

**MEMORANDUM**

DATE: October 21, 2013

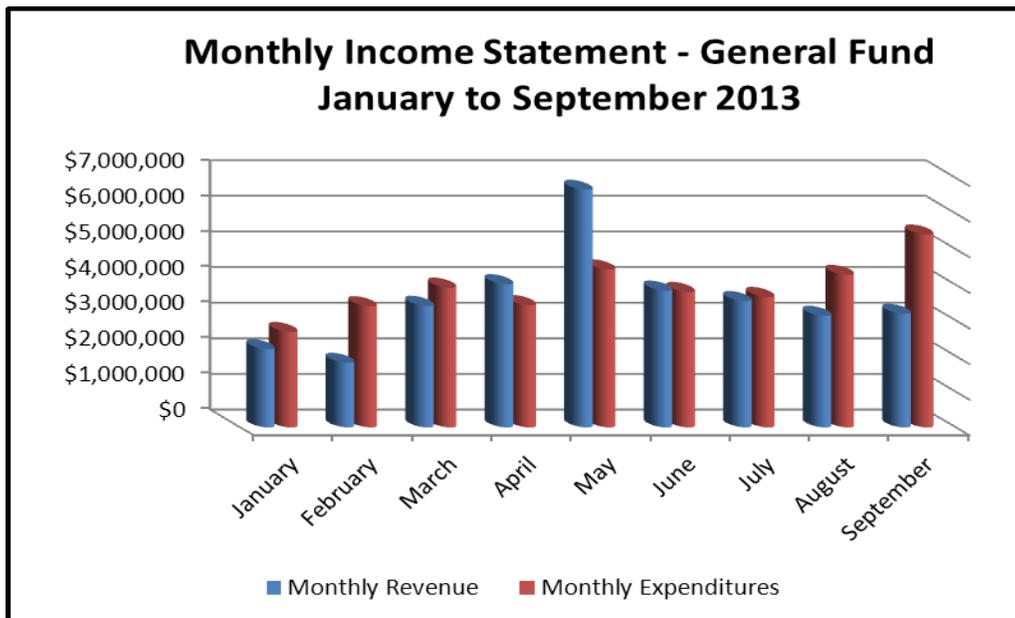
TO: Mayor Gough, Lynnwood City Council and the Citizens of Lynnwood

FROM: Lorenzo Hines Jr., Finance Director

SUBJECT: 2013 Third Quarter Review

**Objective of the Third Quarter Review**

The Third Quarter Review provides an update to the Council and the citizens of Lynnwood on the current state of the City’s finances. As of September 30, 2013 actual General Fund (GF) revenues totaled \$31,825,027 which is below actual expenditures of \$35,039,321 by \$3,214,294 or 10.1% of overall revenues. The difference is to be expected given our shift to accrual basis earlier this year. Our revenue forecast projects more than adequate resources to support our projected expenditures. Please note May’s activity on the graph below. We received the first half of the City’s property tax receipts for the year during this month. We anticipate that we will receive the second half of the property tax receipts during the month of November, thus duplicating May’s pattern.



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**City of Lynnwood**  
**Monthly Income Statement Summary - General Fund**  
**FY 2013**

	Revenue Budget**	Monthly Revenue	YTD Revenue	Expenditure Budget**	Monthly Expenditures	YTD Expenditures	YTD Balance
January	\$ 1,788,941	\$ 2,195,118	\$ 2,195,118	\$ 2,520,624	\$ 2,680,424	\$ 2,680,424	\$ (485,306)
February	4,104,042	1,814,624	4,009,742	6,354,794	3,401,975	6,082,399	(2,072,657)
March	6,997,917	3,413,551	7,423,293	10,936,534	3,923,952	10,006,351	(2,583,058)
April	11,733,350	4,020,939	11,444,232	14,586,857	3,433,891	13,440,242	(1,996,010)
May	18,205,108	6,669,326	18,113,558	18,229,528	4,434,630	17,874,872	238,686
June	22,309,150	3,841,144	21,954,702	23,300,789	3,803,008	21,677,880	276,822
July	25,939,648	3,547,882	25,502,584	27,375,899	3,663,828	25,341,708	160,876
August	29,412,299	3,132,961	28,635,545	31,018,058	4,282,738	29,624,446	(988,901)
September	32,779,718	3,189,482	31,825,027	34,800,294	5,414,875	35,039,321	(3,214,294)
October	37,199,455		31,825,027	38,582,500		35,039,321	(3,214,294)
November	44,881,379		31,825,027	44,033,239		35,039,321	(3,214,294)
December	52,615,919	-	<b>\$ 31,825,027</b>	51,582,718	-	<b>\$ 35,039,321</b>	<b>\$ (3,214,294)</b>

