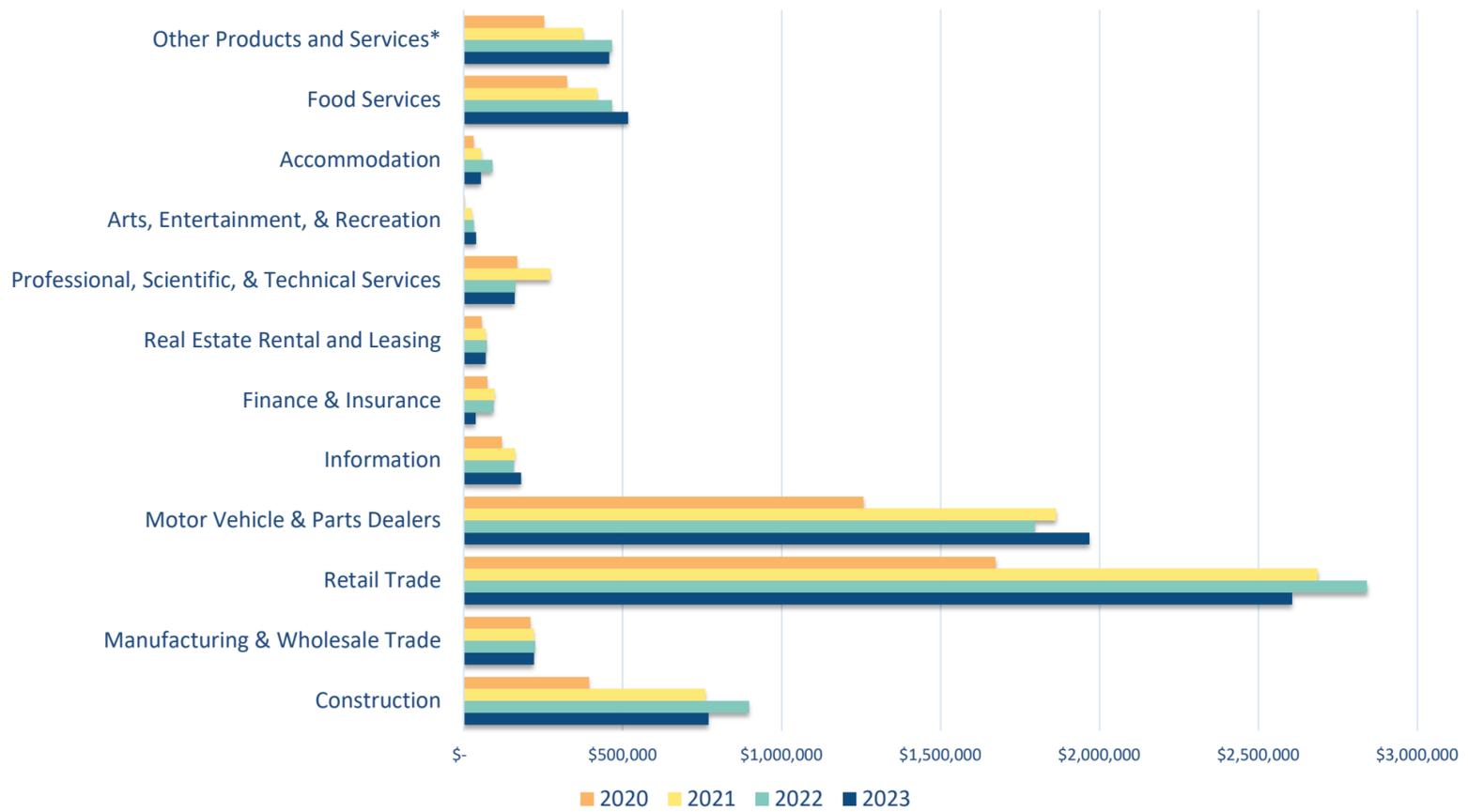


Sales Tax Analysis - Quarterly Comparison
2023 Quarter 2

Tax Categories	Quarter 2	Quarter 2	Quarter 2	Quarter 2	Change in Collections	
	2020	2021	2022	2023	\$	%
Construction	\$ 394,213	\$ 760,642	\$ 898,263	\$ 770,170	\$ (128,093)	(14.26%)
Manufacturing & Wholesale Trade	209,490	221,536	225,474	221,705	(3,769)	(1.67%)
Retail Trade	1,672,496	2,685,945	2,842,142	2,606,673	(235,469)	(8.28%)
Motor Vehicle & Parts Dealers	1,258,006	1,862,962	1,795,880	1,967,868	171,988	9.58%
Information	120,146	161,837	157,647	180,512	22,865	14.50%
Finance & Insurance	73,756	97,301	94,082	37,415	(56,667)	(60.23%)
Real Estate Rental and Leasing	56,143	69,717	73,072	69,900	(3,172)	(4.34%)
