



LYNNWOOD CITY COUNCIL Work Session

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

<https://www.lynnwoodwa.gov/Government/City-Council/City-Council-Meetings>

MONDAY, AUGUST 2, 2021 6:00 PM

-
1. ROLL CALL
 2. CALL TO ORDER
 3. RECESS TO SPECIAL BUSINESS MEETING
 4. COMMENTS AND QUESTIONS ON MEMO ITEMS
 5. WORK SESSION ITEMS
 - A. American Rescue Plan Act Funding Immediate Needs
Michelle Meyer, Director of Finance
[ARPA Presentation for 8.2 WS.pdf](#)
 - B. Appointments: Lynnwood Public Facilities District Board, Position #3 and Position #5
David Kleitsch, Development and Business Services Director
[Position #3, PFD Appointment, 2021.pdf](#)
[Position #5, PFD Appointment, 2021.pdf](#)
[Resolution 2010-07, PFD Appointment Process, 2010.06.14.pdf](#)
[Resolution 19-01 Boardmember Appointment Criteria, 2019.07.19.pdf](#)
 6. MAYOR COMMENTS
 7. COUNCIL COMMENTS
 8. EXECUTIVE SESSION, AS NEEDED

ADJOURN

MEMOS FOR FUTURE ACTION

Contract Award - Community Justice Center Special Construction Inspection
Consultant Services

James Nelson, Police Chief; Chuck Steichen, Deputy Police Chief; Cathy Robinson,
Interim Procurement Manager
[Procurement Report_Final.pdf](#)

MEMOS FOR YOUR INFORMATION

1st Quarter Financial Report
[1st Q Financial Report FYI Memo 8.2.21.pdf](#)

CITY COUNCIL 5.A
CITY OF LYNNWOOD
CITY COUNCIL

TITLE: American Rescue Plan Act Funding Immediate Needs

DEPARTMENT CONTACT: Michelle Meyer, Finance

SUMMARY:

Review of identified immediate needs for ARPA funding

PRESENTER:

Michelle Meyer, Director of Finance

ESTIMATED TIME:

30

BACKGROUND:

Staff will review the identified immediate needs in accordance with the eligible uses of American Rescue Plan Act (ARPA) funding. Items included in this initial request are focused on ensuring the City is able to provide direct customer service functions to all community members as full operations resume.

SUGGESTED ACTION:

Discussion on identified immediate funding needs that will be presented for consideration at the August 9th Business Meeting.

PREVIOUS COUNCIL ACTIONS:

Finance Committee Meeting ARPA Overview: June 24, 2021

City Council Work Session ARPA Overview: July 19, 2021

Finance Committee Meeting ARPA Immediate Needs: July 22, 2021

FUNDING:

The City of Lynnwood's total allocation through the State and Local Fiscal Recovery Funds portion of the American Rescue Plan Act is \$10,926,131. The total funding request for the identified immediate needs is \$1,438,000.

DEPARTMENT ATTACHMENTS

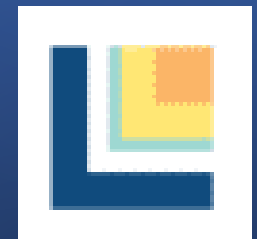
Description:

[ARPA Presentation for 8.2 WS.pdf](#)

American Rescue Plan Act Funding Overview

August 2, 2021

City Council Work Session



American Rescue Plan Act Funding Overview

AGENDA

- Overview from July 19 meetings:
 - Allocations
 - Eligible Uses
 - Recommended Implementation
- New Information:
 - Stabilize and Recover: Short-term/Immediate funding requests
- Timeline
- Discussion/Feedback/Questions

American Rescue Plan Act Funding Allocations

\$350 Billion	State and Local Fiscal Recovery Funds
\$7.12 Billion	Washington State
\$292 Million	Snohomish County
\$10.9 Million	City of Lynnwood

Additional Funding Streams

- State Associate Economic Development Organizations
- State Small Business Grants, Equity and Credit Initiatives
- State Tourism Recovery
- State Industry Sectors
- Restaurant Relief
- Airports
- Farm and Food Supply
- Events and Theater
- Utility Assistance
- Rent/Homeowner Assistance

American Rescue Plan Eligible Uses

Respond to COVID-19 Public Health Emergency

Restore Public Sector Capacity to Pre-Pandemic Levels

Address Negative Economic Impacts

Replace Lost Revenues and Provide Expanded Services up to Amount of Revenue Loss

Water, Sewer and Broadband Infrastructure

American Rescue Plan Implementation

Stabilize and Recover: Short-term

Strategize and Enhance: Long-term

American Rescue Plan Immediate Requests

Stabilize and Recover: Short-term Immediate Funding Requests Totaling \$1,438,000

Respond to COVID-19 Public Health Emergency

- Operational and Capital: Council Chamber IT Improvements
- Funding request of \$100,000

Restore Public Sector Capacity to Pre-Pandemic Levels (Goal of full City “reopening” in Fall of 2021)

- Identified previously eliminated/reduced positions needed to serve public for business recovery
- Funding request of \$858,000

Provide Expanded Services up to Amount of Revenue Loss

- Purchase and implement an officer Body Camera program
- Funding request of \$480,000

American Rescue Plan Immediate Requests

Stabilize and Recover: Short-term Immediate Funding Requests Respond to COVID-19 Public Health Emergency

Operational and Capital: Council Chamber IT Improvements

- Funding request of \$100,000
- Contract with a professional company to improve existing audio/visual equipment
- Facilitate Hybrid In-Person/Remote meetings
- Replace Wiring, Equipment and Screens

American Rescue Plan Immediate Requests

Stabilize and Recover: Short-term Immediate Funding Requests Restore Public Sector Capacity to Pre-Pandemic Levels

Identified previously eliminated/reduced positions needed to serve public for business recovery

- Funding request of \$858,000
- Goal of full City “reopening” in Fall of 2021
- Request to restore 8.2 of 18 FTE positions that were held vacant when COVID reduced operations
 - 5.2 FTE in Recreation/Parks to ensure full program offerings
 - 1 FTE in Police to ensure timely evidence management
 - 1 FTE in Court to ensure full-service hours
 - 1 FTE in Public Works to ensure facility cleanliness for the public

American Rescue Plan Immediate Requests

Stabilize and Recover: Short-term

Immediate Funding Requests

Provide Expanded Services up to Amount of Revenue Loss

Purchase and implement an officer Body Camera program

- Funding request of \$480,000
- Includes hardware and 1 FTE position to manage public records
- Enhance transparency and public trust
- Comply with new legislation
- Off-site data retention

American Rescue Plan Immediate Requests

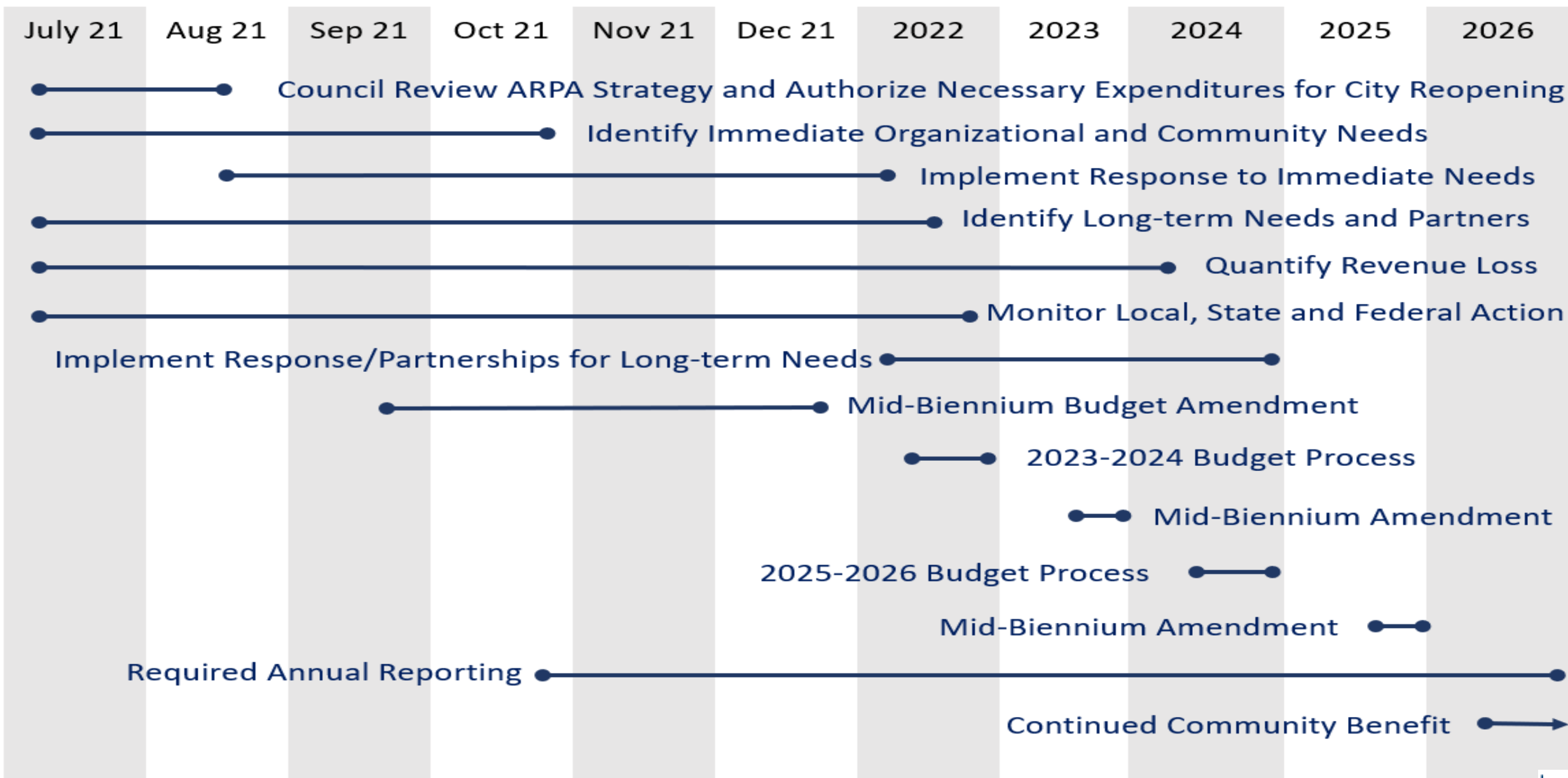
Item	2021-2022 Cost Estimate	Service Impacts
Respond to COVID-19 Capital or Operational Needs: \$100,000 for 2021		
<i>Council Chamber IT improvements</i>	\$ 100,000	Bring in professional company to make improvements in existing audio visual equipment to facilitate hybrid in-person and remote meetings on an ongoing basis to increase community member participation and enhance participant experience. Will replace 15 year old wiring, audio equipment and projector screen. Will include large television screens and new monitors for council.
Restore Public Sector Capacity to Pre-Pandemic Levels: \$858,000 for 21-22 Budget to fill in September of 2021		
<i>Recreation Customer Service Lead Clerk (1 FTE)</i>	\$ 125,000	Position needed to process increased registrations, administer RBF program and provide coverage of customer service desk.
<i>Recreation Aquatics Part-Time Staffing (2.1 non-benefitted FTE)</i>	\$ 165,000	Restore afternoon hours and swim lessons.
<i>Recreation Coordinator - Senior Center (.75 FTE)</i>	\$ 105,000	Restore programming and Saturday hours.
<i>Recreation Coordinator - Rec Programs (.25 FTE)</i>	\$ 28,000	1 FTE was reduced to .75 FTE. Additional hours needed for Playfield operations supporting rentals and tournaments.
<i>Recreation Park Part-Time Staffing (2 PT non-benefitted)</i>	\$ 28,000	Restore levels of service with expanded areas of responsibility including mowing, floral plantings, seasonal lighting, graffiti removal, watering and monitoring open space for illegal activity.
<i>Recreation Service Part-Time Staffing (1.1 non-benefitted FTE)</i>	\$ 80,000	Restore supervision in weight room.
<i>Police Evidence Officer (1 FTE)</i>	\$ 142,000	A detailed and effective intake process is vital for the provision of law enforcement services and the disposal process is complex to include managing gun, illegal drugs and money in a very precise and trackable manner. There are also functions that require two people to perform to serve as a check and balance. Evidence management is a highly scrutinized law enforcement function which requires exacting detail to be done correctly. This position will allow us to effectively intake and dispose of evidence.
<i>Court Legal Specialist 1 (1 FTE)</i>	\$ 105,000	The court LS I position provides customer service in person at the court clerk's office. The court re-opened to the public in July after COVID-19 forced our closure. To provide adequate access to justice the court must remain open. Our public service hours have been reduced temporarily due to staffing challenges. Further reduction in public service hours is not an option at this time.
<i>Custodian Position (1 FTE)</i>	\$ 80,000	With facilities reopening, this position will help ensure timely routine and enhanced cleaning in accordance with latest guidelines.
Replace Lost Revenues & Provide Expanded Services up to Amount of Revenue Loss: \$480,000 for 21-22 Budget		
<i>Body Camera Program Equipment and Staffing (1 FTE)</i>	\$ 480,000	The body camera program is meant to further develop transparency with our community and to enhance public trust. New legislation regarding recording custodial interrogations in the field highlight the immediate need for this technology. The storage, retention and control of the data will be off-site so there is no need for additional information technology infrastructure.
TOTAL	\$1,438,000	

American Rescue Plan Immediate Requests

Stabilize and Recover: Short-term Immediate Funding Requests Totaling \$1,438,000

- Can be incorporated into Mid-Biennium Budget Amendment
- If separate funding becomes available, can reallocate ARPA dollars for other uses

American Rescue Plan Action Timeline



Questions?