**Revenue Policy Change**

In 2013, the City made a policy change to accrue all of revenues that were received in 2013 but were for 2012 activity. Prior to this change, some revenues were on a cash basis, meaning that if the revenues were received in 2013, they were applied to that year regardless of when the revenues were earned. This decision essentially reduced revenues in 2013 and increased revenues in 2012. We shifted approximately \$3.5M in 2012 receipts out of 2013 revenues that would have otherwise been reported in this report. This change has the greatest impact on our sales tax receipts. As a result of this shift and the two month time lag for receipts the sales tax actual figure (\$9.7M) reported later in this report is composed of seven months of receipts versus nine months.

**Expenditures**

Generally all departments are projected to expend budgeted resources as prescribed. Actual expenditures are 11.85% higher than the same period last year. A significant factor impacting this difference lies in the fact that the annual transfer of \$1M to the Revenue Stabilization was completed in September 2013, whereas, the 2012 transfer was completed in December 2012. The City is forecasting expenditure activities to be 2% or \$958K lower than the 2013 budget.

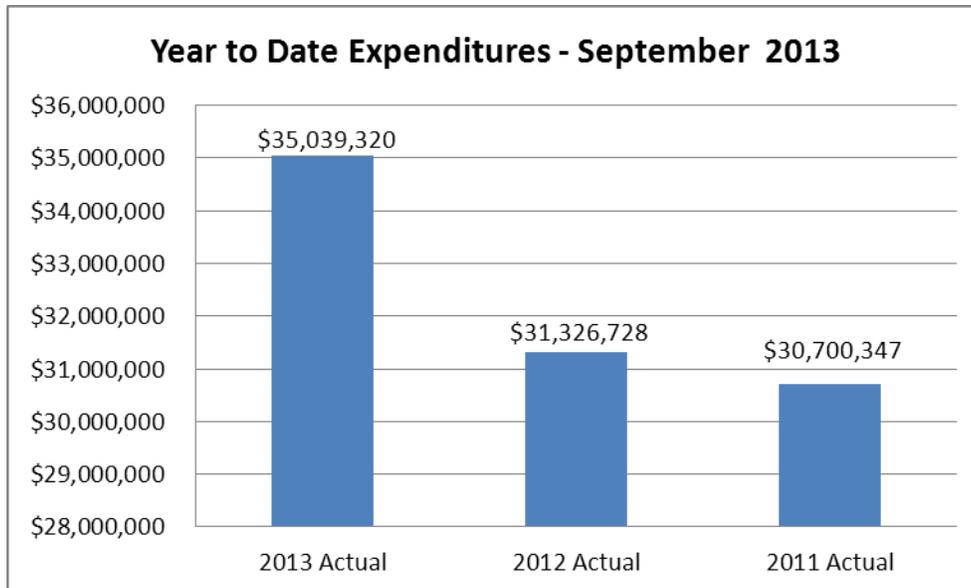
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**City of Lynnwood  
2013 Expenditures by Department through September  
FY 2011 - 2013**

Department	2013 Budget	2013 Actual	2012 Actual	% Change 2012 - 2013	2011 Actual	% Change 2011 - 2013
ADMINISTRATIVE SERVICES	\$ 4,433,112	\$ 2,844,322	\$ 2,881,261	-1.28%	\$ 2,950,501	-3.60%
COMMUNITY DEVELOPMENT	2,013,426	1,204,314	1,264,055	-4.73%	1,479,679	-18.61%
ECONOMIC DEVELOPMENT	725,493	323,650	219,169	47.67%	210,801	53.53%
EXECUTIVE	348,593	223,135	196,953	13.29%	191,321	16.63%
FIRE	8,449,254	6,115,029	5,414,348	12.94%	6,250,459	-2.17%
HUMAN RESOURCES	584,589	338,456	332,314	1.85%	342,411	-1.16%
LEGAL	1,175,000	787,166	740,258	6.34%	703,952	11.82%
LEGISLATIVE	389,671	268,311	235,997	13.69%	240,989	11.34%
MUNICIPAL COURT	1,434,381	928,508	832,729	11.50%	859,806	7.99%
NON-DEPARTMENTAL	7,095,195	5,137,771	2,884,890	78.09%	661,395	676.81%
PARKS & RECREATION	6,502,975	4,544,721	3,814,699	19.14%	3,623,649	25.42%
POLICE	15,642,890	10,323,943	10,195,959	1.26%	10,857,593	-4.91%
PUBLIC WORKS	2,788,139	1,999,994	2,314,096	-13.57%	2,327,791	-14.08%
<b>Grand Total</b>	<b>\$ 51,582,718</b>	<b>\$35,039,320</b>	<b>\$31,326,728</b>	<b>11.85%</b>	<b>\$30,700,347</b>	<b>14.13%</b>

