



**LYNNWOOD FINANCE COMMITTEE - regular Finance Committee
meeting
THURSDAY, OCTOBER 27, 2022 3:00 PM**

1. CALL TO ORDER
2. ROLL CALL
3. FINANCIAL REPORTS
 - 3.A [Monthly Sales Tax Report](#) - 20 minutes
Michelle Meyer, Finance Director
4. DISCUSSION ITEM
 - 4.A [Utility Delinquency and Assistance Update](#) - 30 minutes
Michelle Meyer, Finance Director
 - 4.B [2023-2024 Budget Revenue Review](#) - 30 minutes
Michelle Meyer, Finance Director
5. ADJOURN

FINANCE COMMITTEE 3.A

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: Monthly Sales Tax Report

DEPARTMENT CONTACT: Michelle Meyer, City Council

SUMMARY:

Review of Sales Tax Revenues for July sales

PRESENTER:

Michelle Meyer, Finance Director

ESTIMATED TIME:

20

BACKGROUND:

The City receives Sales Tax revenue distributions on a monthly basis for sales that occurred two months prior. The year-to-date detailed reports through July sales (revenues received in September) 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 July 2022.pdf](#)



Sales Tax Analysis - Annual Summary
July 2022

Tax Categories	Jan - Jul 2019	Jan - Jul 2020	Jan - Jul 2021	Jan - Jul 2022
Construction	\$ 1,002,145	\$ 795,487	\$ 1,388,246	\$ 1,952,139
Manufacturing & Wholesale Trade	408,510	390,757	464,126	481,842
Retail Trade	4,455,067	3,550,377	4,907,406	6,382,748
Motor Vehicle & Parts Dealers	2,705,957	2,171,411	3,336,388	4,085,687
Information	331,445	272,325	312,609	367,141
Finance & Insurance	154,427	132,640	177,920	207,665
Real Estate Rental and Leasing	130,745	116,008	134,281	174,974
Professional, Scientific, & Technical Services	229,942	275,072	459,871	348,895
Arts, Entertainment, & Recreation	70,729	34,819	43,462	73,252
Accommodation	181,141	84,442	89,743	192,073
Food Services	911,636	639,257	751,284	1,039,827
Other Products and Services*	597,076	509,284	707,697	985,734
Total Sales Tax Collected	\$ 11,178,820	\$ 8,971,879	\$ 12,773,033	\$ 16,291,977
Budgeted Sales Tax Collections	\$ 22,403,269	\$ 23,058,883	\$ 24,453,852	\$ 24,744,533
Realized Revenue as Compared to Budget	50%	39%	52%	66%

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

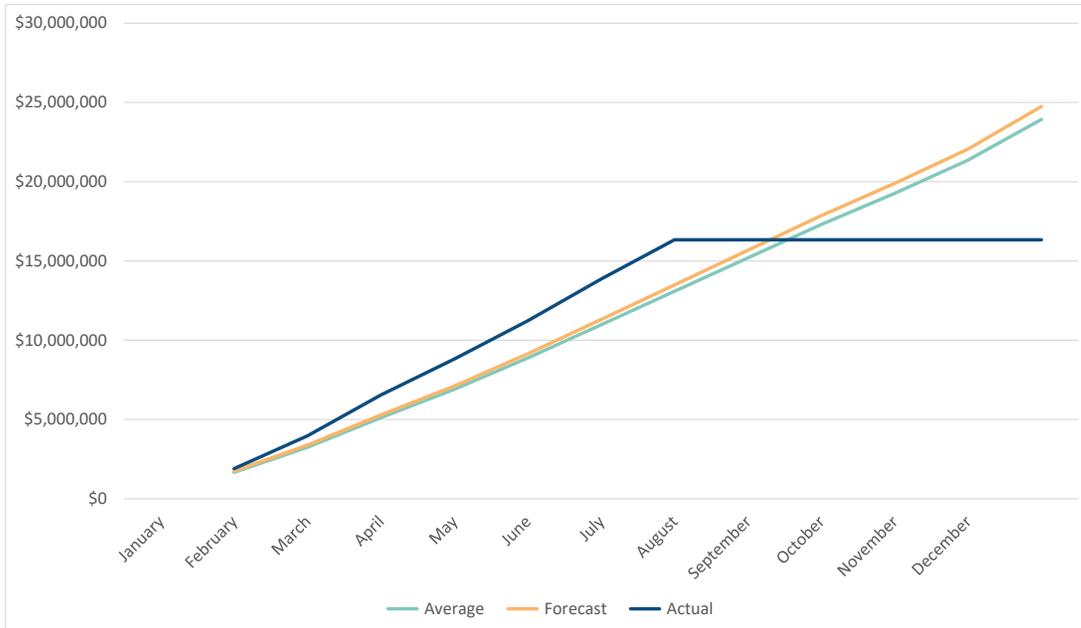
YEAR TO DATE SALES TAX COLLECTION BY CATEGORY





Sales Tax Analysis - Annual Summary
July 2022

	2019		2020		2021		3-Year Average Collection 2019 - 2021		Forecast 2022	Actual 2022	% Change 2021 - 2022			
						Rate	Amount							
January	\$	1,649,756	\$	1,682,783	\$	1,673,177	7.05%	\$	1,668,572	\$	1,744,560	\$	1,901,554	12.01%
February		1,495,512		1,515,996		1,733,823	6.64%		1,581,777		1,643,807		2,074,601	16.43%
March		2,043,826		1,207,193		2,355,720	7.69%		1,868,913		1,903,032		2,568,509	8.28%
April		1,942,838		1,148,763		2,267,311	7.35%		1,786,304		1,817,998		2,271,016	0.16%
May		2,012,870		1,606,386		2,286,659	8.20%		1,968,638		2,027,859		2,404,505	4.90%
June		2,034,018		1,810,757		2,456,345	8.76%		2,100,373		2,167,063		2,631,081	6.64%
July		2,027,442		1,911,462		2,405,512	8.85%		2,114,805		2,188,815		2,485,667	3.22%
August		2,025,251		1,905,468		2,370,461	8.79%		2,100,393		2,175,032		-	NA
September		2,005,183		1,973,910		2,348,178	8.84%		2,109,090		2,188,111		-	NA
October		1,878,920		1,817,810		2,191,649	8.22%		1,962,793		2,035,211		-	NA
November		2,051,950		1,925,471		2,296,275	8.77%		2,091,232		2,169,610		-	NA
December		2,494,841		2,514,926		2,717,370	10.84%		2,575,712		2,683,435		-	NA
Total Sales Tax Collected	\$	23,662,407	\$	21,020,925	\$	27,102,480					\$	24,744,533	\$	16,336,933
Percentage Increase(Decrease)				-12.57%		22.44%								