August 2, 2021

City Council Work Session



CITY COUNCIL 5.B

CITY OF LYNNWOOD CITY COUNCIL

TITLE: Appointments: Lynnwood Public Facilities District Board, Position #3 and Position #5

DEPARTMENT CONTACT: David Kleitsch, Development and Business Services

PRESENTER:

David Kleitsch, Development and Business Services Director

ESTIMATED TIME:

15

BACKGROUND:

Council appoints boardmembers to the Lynnwood Public Facilities District (LPFD). This action is undertaken pursuant to the process outlined in Council Resolution No. 2010-07. Two positions require action by Council:

Position #3 is vacant due to the resignation of Boardmember Simmonds. Pursuant to Resolution No. 2020-07, Council is requested to initiate the recruitment process to fill this position. The process requires that Councilmembers make nominations and submit a letter of nomination and support to staff, together with a letter of interest and resume from the person being nominated. Subsequently, the Council is to review nominations received from Councilmembers and schedule interviews with the nominees and a date for taking action on the appointment. Council nominations should be delivered to Council Executive Assistant Lisa Harrison by Tuesday September 7, 2021. Attached to this memo is LPFD Resolution 19-1 that recommends the criteria that Council should consider when making Board appointments.

Position #5 is filled by Boardmember Webster for term that expires in October 2021. Boardmember Webster has expressed the desire to be reappointed, and the Lynnwood Public Facilities District supports this request. Council is requested to reappoint Boardmember Webster.

SUGGESTED ACTION:

Initiate appointment process for LPFD Board Position #3 and Position #5

PREVIOUS COUNCIL ACTIONS:

In October 2019, Boardmember Simmonds was appointed to the LPFD Board, Position #3 . In September 2017, Boardmember Webster was appointed to the LPFD Board, Position #5. On June 14, 2010, Council adopted Resolution No. 2010-07 regarding the LPFD Board recruitment and appointment process. On August 24, 1999, Council adopted Ordinance No. 2266 creating the LPFD.

VISIONS AND PRIORITIES ALIGNMENT:

Vision

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

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

Strategic Plan Priorities

Fulfill the community vision for the City Center and Lynnwood Link light rail.

Ensure financial stability and economic success.

Pursue and maintain collaborative relationships and partnerships.

DEPARTMENT ATTACHMENTS

Description:

[Position #3, PFD Appointment, 2021.pdf](#)

[Position #5, PFD Appointment, 2021.pdf](#)

[Resolution 2010-07, PFD Appointment Process, 2010.06.14.pdf](#)

[Resolution 19-01 Boardmember Appointment Criteria, 2019.07.19.pdf](#)

David Kleitsch

From: David Kleitsch
Sent: Wednesday, July 21, 2021 1:31 PM
Subject: FW: Resignation from the PFD Board

From: Loren Simmonds <lorensimmonds@lwnwoodpfd.com>
Sent: Friday, May 21, 2021 2:45 PM
To: Janet Pope <jpope@lwnwoodpfd.com>
Subject: Resignation from the PFD Board

May 21, 2021

Dear Janet and PFD Board Members,

Johnny Cash summed it up well when he sung one of his hit songs: *"You gotta know when to hold 'em, know when to fold 'em...know when to walk away...know when to run..."*

It has become increasingly evident that my contribution and availability to the board is rapidly declining; therefore, I respectfully submit my resignation from the PFD Board effective immediately.

It has been a rewarding experience to serve with you on the PFD Board, and I wish you well in your work going forward.

Loren Simmonds

15701 63rd Avenue West
Lynnwood, WA 98037-2748

July 14, 2021

Rosario Reyes, Chair
Board of Trustee
Lynnwood Public Facilities District
3815 196th St SW Ste 136
Lynnwood, WA 98036

Dear Chair Reyes:

Subject: Reappointment to the Board of Directors
Lynnwood Public Facilities District

The purpose of this letter to officially confirm my request to be reappointed to the Lynnwood Public Facilities District Board of Directors for a four (4) year term effective November 1, 2021.

If you need additional information to complete the request, let me know.

Sincerely,



Wally Webster II
Board Member

cc: Janet Pope, Executive Director
Lynnwood Public Facilities District

CITY OF LYNNWOOD

RESOLUTION NO. 2010-07

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LYNNWOOD, WASHINGTON, AMENDING THE RECRUITMENT AND APPOINTMENT PROCESS FOR NOMINATIONS TO THE LYNNWOOD PUBLIC FACILITIES DISTRICT BOARD

WHEREAS, it is the desire of the City Council to have the best possible candidates for all positions on the Lynnwood Public Facilities District (LPFD) Board, and

WHEREAS, the deepest pool of candidates offers the best possibility of finding individuals with the skills required, and

WHEREAS, on March 1, 2005 the LPFD adopted Resolution No. 05-21 recommending to the City certain criteria for the appointment of future members to the LPFD Board of Directors, and that this resolution is advisory in nature and not meant to be binding on the City, and

WHEREAS, on June 19, 2006, the City Council passed Resolution No. 2006-08 establishing a recruitment and appointment process for nominations to the LPFD Board, and

WHEREAS, the City Council desires to amend the process established by Resolution No. 2006-08 in order to clarify and simplify the recruitment and appointment process;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LYNNWOOD HEREBY RESOLVES AS FOLLOWS:

Section 1. The City Council adopts the following recruitment and nomination process for all LPFD Board Member positions.

Section 2. Starting the Process. On or before June 20, approximately 120 days prior to the expiration of a LPFD appointment, the City will send a letter to the LPFD Executive Director and it shall inquire as to whether the board member whose position appointment will expire that year wishes to be re-appointed. The board member shall have 30 days to indicate whether there is a desire to be re-appointed and to respond in writing to the City's letter.

Section 3. Starting the Recruitment Process. On or before July 20, approximately 90 days prior to the expiration of a LPFD appointment, the City Council shall decide whether to proceed to initiate a formal recruitment process or re-appoint the existing board member.

3. a. For the reappointment of LPFD board members pursuant to Section 2, upon receiving in writing the desires of the LPFD board member regarding reappointment, the City Council will discuss this matter at the earliest possible Work Session. The City

Council may then schedule the reappointment for action at the next Regular Meeting. If the City Council does not schedule the reappointment for action, staff will proceed with the recruitment process pursuant Section 3. b. or Section 3. c. of this resolution.

3. b. For LPFD board positions #1, #2, and #4, the City shall initiate the formal recruitment process pursuant to Section 4. In the event of a board member resignation or removal for any other reason, and upon notification by the LPFD of such occurrence, the formal recruitment process shall begin immediately upon such notification.

3. c. For LPFD board positions #3 and #5, the provisions of Section 5. B. shall constitute the recruitment process. Nominations shall be submitted within 30 days of starting the recruitment process. The City Council shall then review the nominations received, and schedule interviews with the nominees. Formal action on the appointment shall take place no later than the expiration of the position's current term. In the event of a board member resignation or removal for any other reason, and upon notification by the LPFD of such occurrence, this recruitment process shall begin upon such notification.

Section 4. Formal Recruitment. On or before August 20, approximately 60 days prior to the expiration of a LPFD appointment, the City administration shall prepare a recruiting announcement which shall describe the LPFD organization and operations, role of the board member, and which clearly describes the specific manner of submitting a qualified nomination by a person or organization pursuant to Section 5 below, and the deadline for submission of nominations. The City shall:

- A. Send out announcements to the type of organizations listed in RCW 35.57, to any organization that has requested to be notified, which shall include, but not be limited to the following:
 - South Snohomish County Chamber of Commerce
 - Snohomish County Labor Council
 - Snohomish County Economic Development Council (EDC)
 - Specific unions: Northwest Council of Carpenters' Union, SEIU (Service Employees International Union), Police Officers Guild, Firefighters (IAFF), Teamsters, AFSCME
 - Rotary, Kiwanis, Lions, and other civic/service organizations
- B. Send out announcements to the following newspapers:
 - The Herald
 - The Lynnwood Enterprise
- C. Prepare and place a display advertisement in the following newspapers:
 - The Herald (paper of record)
 - The Lynnwood Enterprise
- D. Display an announcement on the City of Lynnwood website(s)
- E. Publish an announcement in the *Inside Lynnwood* Newsletter (if it is available in a timely manner)

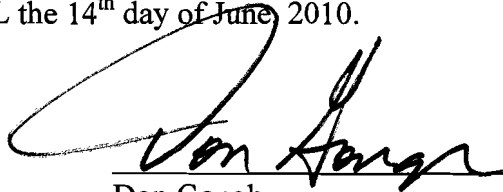
Section 5. Qualified Nomination Procedure. Qualified nominations for consideration by the Lynnwood City Council shall comply with the following:

- A. Recruitment for PFD board positions #1, #2, and #4 shall require the organization making the suggested nomination to submit a letter of nomination and support together with a letter of interest and résumé from the person being nominated.
- B. Recruitment for PFD board positions #3 and #5 shall require the City Councilmember making a nomination(s) to submit a letter of nomination and support together with a letter of interest and résumé from the person being nominated.

Section 6. Screening of Nominations and Interviews. The City Council on or before September 20, approximately 30 days prior to the expiration of a LPFD appointment, shall review the nominations received, and schedule both interviews with nominees and a date for taking formal action on the appointment.

Section 7. Effective Date. This resolution shall be effective immediately upon passage thereof.

PASSED BY THE CITY COUNCIL the 14th day of June 2010.



Don Gough
Mayor

ATTEST/AUTHENTICATE:



Pat Dugan
Interim Finance Director

APPROVED AS TO FORM:



Eric Frimodt
City Attorney

FILED WITH ADMINISTRATIVE SERVICES: _____
PASSED BY THE CITY COUNCIL: 6-14-10
RESOLUTION NUMBER: 2010-07

ORIGINAL

LYNNWOOD PUBLIC FACILITIES DISTRICT
SNOHOMISH COUNTY, WASHINGTON

RESOLUTION NO. 05-01

A RESOLUTION of the Board of Directors of the Lynnwood Public Facilities District, Snohomish County, Washington, recommending to the City of Lynnwood certain criteria for the appointment of future members of the Board of Directors.

WHEREAS, the City of Lynnwood created the Public Facilities District (the "District") on August 24, 1999 pursuant to Chapter 165, Laws of 1999, State of Washington; and

WHEREAS, the District is governed by a Board of Directors (the "Board") consisting of five (5) members appointed by the Lynnwood City Council; and,

WHEREAS, the Lynnwood Lodging Tax Advisory Committee, as a part of its recommendation that the City of Lynnwood approve the Supplemental Agreement to Extend Hotel-Motel Tax (City-District Agreement #3), asked the City of Lynnwood to work with the District to prepare a composition plan for future District board membership; and,

WHEREAS, the Board of the District has determined it is appropriate and in the best interests of the District to recommend criteria for future Board appointments;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LYNNWOOD PUBLIC FACILITIES DISTRICT, SNOHOMISH COUNTY, WASHINGTON, as follows:

Section 1. The Board recommends to the City of Lynnwood that Board members be appointed who can build on a culture that shall enable the Board to function effectively in the future. The chief positive characteristics of that culture include:

- goal orientation,
- a high degree of mutual respect,
- a high degree of collaboration with the Board and with various stakeholders,
- an "inquiring" attitude,
- the efficient conduct of business,
- mutual trust and confidence,
- open discussion, and
- a positive, solution-driven attitude.

Section 2. The Board recommends to the City of Lynnwood that candidates for Board member appointment should possess the following qualifications:

- a strong business background,
- no substantial business relationship with the LPFD to avoid conflicts of interest,
- diversity in business background,
- evidence of long term community commitment,
- strong commitment to the LPFD, and
- respect for and commitment to a cooperative culture.

Section 3. The Board recommends to the City of Lynnwood that Board members be appointed such that the Board is knowledgeable in the following areas:

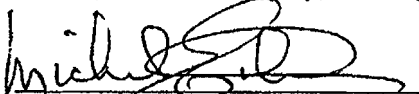
- convention and meeting planning,
- real estate planning and development,
- construction management,
- financial planning, and,
- hotel/hospitality management and marketing.

Section 4. The Board recommends to the City of Lynnwood that, in order to guard against a conflict of interest, no Board member should be affiliated with any specific hotel within the business area of the Lynnwood Convention Center.