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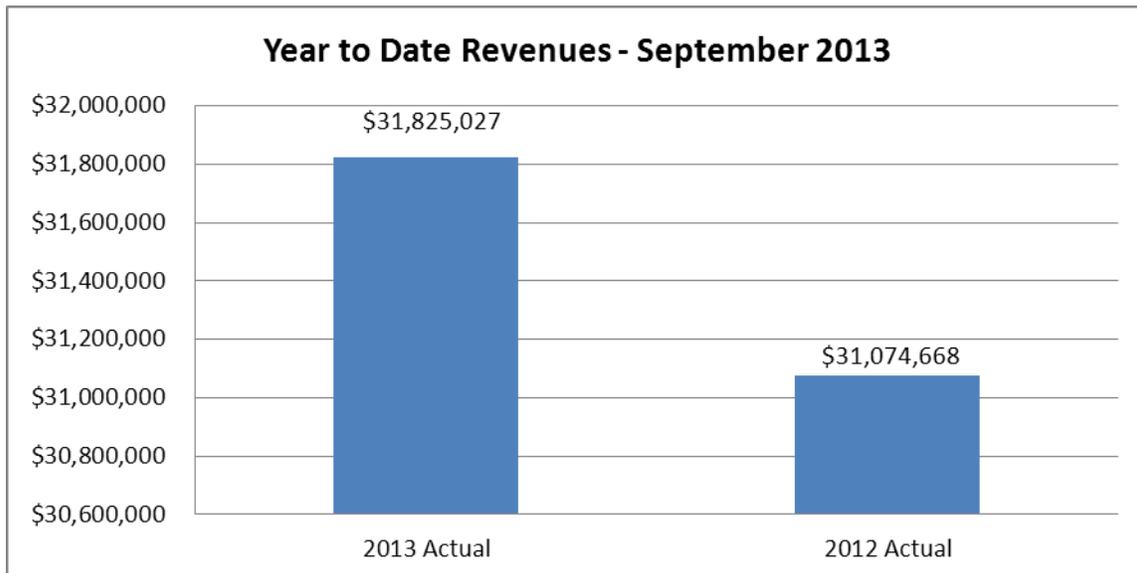
**Revenues**

At this time revenues are performing as forecast. Actual overall revenues are 2.41% higher than the same period last year. Due to increased sales tax activity, we are projecting that ongoing revenues will exceed budget by 3% or \$1.4M.

**City of Lynnwood  
Revenue by Category Through September 2013**

<b>Category</b>	<b>2013 Budget</b>	<b>2013 Actual</b>	<b>2012 Actual</b>	<b>% Change 2012 - 2013</b>
30-Fund Balance	\$ 3,082,119	\$ -	\$ -	0.00%
31-Taxes	31,956,554	19,096,919	18,015,698	6.00%
32-Licenses and Permits	3,027,506	2,925,271	2,841,222	2.96%
33-Intergovernmental Revenue	1,414,082	1,208,564	1,355,294	-10.83%
34-Charges for Services	5,140,898	4,038,255	3,895,165	3.67%
35-Fines and Forfeits	3,830,000	2,911,536	3,055,443	-4.71%
36-Miscellaneous Revenues	313,335	314,459	256,470	22.61%
38-Non-Revenue	-	-	-	0.00%
39-Other Financing Sources	3,851,425	1,330,023	1,655,376	-19.65%
<b>Grand Total</b>	<b>\$ 52,615,919</b>	<b>\$ 31,825,027</b>	<b>\$ 31,074,668</b>	<b>2.41%</b>

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**Cash**

The aggregate balance for all funds has increased to \$46.3M. Cash continues to be adequate for our short term operational needs. The General Fund portion of this total equates to \$9.9M after the transfer of the \$1M to the Revenue Stabilization Fund.