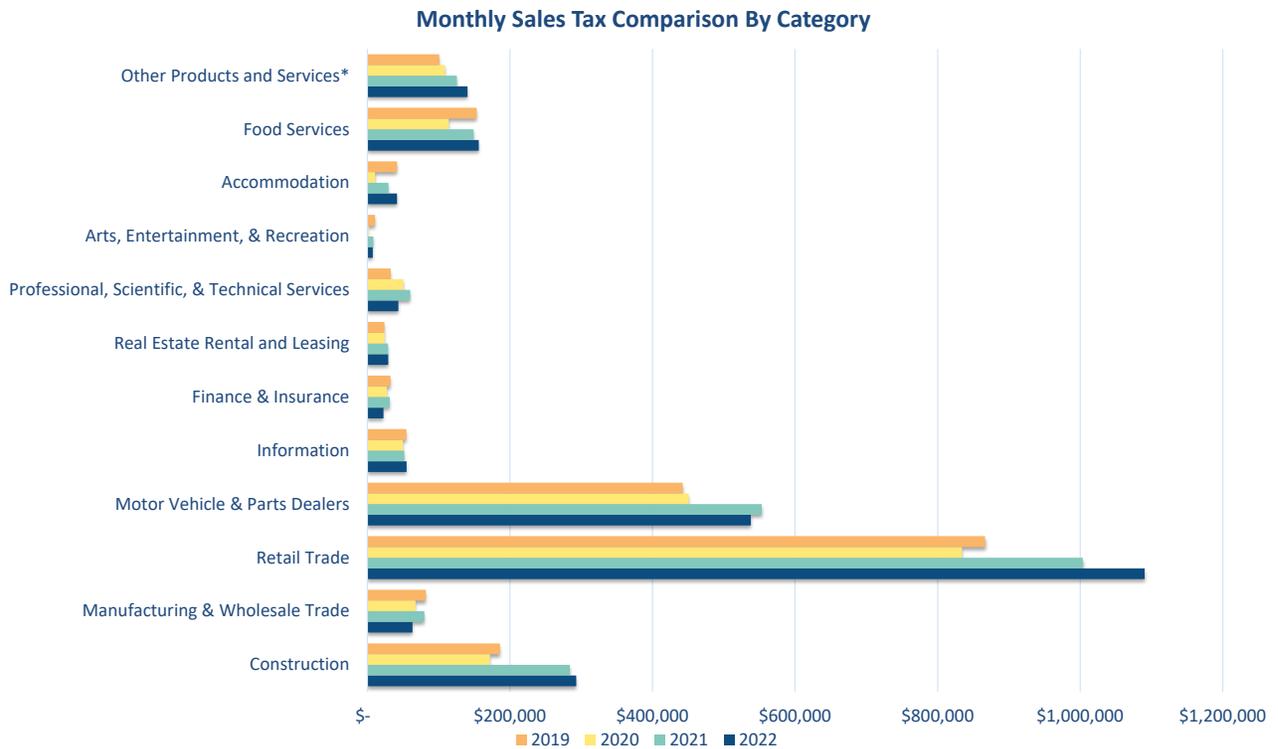




Sales Tax Analysis - Monthly Comparison
July 2022

Tax Categories	July 2019	July 2020	July 2021	July 2022	Change in Collections from Prior Year	
					\$	%
Construction	\$ 186,066	\$ 171,804	\$ 284,203	\$ 292,888	\$ 8,685	3.06%
Manufacturing & Wholesale Trade	82,011	67,527	79,994	63,276	(16,718)	(20.90%)
Retail Trade	866,679	834,245	1,003,443	1,090,267	86,824	8.65%
Motor Vehicle & Parts Dealers	442,238	450,913	553,146	537,901	(15,245)	(2.76%)
Information	54,695	49,957	51,728	55,052	3,324	6.43%
Finance & Insurance	32,471	27,312	31,391	22,526	(8,865)	(28.24%)
Real Estate Rental and Leasing	23,899	24,125	28,953	29,124	171	0.59%
Professional, Scientific, & Technical Services	32,856	50,341	60,142	43,552	(16,590)	(27.58%)
Arts, Entertainment, & Recreation	10,742	1,535	8,454	7,555	(899)	(10.63%)
Accommodation	41,626	10,634	29,556	41,443	11,887	40.22%
Food Services	153,225	114,264	148,946	156,274	7,328	4.92%
Other Products and Services*	100,934	108,806	125,556	140,477	14,921	11.88%
Total Sales Tax Collected	\$ 2,027,442	\$ 1,911,463	\$ 2,405,512	\$ 2,480,335	\$ 74,823	3.11%