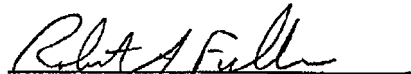
Section 5. The Board recognizes that this Resolution is advisory in nature and not meant to be binding on the City of Lynnwood.

Section 6. Effective Date. This precatory Resolution shall be in full force and effect from and after its adoption.

ADOPTED, by a majority of the Board of Directors of the Lynnwood Public Facilities District, Snohomish County, Washington, on March 1, 2005.


Michael Echelbarger, Chair

3/1/05
Date


Robert Fuller, Secretary

March 1, 2005
Date

**LYNNWOOD PUBLIC FACILITIES DISTRICT
SNOHOMISH COUNTY, WASHINGTON**

RESOLUTION NO. 19-01

A RESOLUTION of the Board of Directors of the Lynnwood Public Facilities District, Snohomish County, Washington, amending and superseding Resolution 05-01, recommending to the City of Lynnwood certain criteria for the appointment of future members of the Board of Directors.

WHEREAS, the City of Lynnwood created the Public Facilities District (the “District”) on August 24, 1999 pursuant to Chapter 165, Laws of 1999, State of Washington; and

WHEREAS, the District is governed by a Board of Directors (the “Board”) consisting of five (5) members appointed by the Lynnwood City Council; and,

WHEREAS, the Lynnwood Lodging Tax Advisory Committee, as a part of its recommendation that the City of Lynnwood approve the Supplemental Agreement to Extend Hotel-Motel Tax (City-District Agreement #3), asked the City of Lynnwood to work with the District to prepare a composition plan for future District board membership; and,

WHEREAS, the Board of the District has determined it is appropriate and in the best interests of the District to recommend criteria for future Board appointments; and,

WHEREAS, the District desires to encourage the Lynnwood City County to consider local hotel representatives for appointment to the Board;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LYNNWOOD PUBLIC FACILITIES DISTRICT, SNOHOMISH COUNTY, WASHINGTON, as follows:

Section 1. The Board recommends to the City of Lynnwood that Board members be appointed who can build on a culture that shall enable the Board to function effectively in the future. The chief positive characteristics of that culture include:

- goal orientation,
- a high degree of mutual respect,
- a high degree of collaboration with the Board and with various stakeholders,
- an “inquiring” attitude,
- the efficient conduct of business,
- mutual trust and confidence,
- open discussion, and
- a positive, solution-driven attitude.

Section 2. The Board recommends to the City of Lynnwood that candidates for Board member appointment should possess the following qualifications:

- a strong business background,
- no substantial business relationship with the LPFD to avoid conflicts of interest,
- diversity in business background,
- evidence of long term community commitment,
- strong commitment to the LPFD, and
- respect for and commitment to a cooperative culture.

Section 3. The Board recommends to the City of Lynnwood that Board members be appointed such that the Board is knowledgeable in the following areas:

- convention and meeting planning,
- real estate planning and development,
- construction management,
- financial planning, and,
- hotel/hospitality management and marketing.


Section 4. The Board recognizes that this Resolution is advisory in nature and not meant to be binding on the City of Lynnwood.

Section 5. Effective Date. This precatory Resolution shall be in full force and effect from and after its adoption.

ADOPTED, by a majority of the Board of Directors of the Lynnwood Public Facilities District, Snohomish County, Washington, on June 18, 2019.


George Sherwin, Chair

7/9/19
Date


Taylor Nordby, Secretary

7/9/19
Date

CITY COUNCIL
CITY OF LYNNWOOD
CITY COUNCIL

TITLE: Contract Award - Community Justice Center Special Construction Inspection Consultant Services

DEPARTMENT CONTACT: Cathy Robinson, Executive Office

SUMMARY:

The City desires to establish a consultant contract for special inspection and testing services related to the Community Justice Center Construction project.

PRESENTER:

James Nelson, Police Chief; Chuck Steichen, Deputy Police Chief; Cathy Robinson, Interim Procurement Manager

ESTIMATED TIME:

5

BACKGROUND:

The City requires special inspections and testing services in conjunction with the construction phase of the Community Justice Center project.

SUGGESTED ACTION:

Authorize the Mayor to execute a contract with Mayes Testing Engineers, Inc. for Community Justice Center Special Inspection and Testing services for an estimated contract amount of \$187,282.00.

FUNDING:

Funding for this contract is included in the budget approved for the community justice center project.

DEPARTMENT ATTACHMENTS

Description:

[Procurement Report_Final.pdf](#)

PROCUREMENT REPORT

Contract No.: 3370 – Special Inspection and Testing Services

Type of Contract:

One-time services agreement.

Term of Contract:

Estimated date of project completion is August 28, 2023.

Background/Purpose of Contract:

Special inspections and testing services are required during the construction phase of the community justice center project.

Cost (includes sales tax if applicable):

Estimated cost for inspection and testing services is \$187,282.00.

Advanced Planning:

Procurement Division worked closely with the Police Department and Consultant staff to develop a solicitation for these services.

Method of Procurement:

A Request for Qualification (RFQ) method was used in accordance with state law for obtaining engineering services.

Solicitation:

The City issued RFQ 3370 Justice Center Special Inspection and Testing Services on June 9, 2021. Six responses were received. As required under state law, the City entered negotiations with the highest ranked qualified responder.

Recommended Action:

Approve the award to Mayes Testing Engineers, Inc. for Community Justice Center Special Inspection and Testing services at an estimated value of \$187,282.00.

Procurement Officer: Cathy Robinson

Date: July 28, 2021

CITY COUNCIL
CITY OF LYNNWOOD
CITY COUNCIL

TITLE: 1st Quarter Financial Report

DEPARTMENT CONTACT: Michelle Meyer, Finance

SUMMARY:

1st Quarter 2021 Financial Report

ESTIMATED TIME:

0

DEPARTMENT ATTACHMENTS

Description:

[1st Q Financial Report FYI Memo 8.2.21.pdf](#)



DATE: Thursday, July 22, 2021

TO: Mayor Nicola Smith
Lynnwood City Council
Finance Committee

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

SUBJECT: **1st Quarter Ending March 2021 Financial Report**

	A	B	C	D
1	Table 1: Biennial Year-To-Date Revenue and Expenditure Performance			
2	General Fund Revenue & Expenditure			
3	Biennial Year-To-Date through March 2021			
4				
5		Biennial Actual thru March 2021	2021-2022 Adopted Budget	% of Budget
6	Operating Revenue	\$ 10,726,655	\$ 114,176,210	9.4%
7	Operating Expenditures not including transfers to Capital Fund	10,436,441	111,976,210	9.3%
8	Subtotal Revenue over (under) expenditures prior to Operating/Capital Funds Transfers	\$ 290,214	\$ 2,200,000	
9				
10	Transfer to Capital Development Fund	275,001	2,200,000	12.5%
11				
12	Total Revenue	\$ 10,726,655	\$ 114,176,210	9.4%
13	All Expenditures including Transfer to Capital Development Fund	10,711,442	114,176,210	9.4%
14	Total Revenue over/(under) Expenditures and	\$ 15,213	\$ -	

Through March 2021, which represents 12.5% of the 2021-2022 Biennial Budget, not including transfers to the Capital Development Fund, the General Fund revenues were at 9.4% and expenditures were at 9.3% of the adopted budget.

As of March 31st, before one-time transfers to the Capital Development Fund, General Fund's biennial revenues exceeded expenditures by \$290,214.

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

	A	B	C	D	E
1	General Fund Revenue & Expenditure				
2	For the Year-To-Date Period Ending through March 2019, 2020 & 2021				
3					
4		Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
5	Operating Revenue	\$ 10,726,655	\$ 11,094,863	-3.3%	\$ 10,457,090
6	Operating Expenditures not including transfers to Capital Fund	10,436,441	10,528,846	-0.9%	11,426,622
7	Subtotal Revenue over (under) Expenditures prior to Operating/Capital Funds Transfers	\$ 290,214	\$ 566,017	-48.7%	\$ (969,532)
8	Transfer to Capital Development Fund	275,001	-	100.0%	275,000
9	Total Revenue	\$ 10,726,655	\$ 11,094,863	-3.3%	\$ 10,457,090
10	All Expenditures including Transfer to Capital Development Fund	10,711,442	10,528,846	1.7%	11,701,622
11	Total Revenue over/(under) Expenditures and Operating/Capital Transfers	\$ 15,213	\$ 566,017	-97.3%	\$ (1,244,532)

For 2021, before transfers to the Capital Development Fund, revenues exceeded expenditures by \$290,214.

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	Breakdown of the Original Adopted Budget: (Ord 3378 11/23/2020)									
2										
3	Beginning Fund Balance								3,519,143	(A)
4	2021-2022 Budgeted Revenue with Transfers & Amendments								110,657,067	(B)
5										
6	2021-2022 Original Adopted Budget (Ord 3378 11/23/2020)								\$ 114,176,210	
7	2021 - 2022 Original Revenue Budget								General Fund # 011	
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 - March 31, 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	Breakdown of the Original Adopted Budget: (Ord 3378 11/23/2020)									
2										
3	2020-2022 Budgeted Expenditures with Transfers & Amendments								110,711,866	(A)
4	Ending Fund Balance								3,464,344	(B)
5										
6	2019-2020 Original Adopted Budget								\$ 114,176,210	
7	2021-2022 Revised Expenditure Budget								General Fund # 011	
8										
9	2021-2022 Original Approved Budget (Ord 3378 11/23/2020)								\$ 110,711,866	(A)
10										
11	Total 2021-2022 Budget Amendments and Approvals								-	
12	Total 2021-2022 Original Budgets with Amendments								110,711,866	
13	<i>The above amount is presented in our expenditure budget and actual presentation.</i>									
14										
15	Ending Fund Balance (Ord 3378 11/23/2020)								3,464,344	(B)
16	2021-2022 Adopted Budget with Amendments - March 31, 2021								\$ 114,176,210	

Table 5: General Fund's Quarterly Revenue and Expenditure

	A	B	C	D	E	F	G	H		I	J
1	Quarterly Revenue and Expenditure Summary - General Fund										
2	2021-2022 Biennium										
4	Year to Date					Quarterly					
5		Revenue Year to Date	Revenue Budget	Expenditure Year to Date	Expenditure Budget	Quarterly Revenue	Quarterly Revenue Allocation*	% Over/(Under) Revenue Allocation	Quarterly Expenditure	Quarterly Expenditure Allocation*	% Over/(Under) Expenditure Allocation
6	March-21	10,726,655	12,932,274	10,711,442	11,129,578	10,457,180	12,932,274	-19.14%	10,711,442	11,129,578	-3.76%
7	June-21		27,187,721		25,755,600		14,255,447	-100.00%		14,626,023	-100.00%
8	September-21		41,970,042		39,666,784		14,782,321	-100.00%		13,911,184	-100.00%
9	December-21		55,776,266		55,809,464		13,806,224	-100.00%		16,142,680	-100.00%
10	March-22		67,102,423		67,846,164		11,326,157	-100.00%		12,036,700	-100.00%
11	June-22		80,892,160		80,514,901		13,789,736	-100.00%		12,668,736	-100.00%
12	September-22		95,557,131		94,887,700		14,664,972	-100.00%		14,372,800	-100.00%
13	December-22		110,657,067		110,711,866		15,099,936	-100.00%		15,824,166	-100.00%
14	Total Revenues and Expenditures					10,457,180	110,657,067	-90.55%	10,711,442	110,711,866	-90.32%

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

	A	B	C	D	E	F	G	H	I
1	Change in General Fund's Fund Balance in 2021								
2									
3	Beginning Fund Balance (Actual) - General Fund							\$	4,124,786
4	Plus: 2021 Revenues								10,726,655
5	Less: 2021 Expenditures								(10,711,442)
6									
7	Ending Fund Balance - General Fund							\$	4,139,999
8	Plus: Revenue Stabilization Fund's Ending Fund Balance								5,007,172
9	Total Fund Balance							\$	9,147,171
10									
11	General Fund Reserve Requirements at 12/31/2020:							\$	9,208,308
12	(2 1/2 Months of 2020 Operating Expenditures per 2020 CAFR)								
13	Unassigned Fund Balance							\$	(61,137)
14	Total Fund Balance							\$	9,147,171

Table 7: General Fund's Biennial Revenues

	A	B	C	D
1	General Fund's Biennial Revenues Through March 2021			
2	FY 2021-2022			
3				
4	Category	Biennial Actual thru March 2021	2021-2022 Budget	% of Budget
5	30-Fund Balance	\$ 4,124,786	\$ 3,519,143	117.2%
6	31-Taxes	6,533,562	69,026,561	9.5%
7	32-Licenses and Permits	952,264	12,934,243	7.4%
8	33-Intergovernmental Revenue	358,593	3,611,244	9.9%
9	34-Charges for Services	1,421,843	13,459,743	10.6%
10	35-Fines and Forfeits	1,276,159	9,642,017	13.2%
11	36-Miscellaneous Revenues	131,506	1,570,552	8.4%
12	38-Non-Revenue	356	9,824	3.6%
13	39-Other Financing Sources	52,372	402,883	13.0%
14	Total Revenue	10,726,655	110,657,067	9.7%
15	Total Resources Including Fund Balance	\$ 14,851,441	\$ 114,176,210	

