



**LYNNWOOD FINANCE COMMITTEE - regular Finance Committee  
meeting  
THURSDAY, SEPTEMBER 23, 2021 3:00 PM**

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1. CALL TO ORDER
2. ROLL CALL
3. FINANCIAL REPORTS
  - A. 2<sup>nd</sup> Quarter 2021 Financial Report
    - 30 minutes
    - Michelle Meyer, Finance Director
    - [Financial Report 2nd Qtr 2021 June.pdf](#)
  - B. Review of Delinquent Utility Accounts - 20 minutes
    - Corbitt Loch, Strategic Planner
    - [utility delinquent info.pdf](#)
4. DISCUSSION ITEM
  - A. Fleet Maintenance Operations Staffing Review - 15 minutes
    - Bill Franz, Public Works Director; Marcie MacQuarrie, Public Works Manager
  - B. Strategic Plan Update
    - 15 minutes
    - Corbitt Loch, Strategic Planner
    - [SP 2022-2026 final draft 092021.pdf](#)
  - C. Potential Finance Policy Updates
    - 15 minutes
    - Michelle Meyer, Director of Finance
  - D. Mid-biennium budget review and 2022 Property Tax levy dates
    - 10 minutes

5. ADJOURN

## FINANCE COMMITTEE 3.A

### CITY OF LYNNWOOD FINANCE COMMITTEE

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**TITLE:**

**2<sup>nd</sup> Quarter 2021 Financial Report**

**DEPARTMENT CONTACT:** Lisa Harrison, Finance

**SUMMARY:**

Review of 2nd Quarter 2021 Financial Reports

**PRESENTER:**

Michelle Meyer, Finance Director

**ESTIMATED TIME:**

30

**BACKGROUND:**

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

**SUGGESTED ACTION:**

Review and discussion.

**DEPARTMENT ATTACHMENTS**

Description:

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

## EXECUTIVE SUMMARY – JUNE 2021 FINANCIAL REPORT

The Finance Department carefully monitors the City’s finances and this report provides detailed information about our financial health through the end of the second quarter of 2021. Lynnwood is committed to maintaining fiscal sustainability and transparency as the City receives and expends funds according to the adopted 2021-2022 Biennial Budget. Figures for some key indicators of fiscal health are provided below (additional detail in body of this Report). Lynnwood utilizes a biennial budget (24 months) and this reporting period equals 6 of 24 months, which is 25% of the two-year period.

### General Fund Summary

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

### General Fund Reserve Requirements

Reserve Requirements = 2.5 Months 2019 Expenditures	Actual	Required @ 12/31/2020	Over/(Under)
Reserves (Revenue Stabilization + General Fund balance)	\$ 12,613,847	\$ 9,208,308	\$ 3,405,539

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

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

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

Actual YTD through June 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Taxes	\$ 17,319,614	\$ 69,026,561	25.1%
Licenses and Permits	2,354,343	12,934,243	18.2%
Intergovernmental Revenue	779,304	3,611,244	21.6%
Charges for Services	2,791,637	13,459,743	20.7%
Fines and Forfeitures	2,314,536	9,642,017	24.0%
Miscellaneous Revenues	250,899	1,570,552	16.0%
Non-Revenue	591	9,824	6.0%
Other Financing Sources	107,259	402,883	26.6%
<b>Grand Total</b>	<b>\$ 25,918,183</b>	<b>\$ 110,657,067</b>	<b>23.4%</b>

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

Actual YTD through June 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Development Business Services	\$ 1,791,968	\$ 10,596,383	16.9%
DBS Economic Development	128,089	1,000,000	12.8%
Executive	483,323	2,295,434	21.1%
Finance	1,579,373	7,246,356	21.8%
Fire Marshal	477,898	1,927,489	24.8%
Human Resources	381,725	1,825,526	20.9%
Information Technology	1,129,981	4,911,171	23.0%
Legal	567,358	2,751,400	20.6%
Legislative	189,989	877,072	21.7%
Municipal Court	607,293	2,835,573	21.4%
Non-Departmental (Transfers)	2,272,776	9,286,324	24.5%
Parks & Recreation	2,895,549	16,722,992	17.3%
Police	8,597,723	42,166,029	20.4%
Public Works	1,470,388	6,270,117	23.5%
<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 110,711,866</b>	<b>20.4%</b>

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

Actual YTD through June 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Salaries and Wages	\$ 10,647,701	\$ 51,414,293	20.7%
Personnel Benefits	4,453,697	19,728,936	22.6%
Supplies	336,521	2,478,835	13.6%
Services	3,835,855	21,759,526	17.6%
Intergovernmental Services	1,006,755	6,172,485	16.3%
Capital Outlays	6,880	13,000	52.9%
Debt Interest & Other Costs	-	700	
Operating Transfers Out	2,286,024	9,144,091	25.0%
<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 110,711,866</b>	<b>20.4%</b>

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

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

**Utilities Fund**

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

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

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



DATE: Thursday, September 23, 2021

TO: Mayor Nicola Smith  
Lynnwood City Council  
Finance Committee

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Table 5: General Fund's Quarterly Revenue and Expenditure**

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

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

	A	B	C	D	E	F	G	H	I	
1	<b>Change in General Fund's Fund Balance in 2021</b>									
2										
3	<b>Beginning Fund Balance (Actual) - General Fund</b>								\$	4,124,786
4	Plus: 2021 Revenues									25,918,183
5	Less: 2021 Expenditures									(22,573,433)
6										
7	<b>Ending Fund Balance - General Fund</b>								\$	<b>7,469,536</b>
8	Plus: Revenue Stabilization Fund's Ending Fund Balance									5,144,311
9	<b>Total Fund Balance</b>								\$	<b>12,613,847</b>
10										
11	<b>General Fund Reserve Requirements at 12/31/2020:</b>								\$	9,208,308
12	( 2 1/2 Months of 2020 Operating Expenditures per 2020 CAFR)									
13	<b>Unassigned Fund Balance</b>								\$	3,405,539
14	<b>Total Fund Balance</b>								\$	<b>12,613,847</b>

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

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

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

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

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

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

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

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

Beginning in 2019, the South Snohomish County Fire and Rescue Regional Fire Authority (SSCFR) collects the EMS property tax. There will continue to be small receipts due to prior year collections.

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

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

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

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

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

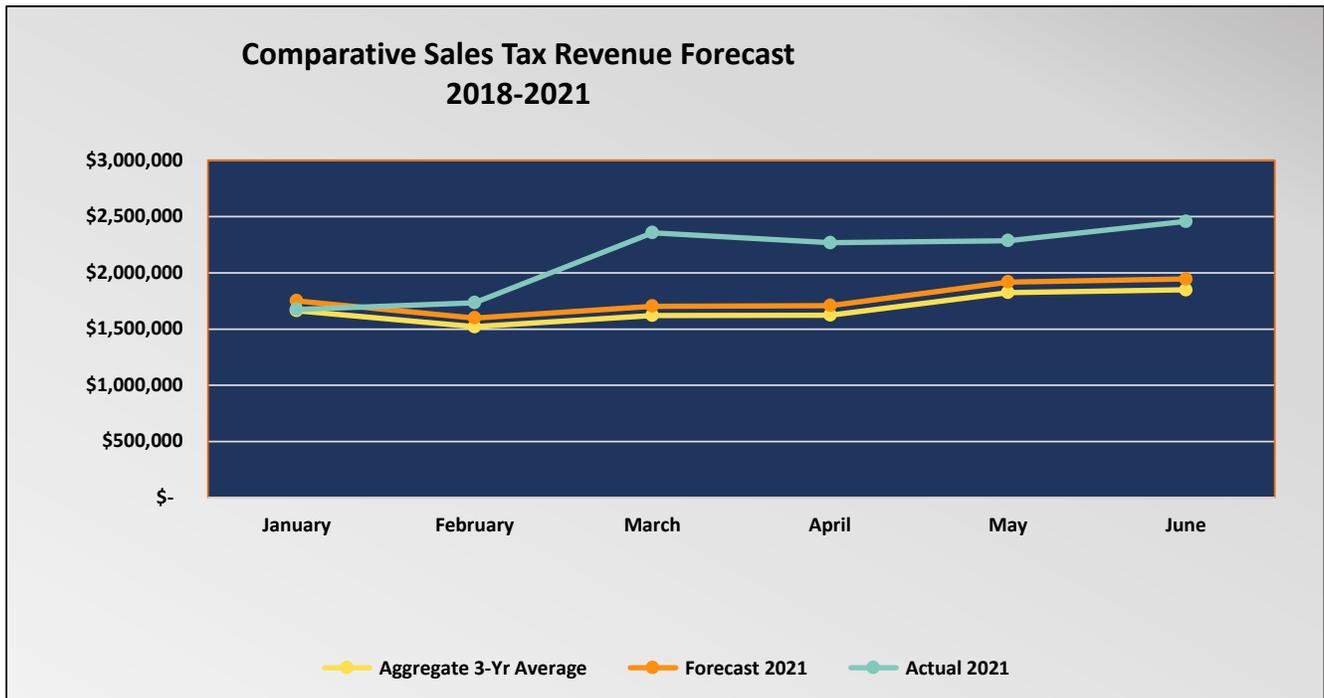
	A	B	C	D	E	F	G	H	I
1	<b>Total Gross Sales Tax Earned by Quarter</b>								
2		<b>% Chng</b>	<b>2nd Quarter 2021</b>			<b>2nd Quarter 2020</b>			
3	Total	53.54%	\$	7,010,315			\$	4,565,906	
4									
5		<b>% Chng</b>	<b>1st Quarter 2021</b>			<b>1st Quarter 2020</b>			
6	Total	30.79%	\$	5,762,718			\$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