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



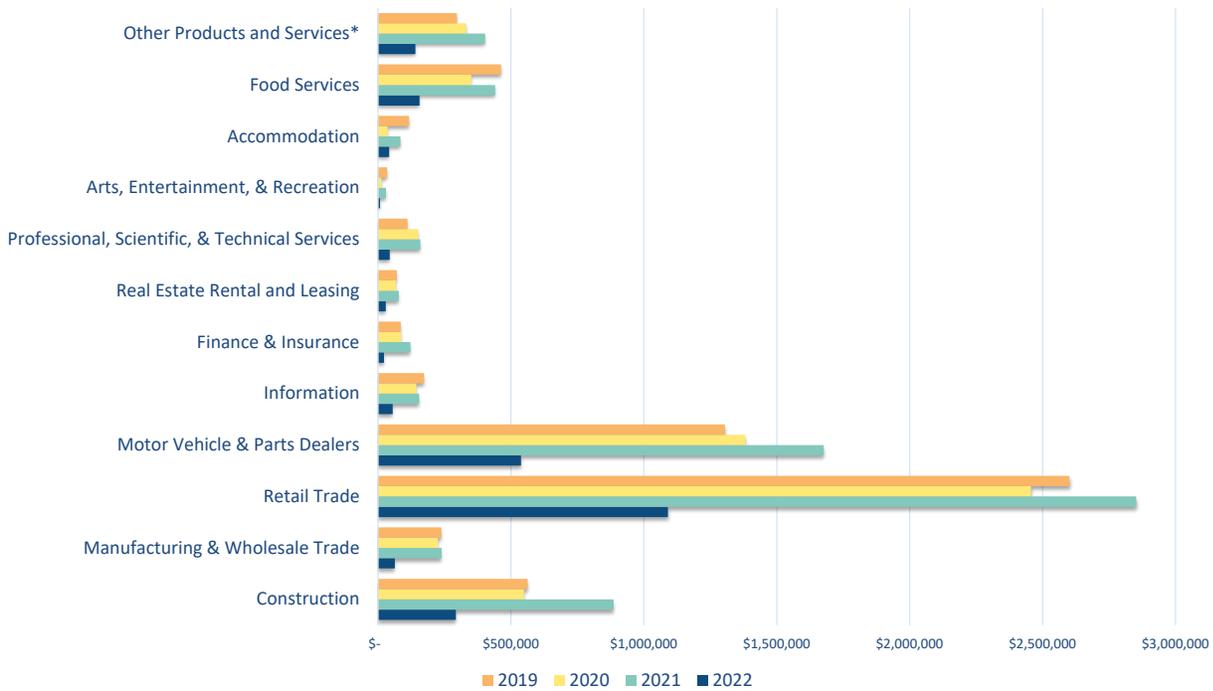


Sales Tax Analysis - Quarterly Comparison
2022 Quarter 3

Tax Categories	Quarter 3	Quarter 3	Quarter 3	Quarter 3	Change in Collections	
	2019	2020	2021	2022	\$	%
Construction	\$ 562,737	\$ 548,884	\$ 886,250	\$ 292,888	\$ (593,362)	(66.95%)
Manufacturing & Wholesale Trade	238,716	225,303	238,935	63,276	(175,659)	(73.52%)
Retail Trade	2,600,957	2,455,997	2,851,710	1,090,267	(1,761,443)	(61.77%)
Motor Vehicle & Parts Dealers	1,304,967	1,381,727	1,676,124	537,901	(1,138,223)	(67.91%)
Information	173,026	144,236	154,752	55,052	(99,700)	(64.43%)
Finance & Insurance	85,708	87,154	121,764	22,526	(99,238)	(81.50%)
Real Estate Rental and Leasing	70,887	66,812	78,066	29,124	(48,942)	(62.69%)
Professional, Scientific, & Technical	110,730	150,492	159,319	43,552	(115,767)	(72.66%)
Arts, Entertainment, & Recreation	34,055	12,960	29,988	7,555	(22,433)	(74.81%)
Accommodation	116,339	35,924	84,130	41,443	(42,687)	(50.74%)
Food Services	463,094	350,349	440,396	156,274	(284,122)	(64.52%)
Other Products and Services*	296,660	331,004	402,718	140,476	(262,242)	(65.12%)
Total Sales Tax Collected	\$ 6,057,876	\$ 5,790,842	\$ 7,124,152	\$ 2,480,334	\$ (4,643,818)	(65.18%)

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

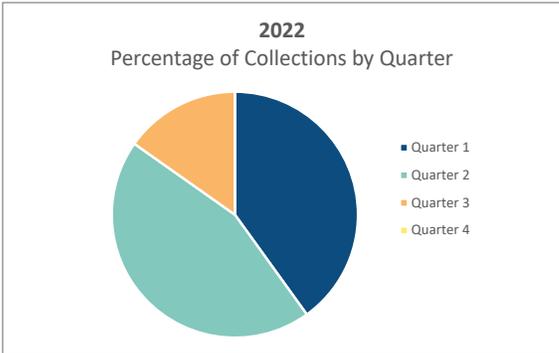
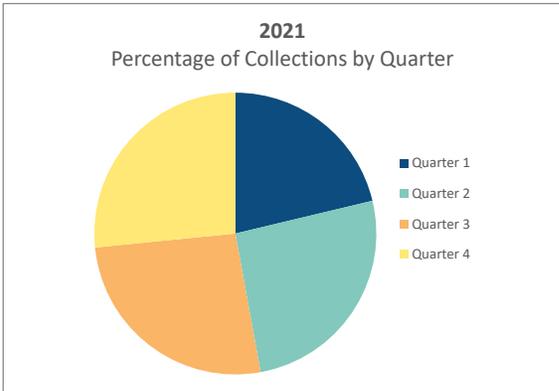
Quarterly Sales Tax Comparison By Category





Sales Tax Analysis - Quarterly Comparison
2022 Quarter 3

Total Gross Sales Tax Earned by Quarter					
	2021		2022		% Change
Quarter 1	\$	5,762,719	\$	6,544,664	11.95%
Quarter 2		7,010,314		7,306,603	4.06%
Quarter 3		7,124,149		2,485,667	-186.61%
Quarter 4		7,205,295		-	NA
Total	\$	27,102,477	\$	16,336,935	





Sum of Accumulation Amount	Column Labels
Row Labels	Construction 2022
January	\$187,098
February	\$253,314
March	\$320,577
April	\$287,708
May	\$264,546
June	\$346,009
July	\$292,888
Grand Total	\$1,952,139



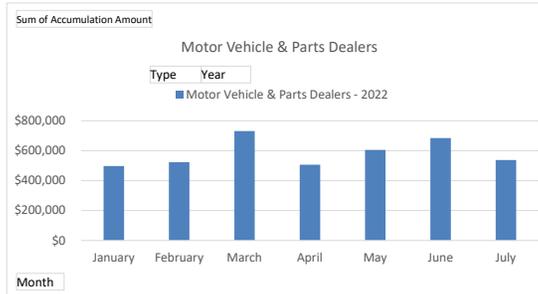
Sum of Accumulation Amount	Column Labels
Row Labels	Manufacturing & Wholesale 2022
January	\$55,222
February	\$63,701
March	\$74,169
April	\$79,612
May	\$73,064
June	\$72,797
July	\$63,276
Grand Total	\$481,842



Sum of Accumulation Amount	Column Labels
Row Labels	Retail Trade 2022
January	\$730,401
February	\$798,435
March	\$921,504
April	\$905,752
May	\$943,555
June	\$992,835
July	\$1,090,267
Grand Total	\$6,382,748

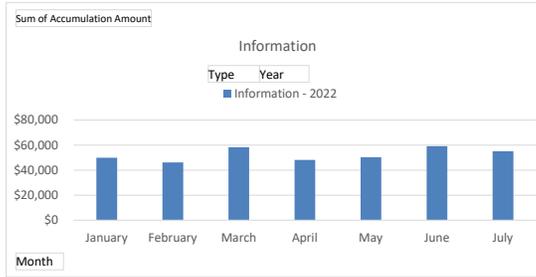


Sum of Accumulation Amount	Column Labels
Row Labels	Motor Vehicle & Parts Dealers 2022
January	\$497,515
February	\$523,152
March	\$731,239
April	\$506,124
May	\$605,455
June	\$684,301
July	\$537,901
Grand Total	\$4,085,687

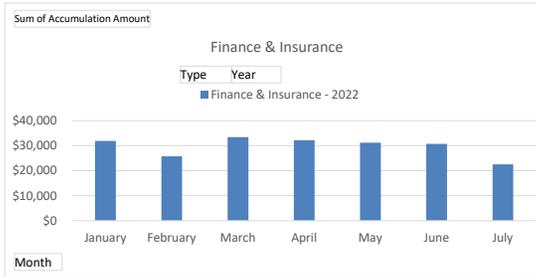




Sum of Accumulation Amount	Column Labels
Row Labels	Information 2022
January	\$49,894
February	\$46,143
March	\$58,405
April	\$48,230
May	\$50,230
June	\$59,187
July	\$55,052
Grand Total	\$367,141