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

	A	B	C	D	E
1	General Fund's Annual Revenues				
2	Chart 4: Comparative Sales Tax Revenue Forecast from 2019 – 2021				
3	Category	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
4	30-Fund Balance	\$ 4,124,786	\$ 4,125,560	-0.02%	\$ 10,134,924
5	31-Taxes	6,533,562	7,255,260	-9.9%	6,842,166
6	32-Licenses and Permits	952,264	1,079,758	-11.8%	1,102,615
7	33-Intergovernmental Revenue	358,593	205,032	74.9%	128,573
8	34-Charges for Services	1,421,843	1,287,257	10.5%	1,279,861
9	35-Fines and Forfeits	1,276,159	1,103,979	15.6%	944,592
10	36-Miscellaneous Revenues	131,506	157,227	-16.4%	149,244
11	38-Non-Revenue	356	4,874	-92.7%	8,563
12	39-Other Financing Sources	52,372	1,476	3448.2%	1,476
13	Total Revenue	10,726,655	11,094,863	-3.3%	10,457,090
14	Total Resources Including Fund Balance	\$ 14,851,441	\$ 15,220,423		\$ 20,592,014

Table 9: Biennial Detailed Tax Revenue Information:

	A	B	C	D	E	
1	General Fund Biennial Detailed Tax Revenue thru March 2021					
2			Biennial Actual thru March 2021	2021-2022 Budget	% of Budget	
3	Taxes					
4	Business Taxes					
5	Utility Tax-Electric	\$	368,546	\$	4,562,437	8.08%
6	Utility Tax-Water		96,661		931,187	10.38%
7	Utility Tax-Gas		-		1,082,184	0.00%
8	Utility Tax-Sewer		152,436		1,409,293	10.82%
9	Utility Tax-Solid Waste		72,897		1,285,619	5.67%
10	Utility Tax-Cable		-		1,010,521	0.00%
11	Utility Tax-Telephone/Pager		22,458		1,456,763	1.54%
12	Utility Tax-Storm		57,850		542,344	10.67%
13	Leasehold Tax		-		18,271	0.00%
14	Admissions Tax		-		1,018,116	0.00%
15	Gambling Tax-Punch Brds/Pulltabs		-		201,503	0.00%
16	Gambling Tax-Bingo and Raffles		-		3,779	0.00%
17	Gambling Tax-Amusement Games		-		19,585	0.00%
18	Business Taxes Total	\$	770,848	\$	13,541,602	5.69%
19	General Property Tax		(40)		8,800,000	0.00%
20	EMS Property Tax		35		-	100.00%
21	Retail Sales Tax		5,762,719		46,684,959	12.34%
22	Total Taxes	\$	6,533,562	\$	69,026,561	9.47%

Starting 2021 we are no longer going to accrue revenues until the end of the year. This will better reflect the year to date actuals.

Table 10: Comparative Tax Revenue – Ending March 2019 to 2021

	A	B	C	D	E	F
1	General Fund's Detailed Tax Revenue					
2	For the Year-To-Date Period Ending through March 2019, 2020 & 2021					
3			Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
4	Taxes					
5	Business Taxes					
6	Utility Tax-Electric	\$ 368,546	\$ 618,767	-40.4%	\$ 423,730	
7	Utility Tax-Water	96,661	106,721	-9.4%	101,455	
8	Utility Tax-Gas	-	217,070	0.0%	-	
9	Utility Tax-Sewer	152,436	173,141	-12.0%	165,584	
10	Utility Tax-Solid Waste	72,897	157,165	-53.6%	66,247	
11	Utility Tax-Cable	-	121,338	0.0%	-	
12	Utility Tax-Telephone/Pager	22,458	189,210	-88.1%	22,012	
13	Utility Tax-Storm	57,850	63,744	-9.2%	61,804	
14	Leasehold Tax	-	-	0.0%	220	
15	Admissions Tax	-	121,099	0.0%	-	
16	Gambling Tax-Punch Brds/Pulltabs	-	3,484	0.0%	-	
17	Gambling Tax-Bingo and Raffles	-	590	0.0%	-	
18	Gambling Tax-Amusement Games	-	1,658	0.0%	-	
19	Business Taxes Total	\$ 770,848	\$ 1,773,987	-56.5%	\$ 841,052	
20	General Property Tax	(40)	1,074,999	-100.0%	1,008,694	
21	EMS Property Tax	35	301	-88.4%	11,244	
22	Retail Sales Tax	5,762,719	4,405,973	30.8%	4,981,176	
23	Total Taxes	\$ 6,533,562	\$ 7,255,260	-9.9%	\$ 6,842,166	

EMS property tax decreased by 88.4% because the City of Lynnwood no longer collects EMS property tax. Beginning in 2019, the South Snohomish County Fire and Rescue Regional Fire Authority (SSCFR) collects the EMS property tax. There will continue to be small receipts due to prior year collections.

Starting 2021 we are no longer going to accrue revenues until the end of the year. This will better reflect the year to date actuals

Table 11: Actual Gross Historical Sales Tax Collection

	A	B	C	D	E	F	G	H	I
1	Gross Sales Tax by Actual Month Collection from 2009-2020 For the City of Lynnwood								
2	Actual Month Sales Tax	% Chng	Year 2021	18-20 Avg % Rcpt	Year 2020	Year 2019	Year 2018	Year 2017	Year 2009
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	-100.00%		7.21%	1,148,763	1,942,838	1,780,484	1,594,147	\$ 1,132,075
7	May	-100.00%		8.10%	1,606,386	2,012,870	1,854,102	1,756,250	\$ 1,177,676
8	June	-100.00%		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			\$ 5,762,718	100.0%	\$ 21,020,927	\$ 23,662,407	\$ 22,909,348	\$ 21,951,301	\$ 14,875,912
16	Percentage incr (decr)	30.79%			-11.16%	3.29%	4.36%	1.63%	-14.01%

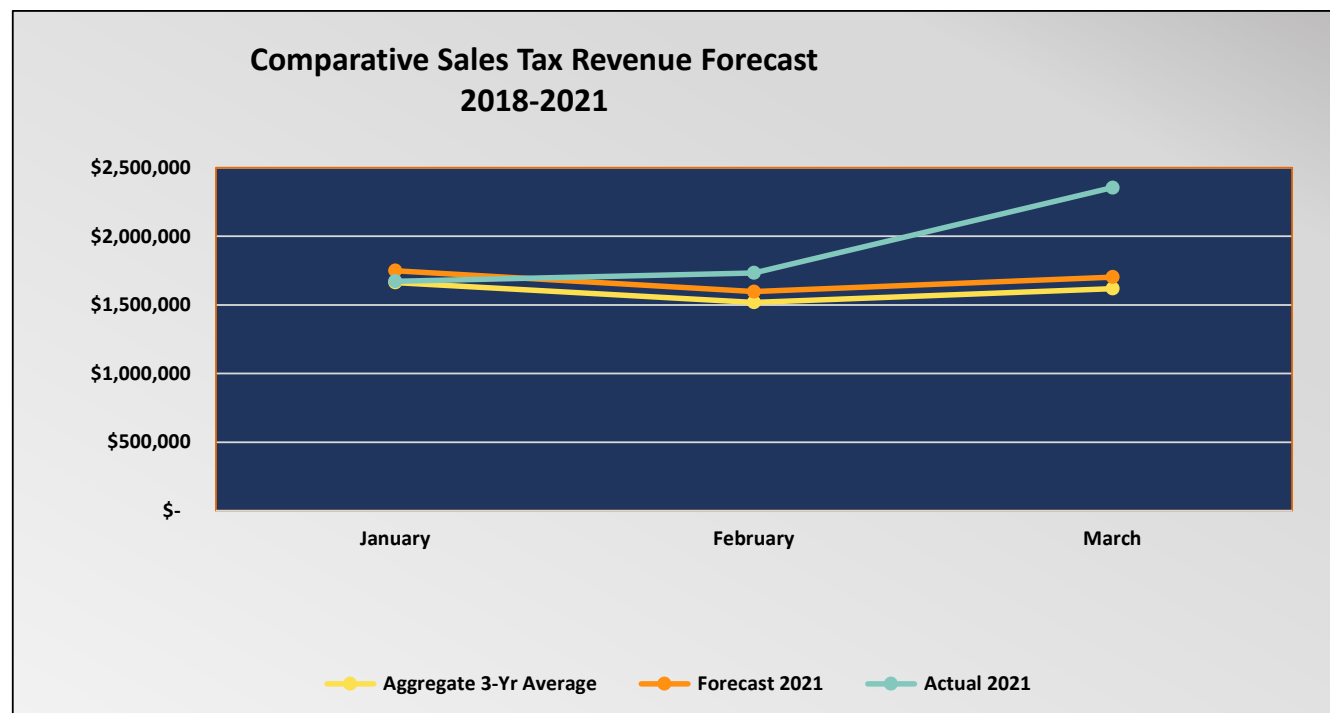
2010 thru 2014 Sales Tax Collection Information are not presented. We present 2009 to show what the revenue was during the economic downturn.

Table 12: Quarterly Sales Tax as Economic Indicator

	A	B	C	D	E	F	G	H	I
1	Total Gross Sales Tax Earned by Quarter								
2		% Chng	1st Quarter 2021			1st Quarter 2020			
3	Total	30.79%	\$ 5,762,718			\$ 4,405,973			
4									
5		% Chng	4th Quarter 2020			4th Quarter 2019			
6	Total	-2.61%	\$ 6,258,206			\$ 6,425,713			

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

	A	B	C	D	E	F	G	H
1	Comparative Sales Tax Revenue Forecast 2018-2021 For the General Fund							
2	Actual Month Sales Tax	Actual 2021	Forecast 2021	Aggregate 3-Yr Average	18-20 Avg % Rcpt	Year 2020	Year 2019	Year 2018
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				7.54%	1,148,763	1,942,838	1,780,484
7	May				8.47%	1,606,386	2,012,870	1,854,102
8	June				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		\$ 5,762,718	\$ 5,050,532	\$ 4,802,924	100.0%	\$ 21,020,927	\$ 22,556,266	\$ 21,014,172
16	% Over/(Under) COVID Forecast	14.10%			% Increase (Decrease)	-6.81%	7.34%	1.28%

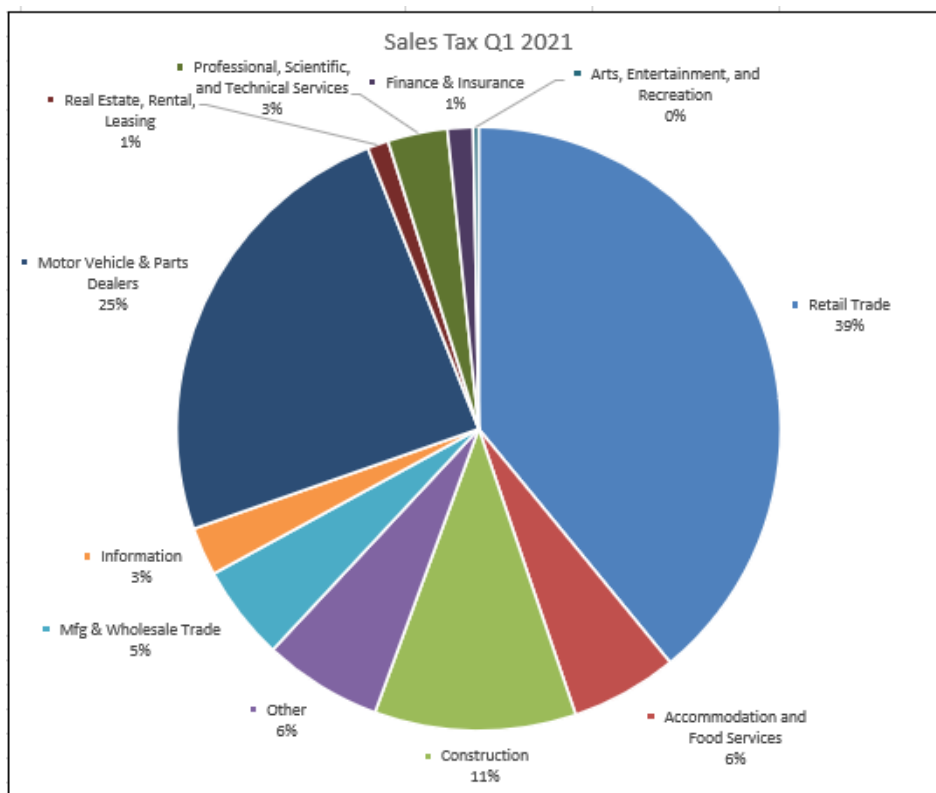
Chart 1: Comparative Sales Tax Revenue Forecast from 2018 – 2021

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

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

A	B	F	G	H
1	City of Lynnwood			
2	Year to Date Sales Tax Collection By Category			
3	Period Ending: March 31, 2021			
4	Source: Microflex - Washington State Department of Revenue			
5				
6		Y-T-D	Y-T-D	
7	Category	March 2021	March 2020	Y-T-D % Change
8	Retail Trade	\$ 2,251,285	\$ 1,890,626	19.1%
9	Accommodation and Food Services	329,902	317,602	3.9%
10	Construction	621,681	397,260	56.5%
11	All Others ²	366,360	312,474	17.2%
12	Mfg and Wholesale Trade	293,911	196,710	49.4%
13	Information ¹	149,256	150,650	-0.9%
14	Motor Vehicle & Part's Dealers	1,404,829	887,008	58.4%
15	Real Estate, Rental, Leasing	64,796	59,520	8.9%
16	Professional, Scientific, and Technical Serv	184,439	105,472	74.9%
17	Finance and Insurance	78,847	57,615	36.9%
18	Arts, Entertainment, and Recreation	16,769	31,035	-46.0%
19	TOTAL	\$ 5,762,075	\$ 4,405,972	30.8%
20				
21	¹ 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	² All Others pertain to various categories not included in the other segments and not material enough			
26	to have a separate category.			