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**City of Lynnwood**  
**Monthly Cash and Investment Reconciliation Report**  
**As of September 30, 2013**

<b>Lynnwoods Main Account - US Bank</b>	\$ 6,708,167	<b>Other Cash</b>	
<b>Lynnwood Municipal Court Acct</b>	26,839		
<b>Cash in Bank</b>	<u>\$ 6,735,007</u>	<b>Cash in Office</b>	\$ 10,000
<b>Custodial Accounts</b>	11,985	<b>Advance Travel</b>	15,000
	<u>\$ 6,746,991</u>	<b>Police Investigation</b>	<u>8,000</u>
<b>LGIP</b>	\$ 35,090,877		
<b>LGIP - Rev Bonds</b>	3,671,351		
<b>LGIP - Transportation Benefit District</b>	640,851		
<b>Investments</b>	<u>103,546</u>		
<b>Total Cash in Bank &amp; Investments</b>	<u><u>\$ 46,253,616</u></u>	<b>Total</b>	<u><u>\$ 33,000</u></u>

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**City of Lynnwood  
General Fund Cash Position  
September 30, 2013**

General Fund Cash	Cash .11110.0000	Cash Council Designated .11112.0000	Advance Travel .11174.0000	Other Imprest Cash .11177.0000	Restricted Cash .15110.0000	Total Cash
<b>Balance as of 12/31/12</b>	\$ 5,893,659	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 8,829,777
Cash Receipts	4,698,711					
Cash Disbursements	(4,101,492)					
<b>Balance as of 1/31/13</b>	\$ 6,490,878	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 9,426,996
Cash Receipts	4,078,644					
Cash Disbursements	(3,531,807)					
<b>Balance as of 2/28/13</b>	\$ 7,037,715	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 9,973,833
Cash Receipts	4,914,396					
Cash Disbursements	(4,141,607)					
<b>Balance as of 3/31/13</b>	\$ 7,810,504	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 10,746,622
Cash Receipts	4,164,315					
Cash Disbursements	(3,558,674)					
<b>Balance as of 4/30/13</b>	\$ 8,416,145	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 11,352,263
Cash Receipts	6,915,699					
Cash Disbursements	(4,719,173)					
<b>Balance as of 5/31/13</b>	\$ 10,612,671	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 13,548,789
Cash Receipts	4,071,401					
Cash Disbursements	(3,790,876)					
<b>Balance as of 6/30/13</b>	\$ 10,893,196	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 13,829,314
Cash Receipts	3,618,306					
Cash Disbursements	(4,049,010)					
<b>Balance as of 7/31/13</b>	\$ 10,462,492	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 13,398,610
Cash Receipts	3,043,863					
Cash Disbursements	(4,369,013)					
<b>Balance as of 8/31/13</b>	\$ 9,137,342	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 12,073,460
Cash Receipts	3,256,756					
Cash Disbursements	(5,475,093)					
<b>Balance as of 9/30/13</b>	\$ 6,919,005	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 9,855,123
<b>Summary</b>						
Cash Balance 12/31/12	\$ 5,893,659	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 8,829,777
Cash Receipts (Jan - Sept)	38,762,091	-	-	-	-	\$ 38,762,091
Cash Disbursements (Jan-Sept)	(37,736,744)	-	-	-	-	\$ (37,736,744)
	\$ 6,919,005	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	\$ 9,855,123