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

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

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

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

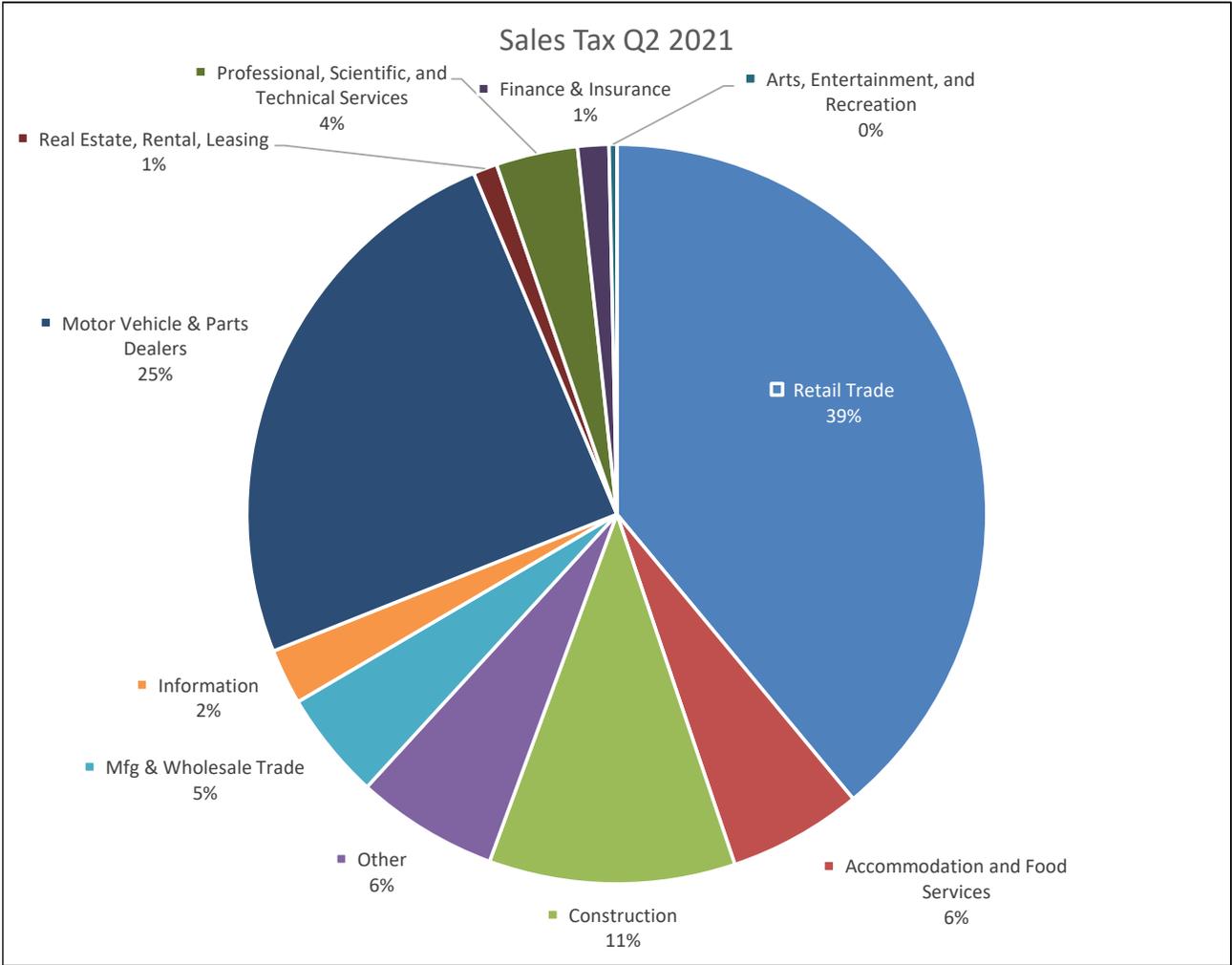


**Report on Year-To-Date Sales Tax Earned for the month of June 2021, Cash Received in August 2021**

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

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

Chart 2: Pie Chart for Q2 2021 Sales Tax Collection



**General Fund's Expenditures**

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

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

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

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

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

	A	B	C	D	
1	<b>Biennial Expenditure Categories through June FY 2021-2022</b>				
2					
3					
4	Category	Biennial Actual thru June 2021	2021-2022 Budget	% of Total	% of Budget
5	SALARIES & WAGES	\$ 10,647,701	\$ 51,414,293	47.2%	20.7%
6	PERSONNEL BENEFITS	4,453,697	19,728,936	19.7%	22.6%
7	SUPPLIES	336,521	2,478,835	1.5%	13.6%
8	SERVICES	3,835,855	21,759,526	17.0%	17.6%
9	INTERGOVTL SERVICES/PYMNT	1,006,755	6,172,485	4.5%	16.3%
10	CAPITAL OUTLAYS (1)	6,880	13,000	0.0%	52.9%
11	DEBT INTEREST & OTHER COST	-	700	0.0%	0.0%
12	OPERATING TRANSFERS OUT	2,286,024	9,144,091	10.1%	25.0%
13	<b>Grand Total</b>	<b>\$ 22,573,433</b>	<b>\$ 110,711,866</b>	<b>100.0%</b>	<b>20.4%</b>

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

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

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

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

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

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

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

**Table 21: REET I Fund Performance**

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

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

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

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

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

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

**Table 22: REET II Fund Performance**

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

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

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

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

**Table 23: EDIF Fund Performance**

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

**Table 24: Cash and Investment**

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

\*Not reconciled

**Table 25: Investment Portfolio**

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

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

**Table 26: Investment Interest Earnings**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

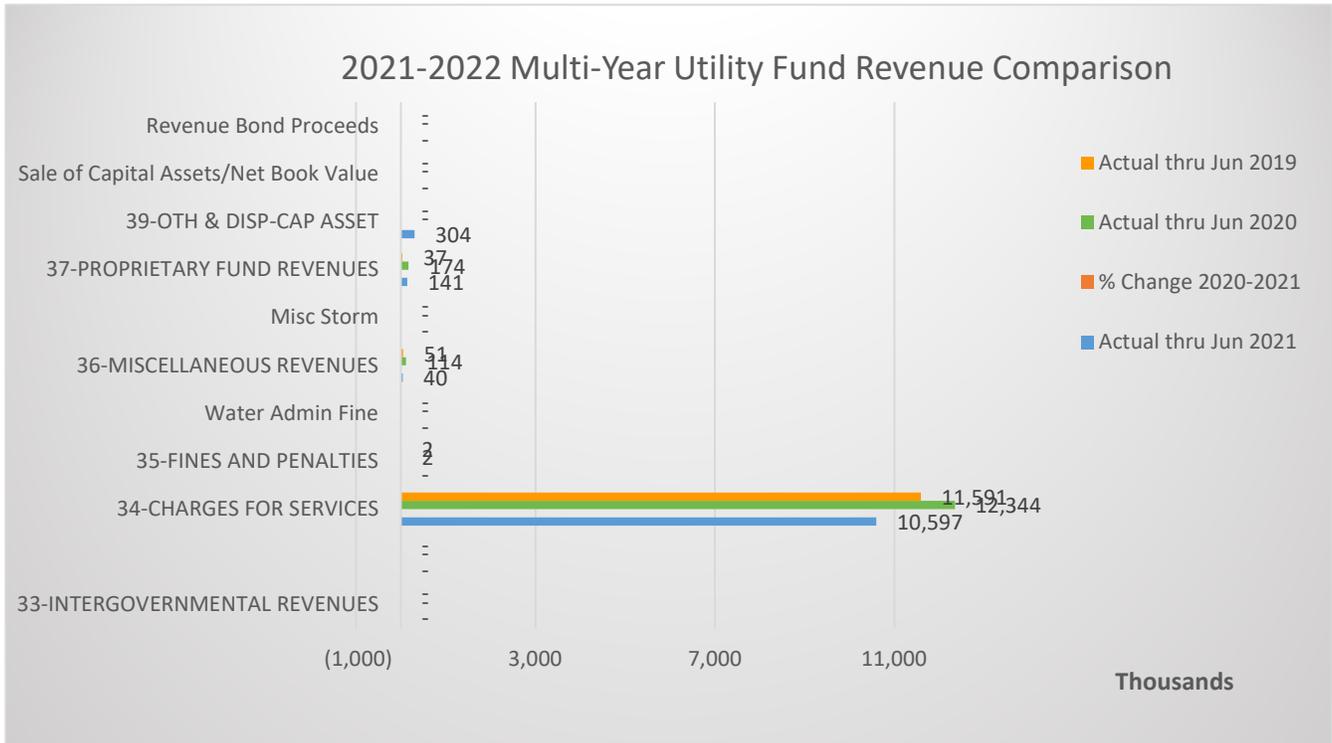
**Table 32: Year to Date Capital (CIP) - Fund Balance Report**