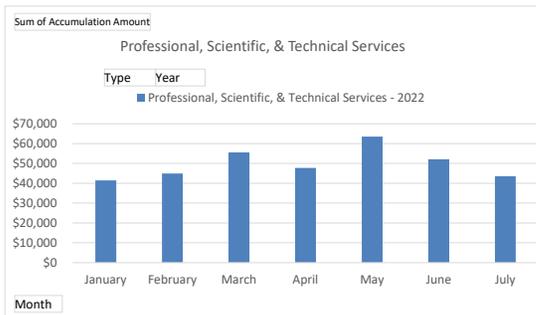
Sum of Accumulation Amount	Column Labels
Row Labels	Finance & Insurance 2022
January	\$31,898
February	\$25,728
March	\$33,430
April	\$32,190
May	\$31,183
June	\$30,709
July	\$22,526
Grand Total	\$207,665



Sum of Accumulation Amount	Column Labels
Row Labels	Real Estate Rental and Leasing 2022
January	\$23,309
February	\$22,672
March	\$26,797
April	\$22,468
May	\$24,572
June	\$26,032
July	\$29,124
Grand Total	\$174,974



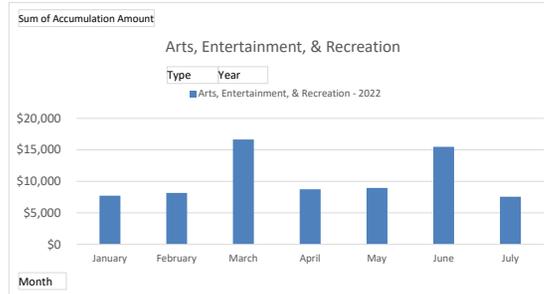
Sum of Accumulation Amount	Column Labels
Row Labels	Professional, Scientific, & 2022
January	\$41,480
February	\$44,930
March	\$55,574
April	\$47,724
May	\$63,516
June	\$52,119
July	\$43,552
Grand Total	\$348,895





Sales Tax Analysis - Monthly Category Comparisons
July 2022

Sum of Accumulation Amount	Column Labels
Row Labels	Arts, Entertainment, & Recreation 2022
January	\$7,721
February	\$8,159
March	\$16,631
April	\$8,743
May	\$8,952
June	\$15,490
July	\$7,555
Grand Total	\$73,252



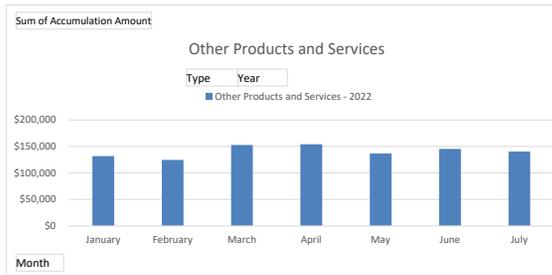
Sum of Accumulation Amount	Column Labels
Row Labels	Accommodation 2022
January	\$16,656
February	\$21,136
March	\$22,548
April	\$25,933
May	\$29,489
June	\$34,869
July	\$41,443
Grand Total	\$192,073



Sum of Accumulation Amount	Column Labels
Row Labels	Food Services 2022
January	\$128,462
February	\$133,188
March	\$154,805
April	\$152,440
May	\$153,534
June	\$161,125
July	\$156,274
Grand Total	\$1,039,827



Sum of Accumulation Amount	Column Labels
Row Labels	Other Products and Services 2022
January	\$131,897
February	\$124,552
March	\$152,832
April	\$154,092
May	\$136,638
June	\$145,244
July	\$140,477
Grand Total	\$985,733



FINANCE COMMITTEE 4.A

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: Utility Delinquency and Assistance Update

DEPARTMENT CONTACT: Michelle Meyer, Finance

PRESENTER:

Michelle Meyer, Finance Director

ESTIMATED TIME:

30

BACKGROUND:

Staff will provide an update on Utility aging data through the end of September, and review information on revenues received from external utility assistance programs.

A new grant opportunity from the Department of Commerce will also be discussed.

SUGGESTED ACTION:

Review of updated utility aging data and funds received through utility assistance programs.

PREVIOUS COUNCIL ACTIONS:

The Finance Committee routinely reviews utility delinquency and assistance information.

DEPARTMENT ATTACHMENTS

Description:

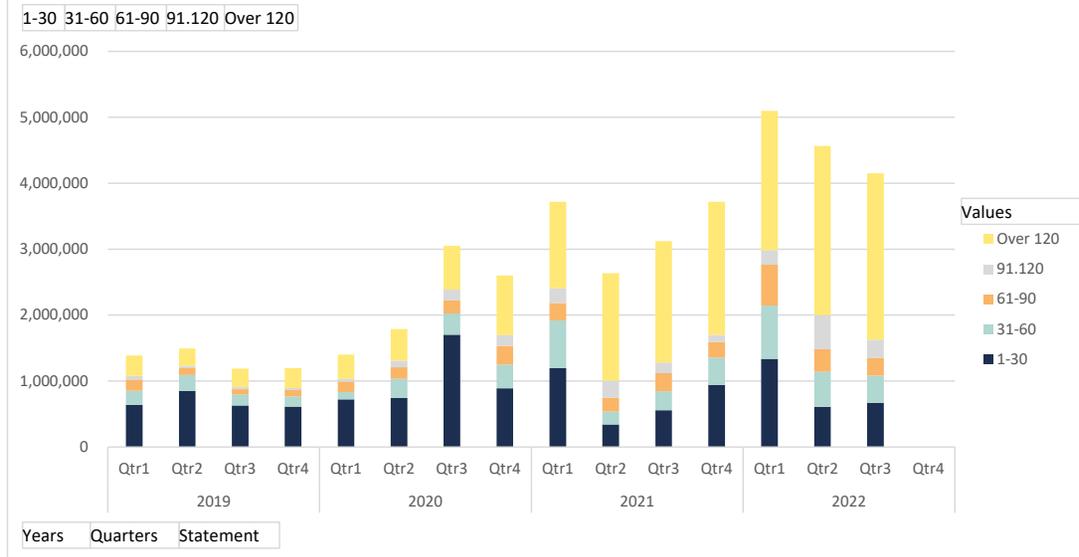
[UB Aging Report Summary through 09.30.2022.pdf](#)