Chart 2: Pie Chart for Q1 2021 Sales Tax Collection



General Fund's Expenditures

Table 15: Biennial Expenditures by Department - General Fund

	A	B	C	D
1	Biennial Expenditures by Department through March 2021 FY 2021-2022			
2				
3				
4	Department	Biennial Actual thru March 2021	2021-2022 Budget	% of Budget
5	DEVELOPMENT BUSINESS SERVICES	820,088	10,596,383	7.7%
6	DBS ECONOMIC DEVELOPMENT (1)	10,169	1,000,000	1.0%
7	EXECUTIVE	275,970	2,295,434	12.0%
8	FINANCE	746,258	7,246,356	10.3%
9	FIRE MARSHAL	240,396	1,927,489	12.5%
10	HUMAN RESOURCES	176,003	1,825,526	9.6%
11	INFORMATION TECHNOLOGY	552,792	4,911,171	11.3%
12	LEGAL	270,555	2,751,400	9.8%
13	LEGISLATIVE	91,521	877,072	10.4%
14	MUNICIPAL COURT	290,284	2,835,573	10.2%
15	NON-DEPARTMENTAL	1,136,388	9,286,324	12.2%
16	PARKS & RECREATION	1,340,073	16,722,992	8.0%
17	POLICE	4,128,103	42,166,029	9.8%
18	PUBLIC WORKS	632,842	6,270,117	10.1%
19	Grand Total	\$ 10,711,442	\$ 110,711,866	9.7%

Table 16: General Fund Comparative Expenditures by Department

	A	B	C	D	E
1	General Fund Comparative Expenditures by Department				
2	For the Year-To-Date Period Ending through March 2019, 2020 & 2021				
3	Department	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
4	DEVELOPMENT BUSINESS SERVICES	\$ 820,088	\$ 591,796	38.6%	\$ 731,008
5	DBS-ECONOMIC DEVELOPMENT	10,169	174,806	-94.2%	122,830
6	EXECUTIVE	275,970	208,165	32.6%	223,601
7	FINANCE	746,258	754,328	-1.1%	721,181
8	FIRE - MARSHAL	240,396	209,688	14.6%	210,172
9	HUMAN RESOURCES	176,003	185,901	-5.3%	215,290
10	INFORMATION TECHNOLOGY	552,792	425,564	29.9%	764,583
11	LEGAL	270,555	226,332	19.5%	252,063
12	LEGISLATIVE	91,521	85,315	7.3%	87,102
13	MUNICIPAL COURT	290,284	302,610	-4.1%	255,818
14	NON-DEPARTMENTAL	1,136,388	684,506	66.0%	967,797
15	PARKS & RECREATION	1,340,073	1,590,854	-15.8%	1,685,088
16	POLICE	4,128,103	4,241,284	-2.7%	4,648,161
17	PUBLIC WORKS	632,842	847,697	-25.3%	816,928
18	Grand Total	\$ 10,711,442	\$ 10,528,846	1.73%	\$ 11,701,622

Table 17: General Fund Biennial Expenditure Categories Through March 2021

	A	B	C	D
1	Biennial Expenditure Categories through March FY 2021-2022			
2				
3				
4	Category	Biennial Actual thru March 2021	2021-2022 Budget	% of Total
5	SALARIES & WAGES	\$ 5,060,060	\$ 51,414,293	47.2%
6	PERSONNEL BENEFITS	2,155,792	19,728,936	20.1%
7	SUPPLIES	148,041	2,478,835	1.4%
8	SERVICES	1,784,231	21,759,526	16.7%
9	INTERGOVTL SERVICES/PYMNT	413,426	6,172,485	3.9%
10	CAPITAL OUTLAYS (1)	6,880	13,000	0.1%
11	DEBT INTEREST & OTHER COST	-	700	0.0%
12	OPERATING TRANSFERS OUT	1,143,012	9,144,091	10.7%
13	Grand Total	\$ 10,711,442	\$ 110,711,866	100.0%

Table 18: General Fund Comparative Year-To-Date Expenditures from 2018-2020

	A	B	C	D
1	GENERAL FUND			
2	Comparative Fiscal Expenditure Categories through March 2019-2021			
3				
4	Category	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021
5	SALARIES & WAGES	\$ 5,060,060	\$ 5,399,494	-6.3%
6	PERSONNEL BENEFITS	2,155,792	2,036,723	5.8%
7	SUPPLIES	148,041	276,989	-46.6%
8	SERVICES	1,784,231	1,701,653	4.9%
9	INTERGOVTL SERVICES/PYMNT	413,426	455,599	-9.3%
10	CAPITAL OUTLAYS	6,880	941	631.1%
11	DEBT INTEREST & OTHER COST	-	300	0.0%
12	OPERATING TRANSFERS OUT	1,143,012	657,147	73.9%
13	Grand Total	\$ 10,711,442	\$ 10,528,846	1.7%
14				
15				
16				
17				
18	Category Summary:	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021
19	SALARIES & BENEFITS	\$ 7,215,852	\$ 7,436,217	-3.0%
20	OTHER COSTS	2,352,578	2,435,482	-3.4%
21	OPERATING TRANSFERS OUT	1,143,012	657,147	73.9%
22	Grand Total	\$ 10,711,442	\$ 10,528,846	1.7%

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

	A	B	C	D
1	Biennial Legal Expenditures through March			
2	FY 2021-2022			
3				
4	Department	Biennial Actual thru March 2021	% of Total	2021-2022 Budget
5	ATTORNEY FEES	-	0.0%	35,000
6	PROSECUTING ATTORNEY	139,800	51.7%	1,118,400
7	PUBLIC DEFENDERS	130,655	48.3%	1,560,000
8	LANGUAGE INTERPRETERS	100	0.0%	38,000
9	Grand Total	\$ 270,555	100.0%	\$ 2,751,400

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

	A	B	C	D
19	General Fund Comparative Legal Expenditures			
20	From Jan 2021 to Date of Reporting			
21	Department	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021
22	ATTORNEY FEES	-	-	0.0%
23	PROSECUTING ATTORNEY	139,800	93,200	50.0%
24	PUBLIC DEFENDERS	130,655	130,955	-0.2%
25	LANGUAGE INTERPRETERS	100	320	-68.8%
26	OTHERS	-	1,857	0.0%
27	Grand Total	\$ 270,555	\$ 226,332	19.54%

Table 21: REET I Fund Performance

	A	B	C	D	E	F	G
1	TABLE 21: Change in REET I's Fund Balance in 2021						
2	Fund 331 REET I						
3						ACTUAL	BUDGET
4	Beginning Fund Balance - REET I Fund (Fd 331)					\$ 2,689,004	\$ 2,396,093
5	Plus: 2021-2022 Operating Revenues					79,590	1,600,000
6	Investment Interest					(6,375)	50,000
7	2021-2022 Total Revenues and Other Financing Sources					73,215	1,650,000
8	Total Beg F/B, Revenues & Other Financing Sources					2,762,219	4,046,093
9	Less: 2021-2022 Expenditures and Other Financing Uses						
10	Transfer to Fund 203 Other Governmental Debt					(375,000)	(3,000,000)
11	Transfer to Capital Funds					-	(883,102)
12	2021-2022 Total Expenditures and Other Financing Uses					(375,000)	(3,883,102)
13							
14	Ending Fund Balance - (March 31, 2021)					\$ 2,387,219	\$ 162,991

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

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

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

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

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

Table 22: REET II Fund Performance

	A	B	C	D	E	F	G
1	TABLE 22: Change in REET II's Fund Balance in 2021						
2	Fund 330 REET II						
3						ACTUAL	BUDGET
4	Beginning Fund Balance - REET II Fund (Fd 330)					\$ 3,816,237	\$ 3,575,598
5	Plus: 2021-2022 Operating Revenues					79,589	1,600,000
6	Investment Interest					(9,214)	70,000
7	2021-2022 Total Revenues					70,375	1,670,000
8	Total Beg F/B, Revenues & Other Sources					3,886,612	5,245,598
9	Less: 2021-2022 Expenditures						
10	2021-2022 Expenditures and Other Financing Uses						
11	Transfer to Capital Funds					(465,435)	(5,233,495)
12	2021-2022 Expenditures and Other Financing Uses					(465,435)	(5,233,495)
13							
14	Ending Fund Balance - (March 31, 2021)					\$ 3,421,177	\$ 12,103

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	Fund 020 ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND						
2						ACTUAL	BUDGET
3	Beginning Fund Balance - EDIF Fund (Fd 020)					\$ 11,043,874	\$ 11,084,048
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	Total Beg F/B, Revenues & Other Financing Sources					11,014,956	11,384,048
8	Less: 2021-2022 Expenditures						
9	Expenditures and Other Financing Uses						
10	Transfer to Fund 357					-	(4,000,000)
11	Transfer to Fund 360					-	(5,500,000)
12	Expenditures and Other Financing Uses					-	(9,500,000)
13	Ending Fund Balance - (March 31, 2021)					\$ 11,014,956	\$ 1,884,048

Table 24: Cash and Investment

	A	B	C
1	City of Lynnwood		
2	Monthly Cash and Investment Reconciliation Report		
3	As of March 31, 2021		
4			
5		MARCH 2021	MARCH 2020
6	Lynnwood Main Account - US Bank	\$ 2,996,985	\$ 2,539,022
7	Lynnwood Municipal Court Acct	377,823	493,585
8	Custodial Accounts	2,573	11,529
9	Police Major Buy Fund	-	103,546
10	Cash in Bank	\$ 3,377,381	\$ 3,147,682
11			
12	LGIP	38,656,484	49,916,566
13	LGIP - 2018 Utility Rev Bond	4,229,167	4,335,417
14	LGIP - Transportation Benefit District	2,026,762	2,687,240
15	Investments	24,891,987	22,528,252
16	Total Investments	\$ 69,804,400	\$ 79,467,475
17			
18	Total Cash in Bank & Investments	\$ 73,181,781	\$ 82,615,157
19			
20	<u>Other Cash</u>		
21			
22	Cash in Office	10,000	10,000
23	Advance Travel	15,000	15,000
24	Police Investigation	9,500	18,000
25	Total Other Cash	\$ 34,500	\$ 43,000
26			
27	Grand Total	\$ 73,216,281	\$ 82,658,157

Table 25: Investment Portfolio

Listed below are the City's investment portfolio as of March 31, 2021.

	A	B	C	D	E	F	G	
1	City of Lynnwood							
2	Treasurer's Investment Report							
3	Activity for March 2021							
4								
5								
6	INVESTMENTS	FUND	PURCHASE DATE	YIELD INTEREST RATE	MATURITY DATE	TYPE OF INVEST	PAR AMOUNT	COST OF INVESTMENT
7	Federal Home Loan Mtg Corp	699	10/30/17	1.89%	4/30/21	FHLMC	1,000,000	999,000
8	Federal Home Loan Bank	699	2/19/19	2.54%	12/10/21	FHLB	1,000,000	1,013,168
9	Federal Home Loan Bank	699	3/18/19	2.45%	12/8/23	FHLB	2,000,000	2,083,788
10	Federal Farm Credit Bank	699	6/14/19	2.17%	6/7/23	FFCB	1,000,000	1,004,826
11	Federal National Mortgage Assn	699	11/1/19	1.57%	9/12/23	FNMA	2,000,000	2,097,456
12	Federal National Mortgage Assn	699	12/12/19	1.57%	1/19/23	FNMA	2,000,000	2,048,556
13	Federal National Mortgage Assn	699	6/5/20	0.41%	5/26/23	FNMA	1,000,000	1,001,654
14	Federal Home Loan Mtg Corp	699	7/22/20	0.45%	7/22/24	FHLMC	1,050,000	1,051,045
15	Federal Home Loan Mtg Corp*	699	8/13/20	0.52%	8/13/25	FHLMC	1,000,000	999,000
16	Federal Home Loan Mtg Corp*	699	10/15/20	0.30%	12/29/23	FHLMC	2,150,000	2,150,000
17	Federal Natl Mortgage Assn*	699	10/15/20	0.22%	10/15/24	FNMA	2,000,000	2,112,000
18	Federal Natl Mortgage Assn*	699	11/18/20	0.40%	11/18/24	FNMA	2,000,000	2,001,586
19	Federal Home Loan Mtg Corp*	699	12/11/20	0.23%	11/16/23	FHLMC	1,000,000	1,001,925
20	Federal National Mortgage Assn	699	2/10/21	0.16%	2/5/24	FNMA	1,000,000	1,069,680
21	Federal Home Loan Bank	699	2/24/21	0.46%	2/24/26	FHLB	2,000,000	2,003,898
22	Federal Farm Credit Bank	699	3/9/21	0.76%	3/9/26	FFCB	2,250,000	2,254,406
23	Total Investments						\$24,450,000	\$24,891,988
24	*New investment							
25								
26	Investments Sold or Called in 1st Quarter 2021							
27	Farmer Mac	699	2/11/20	1.64%	2/10/23	FAMCA	2,000,000	2,002,168
28	Federal Farm Credit Bank	699	4/2/20	1.16%	3/3/23	FFCB	2,250,000	2,269,163
31	Total Sold or Called						\$4,250,000	\$4,271,331

Table 26: Investment Interest Earnings

Listed below are the City's interest earnings performance as of March 31, 2021.