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

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

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

**Chart 3: Multi-Year Utility Fund Reserve Comparison by Type**

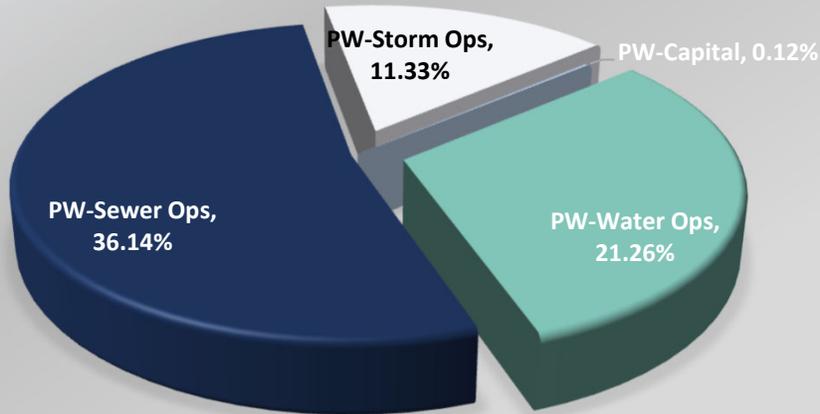


**Table 34: Utility Fund Expenditures by Utility Program through Jun 2021**

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

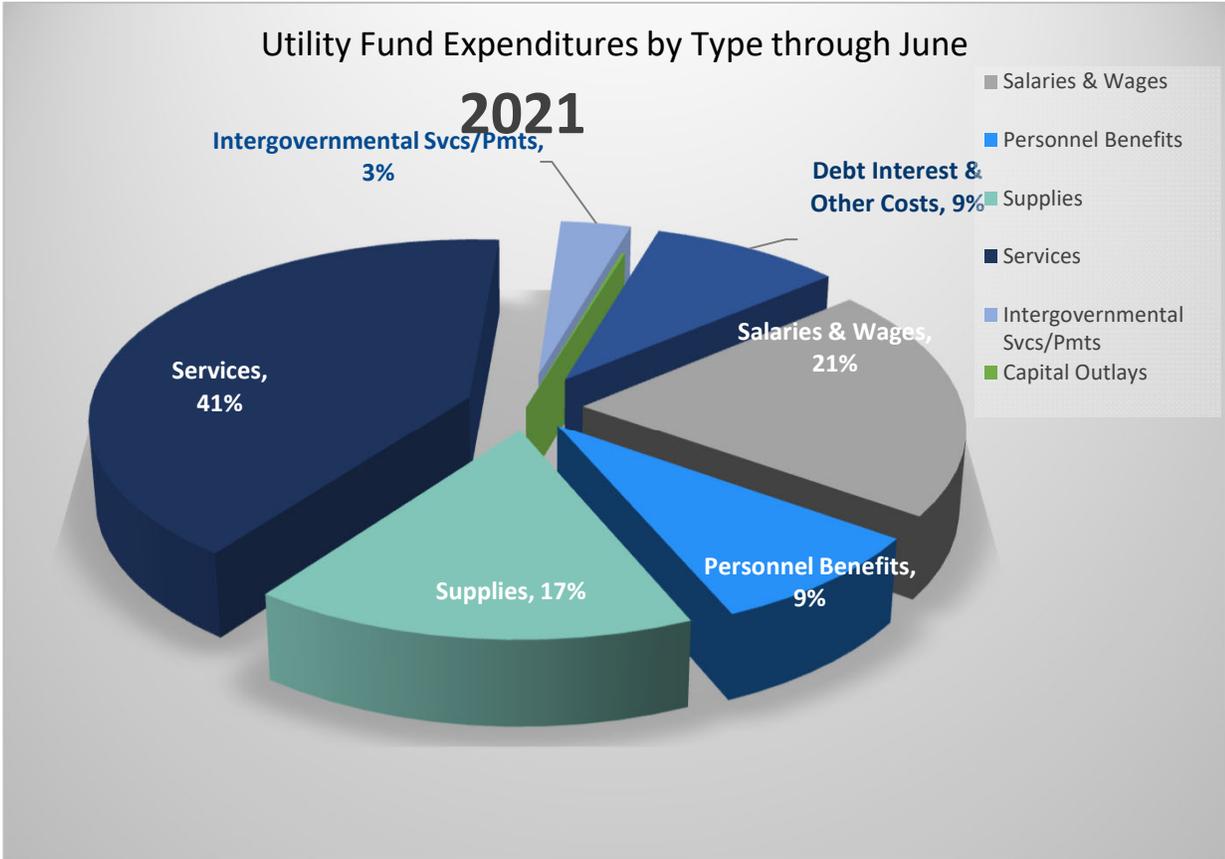
**2021**

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



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

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



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

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

## FINANCE COMMITTEE 3.B

### CITY OF LYNNWOOD FINANCE COMMITTEE

---

**TITLE:** Review of Delinquent Utility Accounts

**DEPARTMENT CONTACT:** Lisa Harrison, Finance

**SUMMARY:**

Review of updated information on delinquent utility accounts.

**PRESENTER:**

Corbitt Loch, Strategic Planner

**ESTIMATED TIME:**

20

**BACKGROUND:**

At the April Finance Committee Meeting, staff reviewed information on delinquent utility accounts. Updated information has been compiled for discussion and review.

**SUGGESTED ACTION:**

Discussion

**DEPARTMENT ATTACHMENTS**

Description:

---

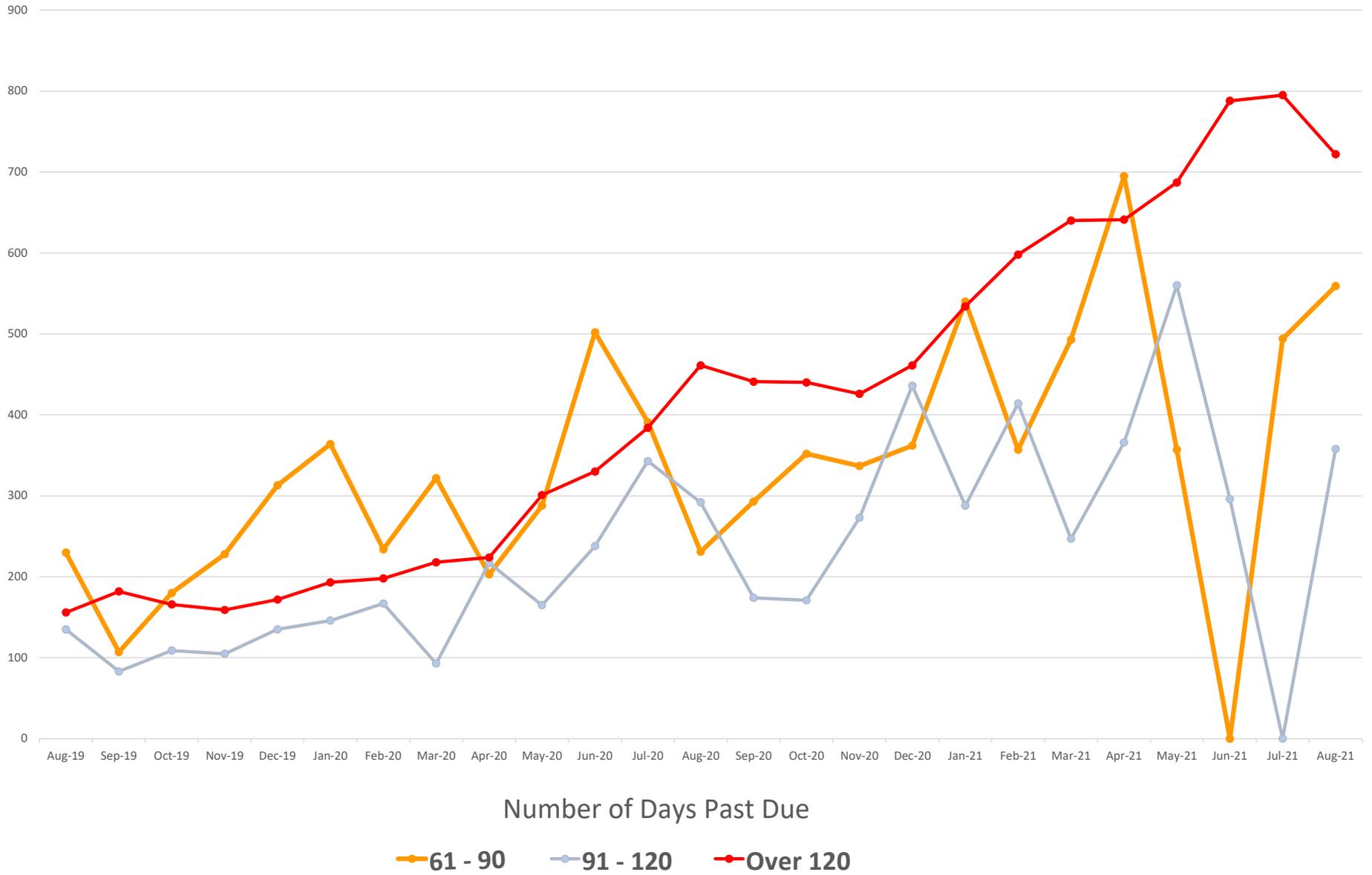
[utility delinquent info.pdf](#)

## City of Lynnwood Utility Account Aging August 31, 2021

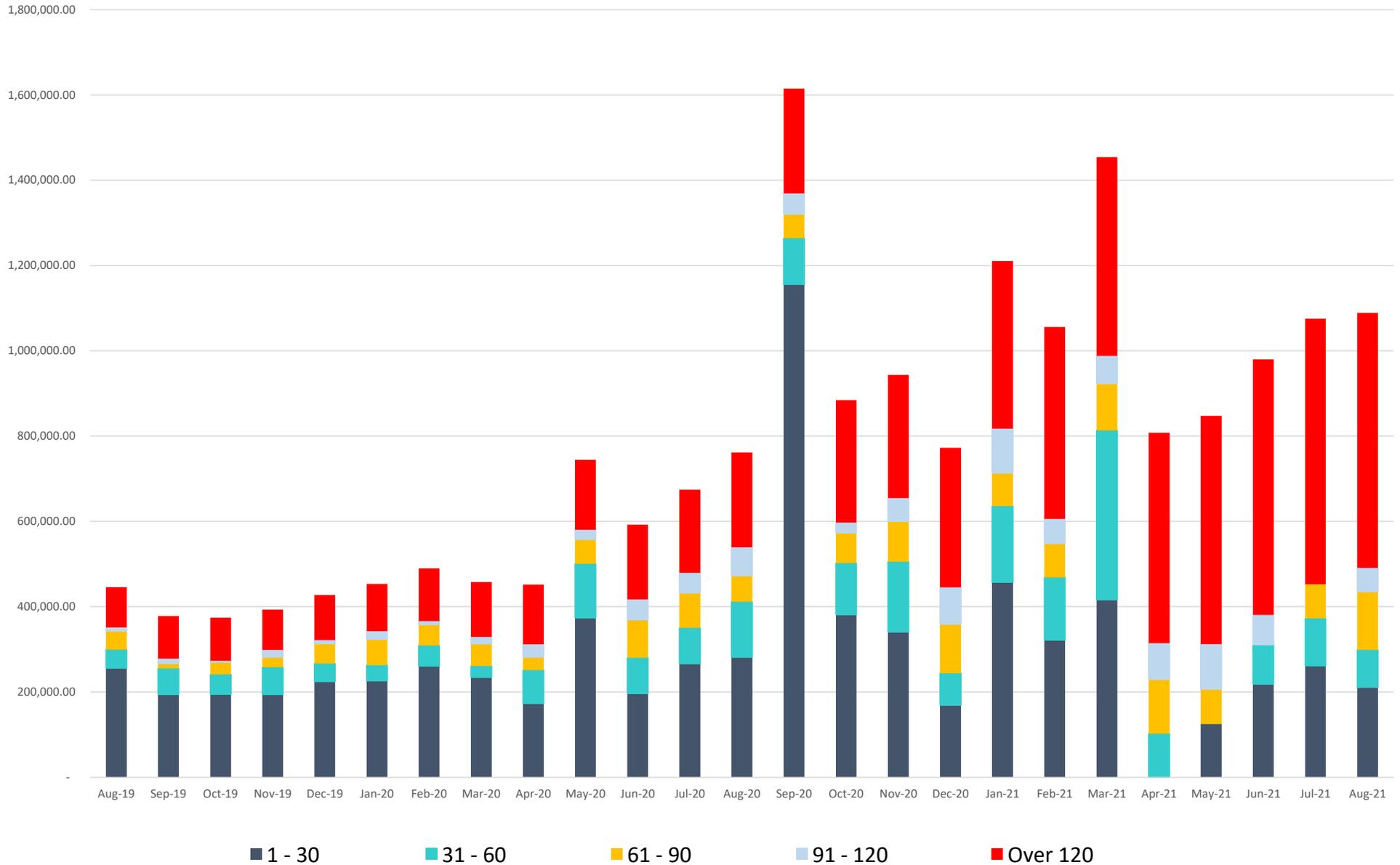
Number of Accounts With Past-Due Balance By Time	Residential	Commercial	Total
1-30 Days Past Due	783	27	810
31-60 Days Past Due	257	70	327
61-90 Days Past Due	430	129	559
91-120 Days Past Due	315	43	358
More Than 120 Days Past Due	573	149	722
<b>Total number of Past Due Accounts</b>	<b>2,358</b>	<b>418</b>	<b>2,776</b>
<b>Percent of Total Accounts with Past Due Balance</b>	<b>85%</b>	<b>15%</b>	<b>100%</b>