Utility Accounts more than 120 days as of 9/30/2022

	Account Type	# of Accounts	% of Accounts	\$ of Accounts
Residential	1 Single Family Residential	472	67.26%	\$ 460,365
	2 Residential Special Rate A, Prop. Tax (40% rate, 60% discount)	8	1.14%	\$ 1,735
	3 Residential Special Rate B (45%, rate, 55% discount)	2	0.28%	\$ 198
	4 Residential Special Rate C (50% rate, 50% discount)	1	0.14%	\$ 71
	5 Residential Special Rate L, SNAP/Tanf (40% rate, 60% discount)	17	2.42%	\$ 10,112
	6 Mutli-Unit Complex (2-8 multifamily homes on 1 meter)	21	2.99%	\$ 44,504
	7 Multi-Unit Apartment (>8 multifamily homes on 1 meter)	37	5.27%	\$ 474,728
	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	0.14%	\$ 115
Commerical	11 Commercial Business (Single commercial property on 1 meter)	79	11.25%	\$ 473,753
	12 Commercial Complex (>1 commercial businesses on 1 meter)	42	5.98%	\$ 150,176
	13 Government (government property/land use)	-	0.00%	\$ -
	14 COL (City of Lynnwood property)	21	2.99%	\$ 14,554
	15 School (public or private school or college)	1	0.14%	\$ 100
		702	100.00%	\$ 1,630,411

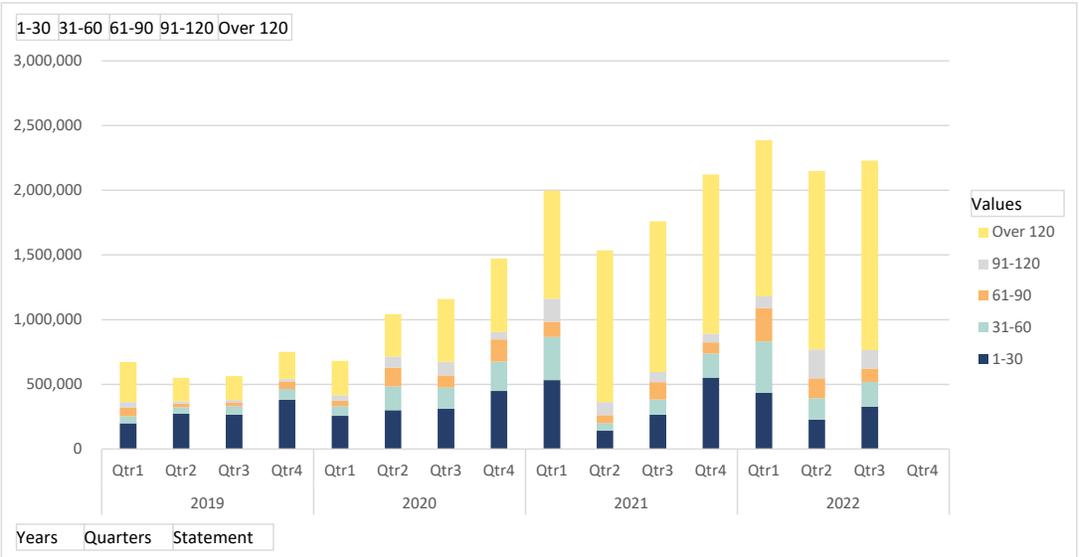
Year/Quarter	1-30	31-60	61-90	91-120	Over 120
2019					
Qtr1	640,386	214,274	170,091	53,881	308,257
Qtr2	850,753	240,857	103,583	34,149	264,807
Qtr3	631,764	162,143	84,682	31,317	278,342
Qtr4	613,153	153,538	98,214	28,866	301,620
2020					
Qtr1	721,468	111,950	160,542	44,185	362,685
Qtr2	743,045	290,379	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	0	0	0	0	0

Utility Accounts Receivable Delinquent Aging - Residential



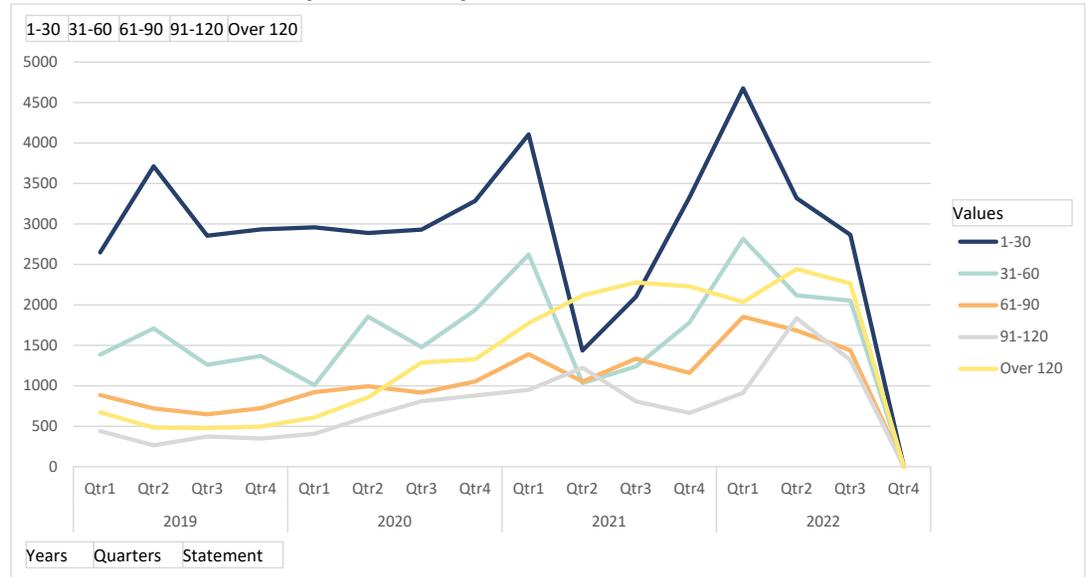
Year/Quarter	1-30	31-60	61-90	91-120	Over 120
2019					
Qtr1	198,090.73	54,614	66,876	43,164	309,487
Qtr2	271,841.45	50,786	28,064	17,853	182,298
Qtr3	265,113.75	66,277	29,453	17,673	185,441
Qtr4	380,426.67	84,614	53,850	20,165	211,185
2020					
Qtr1	256,068.20	74,856	42,933	41,342	265,725
Qtr2	299,559.28	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
Qtr3	326,173.39	192,681	102,551	142,992	1,464,570
Qtr4	0	0	0	0	0