	A	B	C	D	E	
1	Comparative Interest Earnings					
2	For the Year-To-Date Period Ending March 2018 - 2021					
3	Fund	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019	Actual thru March 2018
4	GENERAL FUND	\$ 3,642	\$ 31,994	-88.6%	\$ 455	\$ 41,929
5	ECO DEV INFRASTRUCTURE	(28,918)	42,645	-167.8%	58,748	21,646
6	OTHER GENERAL GOVTL	\$ (18,831)	\$ 29,266	-164.3%	\$ 40,550	\$ 19,920
7	TRANSPD BD DISTRICT (TBD)	(7,679)	10,041	-176.5%	14,697	4,352
8	REET I & II	\$ (15,589)	\$ 19,533	-179.8%	\$ 28,247	\$ 9,539
9	CAPITAL DEV FUND	(3,183)	5,828	-154.6%	6,733	-
10	UTILITIES	\$ 4,426	\$ 188,164	-97.6%	\$ 220,112	\$ 73,673
11	GOLF	(1,073)	306	-450.7%	519	624
12	INTERNAL SERVICE	\$ (10,129)	\$ 8,293	-222.1%	\$ 13,567	\$ 6,269
13	OTHER FUNDS	(20,278)	2,899	-799.5%	3,898	2,679
15	Grand Total	\$ (97,612)	\$ 338,969	-128.80%	\$ 387,526	\$ 180,631

Table 27: General Fund's Biennial Revenues by Category

	A	B	C	D	E
1	Biennial Revenue Through March 31, 2021				
3	Category	Biennial Actual thru March 2021	2021-2022 Budget		% of Budget
4	BEGINNING FUND BALANCE	\$ 4,124,787	\$ 3,519,143		100.0%
5	31-Taxes	6,533,562	69,026,561		9.5%
6	BUSINESS & EXCISE TAXES	770,848	13,541,602		5.7%
7	GENERAL PROPERTY TAXES	(40)	8,800,000		0.0%
8	EMS PROPERTY TAXES	35	-		100.0%
9	RETAIL SALES AND USE TAXES	5,762,719	46,684,959		12.3%
10	32-Licenses and Permits	952,264	12,934,243		7.4%
11	BUSINESS LICENSES AND PERMITS	566,621	7,513,690		7.5%
12	NON-BUS LICENSES & PERMITS	385,643	5,420,553		7.1%
13	33-Intergovernmental Revenue	358,592	3,611,244		9.9%
14	GEMT & CARES ACT FUNDING	202,646	-		100.0%
15	INDIRECT FEDERAL GRANTS	270	79,368		0.0%
16	INTLCL GRNTS ENT IMP PYMTS	44,752	1,736,669		2.6%
17	ST ENT IMPCT PYMTS & IN LIEU T	80,392	1,109,030		7.2%
18	STATE GRANTS	30,532	143,840		21.2%
19	STATE SHARED REVENUES	-	542,337		0.0%
20	34-Charges for Services	1,421,842	13,459,743		10.6%
21	CULTURE & RECREATION	231,587	4,557,500		5.1%
22	UTILITIES & ECONOMIC ENVIRONMENT	487,593	2,996,470		16.3%
23	GENERAL GOVERNMENT	674,399	5,591,680		12.1%
24	SECURITY OF PERSONS & PROPERTY	28,263	314,093		9.0%
25	35-Fines and Forfeits	1,276,160	9,642,017		13.2%
26	CIVIL PARKING INFRACTION PENAL	976,705	6,450,003		15.1%
27	CRIMINAL COSTS	298,520	3,083,639		9.7%
28	NON-CRT FINES, FORFEIT & PENAL	935	108,375		0.9%
29	36-Miscellaneous Revenues	131,506	1,570,552		8.4%
30	CONTRIB/DONATIONS FROM PRV SRC	150	75,000		0.2%
31	INTEREST & OTHER EARNINGS	5,685	236,543		2.4%
32	P CARD REBATES	33,849	185,436		18.3%
33	OTHER	1,290	127,173		1.0%
34	RENTS, LEASES & CONCESSIONS	90,532	946,400		9.6%
35	38-Non-Revenue	357	9,824		3.6%
36	PROC LONG-TRM DBT-PROP FUNDS ON	357	9,824		3.6%
37	39-Other Financing Sources	52,372	402,883		13.0%
38	OTHER	2,011	-		0.0%
39	OPERATING TRANSFERS-IN	50,361	402,883		12.5%
40	Total Revenue	10,726,655	110,657,067		9.7%
41	Total Revenue Including Fund Balance	\$ 14,851,442	\$ 114,176,210	*	13.0%

* 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	Comparative Revenues ending March 31, 2019, 2020 & 2021				
2	Category	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
3	BEGINNING FUND BALANCE	\$ 4,124,786	\$ 10,134,924		\$ 11,596,466
4	31-Taxes	6,533,562	7,255,259	-9.9%	6,842,167
5	BUSINESS & EXCISE TAXES	770,848	1,773,986	-56.5%	841,053
6	GENERAL PROPERTY TAXES	(40)	1,074,999	-100.0%	1,008,694
7	EMS PROPERTY TAXES	35	301	-88.4%	11,244
8	RETAIL SALES AND USE TAXES	5,762,719	4,405,973	30.8%	4,981,176
9	32-Licenses and Permits	952,264	1,079,759	-11.8%	1,102,615
10	BUSINESS LICENSES AND PERMITS	566,621	809,977	-30.0%	889,128
11	NON-BUS LICENSES & PERMITS	385,643	269,782	42.9%	213,487
12	33-Intergovernmental Revenue	358,592	205,032	74.9%	128,572
13	GEMT & CARES ACT FUNDING	202,646	-	0.0%	-
14	INDIRECT FEDERAL GRANTS	270	-	0.0%	-
15	LOCAL GRANTS ENTITLEMENTS & OTHER	44,752	64,488	-30.6%	50,583
16	STATE ENTITLEMENT IMPACT PMTS & IN LII	80,392	140,544	-42.8%	77,989
17	STATE GRANTS	30,532	-	0.0%	-
18	34-Charges for Services	1,421,842	1,287,257	10.5%	1,279,862
19	CULTURE & RECREATION	231,587	380,232	-39.1%	501,876
20	UTILITIES & ECONOMIC ENVIRONMENT	487,593	317,595	53.5%	110,007
21	GENERAL GOVERNMENT	674,399	555,754	21.3%	601,407
22	SECURITY OF PERSONS & PROPERTY	28,263	33,676	-16.1%	66,572
23	35-Fines and Forfeits	1,276,160	1,103,980	15.6%	944,592
24	CIVIL PARKING INFRACTION PENAL	976,705	750,362	30.2%	673,218
25	CRIMINAL COSTS	298,520	345,868	-13.7%	263,710
26	NON-CRT FINES, FORFEIT & PENAL	935	7,750	-87.9%	7,664
27	36-Miscellaneous Revenues	131,506	157,226	-16.4%	149,243
28	CONTRIB/DONATIONS FROM PRV SRC	150	506	-70.4%	6,599
29	INTEREST & OTHER EARNINGS	5,685	36,204	-84.3%	8,779
30	P CARD REBATES	33,849	36,621	-7.6%	40,023
31	OTHERS	1,290	2,484	-48.1%	12,668
32	RENTS, LEASES & CONCESSIONS	90,532	81,411	11.2%	81,174
33	38-Non-Revenue	357	4,874	-92.7%	8,563
34	PROC LONG-TRM DBT-PROP FUNDS ON	357	4,874	-92.7%	8,563
35	39-Other Financing Sources	52,372	1,476	3448.2%	1,476
36	K-9 INSURANCE RECOVERY	2,011	-	0.0%	-
37	OPERATING TRANSFERS-IN	50,361	1,476	3312.0%	1,476
38	Total Revenue	10,726,655	11,094,863	-3.3%	10,457,090
39	Total Revenue Including Fund Balance	\$ 14,851,441	\$ 21,229,787	-30.0%	\$ 22,053,556

* 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	Actual Expenditures thru March 31, 2021			
2	Department	Biennial Actual thru March 2021	2021-2022 Biennial Budget	% of Budget
3	DEVELOPMENT BUSINESS SERVICES	820,088	10,596,384	7.74%
4	1-Salaries & Wages	460,369	5,393,772	8.54%
5	2-Personnel Benefits	186,909	2,132,853	8.76%
6	3-Supplies	3,307	159,001	2.08%
7	4-Services	169,503	2,910,758	5.82%
8	DBS ECONOMIC DEVELOPMENT	10,170	1,000,000	1.02%
9	1-Salaries & Wages	5,782	-	100.00%
10	2-Personnel Benefits	1,771	-	100.00%
11	4-Services	2,617	1,000,000	0.26%
12	EXECUTIVE	275,971	2,295,434	12.02%
13	1-Salaries & Wages	116,377	1,218,922	9.55%
14	2-Personnel Benefits	43,797	459,418	9.53%
15	3-Supplies	1,181	17,400	6.79%
16	4-Services	114,616	599,694	19.11%
17	FINANCE	746,257	7,246,356	10.30%
18	1-Salaries & Wages	455,506	4,354,270	10.46%
19	2-Personnel Benefits	202,543	1,733,493	11.68%
20	3-Supplies	1,573	32,890	4.78%
21	4-Services	86,635	1,124,003	7.71%
22	5-Intergovernmental Svcs	-	1,000	0.00%
23	8-Debt Service-Interest	-	700	0.00%
24	FIRE MARSHAL	240,396	1,927,489	12.47%
27	3-Supplies	163	3,000	5.43%
28	4-Services	6,454	24,489	26.35%
29	5-Intergovernmental Svcs	233,779	1,900,000	12.30%
30	HUMAN RESOURCES	176,004	1,825,527	9.64%
31	1-Salaries & Wages	114,759	1,074,950	10.68%
32	2-Personnel Benefits	45,554	409,448	11.13%
33	3-Supplies	618	26,500	2.33%
34	4-Services	15,073	314,629	4.79%
35	INFORMATION TECHNOLOGY	552,792	4,911,171	11.26%
36	1-Salaries & Wages	273,774	2,505,514	10.93%
37	2-Personnel Benefits	117,033	995,609	11.75%
38	3-Supplies	2,521	95,350	2.64%
39	4-Services	159,464	1,314,698	12.13%
40	LEGAL	270,554	2,751,399	9.83%
41	4-Services	270,554	2,751,399	9.83%

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

	A	B	C	D
1	Actual Expenditures thru March 31, 2021			
2	Department	Biennial Actual thru March 2021	2021-2022 Biennial Budget	% of Budget
42	LEGISLATIVE	91,521	877,072	10.43%
43	1-Salaries & Wages	43,535	398,915	10.91%
44	2-Personnel Benefits	39,417	371,309	10.62%
45	3-Supplies	1,572	3,700	42.49%
46	4-Services	6,997	103,148	6.78%
47	MUNICIPAL COURT	290,285	2,835,574	10.24%
48	1-Salaries & Wages	159,945	1,560,965	10.25%
49	2-Personnel Benefits	80,213	693,951	11.56%
50	3-Supplies	5,110	13,351	38.27%
51	4-Services	45,017	567,307	7.94%
52	NON-DEPARTMENTAL	1,136,388	9,286,324	12.24%
53	0-Transfers	1,136,388	9,091,091	12.50%
54	1-Salaries & Wages	-	195,233	0.00%
55	PARKS & RECREATION	1,340,072	16,722,991	8.01%
56	1-Salaries & Wages	763,324	8,842,013	8.63%
57	2-Personnel Benefits	333,233	3,307,457	10.08%
58	3-Supplies	39,000	800,135	4.87%
59	4-Services	215,682	3,608,386	5.98%
60	5-Intergovernmental Svcs	(11,167)	165,000	-6.77%
61	POLICE	4,128,103	42,166,029	9.79%
62	1-Salaries & Wages	2,363,733	23,323,054	10.13%
63	2-Personnel Benefits	965,829	8,558,270	11.29%
64	3-Supplies	76,891	1,020,532	7.53%
65	4-Services	523,957	5,144,688	10.18%
66	5-Intergovernmental Svcs	190,813	4,106,485	4.65%
67	6-Capital Outlay	6,880	13,000	52.92%
68	PUBLIC WORKS	632,841	6,270,116	10.09%
69	1-Salaries & Wages	302,957	2,546,685	11.90%
70	2-Personnel Benefits	139,492	1,067,128	13.07%
71	3-Supplies	16,106	306,977	5.25%
72	4-Services	167,662	2,296,326	7.30%
73	9-Interfund Payment for Svcs	6,624	53,000	12.50%
74	Grand Totals	\$ 10,711,442	\$ 110,711,866	9.68%