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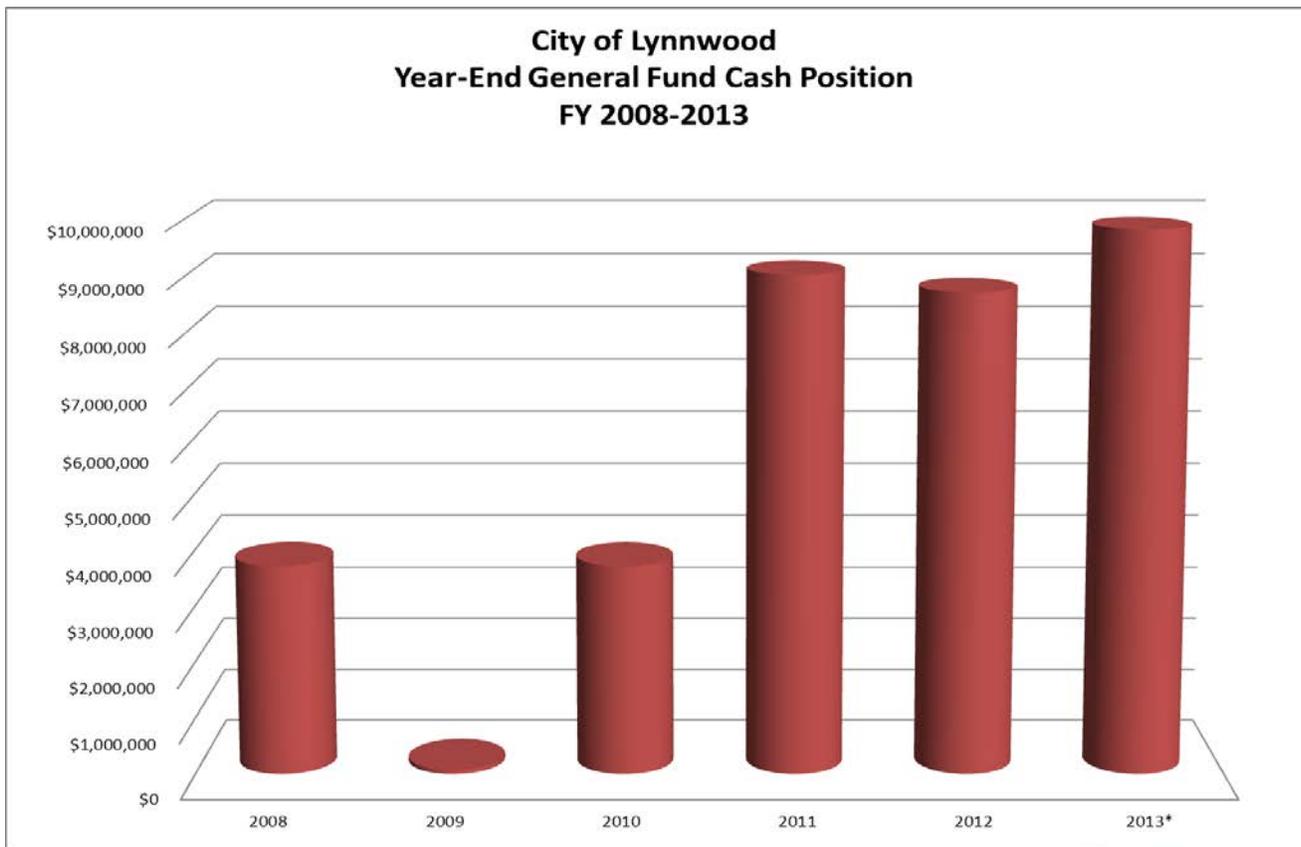
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**City of Lynnwood  
Year-End General Fund Cash Position  
FY 2008-2013**

Fiscal Year	2008	2009	2010	2011	2012	2013*
Cash & Equivalents	\$ 549,816	\$ 26,360	\$ 3,822,457	\$ 9,057,836	\$ 8,741,524	\$ 9,855,123
Investments	3,276,859	47,741	-	-	-	
	<u>\$ 3,826,675</u>	<u>\$ 74,101</u>	<u>\$ 3,822,457</u>	<u>\$ 9,057,836</u>	<u>\$ 8,741,524</u>	<u>\$ 9,855,123</u>

\* As of September 30, 2013

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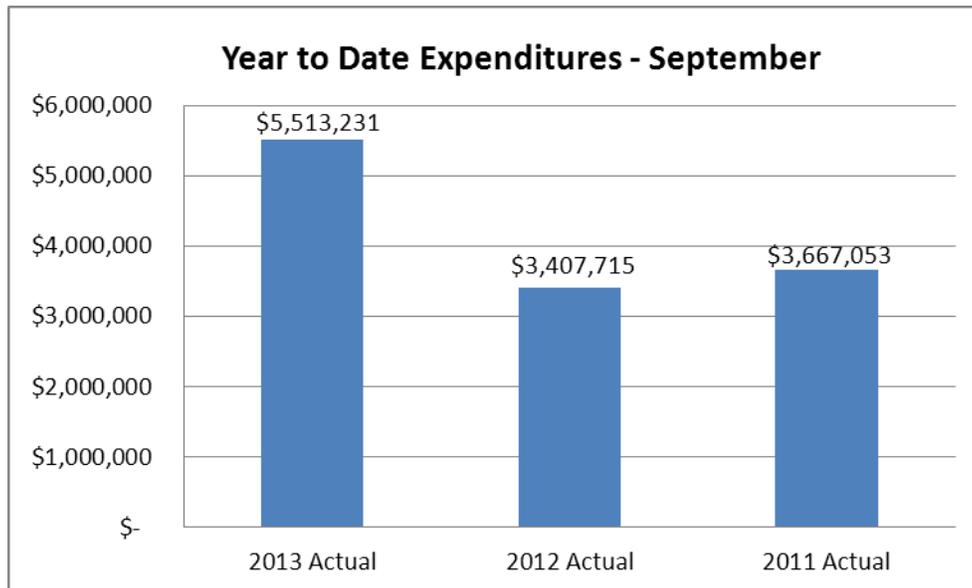
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**SEPTEMBER 2013**