Utility Accounts Receivable Delinquent Aging - Commercial



Year/Quarter	1-30	31-60	61-90	91-120	Over 120
2019					
Qtr1	2646	1385	883	439	672
Qtr2	3712	1708	719	265	481
Qtr3	2855	1260	646	372	476
Qtr4	2931	1367	721	349	497
2020					
Qtr1	2958	1007	920	406	609
Qtr2	2889	1855	993	620	855
Qtr3	2930	1477	915	809	1286
Qtr4	3284	1934	1051	880	1327
2021					
Qtr1	4105	2621	1390	949	1772
Qtr2	1435	1031	1052	1222	2116
Qtr3	2099	1240	1334	805	2276
Qtr4	3328	1780	1157	663	2227
2022					
Qtr1	4676	2816	1852	911	2036
Qtr2	3317	2116	1683	1834	2442
Qtr3	2865	2052	1438	1316	2265
Qtr4	0	0	0	0	0

Number of Delinquent Utility Accounts - Residential and Commercial



FINANCE COMMITTEE 4.B

CITY OF LYNNWOOD FINANCE COMMITTEE

TITLE: 2023-2024 Budget Revenue Review

DEPARTMENT CONTACT: Lisa Harrison, Finance

SUMMARY:

2023-2024 Budget Revenue Review

PRESENTER:

Michelle Meyer, Finance Director

ESTIMATED TIME:

30

BACKGROUND:

On January 24, 2022, the City Council passed Resolution #2022-02 that adopted the schedule for the 2023-2024 biennial budget.

A review of the preliminary revenue and expenditure expectations for the General Fund was completed at the September 12, 2022 Business Meeting. A public hearing was conducted on September 26, 2022. A review of property taxes was provided at the October 3, 2022 meeting. The Mayor delivered her budget message along with the 2023-2024 Preliminary Budget document delivery on October 10, 2022 and departments presented between October 17 and October 31, 2022.

City Council requested an additional review of revenue assumptions be conducted on October 31, 2022.

The budget is available online:

<https://www.lynnwoodwa.gov/files/sharedassets/public/finance/budget-docs/2023-2024-budget-document-draft-10.10.2022.pdf>

The final public hearing on the budget will be held on November 14, 2022 with adoption scheduled for November 21, 2022.

SUGGESTED ACTION:

Review of the revenue assumptions included in the 2023-2024 Budget.

VISIONS AND PRIORITIES ALIGNMENT:

The biennial budget process is in line with Strategic Plan Priority 2 which calls for Lynnwood to be financially sustainable.

DEPARTMENT ATTACHMENTS

Description:

[2023-2028 Financial Forecast Revenues 10.5.22.pdf](#)

[2023-2024 Budget Revenue by Category.pdf](#)

GENERAL FUND REVENUES	2017 - 2018	2019 - 2020	2021 - 2022	2023 - 2024	2025 - 2026	2027 - 2028
	Actuals	Actuals	ANTICIPATED	PRELIMINARY	Forecasted	Forecasted
BEGINNING FUND BALANCE	8,190,682	4,125,563	8,987,032	9,919,852	9,919,852	6,990,927
OPERATING REVENUES						
General Property Tax	13,530,455	8,242,405	8,800,000	10,500,000	12,500,000	14,500,000
EMS Property Tax	4,595,462	29,121	-	-	-	-
Total Property Tax	18,125,917	8,271,526	8,800,000	10,500,000	12,500,000	14,500,000
Sales Tax	42,123,845	43,577,193	55,184,959	57,500,600	60,398,600	62,838,800
Total Sales Tax	42,123,845	43,577,193	55,184,959	57,500,600	60,398,600	62,838,800
Utility Tax - Electric	4,246,900	4,137,490	4,162,437	4,364,500	4,630,200	4,912,200
Utility Tax - Gas	1,079,107	1,053,200	1,232,184	1,292,800	1,345,100	1,399,500
Utility Tax - Solid Waste	1,143,448	1,219,061	1,355,619	1,414,000	1,471,200	1,530,800
Utility Tax - Cable	983,340	956,705	960,521	955,200	936,100	917,400
Utility Tax - Telephone/Pager	2,240,576	1,537,173	1,156,763	1,194,000	1,170,300	1,147,000
Utility Tax - Water	792,205	848,172	931,187	1,014,800	1,118,900	1,233,700
Utility Tax - Sewer	1,199,406	1,269,585	1,409,293	1,878,500	2,750,300	3,575,400
Utility Tax - Storm	460,421	502,131	542,344	561,700	610,500	663,400
Total Utility Taxes	12,145,403	11,523,517	11,750,348	12,675,500	14,032,600	15,379,400
Admissions Tax	1,599,306	831,617	1,018,116	1,475,000	1,564,900	1,660,100
Total Admissions Tax	1,599,306	831,617	1,018,116	1,475,000	1,564,900	1,660,100
Gambling Tax - Punch Board & Pull Tab	320,561	235,656	401,503	401,000	405,000	409,000
Gambling Tax - Bingo & Raffles	4,811	2,894	3,779	3,000	3,000	3,000
Gambling Tax - Amusement Games	21,611	11,338	19,585	20,000	20,000	20,000
Leasehold Tax	6,177	12,076	18,271	8,100	8,500	8,900
Total Other Taxes	353,160	261,964	443,138	432,100	436,500	440,900
Alcohol Business License	555	309	-	-	-	-
Alcohol Business License Employee Fee	3,538	2,794	-	-	-	-
Health Business License	66,401	13,823	-	-	-	-
Health Business License Employee Fee	190,493	52,947	-	-	-	-
Police & Protective Business License	1,079	-	-	-	-	-
Police & Protective Business License Employee Fee	-	-	-	-	-	-
Hazardous Permits	155,787	197,959	179,707	202,000	210,100	218,600
Speciality Business License	8,238	1,512	2,000	1,000	1,000	1,000
Speciality Business License Employee Fee	9,877	-	-	-	-	-
Amusement Business License	15,839	8,864	-	-	-	-
Amusement Business License Employee Fee	4,439	1,844	-	-	-	-
General Business License	1,523,314	1,239,198	1,382,837	1,397,800	1,454,200	1,513,000
General Business License Employee Fee	3,917,834	2,768,786	3,278,804	3,272,400	3,404,500	3,542,100
Technology Fee	28,466	223,882	240,000	248,800	248,800	248,800
Animal Licenses	4,360	3,080	5,000	-	-	-
Other Licenses & Permits	-	-	-	-	-	-
Total Licenses & Permits	5,930,220	4,514,998	5,088,348	5,122,000	5,318,600	5,523,500
Building Permits	1,051,473	1,671,844	2,349,985	2,562,500	2,825,100	3,114,800
Storm Drain Permits	175,986	369,567	212,686	377,200	415,900	458,600
Electric Permits	437,772	662,318	1,087,647	1,230,000	1,356,100	1,495,100
Mechanical Permits	162,368	258,439	367,308	430,500	474,600	523,400
Plumbing Permits	93,880	158,669	350,908	430,500	474,600	523,400
Side Sewer Permits	165,468	210,144	315,576	615,000	678,100	747,600
Sign Permits	(5,159)	7,716	16,424	-	-	-
Street and Curb Permits	-	234	504	-	-	-
Building Inspection Fees	49,329	15,975	13,514	8,200	9,000	9,800
Fire Hydrant Inspection Fees	9,570	41,092	139,678	287,000	316,500	348,900
Inspection Fees	100,192	16,587	-	-	-	-
Water Tap Inspection Fees	36,855	25,935	56,454	41,000	45,300	50,000
Waste Limit Discharge	-	6,740	14,515	-	-	-
Zoning and Subdivision Services	565,518	322,215	487,180	820,000	904,100	996,900
Plan Check Fees - Electrical	86,428	93,949	205,000	224,900	248,100	273,700
Plan Check Fees	1,083,989	977,652	1,937,743	2,125,200	2,342,900	2,583,000
Transport Concurrency Management	27,566	12,710	12,000	16,400	18,000	19,900
Environmental Checklist Fee	65,642	40,250	104,547	82,000	90,400	99,600
Other Development Services Charges	185,902	41,362	200,000	205,000	226,100	249,300
Total Development Services Charges	4,292,779	4,933,398	7,871,669	9,455,400	10,424,800	11,494,000
Recreation Center Admissions	1,005,642	1,062,873	1,000,000	1,506,210	1,597,600	1,694,800
Recreation Center Annual Pass	892,302	295,170	300,000	304,500	323,000	342,700
Open Swim Admissions	1,178,621	734,115	1,135,000	1,268,800	1,346,100	1,428,100
Recreation Program Fees	163,663	721,803	849,500	1,015,000	1,076,900	1,142,500
Program Fees - CPR/First Aide	147,694	13,366	-	-	-	-
Program Fees - Senior Center 62+	33,891	142,573	125,000	142,100	150,800	160,000
Admin Fee for Refunds (Class)	8,430	3,558	8,000	5,100	5,500	5,900
Facility Rental - Park Reservations	46,491	19,700	48,000	44,700	47,500	50,300
Facility Rental - Meadowdale	147,055	269,248	450,000	406,000	430,800	457,200
Facility Rental - Cedar Valley Gym	58,947	31,861	41,000	60,900	64,600	68,600
Facility Rental - Heritage Park	187	-	500	-	-	-
Facility Rental - Swim Facility With Tax	278,463	227,213	240,000	304,500	323,000	342,700
Facility Rental - Group Rent Exempt	172,563	20,298	-	-	-	-
Facility Rental - Raquetball	-	-	-	-	-	-
Facility Rental - Rental Items	944	1,364	900	2,200	2,200	2,200
Locker Services	8,113	7	1,000	-	-	-
Softball Tournaments	-	-	-	-	-	-
Contributions/Donations - Non-Gov't	28,587	32,599	5,000	-	-	-
Contributions/Donations - Senior Center	52,797	6,719	5,000	-	-	-
Other Recreation Charges	1,809,970	311,973	200,000	369,000	374,000	374,000
Total Recreation Charges	6,034,360	3,894,440	4,408,900	5,429,010	5,742,000	6,069,000
Cost Allocation - Utility Fund	3,967,545	4,692,712	5,143,891	5,811,500	6,164,300	6,539,600
Cost Allocation - Golf Fund	102,811	113,892	96,726	156,600	166,300	176,400
Cost Allocation - Fleet	120,469	115,611	142,322	128,300	136,200	144,500
Sale of Merchandise	62,899	35,561	30,211	40,000	41,800	44,300
Sale of Maps & Publications	5,367	900	-	-	-	-
Sale of Merchandise - Nontaxable	926	31	-	-	-	-
Public Records	804	841	500	600	600	600
Election Candidate Filing Services	3,679	-	-	-	-	-
Fingerprinting Fees	33,411	18,134	21,949	20,300	21,500	22,700
Detention and Correction Services	321,991	200,485	5,566	1,726,500	3,568,100	3,785,300
Prisoner Room/Board	26,327	16,516	5,366	22,500	41,800	44,300
Prisoner Phone Use	10,350	4,410	7,443	5,000	9,300	9,700
Community Service Fees	8,320	240	487	6,900	7,300	7,700