Professional, Scientific, & Technical	168,535	273,569	163,359	160,485	(2,874)	(1.76%)
Arts, Entertainment, & Recreation	3,469	26,523	33,185	38,464	5,279	15.91%
Accommodation	31,707	54,802	90,291	53,527	(36,764)	(40.72%)
Food Services	324,875	419,378	467,098	516,659	49,561	10.61%
Other Products and Services*	253,070	376,104	466,111	457,231	(8,880)	(1.91%)
Total Sales Tax Collected	\$ 4,565,906	\$ 7,010,316	\$ 7,306,604	\$ 7,080,609	\$ (225,995)	(3.09%)

*Categories with less significant amounts of sales tax revenues have been combined

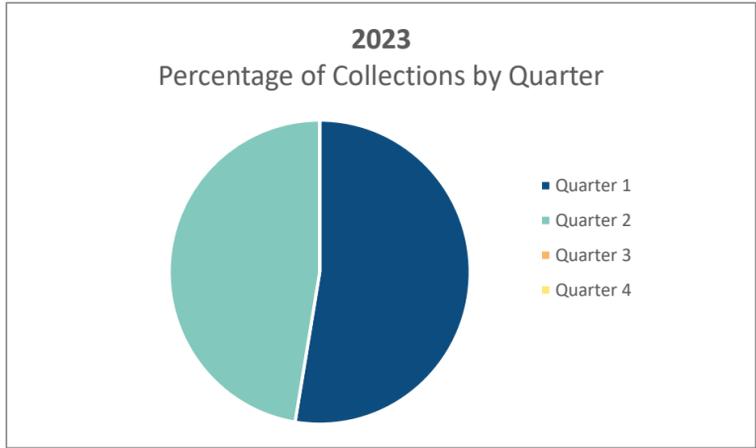
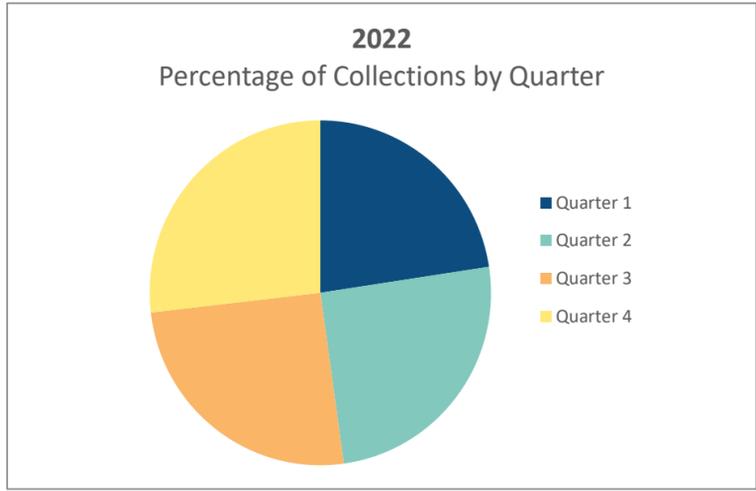
Quarterly Sales Tax Comparison By Category