**City of Lynnwood  
Expenditures by Department for September  
FY 2011 - 2013**

Department	2013 Budget	2013 Actual	2012 Actual	% Change 2012 - 2013	2011 Actual	% Change 2011 - 2013
ADMINISTRATIVE SERVICES	\$ 4,433,112	\$ 301,922	\$ 281,927	7.09%	\$ 296,295	1.90%
COMMUNITY DEVELOPMENT	2,013,426	146,161	126,573	15.48%	146,270	-0.07%
ECONOMIC DEVELOPMENT	725,493	44,555	22,391	98.99%	24,518	81.72%
EXECUTIVE	348,593	26,503	24,411	8.57%	19,745	34.23%
FIRE	8,449,254	659,047	606,879	8.60%	799,537	-17.57%
HUMAN RESOURCES	584,589	36,546	35,083	4.17%	34,854	4.85%
LEGAL	1,175,000	117,980	92,018	28.21%	145,044	-18.66%
LEGISLATIVE	389,671	27,491	27,792	-1.08%	26,602	3.34%
MUNICIPAL COURT	1,434,381	145,473	89,237	63.02%	98,215	48.12%
NON-DEPARTMENTAL	7,095,195	1,763,471	302,902	482.19%	59,545	2861.58%
PARKS & RECREATION	6,502,975	884,826	436,208	102.84%	440,470	100.88%
POLICE	15,642,890	1,094,554	1,128,283	-2.99%	1,311,375	-16.53%
PUBLIC WORKS	2,788,139	264,702	234,011	13.12%	264,583	0.04%
<b>Grand Total</b>	<b>\$ 51,582,718</b>	<b>\$ 5,513,231</b>	<b>\$ 3,407,715</b>	<b>61.79%</b>	<b>\$ 3,667,053</b>	<b>50.35%</b>

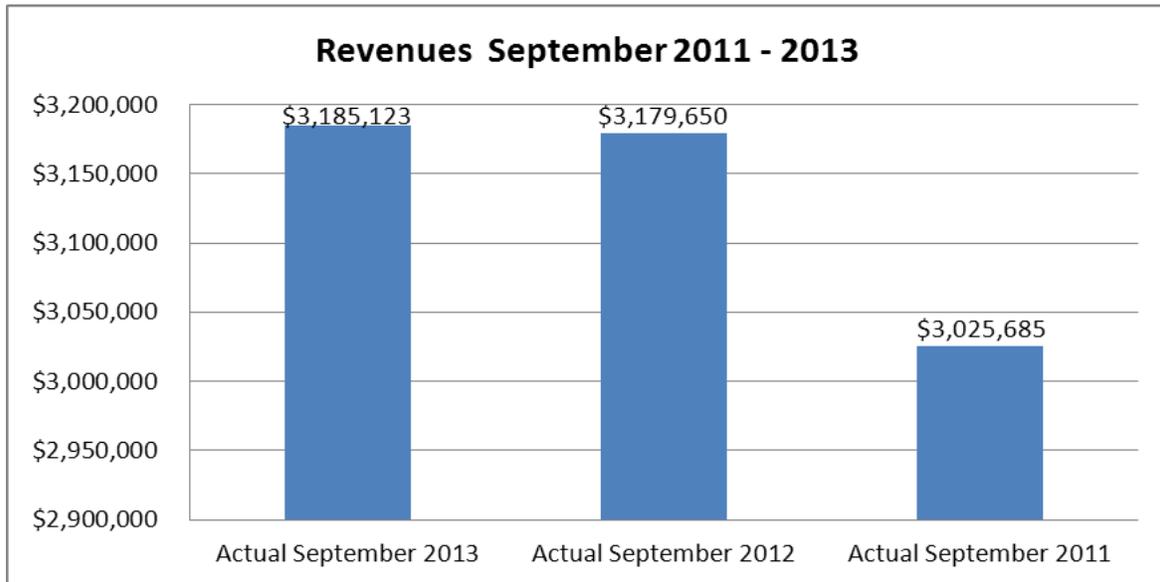
**Note:** Non-Departmental Expenditures include the entire amount of the ProCard for September (\$80,913) which was not included in the financials. This will be taken out of the Non-Departmental field and entered into the individual departments next month.