Accounts With Past-Due Balance More than 120 Days	# of	% of	\$
Account Type	Accounts	Accounts	Amount
1 Single Family Residential	491	68.0%	\$ 314,886
2 Residential Special Rate A, Prop. Tax (40% rate, 60% discount)	8	1.1%	\$ 1,027
3 Residential Special Rate B (45%, rate, 55% discount)	1	0.1%	\$ 376
4 Residential Special Rate C (50% rate, 50% discount)	0	0.0%	\$ -
5 Residential Special Rate L, SNAP/Tanf (40% rate, 60% discount)	13	1.8%	\$ 9,064
6 Mutli-Unit Complex (2-8 multifamily homes on 1 meter)	20	2.8%	\$ 29,734
7 Multi-Unit Apartment (>8 multifamily homes on 1 meter)	39	5.4%	\$ 241,589
8 Multi-Unit Condo (>10 condominiums on 1 meter)	0	0.0%	\$ -
9 Multi-Unit MHP (mobile home park on 1 meter)	1	0.1%	\$ 1,299
10 Multi-Unit SPR (multifamily homes with individual meters)	0	0.0%	\$ -
<b>Total Residential</b>	<b>573</b>	<b>79.36%</b>	<b>\$ 597,974</b>
11 Commercial Business (Single commercial property on 1 meter)	89	12.3%	\$ 253,165
12 Commercial Complex (>1 commercial businesses on 1 meter)	37	5.1%	\$ 74,256
13 Government (government property/land use)	1	0.1%	\$ 322
14 COL (City of Lynnwood property)	17	2.4%	\$ 5,775
15 School (public or private school or college)	5	0.7%	\$ 51,155
<b>Total Commercial</b>	<b>149</b>	<b>20.64%</b>	<b>\$ 384,674</b>
<b>Total Residential &amp; Commercial</b>	<b>722</b>	<b>100.00%</b>	<b>\$ 982,647</b>

# Number of Utility Past Due Accounts-Residential and Commercial, as of 08/31/2021

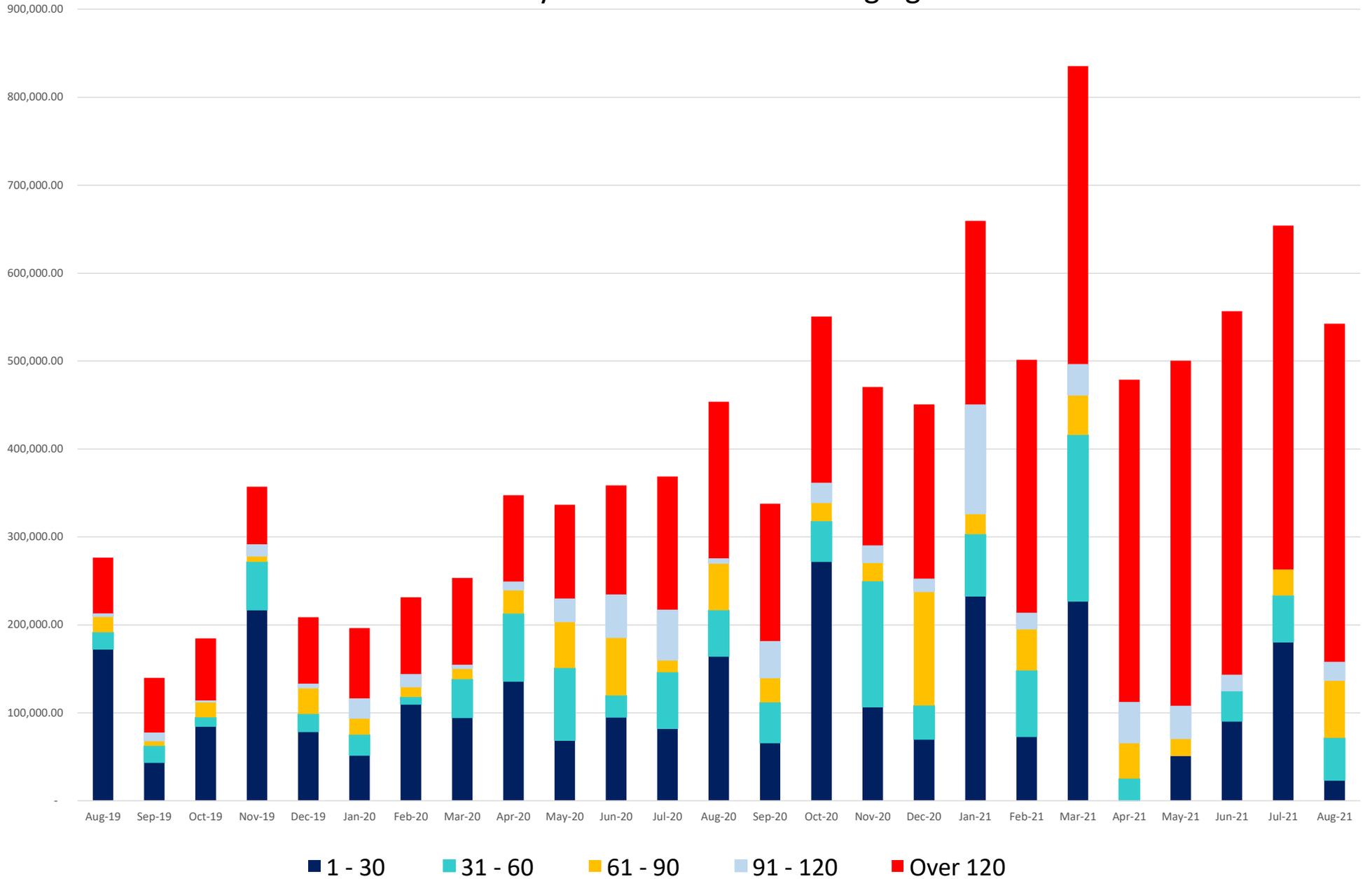


## Utility Accounts Receivable Aging-Residential



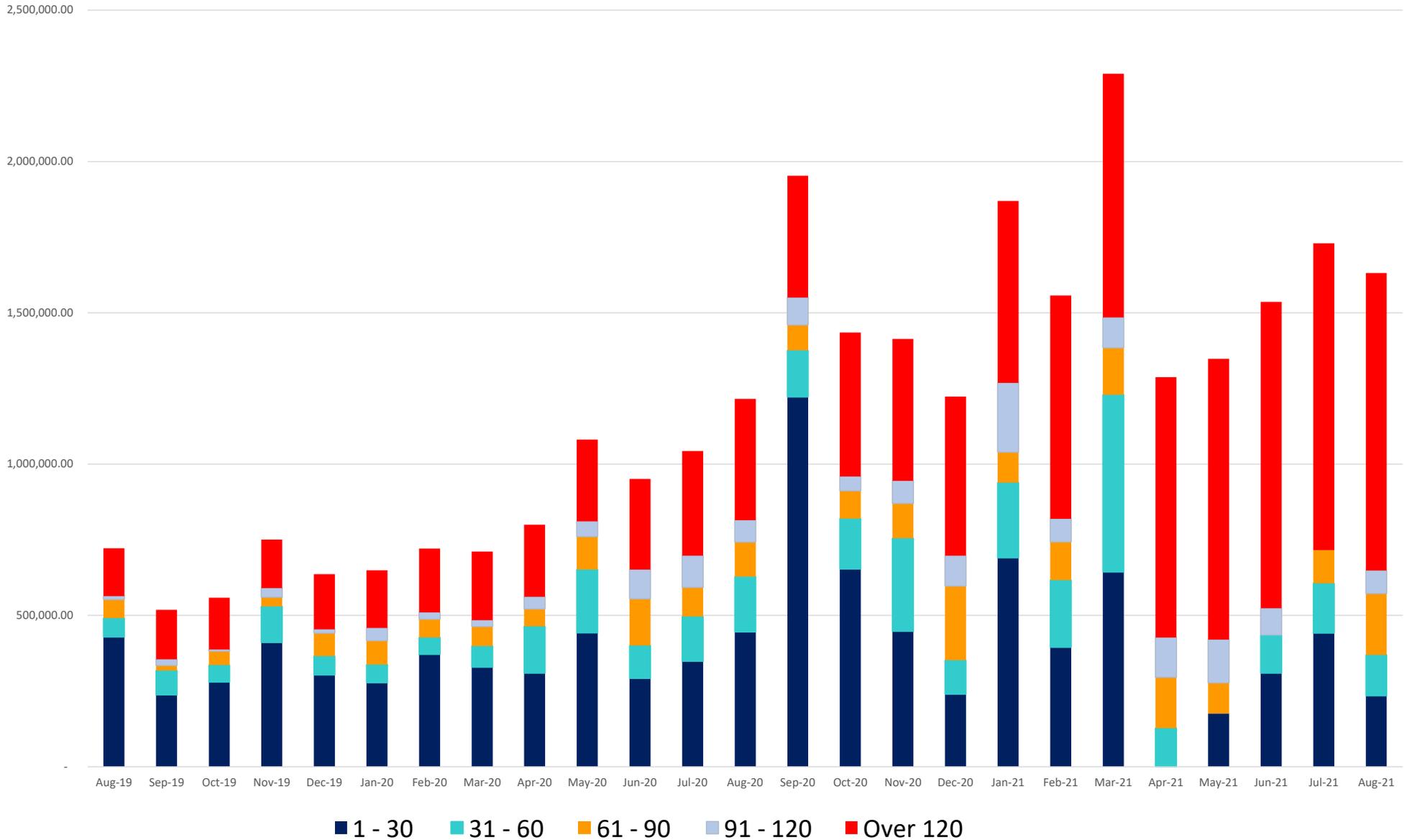
Note : Account data for January and August is imprecise due to billing changes necessitated by water meter upgrade project.