Sales Tax Analysis - Quarterly Comparison
2023 Quarter 2

Total Gross Sales Tax Earned by Quarter			
	2022	2023	% Change
Quarter 1	\$ 6,544,664	\$ 7,863,920	16.78%
Quarter 2	7,306,602	7,080,609	-3.19%
Quarter 3	7,352,122	-	NA
Quarter 4	7,773,850	-	NA
Total	\$ 28,977,238	\$ 14,944,529	





\$2,228,709
\$14,944,529

LYNNWOOD
WASHINGTON

Sales Tax Analysis - Monthly Category Comparisons
June 2023

Sum of Accumulation Amount	Column Labels
Row Labels	Construction 2023
January	\$298,823
February	\$282,011
March	\$258,701
April	\$251,360
May	\$278,625
June	\$240,185
Grand Total	\$1,609,704



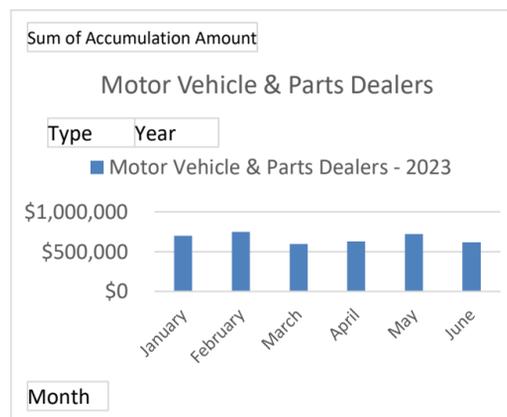
Sum of Accumulation Amount	Column Labels
Row Labels	Manufacturing & 2023
January	\$74,558
February	\$68,755
March	\$61,594
April	\$63,894
May	\$87,808
June	\$70,002
Grand Total	\$426,612



Sum of Accumulation Amount	Column Labels
Row Labels	Retail Trade 2023
January	\$1,020,321
February	\$1,334,647
March	\$843,832
April	\$819,524
May	\$916,047
June	\$871,101
Grand Total	\$5,805,471



Sum of Accumulation Amount	Column Labels
Row Labels	Motor Vehicle & Parts 2023
January	\$700,263
February	\$746,673
March	\$594,935
April	\$627,425
May	\$721,136
June	\$619,307
Grand Total	\$4,009,739

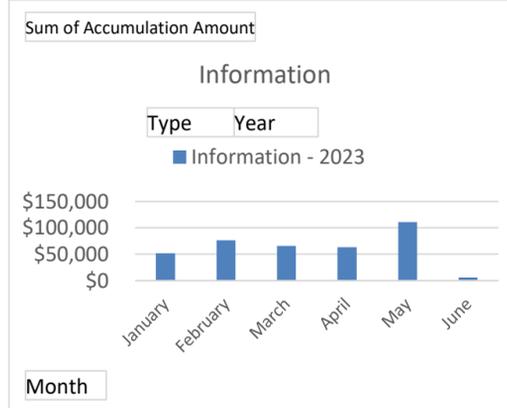




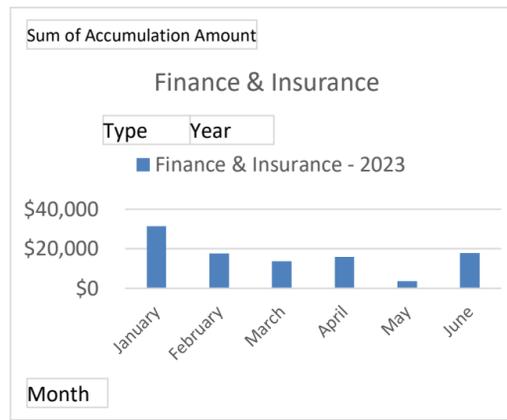
\$2,228,709
\$14,944,529

Sales Tax Analysis - Monthly Category Comparisons
June 2023

Sum of Accumulation Amount	Column Labels
Row Labels	Information 2023
January	\$52,007
February	\$76,438
March	\$65,614
April	\$63,451
May	\$111,353
June	\$5,708
Grand Total	\$374,571