GENERAL FUND REVENUES	2017 - 2018	2019 - 2020	2021 - 2022	2023 - 2024	2025 - 2026	2027 - 2028
	Actuals	Actuals	ANTICIPATED	PRELIMINARY	Forecasted	Forecasted
Court Commitment	3,340	120,195	83,636	146,200	155,100	164,600
Animal Control	-	-	-	-	-	-
Other Charges for Services	-	-	-	-	-	-
Total Charges for Services	4,668,239	5,319,528	5,538,097	8,064,400	10,312,300	10,939,700
Red Light Photo	5,881,051	4,745,331	7,430,003	8,902,500	9,119,600	9,119,600
Red Light Photo - Vendor	(120,042)	778,676	220,000	200,000	200,000	200,000
Municipal Court	3,011,018	2,291,037	3,083,639	3,587,500	3,955,300	4,360,800
Business License Penalties	19,189	20,004	20,000	10,000	10,000	10,000
Other Fines & Forfeitures	71,775	51,475	18,375	50,000	50,000	50,000
Total Fines & Forfeitures	8,862,991	7,886,523	10,772,017	12,750,000	13,334,900	13,740,400
Franchise Fees	942,133	885,258	930,342	840,000	790,000	765,000
Total Franchise Fees	942,133	885,258	930,342	840,000	790,000	765,000
Meadowdale Joint Operations	133,223	79,617	91,997	91,400	97,000	102,900
Library Custodian & Maintenance Services	77,337	61,270	56,033	62,900	66,800	70,800
Liquor Excise Tax	369,399	476,654	462,913	539,600	572,500	607,400
Liquor Board Profit	615,115	629,754	646,117	601,700	638,400	677,200
PUD Privilege Tax	525,250	529,650	542,337	538,000	570,800	605,500
Law Enforcement Services	195,613	252,491	57,069	131,500	170,300	180,700
Jail Transportation Services	-	2,525	5,000	-	-	-
Federal DOT Grant NHTSA	32,209	21,671	21,794	30,500	32,500	34,500
Federal DOT Grant Distracted Driving	38,801	24,092	7,602	10,200	11,000	11,800
Federal DOT Grant Motorcycle Safety	-	8,944	9,972	-	-	-
WA State Department of Commerce	-	10,000	96,000	-	-	-
WA State Traffic Safety Commision	7,389	25,441	34,408	30,500	32,500	34,500
Snohomish County - Senior Center	23,000	-	22,000	33,500	35,500	37,600
PHD 2: Move 60 Teen Program	178,349	117,437	(1,400)	-	-	-
PHD 2: Staff Support	34,629	21,125	-	-	-	-
PHD 2: 3rd Grade Swim Program	74,570	44,741	44,000	80,000	83,600	88,700
ILA - Sound Transit Funds	638,321	987,183	1,100,000	1,000,000	-	-
ILA - National Recreation & Park Association	-	40,000	-	-	-	-
Other Intergovernmental Revenue	1,304,347	3,014,212	463,432	507,500	538,400	571,200
Total Intergovernmental Revenue	4,247,552	6,346,807	3,659,274	3,657,300	2,849,300	3,022,800
Investment Interest	292,361	(29,225)	83,525	101,000	105,000	109,300
Interfund Loan Interest	-	-	-	-	-	-
Other Interest	63,398	81,307	33,018	40,000	40,000	40,000
Total Interest	355,759	52,082	116,543	141,000	145,000	149,300
Total Operating Revenue	109,681,664	98,298,851	115,581,751	128,042,310	137,849,500	146,522,900
OTHER REVENUE SOURCES						
Rent Proceeds	2,724	-	-	-	-	-
Employee Wellness Benefit	21,120	2,140	-	-	-	-
Donations - Police	-	-	-	-	-	-
Donations - EMS	-	-	-	-	-	-
Donations - Performing Arts	-	-	-	-	-	-
Sale of Scrap and Junk	714	1,780	1,071	-	-	-
Unclaimed Property Auction	12,693	5,228	13,454	-	-	-
Judgements and Settlements	88	-	-	-	-	-
Restitution and Investigations	9,736	4,891	1,892	5,100	5,500	5,900
Credit Card Processing Fee	-	-	-	-	-	-
Cash Adjustments	(111)	(2,064)	(27)	-	-	-
Fire Lock Box	4,448	-	-	-	-	-
Emergency Service Train	-	-	-	-	-	-
Jury Duty	200	575	30	-	-	-
Contracting Rebates	154,233	175,677	165,436	182,700	193,900	205,800
Interfund Loan Proceeds	-	-	-	7,200	6,300	5,900
Interfund Loan Principal-Golf Fund	38,154	38,642	9,824	266,000	266,000	266,000
Prior Period Adjustment	-	-	-	-	-	-
Sale of Capital Assets	39,151	1	-	-	-	-
Insurance Recoveries	9,293	7,838	216,837	-	-	-
Other Non-Operating Revenue	156,486	56,348	94,629	87,300	92,600	98,300
Total Other Non-Operating Revenue	448,929	291,056	503,146	548,300	564,300	581,900
Transfer From 099	-	15,627	-	-	-	-
Transfer From 020	-	-	-	-	-	-
Transfer From 098	-	1,129,967	-	-	-	-
Transfer From 101	-	-	-	-	-	-
Transfer From 104	-	-	-	-	-	-
Transfer From 105	-	-	-	-	-	-
Transfer From 114	-	-	-	-	-	-
Transfer From 120	-	-	-	-	-	-
Transfer From 201	-	-	-	-	-	-
Transfer From 215	-	11,809	-	-	-	-
Transfer From 223	-	-	-	-	-	-
Transfer From 224	192,000	185,563	-	-	-	-
Transfer From 263	-	120,398	-	-	-	-
Transfer From 333	-	200,000	-	-	-	-
Transfer From 512	-	-	-	-	-	-
Total Transfers-in	192,000	1,663,364	-	-	-	-
Total Transfers & Other Revenues	640,929	1,954,420	503,146	548,300	564,300	581,900
Total Operating Revenue, Other Sources, & Beginning Fund Balances	118,513,275	104,378,834	125,071,929	138,510,462	148,333,652	154,095,727
Total Revenues w/o Fund Balance	110,322,593	100,253,271	116,084,897	128,590,610	138,413,800	147,104,800