# Utility Accounts Receivable Aging-Commercial



Note : Account data for January and August is imprecise due to billing changes necessitated by water meter upgrade project.

## Utility Accounts Receivable Aging-Residential and Commercial



Note : Account data for January and August is imprecise due to billing changes necessitated by water meter upgrade project.

## FINANCE COMMITTEE 4.A

### CITY OF LYNNWOOD FINANCE COMMITTEE

---

**TITLE:** Fleet Maintenance Operations Staffing Review

**DEPARTMENT CONTACT:** Lisa Harrison, Finance

**SUMMARY:**

Review of the current and proposed staffing levels for Fleet Maintenance Operations

**PRESENTER:**

Bill Franz, Public Works Director; Marcie MacQuarrie, Public Works Manager

**ESTIMATED TIME:**

15

**SUGGESTED ACTION:**

Discussion

**DEPARTMENT ATTACHMENTS**

Description:

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## FINANCE COMMITTEE 4.B

### CITY OF LYNNWOOD FINANCE COMMITTEE

---

**TITLE:**

Strategic Plan Update

**DEPARTMENT CONTACT:** Lisa Harrison, Finance

**SUMMARY:**

Review of the Draft 2022-2026 Strategic Plan

**PRESENTER:**

Corbitt Loch, Strategic Planner

**ESTIMATED TIME:**

15

**BACKGROUND:**

Proposed updates to the City's Strategic Plan have been drafted to incorporate feedback from multiple meetings of the Mayor's Strategic Planning Committee and other stakeholders.

**SUGGESTED ACTION:**

Discussion

**DEPARTMENT ATTACHMENTS**

Description:

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[SP 2022-2026 final draft 092021.pdf](#)

# Strategic Plan 2022-2026

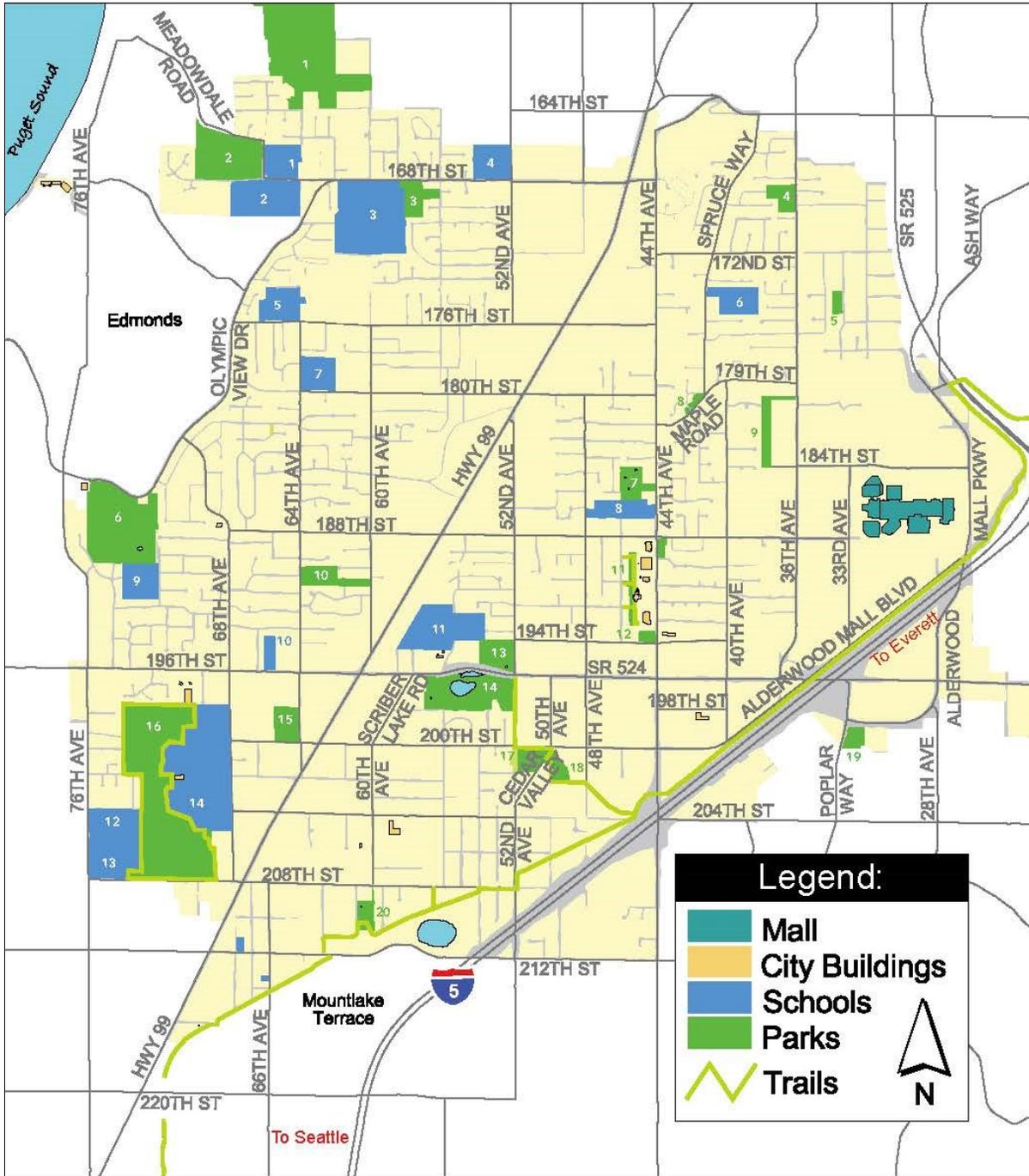


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Decision-Making Process .....	20

**CITY OF LYNNWOOD**  
WASHINGTON



# City of Lynnwood



- |                                  |                              |                                   |
|----------------------------------|------------------------------|-----------------------------------|
| 1 Meadowdale Elementary          | 12 College Place Elementary  | 9 Pioneer Park                    |
| 2 Meadowdale Middle School       | 13 Terrace Park School       | 10 Daleway Park                   |
| 3 Meadowdale High School         | 14 Edmonds Community College | 11 Mesika Trail & open space      |
| 4 Beverly Elementary             | 1 Meadowdale Beach Park      | 12 Veterans Park                  |
| 5 St Thomas More                 | 2 Meadowdale Playfields      | 13 Wilcox Park                    |
| 6 Spruce Elementary              | 3 Meadowdale Park            | 14 Scriber Lake Park              |
| 7 Snohomish Co. Christian        | 4 Spruce Park                | 15 Gold Park                      |
| 8 Lynnwood Elementary            | 5 Stadler Ridge Park         | 16 Lynnwood Municipal Golf Course |
| 9 Lyndale Elementary             | 6 Lynndale Park & Skate Park | 17 Sprague Pond Mini Park         |
| 10 Soundview School              | 7 North Lynnwood Park        | 18 Scriber Creek Park             |
| 11 Cedar Valley Community School | 8 Maple Mini Park            | 19 Heritage Park                  |
|                                  |                              | 20 South Lynnwood Park            |

Nicola Smith, Mayor

City Council:

George Hurst, President

Jim Smith, Vice President

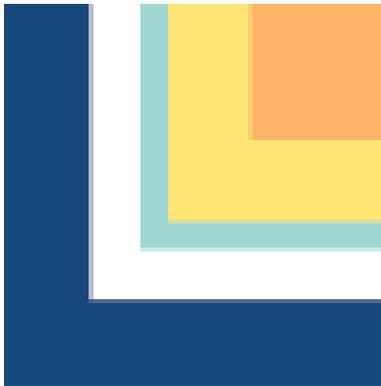
Julieta Altamirano-Crosby

Patrick Decker

Christine Frizzell

Ruth Ross

Shannon Sessions



This strategic plan was developed during 2021 by the Mayor’s Strategic Planning Committee, Council President Hurst, and Councilmember Frizzell. Thank you!

Adopted by the City Council on \_\_\_\_\_, 2021, Resolution No. 2021-\_\_.

Strategic Plan 2018-2022 approved January 2018.

## Introduction and Purpose

The City of Lynnwood’s mission is to improve the quality of life for all members of the community. The City’s vision statement, “Our Community Vision”, and numerous adopted plans articulate how Lynnwood will evolve in the years ahead. This Strategic Plan is a compilation of priorities, objectives, and strategies determined to be of the highest importance for the years 2022-2026. As shown on the following page, this Strategic Plan is highly correlated to Our Community Vision. Each biennial budget is highly aligned with the Strategic Plan. There is intersectionality between the various objectives and strategies, and many provisions relate to more than one priority.

### Top Priorities for 2022-2026

1. Fulfill the community vision for City Center, the Regional Growth Center, and light rail service through Lynnwood.
2. Ensure financial stability and economic success.
3. Nurture Operational and Organizational Excellence.
4. Be a safe community.
5. Be a diverse, welcoming, equitable, and livable city.
6. Pursue and maintain collaborative relationships and partnerships.

The goals outlined here will be important considerations during preparation of the biennial budgets for 2023-2024 and 2025-2026. Our Community Vision, this Strategic Plan, and ongoing community input will support, inform, and guide Lynnwood’s Budgeting for Outcomes (BFO) process.