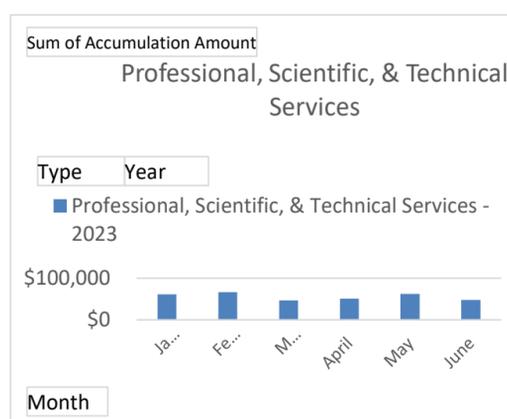
Sum of Accumulation Amount	Column Labels
Row Labels	Finance & Insurance 2023
January	\$31,442
February	\$17,551
March	\$13,731
April	\$15,918
May	\$3,701
June	\$17,796
Grand Total	\$100,139



Sum of Accumulation Amount	Column Labels
Row Labels	Real Estate Rental and 2023
January	\$24,180
February	\$28,101
March	\$26,007
April	\$23,107
May	\$25,029
June	\$21,764
Grand Total	\$148,188



Sum of Accumulation Amount	Column Labels
Row Labels	Professional, 2023
January	\$60,761
February	\$65,998
March	\$46,752
April	\$50,853
May	\$62,131
June	\$47,502
Grand Total	\$333,996



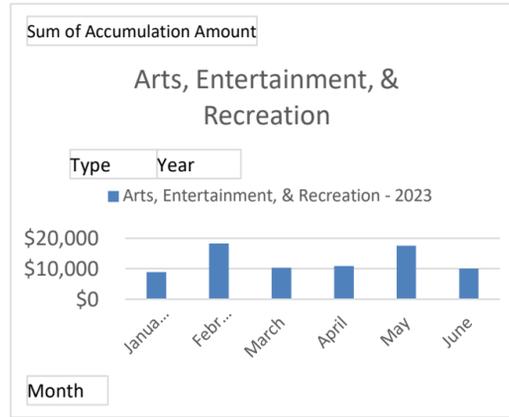


\$2,228,709
\$14,944,529

LYNNWOOD
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Sales Tax Analysis - Monthly Category Comparisons
June 2023

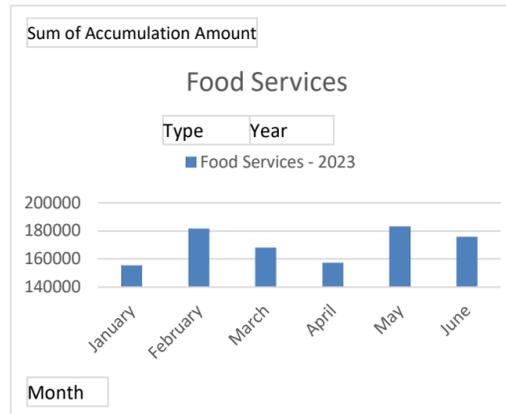
Sum of Accumulation Amount	Column Labels
Row Labels	Arts, Entertainment, & Recreation 2023
January	\$8,926
February	\$18,285
March	\$10,348
April	\$10,898
May	\$17,512
June	\$10,054
Grand Total	\$76,024



Sum of Accumulation Amount	Column Labels
Row Labels	Accommodation 2023
January	\$27,274
February	\$21,385
March	\$22,882
April	\$22,507
May	\$28,594
June	\$2,426
Grand Total	\$125,069



Sum of Accumulation Amount	Column Labels
Row Labels	Food Services 2023
January	\$155,368
February	\$181,731
March	\$168,269
April	\$157,491
May	\$183,340
June	\$175,828.03
Grand Total	\$1,022,028



Sum of Accumulation Amount	Column Labels
Row Labels	Other Products and 2023
January	\$145,212
February	\$156,818
March	\$153,727
April	\$143,992
May	\$166,203
June	\$147,036
Grand Total	\$912,988