General Fund	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	General Government Funds
General Fund	\$ 82,583,200	\$ 11,607,700	\$ 3,503,000	\$ 16,639,110	\$ 12,750,000	\$ 1,234,400	\$ 128,317,410	\$ 273,200	\$ -	\$ 9,919,852	\$ 138,510,462	General Fund
Total	\$ 82,583,200	\$ 11,607,700	\$ 3,503,000	\$ 16,639,110	\$ 12,750,000	\$ 1,234,400	\$ 128,317,410	\$ 273,200	\$ -	\$ 9,919,852	\$ 138,510,462	Total

Other General Government Funds	Taxes	Licenses & Permits	Intergovernmental Revenue	Charges for Services	Fines & Forfeitures	Other Revenue	Total Operating Revenue	Other Financing Sources	Transfers-in	Beginning Fund Balance	Total Sources	General Government Funds
Econ Dev Infrastructure	-	-	-	-	-	200,000	200,000	-	-	8,148,874	8,348,874	Econ Dev Infrastructure
Revenue Stabilization	-	-	-	-	-	-	-	-	-	6,000,000	6,000,000	Revenue Stabilization
Lodging Tax	1,472,564	-	-	-	-	-	1,472,564	-	-	636,424	2,108,988	Lodging Tax
Drug Enforcement	-	-	-	-	95,000	1,000	96,000	-	-	395,181	491,181	Drug Enforcement
Criminal Justice	1,877,387	-	127,555	-	-	20,000	2,024,942	-	-	1,939,307	3,964,249	Criminal Justice
Transportation Impact Fee	-	-	-	1,010,000	-	-	1,010,000	-	-	1,203,892	2,213,892	Transportation Impact Fee
Street Operating	-	300,000	1,642,000	-	-	-	1,942,000	-	3,550,000	659,644	6,151,644	Street Operating
Cumulative Park Reserve	-	-	-	-	-	18,000	18,000	-	-	84,456	102,456	Cumulative Park Reserve
Cumulative Art Reserve	-	-	-	-	-	-	-	-	-	536,992	536,992	Cumulative Art Reserve
Tree Reserve	-	-	-	-	-	-	-	-	-	236,484	236,484	Tree Reserve
American Rescue Plan Act	-	-	-	-	-	-	-	-	-	8,500,000	8,500,000	American Rescue Plan Act
Solid Waste Management	-	-	24,276	-	-	-	24,276	-	53,000	79,613	156,889	Solid Waste Management
Affordable Housing	500,000	-	-	-	-	-	500,000	-	-	489,008	989,008	Affordable Housing
Transportation Benefit District	7,815,688	-	-	-	-	-	7,815,688	-	-	4,567,853	12,383,541	Transportation Benefit District
Park Impact Fee	-	-	-	3,000,000	-	25,000	3,025,000	-	-	3,659,530	6,684,530	Park Impact Fee
Total	\$ 11,665,639	\$ 300,000	\$ 1,793,831	\$ 4,010,000	\$ 95,000	\$ 264,000	\$ 18,128,470	\$ -	\$ 3,603,000	\$ 37,137,258	\$ 58,868,728	Total