## Our Community Vision

**The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.**

Our vision is to be a welcoming city that builds a healthy and sustainable environment.

Our vision is to encourage a broad business base in sector, size and related employment, and promote high quality development.

Our vision is to invest in preserving and expanding parks, recreation, and community programs.

Our vision is to be a cohesive community that respects all citizens.

Our vision is to invest in efficient, integrated, local and regional transportation systems.

To ensure a safe environment through rigorous criminal and property law enforcement.

To be a city that is responsive to the wants and needs of our citizens.

## Strategic Plan, 2022-2026

Priority 1: Fulfill the community vision for the City Center, Regional Growth Center, and light rail service through Lynnwood.

Priority 2. Ensure financial stability and economic success.

Priority 3. Nurture Operational and Organizational Excellence.

Priority 4. Be a safe community.

Priority 5. Be a diverse, welcoming, equitable, and livable city.

Priority 6. Pursue and maintain collaborative relationships and partnerships.



## Priority 1. Fulfill the community vision for City Center, the Regional Growth Center, and light rail service through Lynnwood.

### **Priority 1: Fulfill the community vision for City Center, the Regional Growth Center (RGC), and light rail service through Lynnwood.**

The City Center will be a mixed-use area that accommodates future population growth and economic vitality. Included within the Lynnwood Community Vision, the City Center Plan has been adopted by the City Council; and incorporated into the Lynnwood Comprehensive Plan. Sound Transit is a major catalyst for the City Center and will support development in the Regional Growth Center as light rail is extended to the north. Planning for the RGC will establish a cohesive community vision and implement equitable, transit-oriented development for the area around Alderwood Mall. The RGC community vision also provides opportunity to better connect the City Center and Alderwood Mall areas.

#### **Objectives – City Center:**

1. Update the City Center Plan and supporting documents as required.
2. Implement City Center Project Priorities, Resolution No. 2014-15.
3. Engage private and public partnerships to implement the City Center Plan.
4. Provide amenities to attract quality developers and employers, and enhance the quality of life.

#### **Strategies – City Center:**

- A. Review and update City Center Environmental Impact Statement (SEPA) and Planned Action Ordinance.
- B. Present to City Council for action the recommendations identified in the following documents: Lynnwood National Study Visit (ULI); City Center Implementation Strategies; Federal Transportation Administration (FTA) Urban Land Institute Technical Assistance Panel; and the Lynnwood Multimodal Accessibility Plan.
- C. Complete the SW 196<sup>th</sup> St. Improvement Project and the design for 42<sup>nd</sup> Ave. W.
- D. Acquire land for the Town Square Park and complete the design of planned promenade street improvements.
- E. Prepare space planning and conceptual design for public facilities within the City Center; implement Transit Oriented Development (TOD) strategies.

#### **Objectives – Sound Transit (ST):**

5. Completion of Lynnwood Link light rail (LLE) to the City Center Station.
6. Ensure the extension of Sound Transit's light rail system northward (ST3) achieves City objectives.

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## Priority 1. Fulfill the community vision for City Center, the Regional Growth Center, and light rail service through Lynnwood.

### Strategies – Sound Transit:

- A. Complete LLE project review and approval.
- B. Complete review and approval of LLE project mitigation.
- C. In partnership with Sound Transit (ST), complete the design and construction of LLE enhancements (i.e., 44<sup>th</sup> underpass, 48<sup>th</sup> Street, and Scriber Creek Trail); work with Community Transit to plan and implement the Bus Rapid Transit Orange Line (SW 196th St.) as transportation linkage to and from LLE.
- D. Partner with ST and other stakeholders in planning for the extension of ST3 light rail north through the Alderwood Mall vicinity to the Ash Way station.
- E. Continue to collaborate with Sound Transit on the Model Code Partnership for transit-oriented development.

### Objectives – Regional Growth Center (RGC):

7. Establish a community vision for the Regional Growth Center.
8. Continue to focus growth in the Regional Growth Center.
9. Make investments in amenities that improve quality of life.
10. Realize the RGC Vision through development standards and implementations strategies.

### Strategies – Regional Growth Center:

- A. Conduct inclusive outreach and create equitable implementation strategies.
- B. Complete Beech Road and Poplar Way Bridge improvements. Identify other infrastructure projects to meet the needs of a growing community.
- C. Promote the RGC as an attractive location for employers, businesses, residents, and tourists through a coordinated marketing strategy.
- D. Coordinate with ongoing City efforts such as the Comprehensive Plan, Housing Action Plan, City Center Program, Infrastructure Plans, Parks, Art, Recreation and Conservation Plan, and Connect Lynnwood during the subarea planning process.
- E. Adopt an Environmental Impact Statement and Planned Action Ordinance to mitigate environmental impacts and streamline the permit review process.
- F. Plan for the delivery of City services needed to serve new growth.

Co-Champions: David Kleitsch and Bill Franz • Participants: Lynn Sordel and Corbitt Loch





## Priority 2. Ensure financial stability and economic success.

### **Priority 2: Ensure financial stability and economic success.**

Good fiscal management is a critical component of a well-run organization and its ability to meet goals on an ongoing, sustainable basis. The City’s vision statement calls for Lynnwood to “be responsive to the wants and needs of our citizens,” and the City recognizes local businesses as important community partners. A significant portion of the City’s revenues stem from retail sales tax and therefore, the fiscal viability and the continuity of City services depend on economic success throughout our community.

#### **Objective – Financial Sustainability:**

1. Develop each biennial budget using a five-year financial forecast in order to prepare thoughtful, balanced budgets and achieve the reserve requirements called for by the City’s Financial Policies.

#### **Strategies – Financial Sustainability:**

- A. Continue to incorporate strategic planning, Budgeting for Outcomes, and performance metrics to ensure the City’s expenditures and investments are sustainable and fully aligned with, and achieving, the Community Vision and this Strategic Plan.
- B. Avoid increasing ongoing expenditures that are not financially sustainable and/or do not offer equivalent revenue generation or cost savings.
- C. In order to ensure the City’s budget is balanced and sustainable, proposed reductions in revenue should include identification and evaluation of equivalent reductions in expenditures.
- D. Support the evolution of Alderwood Mall so it remains vibrant and successful as societal and market conditions change.
- E. Actively forecast and monitor sales tax revenue to ensure the City can react to new opportunities and as well as periodic variation.
- F. Promote environmental health as it is essential to sustainability and economic growth.
- G. Promptly respond to universal and regional changes such as advancements in technology and climate change.
- H. Support the Police Department, Prosecutor, and Municipal Court in implementing innovative measures that minimize recidivism, such as referral to social and treatment services, and utilizing alternatives to incarceration when appropriate.
- I. Pursue partnerships that offer cost efficiencies and service improvements.

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## Priority 2. Ensure financial stability and economic success.

### Objective – Economic Success:

2. Pursue activities identified in the Economic Development Plan to achieve economic success.

### Strategies – Economic Success:

- A. Support and grow local businesses using initiatives such as: a) identifying target sectors in high-growth business sectors; b) developing and implementing business attraction and recruitment strategies; c) creating a business outreach program to support local businesses and entrepreneurship; and d) identifying workforce needs, employment opportunities, and training gaps.
- B. Strengthen and communicate Lynnwood’s positive business climate through initiatives such as: a) continually improving transparency, efficiency, and consistency in permitting and code compliance; b) reviewing regulations, internal processes, and informational materials; and c) reinforcing customer service as a strategic objective and routinely monitor customer satisfaction.
- C. Prioritize high-quality development and infrastructure projects.
- D. Maximize development potential in the City Center, Regional Growth Center, along Highway 99, and in the College District. Mitigate or minimize adverse impacts of new development.
- E. Monitor and report metrics related to new businesses created, city revenues generated, and jobs created/supported.
- F. Strengthen Lynnwood’s image and identity through initiatives such as: a) continually promoting Lynnwood’s attributes and brand identity; b) promoting tourism, visitor spending, and hotel stays; and c) supporting and welcoming historically under-served communities of all types.
- G. Balance the need for revenue generation with the community’s ability to pay.

### Objective - Infrastructure:

3. Build and maintain infrastructure needed to support planned growth and quality of life, and to protect the City’s investment in City-owned systems.

### Strategies - Infrastructure:

- A. Identify, create, and protect dedicated funding streams for infrastructure creation and maintenance/operations. Structure fees and regulations to have new development contribute towards accommodation of growth. Aggressively pursue partnerships and grants to leverage City funds.
- B. Promote ease of mobility as it is essential for economic sustainability and growth.
- C. Regularly undertake comprehensive planning and analysis for each category of infrastructure (pavement, sidewalks, traffic signals, water, sewer, stormwater, buildings, parks, information services, and fleet). Utilize management systems that support sustainability, scheduled replacement of components, and the cost of deferred maintenance. Emphasize planning and funding for

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## Priority 2. Ensure financial stability and economic success.

infrastructure critical to meeting new and evolving regulations and achieving Lynnwood's Community Vision and adopted plans.

- D. Use a multi-departmental oversight group to prioritize and budget for capital improvements. Maintain a rolling, six-year capital investment plan that coincides with biennial budgeting.
- E. Routinely update City standards, policies, and procedures for infrastructure owned by other entities located within the City's right-of-way or upon City property. Develop comprehensive franchise policies and procedures. Review and update codes and plan review and inspection policies/procedures related to private utilities.

Co-Champions: Michelle Meyer and Bill Franz • Participants: David Kleitsch, Will Cena, Corbitt Loch, and Lynn Sordel





## Priority 3. Nurture Operational and Organizational Excellence.

### Priority 3: Nurture Operational and Organizational Excellence.

Operational and organizational excellence are strategic, cultural foundations for Lynnwood. Continuous improvement and innovation will be advanced as the norm for employees, executive leadership, advisory boards, and the City Council. The City will be a regional model in the use of technology and advancing workplace diversity and in so doing, achieve enhanced outcomes for the Lynnwood community.

#### Objective:

1. Create, develop, and foster a culture of continuous process improvement.

#### Strategies:

- A. Identify outdated, overly-burdensome processes and determine opportunities for improvement. Train and cross-train employees on interdepartmental processes and use metrics to monitor progress and communicate results.
- B. In recognition of community preferences regarding accessing City services, continually advance Lynnwood's electronic services. Identify and improve processes and implement technologies to enhance and elevate the customer experience.
- C. Provide timely and accessible training to all employees, with emphasis upon technical proficiency and the use of technology to improve operations and services, a customer-first perspective, continuous improvement, and supporting equity.
- D. Using best practices, eliminate waste from processes and utilize technology to become a paperless organization, with centralized record management, and supporting data-driven decision making.