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

	A	B	C	D	E
1	March 31, 2019, 2020 & 2021				
2	Department	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
3	DEVELOPMENT BUSINESS SERVICES	820,088	591,795	38.58%	731,010
4	1-Salaries & Wages	460,369	268,061	71.74%	420,221
5	2-Personnel Benefits	186,909	110,031	69.87%	134,260
6	3-Supplies	3,307	6,265	-47.21%	6,111
7	4-Services	169,503	207,438	-18.29%	170,418
8	DBS ECONOMIC DEVELOPMENT	10,170	174,806	-94.18%	122,830
9	1-Salaries & Wages	5,782	74,996	-92.29%	70,742
10	2-Personnel Benefits	1,771	24,711	-92.83%	23,366
11	3-Supplies	-	709	0.00%	51
12	4-Services	2,617	74,390	-96.48%	28,671
13	EXECUTIVE	275,971	208,164	32.57%	223,600
14	1-Salaries & Wages	116,377	122,568	-5.05%	111,765
15	2-Personnel Benefits	43,797	37,713	16.13%	35,711
16	3-Supplies	1,181	1,249	-5.44%	10,870
17	4-Services	114,616	46,634	145.78%	65,254
18	FINANCE	746,257	754,329	-1.07%	721,181
19	1-Salaries & Wages	455,506	488,566	-6.77%	462,559
20	2-Personnel Benefits	202,543	193,722	4.55%	179,103
21	3-Supplies	1,573	8,878	-82.28%	11,016
22	4-Services	86,635	62,863	37.82%	55,736
23	5-Intergovernmental Svcs	-	-	0.00%	16
24	6-Capital Outlay	-	-	0.00%	12,751
25	8-Debt Service-Interest	-	300	0.00%	-
26	FIRE MARSHAL	240,396	209,688	14.64%	210,173
27	1-Salaries & Wages	-	-	0.00%	-
28	2-Personnel Benefits	-	(52)	0.00%	-
29	3-Supplies	163	2,005	-91.87%	1,009
30	4-Services	6,454	3,068	110.37%	4,497
31	5-Intergovernmental Svcs	233,779	204,667	14.22%	204,667
32	HUMAN RESOURCES	176,004	185,901	-5.32%	215,289
33	1-Salaries & Wages	114,759	113,385	1.21%	83,865
34	2-Personnel Benefits	45,554	41,429	9.96%	30,955
35	3-Supplies	618	10,476	-94.10%	10,757
36	4-Services	15,073	20,611	-26.87%	89,712
38	INFORMATION TECHNOLOGY	552,792	425,565	29.90%	764,583
39	1-Salaries & Wages	273,774	241,177	13.52%	262,161
40	2-Personnel Benefits	117,033	93,666	24.95%	100,720
41	3-Supplies	2,521	16,690	-84.90%	24,919
42	4-Services	159,464	73,091	118.17%	361,674
43	6-Capital Outlay	-	941	0.00%	15,109

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

	A	B	C	D	E
1	March 31, 2019, 2020 & 2021				
2	Department	Actual thru March 2021	Actual thru March 2020	% of Incr (Decr) from 2020 to 2021	Actual thru March 2019
44	LEGAL	270,554	226,332	19.54%	252,063
45	3-Supplies	-	1,700	0.00%	-
46	4-Services	270,554	224,632	20.44%	252,063
47	LEGISLATIVE	91,521	85,316	7.27%	87,102
48	1-Salaries & Wages	43,535	43,156	0.88%	42,983
49	2-Personnel Benefits	39,417	33,587	17.36%	31,348
50	3-Supplies	1,572	687	128.82%	1,536
51	4-Services	6,997	7,886	-11.27%	11,235
52	MUNICIPAL COURT	290,285	302,609	-4.07%	255,818
53	1-Salaries & Wages	159,945	164,769	-2.93%	141,323
54	2-Personnel Benefits	80,213	78,564	2.10%	61,692
55	3-Supplies	5,110	12,723	-59.84%	2,579
56	4-Services	45,017	46,553	-3.30%	50,224
57	NON-DEPARTMENTAL	1,136,388	684,506	66.02%	967,797
58	0-Transfers	1,136,388	650,522	74.69%	967,797
59	1-Salaries & Wages	-	33,984	0.00%	-
60	PARKS & RECREATION	1,340,072	1,590,853	-15.76%	1,685,087
61	1-Salaries & Wages	763,324	947,844	-19.47%	926,197
62	2-Personnel Benefits	333,233	345,226	-3.47%	334,874
63	3-Supplies	39,000	65,388	-40.36%	73,335
64	4-Services	215,682	234,446	-8.00%	345,015
65	5-Intergovernmental Svcs	(11,167)	(2,051)	444.47%	5,666
67	POLICE	4,128,103	4,241,285	-2.67%	4,648,162
68	1-Salaries & Wages	2,363,733	2,470,461	-4.32%	2,594,177
69	2-Personnel Benefits	965,829	902,402	7.03%	978,488
70	3-Supplies	76,891	117,355	-34.48%	122,456
71	4-Services	523,957	498,084	5.19%	520,656
72	5-Intergovernmental Svcs	190,813	252,983	-24.57%	432,385
73	6-Capital Outlay	6,880	-	0.00%	-
74	PUBLIC WORKS	632,841	847,697	-25.35%	816,927
75	1-Salaries & Wages	302,957	430,526	-29.63%	392,743
76	2-Personnel Benefits	139,492	175,725	-20.62%	163,359
77	3-Supplies	16,106	32,864	-50.99%	40,818
78	4-Services	167,662	201,957	-16.98%	213,382
79	9-Interfund Payment for Svcs	6,624	6,625	-0.02%	6,625
80	Grand Totals	\$ 10,711,442	\$ 10,528,846	1.7%	\$ 11,701,622

Table 31: Year to Date Operation - Fund Balance Report

	A	B	C	D
1	Period Ending: March 31, 2021			
2	Fund	Balance 01/01/21 - (Note 1)	2021 YTD Revenue	2021 YTD Expenditure
3	011 General	\$ 4,124,786	\$ 10,726,655	\$ 10,711,442
4	020 Econ Dev Infrastructure	11,043,874	(28,918)	-
5	098 Revenue Stabilization Fund	4,870,033	187,500	50,361
6	101 Lodging Tax Fund	894,195	21,920	165,762
7	104 Drug Enforcement	292,262	(327)	-
8	105 Criminal Justice	2,802,494	109,309	1,510,084
9	110 Transportation Impact Fee	2,308,893	(2,485)	-
10	111 Street	243,323	429,193	553,111
11	114 Cum. Parks	87,955	4,608	-
12	116 Cum. Art	50,514	(138)	-
13	119 Cum. Aid Car	16,973	(52)	-
14	121 Tree Fund Reserve	233,168	1,851	2,665
15	128 Path and Trails	8,888	(36)	-
16	144 Solid Waste	87,569	7,789	4,266
17	146 Affordable Supportive Housing	87,293	14,354	-
18	150 Transportation Bene Dist-TBD	4,614,318	274,779	101,056
19	180 Park Impact Fees	2,431,018	969,711	128
20	203 General Governmental Debt	-	500,001	-
21	223 Rec Ctr 2012 LTGO Bonds	111,902	414,129	-
22	330 Real Estate Excise Tax II	3,816,237	70,375	465,435
23	331 Real Estate Excise Tax I	2,689,005	73,214	375,000
24	333 Capital Development Plan	1,237,565	271,818	146,000
25	Total	\$ 42,052,265	\$ 14,045,250	\$ 14,085,310
				\$ 42,012,205

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

	A	B	C	D	
1	Period Ending: March 31, 2021				
2	Fund	Balance 01/01/20 - (Note 1)	2021 YTD Revenue	2021 YTD Expenditure	Balance 3/31/2021- Ending Balance
3	332 Hardware/Software Upgrade	\$ 6,519	\$ -	\$ -	\$ 6,519
4	357 Other General Govt Capital Improv.	26,625	(75)	-	26,550
5	360 Transportation Capital Project	2,531,360	(3,208)	806,550	1,721,602
6	370 Facilities Capital Infrastructure	1,192,063	76,534	541,596	727,001
7	380 Parks & Recr Capital Infrastructure	597,636	650,512	158,847	1,089,301
8	390 Public Safety Capital Infrastructure	473,156	1,303,953	3,091	1,774,018
9	412 Utilities Capital Construction	9,956,283	17,088	1,198,620	8,774,751
10					
11	Total	14,783,642	2,044,804	2,708,704	14,119,742
12	Note 1 -- Beginning fund balances reflect unaudited 2020 year-end financial closing.				

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

	A	B	C	D	E
1	Utility Fund Revenues Comparative Fiscal Revenue For the Year-To-Date Period ending Mar 2019, 2020 & 2021				
2					
3					
4	Category	Actual thru Mar 2021	% Change 2020- 2021	Actual thru Mar 2020	Actual thru Mar 2019
5	34-CHARGES FOR SERVICES	5,308,214	-9.75%	5,881,897	5,515,405
6	Water Sales	1,611,477	-9.38%	1,778,373	1,671,757
7	Sewer/Reclaimed Water Sales	126,921	0.00%	126,921	84,614
8	Sewer Connection Fees	52,080	247.66%	14,980	7,440
9	Sewer Service	2,543,159	-11.63%	2,877,728	2,709,309
10	Storm Drainage Services	963,371	-9.14%	1,060,238	1,015,463
11	Misc Services	11,206	-52.63%	23,657	26,822
12	35-FINES AND PENALTIES	-	-100.00%	2,250	1,750
13	Sewer Admin Fine	-	-100.00%	2,250	1,750
14	36-MISCELLANEOUS REVENUES	7,412	-88.44%	64,092	7,274
15	Interest Earnings	(12,662)	-120.97%	60,372	5,568
16	Misc Water	16,396	340.75%	3,720	1,406
17	Misc Sewer	3,678	100.00%	-	300
18	37-PROPRIETARY FUND REVENUES	88,796	122.27%	39,950	17,734
19	Contributions	88,128	94.90%	45,216	17,734
20	Capital Gain/(Loss)/Transfer	668	0.00%	(5,266)	-
21	39-OTH & DISP-CAP ASSET	303,596	0.00%	-	-
22	Transfers	303,596	0.00%	-	-
23	Total Revenue	5,708,018	-4.68%	5,988,189	5,542,163