**City of Lynnwood  
Revenues by Category September 2011 - 2013**

<b>Category</b>	<b>2013 Budget</b>	<b>Actual September 2013</b>	<b>Actual September 2012</b>	<b>% Change 2012 - 2013</b>	<b>Actual September 2011</b>	<b>% Change 2011 - 2013</b>
30-Fund Balance	\$ 3,082,119	\$ -	\$ -	0.00%	\$ -	0.00%
31-Taxes	31,956,554	1,891,412	1,668,260	13.38%	1,659,269	13.99%
32-Licenses and Permits	3,027,506	95,693	70,529	35.68%	83,806	14.18%
33-Intergovernmental Revenue	1,414,082	443,724	171,027	159.45%	580,745	-23.59%
34-Charges for Services	5,140,898	429,992	390,013	10.25%	397,504	8.17%
35-Fines and Forfeits	3,830,000	295,813	309,862	-4.53%	288,861	2.41%
36-Miscellaneous Revenues	313,335	28,489	18,194	56.58%	15,500	83.80%
38-Non-Revenue	-	-	-	0.00%	-	0.00%
39-Other Financing Sources	3,851,425	-	551,765	0.00%	-	0.00%
<b>Grand Total</b>	<b>\$52,615,919</b>	<b>\$ 3,185,123</b>	<b>\$ 3,179,650</b>	<b>0.17%</b>	<b>\$ 3,025,685</b>	<b>5.27%</b>

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**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2013**