#### Objective:

2. Create, develop, and foster a customer service-centric, inclusive, and community-driven culture.

#### Strategies:

- A. Foster and grow a culture of incorporating equity, inclusion, and a social justice lens to all City services.
- B. Improve the City's web presence, utilizing a central, organized platform, focusing on two-way communication, service delivery, and accessible information.

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## Priority 3. Nurture Operational and Organizational Excellence.

### Objective:

3. Create building/facility strategies that provide long-term value, support workplace excellence, and respond to customer needs.

### Strategies:

- A. Identify the current and future facility and equipment needs of each department and develop strategies to best serve the community.
- B. Determine whether City offices will relocate to City Center, then proceed accordingly with facility planning.
- C. When assessing onsite space needs, consider advancements in technologies, flexible work space arrangements, and work-from-home lessons learned during the COVID-19 pandemic.

### Objective:

4. Nurture and invest in a diverse workforce, focusing on attracting and retaining talented individuals, and proactively planning for employee succession.

### Strategies:

- A. Identify and revise policies and practices that create unforeseen or unintentional barriers to recruiting and retaining an equitable and diverse workforce and be the employer of choice for each new generation of workforce. Create opportunities for flexible work options and office environments in order to attract and retain top-tier talent.
- B. Support the professional development of talented employees and their advancement into roles of supervision, management, and leadership.
- C. Work closely with internal office construction and design teams to create office spaces and physical work areas that support safety, working individually and as teams, and support a diverse workforce.
- D. Ensure that employees approaching retirement are recognized for the significant and cherished value they bring to Lynnwood. Support succession planning and employee training to offset the loss of experience and knowledge that stems from attrition.

Co-Champions: Will Cena and Evan Chinn • Participants: Michelle Meyer and Corbitt Loch





## Priority 4. Be a safe community.

### Priority 4: Be a safe community

Safety is a key component of a sustainable, welcoming, equitable, and livable community. A safe community includes appropriate public safety services, quality infrastructure, and a healthy support network.

#### Objectives – Be a safe community:

1. In partnership with local businesses, create a community environment that has a real and perceived sense of safety and security.
2. Deliver high-quality public safety and other City services to ensure that our community is a safe and healthy place to live, work, and play.
3. Develop traffic safety goals and objectives utilizing multi-disciplinary approaches to enforcement, education, and engineering.
4. Continue supporting the City and its partners' efforts to address the needs of those dealing with homelessness, addiction, mental illness, abuse, aging, poverty, and veteran issues.

#### Strategies – Be a safe community:

- A. Provide safe and accessible parks and public facilities.
- B. Promote awareness of and access to social and human services available to our community.
- C. In order to better address underlying problems that lead to criminal behavior, enhance program and resource linkage for persons with mental health, substance abuse, and/or unstable living situations.
- D. Promote housing affordability as shelter is a fundamental human need.
- E. Promote environmental stewardship, resource conservation, renewable energy, etc. to protect the quality of life of current and future populations.
- F. Provide a high level of public safety services to achieve desired response times and other key performance measures.
- G. Maintain WASPC Accreditation Standard compliance.
- H. Apply Crime Prevention Through Environmental Design (CPTED) principles when designing improvements to City property.
- I. Utilize the City's Traffic Safety Committee to identify traffic safety concerns, explore multi-disciplinary approaches, and collaborate on implementation of solutions.
- J. Make improving neighborhoods a priority. Offer services that can help aging neighborhoods avoid decline.
- K. Support the formation of neighborhood advisory groups to create localized identity, improve communications with the City, and support efforts for residents and staff to collaboratively address neighborhood issues.

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## Priority 4. Be a safe community.

- L. Continue development, analysis, and improvement of existing public engagement opportunities such as National Night Out, Coffee with a Cop, Police Youth Camp, Police Community Academy, and Cops and Clergy to create opportunities for positive community interaction and reduce the likelihood of crime.
- M. Enhance Lynnwood’s multi-disciplinary approach to complex community health and safety issues. The Police Department’s Community Health and Safety Section will utilize current data and performance measures to best assist our community members.
- N. Apply state-of-the-art policing strategies to address public safety issues that affect the community’s quality of life. Ensure standard operating procedures address race and social justice, de-escalation training, referral to human services, and non-lethal tactics.
- O. Implement plans that develop, improve, and maintain safe and coordinated multi-modal transportation opportunities.

Co-Champions: Jim Nelson and Bill Franz • Participants: Michelle Meyer and Corbitt Loch





## Priority 5. Be a diverse, welcoming, equitable, and livable city.

### Priority 5. Be a diverse, welcoming, equitable, and livable city.

As articulated by Resolution 2017-03, Lynnwood is committed to being a safe, welcoming, and equitable community for all. Lynnwood is a City with great diversity that spans racial, ethnic, socioeconomic status, age, sexual orientation, gender identification, country of origin, veteran status, differently-abled, diversity of thought, religion, workforce, and marketplace. We are committed to ensuring City policies, programs, services, and public places are welcoming to all; that members of our community can access our programs, services, and public places without undue barriers; and that everyone in Lynnwood feels as though they belong here and their contributions are valued and appreciated.

#### Objectives – Diverse, welcoming, and equitable:

1. Ensure program and service delivery is equitable, inclusive, and free of undue barriers.
2. Conduct outreach and engagement to support the participation of our diverse community members in planning and decision-making.

#### Strategies – Diverse, welcoming, and equitable:

- A. Provide safe, accessible, and attractive parks and public spaces.
- B. Actively manage the City's park and recreation assets through a regular schedule of maintenance and capital renewal.
- C. Ensure ADA requirements and standards are met through our programs, projects, city facilities, and communications.
- D. Conduct effective and inclusive public outreach and engagement to bring all perspectives into the decision-making process. Ensure engagement efforts are early, and on-going, to help identify critical issues, promote opportunities to build understanding of the problem or topic, and help decision makers to better understand the wants and needs of the community. Utilize a full range of public outreach methods to get input on projects and issues, and to provide education for enhanced public use of facilities.
- E. Make improving neighborhoods and housing affordability priorities. Seek mitigation when new development is expected to result in displacement of low-income households.
- F. Support the formation of neighborhood groups that can create localized identity, facilitate communication with the City, and collaboratively address neighborhood issues.
- G. Create and support strong, vibrant, and social networks that promote social interaction and community cohesiveness.
- H. Through responsiveness, equality, and transparency, enhance the public's understanding, trust, and confidence in Municipal Court processes and operations.

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## Priority 5. Be a diverse, welcoming, equitable, and livable city.

- I. Develop racial equity policies or plan to guide how city policies, programs, services, and projects will be reviewed to ensure that barriers are removed, and unintended outcomes are addressed.
- J. Develop community outreach and engagement policies or plans to guide the way we communicate and include the public in city decision making.
- K. Use demographic data to better understand and respond to the needs of our communities.

### Objectives - Livable:

- 1. Make Lynnwood an attractive and accessible place to live, work, visit, learn, and play.

### Strategies - Livable:

- A. Improve Lynnwood's built environment to support walking, biking, and rolling to support alternative modes of transportation and physical activity.
- B. Develop a network of pedestrian and bicycle trails to enable connections within and between parks, neighborhoods, transit, regional trails, and goods and services.
- C. Provide a variety of recreation services and programs that promote the health and well-being of residents of all ages and abilities.
- D. Maintain and enhance Lynnwood's recreation and senior centers to provide opportunities for residents to connect, learn, and play.
- E. Utilize creative placemaking and community engagement strategies for parks, streets, plazas, and other community spaces.
- F. Improve communication by providing information in accessible and easy-to-understand language. Provide multiple formats and translations when appropriate.
- G. Keep abreast of evolving climate change science and resulting policies to do our part in minimizing our carbon footprint, protecting and enhancing our natural environment, and taking necessary measures to adjust to a changing environment.

Co-Champions: Evan Chinn and Lynn Sordel • Participants: Michelle Meyer and Corbitt Loch





## Priority 5. Pursue and maintain collaborative relationships and partnerships.

### Priority 6. Pursue and nurture collaborative relationships and partnerships.

Collaboration and partnerships leverage the City's resources to achieve the greatest outcome possible, making new talent, expertise, and resources available to the City and the community. The challenges facing Lynnwood are similar to challenges faced by neighboring communities since many issues are social problems that transcend municipal boundaries, and therefore are best addressed through collaboration. Partnerships keep Lynnwood in the forefront of the region and foster excellence through shared experience and expanded capability.

#### Objective:

1. Continue to strengthen the relationship and partnership between the City Council, Mayor, and Department Directors.

#### Strategy:

- A. Nurture a spirit of open dialogue and shared goal setting.
- B. Consider new initiatives and opportunities with thoughtful assessment of near-term and long-term implications.

#### Objective:

2. Partner with other organizations to address social problems that are beyond City resources to solve, such as extensive human services, homelessness, emergency preparedness, and public health.

#### Strategies:

- A. Utilize and contribute to public education and community outreach/engagement initiatives of partner entities, including South County Fire, Snohomish Health District, Verdant, Edmonds School District, Edmonds College, Snohomish County, Sound Transit, HASCO, Homage, Volunteers of America, etc.
- B. Coordinate with other agencies to ensure rapid and effective response to emergencies and disasters. Assess the prospect of partnering in a regional emergency operations center for south Snohomish County.
- C. Advocate equitable, County-sourced funding for the Snohomish Health District.

#### Objective:

3. Collaborate with organizations in ways that can enhance the City's long-term financial sustainability and economic success.

#### Strategies:

- A. Engage existing and prospective partners when there is opportunity for advancement of the City's interests. Foster relationships at federal, state, regional, and local levels—and with public agencies, non-profit organizations, faith-based groups, for-profit corporations, and individuals.

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## Priority 5. Pursue and maintain collaborative relationships and partnerships.