Chart 3: Multi-Year Utility Fund Reserve Comaparison by Type

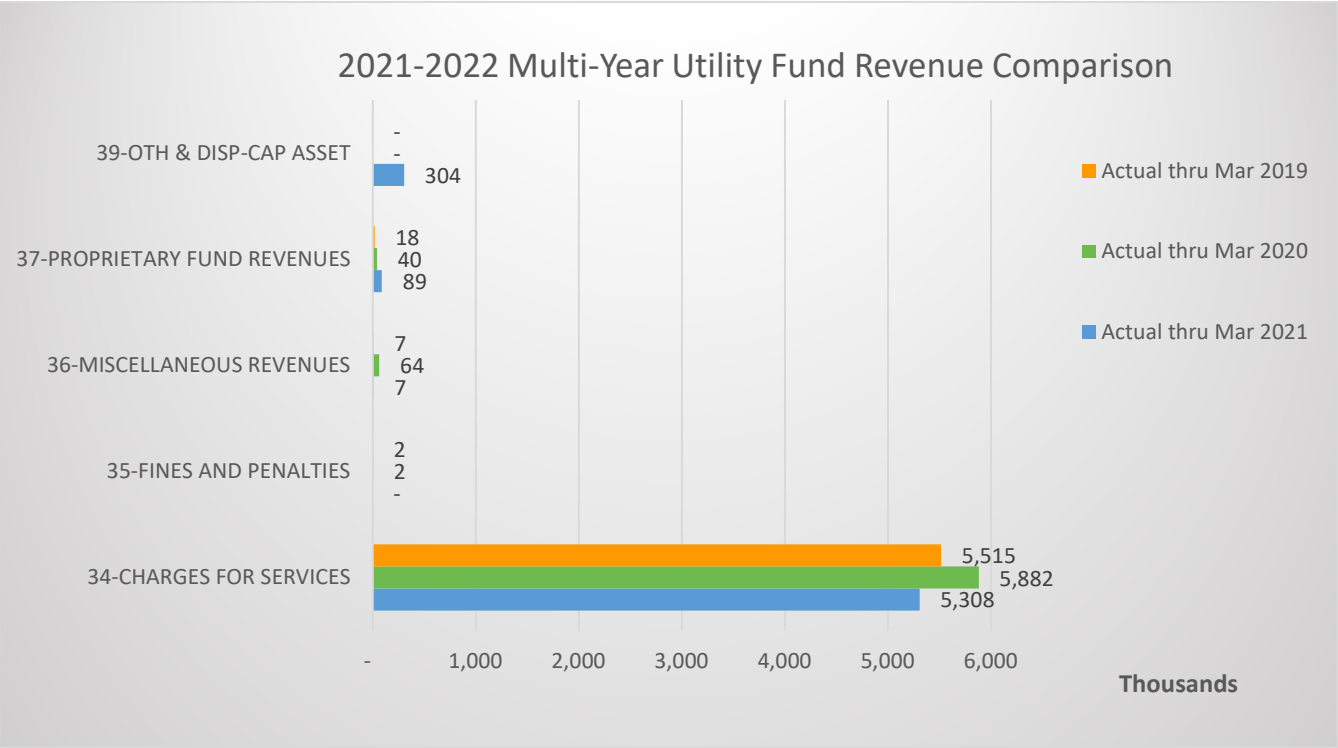


Table 34: Utility Fund Expenditures by Utility Program through Mar 2021

	A	B	C	D	E
1	Expenditures by Utility Fund Program thru Mar 2021 FY 2019-2020				
2					
3					
4	Program Type	Actual thru Mar 2021	2021-2022 Budget	% of Budget	% of Total
5	PW-Water Ops	1,124,196	22,808,250	4.93%	30.43%
6	PW-Sewer Ops	1,930,026	10,535,038	18.32%	52.25%
7	PW-Storm Ops	625,970	7,321,783	8.55%	16.95%
8	PW-Capital	13,694	100,000	13.69%	0.37%
9	PW-Capital Transfers	-	15,144,440	0.00%	0.00%
10	Grand Total	3,693,886	55,909,511	6.61%	100%

2021

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

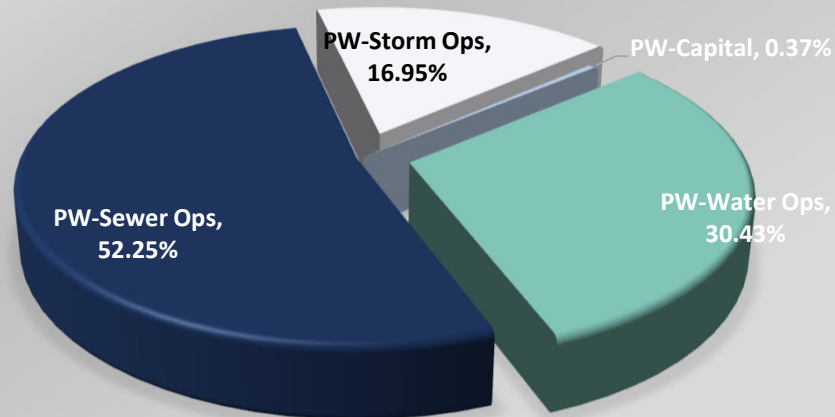


Table 35: Utility Fund Comparative Year-To-Date Expenditures and Summary

	A	B	C	D	E
	Utility Fund				
1	Comparative Fiscal Expenditure Categories through Mar 2019-2021				
2					
3	Category	Actual thru Mar 2021	Actual thru Mar 2020	% Change 2020 - 2021	Actual thru Mar 2019
4	Salaries & Wages	\$ 832,328	\$ 771,138	7.9%	\$ 824,103
5	Personnel Benefits	343,818	300,524	14.4%	316,152
6	Supplies	554,497	610,676	-9.2%	479,748
7	Services	1,465,134	1,231,887	18.9%	1,267,901
8	Intergovernmental Svcs/Pmts	108,598	142,708	-23.9%	54,616
9	Capital Outlays	13,694	-	0.0%	-
10	Debt Interest & Other Costs	375,817	372,727	0.0%	(91,090)
11	Capital Transfers	-	145,086	-100.0%	260,003
12	Grand Total	\$ 3,693,886	\$ 3,574,746	3.3%	\$ 3,111,433
13					
14	Summary	Actual thru Mar 2021	Actual thru Mar 2020	Actual thru Mar 2019	
15	Salaries and Benefits	\$ 1,176,146	\$ 1,071,662	\$ 1,140,255	
16	Other Costs	2,517,740	2,357,998	1,711,175	
17	Transfers	\$ -	\$ 145,086	260,003	
18	Grand Total	\$ 3,693,886	\$ 3,574,746	\$ 3,111,433	

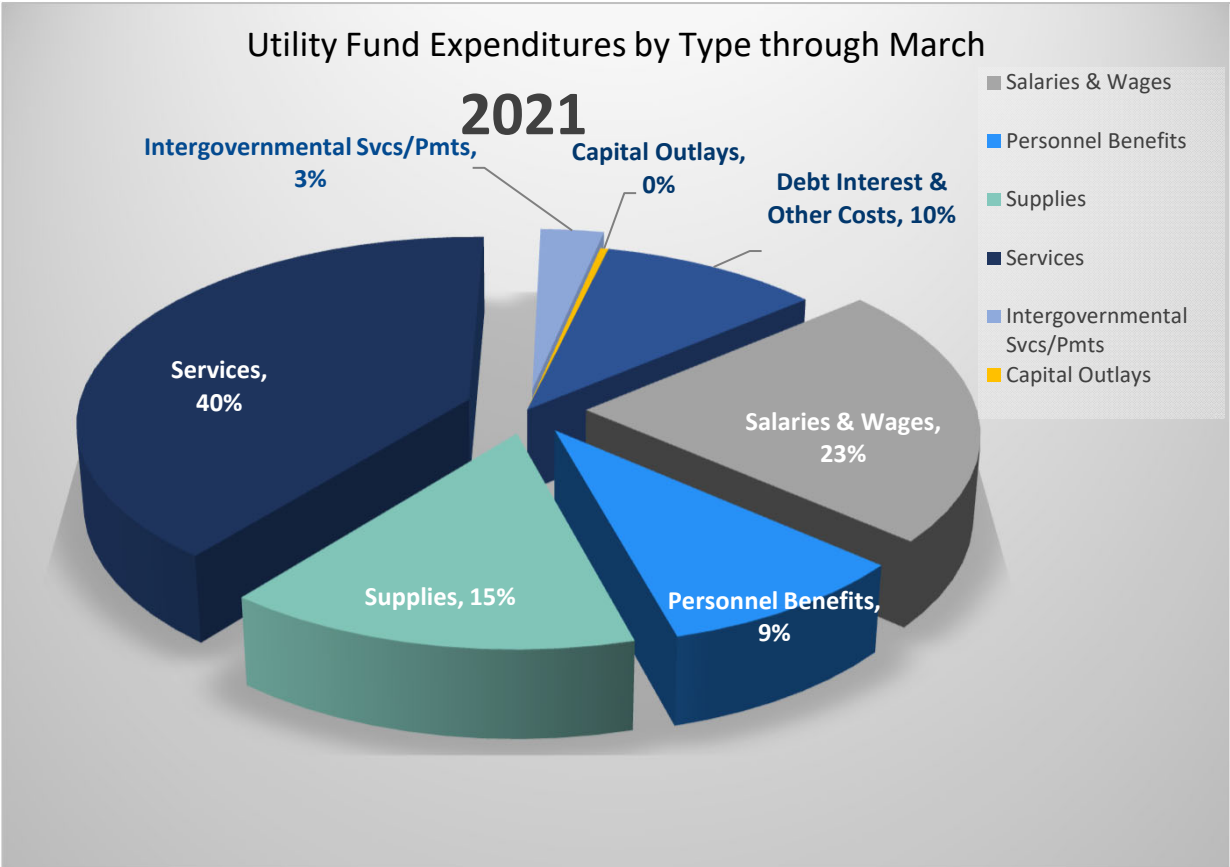


Table 36: Utility Fund Revenue and Expenditure by Program

	A	B	C	D	E
1	Utility Fund Revenue & Expenditure by Fund Program Biennial Year-To-Date through Mar 2021				
2					
3					
4		Water	Sewer	Storm	Total
5	Operating Revenue	3,621,285	5,747,717	2,023,609	11,392,611
6	Operating Expenditures	(1,124,196)	(1,930,026)	(625,970)	(3,680,192)
7	Subtotal - Revenue over/under Expenditures prior to Operating/Capital FundsTransfers	2,497,089	3,817,691	1,397,639	7,712,419
8	Operating/ Capital Fund Transfers Total	-	-	-	-
9	Total Revenues over/(under) Expenditures and Operating/Capital Transfers	\$ 2,497,089	\$ 3,817,691	\$ 1,397,639	\$ 7,712,419

EXECUTIVE SUMMARY – MARCH 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 first 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 3 of 24 months, which is 12.5% of the two-year period.

General Fund Summary

Biennial Actual thru March 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Total Operating Revenue	\$ 10,726,655	\$ 114,176,210	9.4%
Total Operating Expenditures	\$ 10,436,441	\$ 111,976,210	9.3%
Less Transfers from General Fund	\$ 275,001	\$ 2,200,000	12.5%
Net Revenue over (under) net expenditures	\$ 15,213	\$ -	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)	\$ 9,147,171	\$ 9,208,308	\$ (61,137)

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 4, 2020 vs 2019	\$ 6,258,206	\$ 6,425,713	-2.61%

General Fund Biennial Revenues by Category

Actual YTD through March 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Taxes	\$ 6,533,562	\$ 69,026,561	9.5%
Licenses and Permits	952,264	12,934,243	7.4%
intergovernmental Revenue	358,593	3,611,244	9.9%
Charges for Services	1,421,843	13,459,743	10.6%
Fines and Forfeitures	1,276,159	9,642,017	13.2%
Miscellaneous Revenues	131,506	1,570,552	8.4%
Non-Revenue	356	9,824	3.6%
Other Financing Sources	52,372	402,883	13.0%
Grand Total	\$ 10,726,655	\$ 110,657,067	9.7%

General Fund Biennial Expenditures by Department

Actual YTD through March 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Development Business Services	\$ 820,088	\$ 10,596,383	7.7%
DBS Economic Development	10,169	1,000,000	1.0%
Executive	275,970	2,295,434	12.0%
Finance	746,258	7,246,356	10.3%
Fire Marshal	240,396	1,927,489	12.5%
Human Resources	176,003	1,825,526	9.6%
Information Technology	552,792	4,911,171	11.3%
Legal	270,555	2,751,400	9.8%
Legislative	91,521	877,072	10.4%
Municipal Court	290,284	2,835,573	10.2%
Non-Departmental (Transfers)	1,136,388	9,286,324	12.2%
Parks & Recreation	1,340,073	16,722,992	8.0%
Police	4,128,103	42,166,029	9.8%
Public Works	632,842	6,270,117	10.1%
Grand Total	\$ 10,711,442	\$ 110,711,866	9.7%

General Fund Biennial Expenditures by Category

Actual YTD through March 2021	Actual	Budgeted for 2021-2022	Percent, Actual to Budgeted
Salaries and Wages	\$ 5,060,060	\$ 51,414,293	9.8%
Personnel Benefits	2,155,792	19,728,936	10.9%
Supplies	148,041	2,478,835	6.0%
Services	1,784,231	21,759,526	8.2%
Intergovernmental Services	413,426	6,172,485	6.7%
Capital Outlays	6,880	13,000	52.9%
Debt Interest & Other Costs	-	700	
Operating Transfers Out	1,143,012	9,144,091	12.5%
Grand Total	\$ 10,711,442	\$ 110,711,866	9.7%

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

Actual YTD through March 2021	Actual	Biennial Budget	Percent, Actual to Budgeted
REET Revenue, 2021	\$ 152,804	\$ 3,200,000	4.78%
REET Revenue, 2020	\$ 163,594	\$ 2,200,000	7.44%
Change: Increase (Decrease)	\$ (10,790)	\$ 1,000,000	N/A
Change: Percent	-6.60%	45.45%	N/A

Utilities Fund

Actual YTD through March 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 March 31 2021, 2020	March 2021	March 2020
Funds Invested - LGIP	\$ 44,912,413	\$ 56,939,223
Investment Portfolio	\$ 24,891,987	\$ 22,528,252
Cash in Bank Accounts and Petty Cash	\$ 3,411,881	\$ 3,190,682
Total Cash & Investments	\$ 73,216,281	\$ 82,658,157
Investment Interest Earnings, Year to Date	\$ 5,685	\$ 36,204