- B. Utilize and contribute to advocacy efforts of partner entities, including Association of Washington Cities, Economic Alliance Snohomish County (EASC), Snohomish County Cities, Partner Lynnwood, etc.
- C. Seek innovative partnerships that can provide new economies of scale, cost avoidance, and operational efficiencies. Before initiating new services or undertaking large capital improvement projects, explore opportunities for collaboration.

### Objective:

- 4. Provide the public with timely and accurate information on City news, services, initiatives, and projects so that community members can be engaged and informed.

### Strategy:

- A. Use a variety of communication channels to message information so the right information is getting to the right people.

### Objective:

- 5. Strengthen relationships and partnerships with our diverse community by seeking to fully understand and address their wants and needs, i.e. greater equity opportunity across all segments of the population (big and small business, socio-economic, age, immigrants and communities of color, veterans, LGBTQ+, differently-abled, etc.).

### Strategy:

- A. Establish a network of trusted messengers to facilitate communications and trust between the City and our ethnic, faith, and other segmented communities.
- B. Utilize communication and outreach techniques best suited to reach and inform under-served and under-represented communities.

### Objective:

- 6. Continue to collaborate and partner with other government officials and agencies on issues of mutual interest, including Lynnwood's legislative priorities and opportunities for funding or cost-sharing, i.e. capital, transportation, and infrastructure projects.

### Strategy:

- A. Pursue state and federal funding for infrastructure needed to serve the population and employment growth planned for the Lynnwood Regional Growth Center.
- B. Actively participate in local and regional associations, boards, committees, etc. to advocate for Lynnwood's interests and to forge new opportunities for collaboration.

Co-Champions: Art Ceniza and Julie Moore • Participants: Michelle Meyer and Corbitt Loch



## Our Community Vision

**The City of Lynnwood will be a regional model for a sustainable, vibrant community with engaged citizens and an accountable government.**

Our vision is...

### **To be a welcoming city that builds a healthy and sustainable environment.**

- Safe and walk-able interconnecting residential and commercial neighborhoods
- Vibrant City Center.
- Promote Lynnwood as an affordable place to live, work, and play.
- Aesthetic neighborhood quality through code enforcement.
- Preserve and expand natural spaces, parks and cultural diversity and heritage.
- Integrate the built environment to support the natural environment.
- Encourage economic development.

### **To encourage a broad business base in sector, size and related employment, and promote high quality development.**

- Promote high quality, sustainable development and design (LEED).
- Balanced commercial development.
- Convention center as an engine of economic growth and community events.
- Protect residential areas from commercial use.
- Communicate with the community on city plans, policies and events.

### **To invest in preserving and expanding parks, recreation, and community programs.**

- Develop a network of pedestrian and bike trails for recreation and transportation.
- Encourage business/organization partnerships & participation to create and promote community events.
- Create civic pride through cultural arts, events, parks and services.
- Promote healthy lifestyles.
- Provide diverse senior services creating a livable community.
- Establish a new signature event that creates civic pride.
- Use parks and cultural arts to attract economic growth.

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# Our Community Vision

## **To be a cohesive community that respects all citizens.**

- A safe, clean, beautiful, small-town atmosphere.
- Build and enhance a strong, diverse, integrated community.
- Develop and identify physical neighborhoods.
- Encourage citizens to be involved in community events.
- Engage our diverse population through effective, inclusive communication.
- Continue community communications and open process.

## **To invest in efficient, integrated, local and regional transportation systems.**

- Improve pedestrian and bike flow, safety, and connectivity.
- Adaptive, safe, well-maintained, state-of-the-art traffic management infrastructure.
- Support the needs of commuters and non-commuters.
- Reduce traffic congestion.

## **To ensure a safe environment through rigorous criminal and property law enforcement.**

- Continue to provide good quality response times for fire, paramedics, and police.
- Encourage support for police and fire department citizen volunteer programs.
- Become a benchmark city through technology and through neighborhood involvement.
- Increase police presence through more patrol and bike officers.
- Increase and support public education on public safety.

## **To be a city that is responsive to the wants and needs of our citizens.**

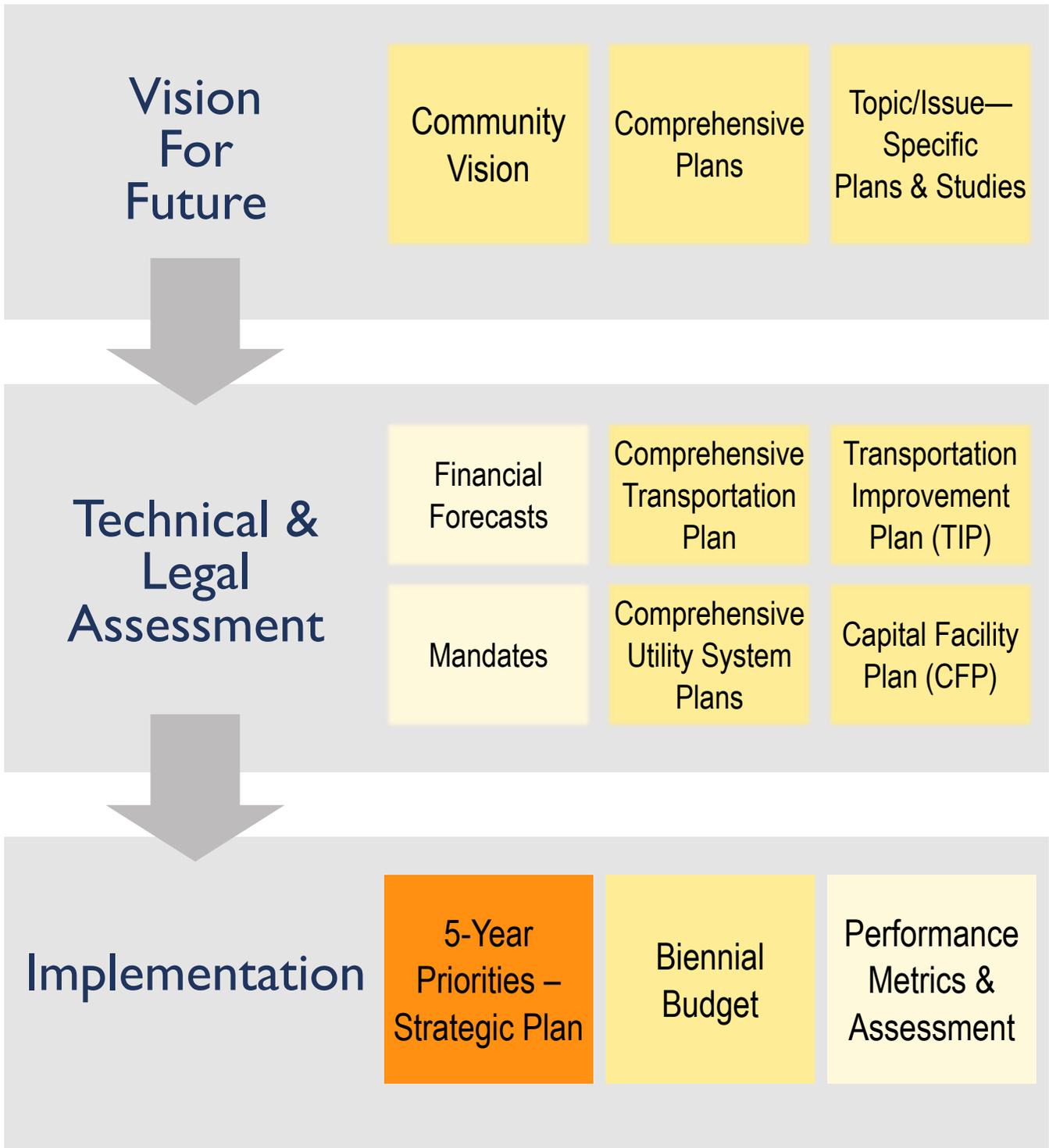
- Develop goals and objectives that benefit residents and businesses.
- Create/enhance Lynnwood's brand identity.
- Govern and grow in a way to stay true to the city's defined identity.
- Develop and execute a measurable strategic plan (budget, timeline); involve community.
- Fair and diverse revenue base.
- Promote Lynnwood's convenient location to maximize opportunities and benefits.
- Be environmentally friendly – sustainable.

*Adopted by resolution April 13, 2015 (Res. 2015-06)*

*Adopted by motion January 26, 2009.*



# Strategic Planning and Decision-Making



Includes Public Input



Administrative Output



## FINANCE COMMITTEE 4.C

### CITY OF LYNNWOOD FINANCE COMMITTEE

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**TITLE:**

Potential Finance Policy Updates

**DEPARTMENT CONTACT:** Lisa Harrison, Finance

**SUMMARY:**

Discussion of potential updates to the City's Financial Policies

**PRESENTER:**

Michelle Meyer, Director of Finance

**ESTIMATED TIME:**

15

**SUGGESTED ACTION:**

Discussion of proposed changes to the City's Financial Policies

**DEPARTMENT ATTACHMENTS**

Description:

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## FINANCE COMMITTEE 4.D

### CITY OF LYNNWOOD FINANCE COMMITTEE

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**TITLE:**

**Mid-biennium budget review and 2022 Property Tax levy dates**

**DEPARTMENT CONTACT:** Lisa Harrison, Finance

**SUMMARY:**

Review of the schedule for the 2021 budget review

**ESTIMATED TIME:**

10

**BACKGROUND:**

In accordance with State law, the City must complete a mid-biennium budget review and adopt the property tax levy for 2022 within certain deadlines. The schedule for 2021 is as follows:

<b>Date</b>	<b>Budget</b>	<b>Levy</b>
Oct. 28	Finance Committee review/discussion	Review/discussion
Nov. 1	Review/discussion	Review/discussion
Nov. 22	Public hearing	Public hearing
Nov. 22	Review/discussion	Adopt levy
Nov. 29	Review/discussion if needed	
Dec. 6	Review/discussion if needed	
Dec. 13	Adopt modifications	

**SUGGESTED ACTION:**

Review the scheduled for the mid-biennium budget review and 2022 property tax levy hearings.

**PREVIOUS COUNCIL ACTIONS:**

January 25, 2021, Council approved Resolution 2021-02 adopting the 2021 budget planning calendar in accordance with the Lynnwood Municipal Code.

**DEPARTMENT ATTACHMENTS**

Description:

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