Department	2013 Budget	09/30/13 Actual	2013 Target 09/30/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 9/12	% Change 2012 - 2013	Actual thru 9/11	% Change 2011 - 2013
<b>ADMINISTRATIVE SERVICES</b>										
1-Salaries & Wages	\$ 2,518,478	\$ 1,614,080	1,791,994	\$ (177,914)	2,468,437	\$ (50,041)	\$ 1,656,316	-2.5%	\$ 1,676,907	-3.7%
2-Personnel Benefits	836,494	593,934	613,536	(19,602)	846,768	10,274	586,193	1.3%	589,968	0.7%
3-Supplies	215,983	72,848	161,987	(89,139)	215,983	-	87,715	-16.9%	99,558	-26.8%
4-Services	734,857	522,168	551,143	(28,975)	734,857	-	483,976	7.9%	497,608	4.9%
5-Intergovernmental Svcs	-	1,733	-	1,733	-	-	545	218.0%	645	168.7%
6-Capital Outlay	80,500	3,451	60,375	(56,924)	80,500	-	35,626	-90.3%	56,184	-93.9%
8-Debt Service-Interest	-	1,008	-	1,008	-	-	1,260	-20.0%	-	0.0%
9-Interfund Payment for Svcs	46,800	35,100	35,100	-	46,800	-	29,630	18.5%	29,630	18.5%
<b>ADMINISTRATIVE SERVICES Total</b>	<b>4,433,112</b>	<b>2,844,322</b>	<b>3,214,135</b>	<b>(369,813)</b>	<b>4,393,345</b>	<b>(39,767)</b>	<b>2,881,261</b>	<b>-1.3%</b>	<b>2,950,500</b>	<b>-3.6%</b>
<b>COMMUNITY DEVELOPMENT</b>										
1-Salaries & Wages	1,209,380	783,484	860,520	(77,036)	1,101,113	(108,267)	796,270	-1.6%	952,868	-17.8%
2-Personnel Benefits	432,829	320,200	317,630	2,570	436,331	3,502	290,144	10.4%	339,234	-5.6%
3-Supplies	46,815	18,231	35,111	(16,880)	46,815	-	16,929	7.7%	6,803	168.0%
4-Services	293,429	57,451	220,072	(162,621)	293,429	-	138,632	-58.6%	157,544	-63.5%
9-Interfund Payment for Svcs	30,973	24,948	23,230	1,718	30,973	-	22,080	13.0%	23,230	7.4%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,013,426</b>	<b>1,204,314</b>	<b>1,456,563</b>	<b>(252,249)</b>	<b>1,908,661</b>	<b>(104,765)</b>	<b>1,264,055</b>	<b>-4.7%</b>	<b>1,479,679</b>	<b>-18.6%</b>
<b>ECONOMIC DEVELOPMENT</b>										
1-Salaries & Wages	374,325	229,002	266,347	(37,345)	321,841	(52,484)	157,916	45.0%	155,184	47.6%
2-Personnel Benefits	123,961	73,891	90,825	(16,934)	100,849	(23,112)	44,174	67.3%	42,677	73.1%
3-Supplies	3,300	1,304	2,475	(1,171)	3,300	-	2,041	-36.1%	334	290.4%
4-Services	219,336	16,024	164,502	(148,478)	219,336	-	11,610	38.0%	9,178	74.6%
9-Interfund Payment for Svcs	4,571	3,429	3,428	1	4,571	-	3,428	0.0%	3,428	0.0%
<b>ECONOMIC DEVELOPMENT Total</b>	<b>725,493</b>	<b>323,650</b>	<b>527,577</b>	<b>(203,927)</b>	<b>649,896</b>	<b>(75,597)</b>	<b>219,169</b>	<b>47.7%</b>	<b>210,801</b>	<b>53.5%</b>
<b>EXECUTIVE</b>										
1-Salaries & Wages	230,687	154,031	164,143	(10,112)	216,476	(14,211)	135,030	14.1%	134,855	14.2%
2-Personnel Benefits	89,597	54,146	65,854	(11,708)	73,668	(15,929)	44,755	21.0%	41,054	31.9%
3-Supplies	7,500	1,061	5,625	(4,564)	7,500	-	1,406	-24.5%	1,251	-15.2%
4-Services	17,250	8,001	12,938	(4,937)	17,250	-	5,376	48.8%	4,674	71.2%
5-Intergovernmental Svcs	-	3,227	-	3,227	-	-	7,717	-58.2%	6,818	-52.7%
9-Interfund Payment for Svcs	3,559	2,669	2,669	(0)	3,559	-	2,669	0.0%	2,669	0.0%
<b>EXECUTIVE Total</b>	<b>348,593</b>	<b>223,135</b>	<b>251,228</b>	<b>(28,093)</b>	<b>318,453</b>	<b>(30,140)</b>	<b>196,953</b>	<b>13.3%</b>	<b>191,321</b>	<b>16.6%</b>
<b>FIRE</b>										
1-Salaries & Wages	5,346,524	4,043,846	3,804,257	239,589	5,683,243	336,719	3,715,756	8.8%	3,852,254	5.0%
2-Personnel Benefits	2,116,320	1,400,124	1,555,495	(155,371)	1,904,931	(211,389)	1,308,748	7.0%	1,658,745	-15.6%
3-Supplies	257,974	119,311	193,481	(74,170)	257,974	-	84,683	40.9%	75,823	57.4%
4-Services	293,501	128,339	220,126	(91,787)	293,501	-	120,290	6.7%	147,026	-12.7%
5-Intergovernmental Svcs	2,595	4,644	1,946	2,698	2,595	-	2,595	79.0%	334,335	-98.6%
6-Capital Outlay	-	-	-	-	-	-	-	0.0%	-	0.0%
9-Interfund Payment for Svcs	432,340	418,765	324,255	94,510	432,340	-	182,276	129.7%	182,276	129.7%
<b>FIRE Total</b>	<b>8,449,254</b>	<b>6,115,029</b>	<b>6,099,560</b>	<b>15,469</b>	<b>8,574,584</b>	<b>125,330</b>	<b>5,414,348</b>	<b>12.9%</b>	<b>6,250,459</b>	<b>-2.2%</b>
<b>HUMAN RESOURCES</b>										
1-Salaries & Wages	329,164	229,818	234,213	(4,395)	322,987	(6,177)	223,179	3.0%	216,228	6.3%
2-Personnel Benefits	118,201	83,841	86,741	(2,900)	114,249	(3,952)	82,314	1.9%	79,910	4.9%
3-Supplies	9,723	1,208	7,292	(6,084)	9,723	-	1,189	1.6%	1,656	-27.1%
4-Services	121,579	19,148	91,184	(72,036)	121,579	-	21,191	-9.6%	40,176	-52.3%

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2013**

Department	2013 Budget	09/30/13 Actual	2013 Target 09/30/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 9/12	% Change 2012 - 2013	Actual thru 9/11	% Change 2011 - 2013
9-Interfund Payment for Svcs	5,922	4,441	4,442	(1)	5,922	-	4,441	0.0%	4,441	0.0%
<b>HUMAN RESOURCES Total</b>	<b>584,589</b>	<b>338,456</b>	<b>423,872</b>	<b>(85,416)</b>	<b>574,460</b>	<b>(10,129)</b>	<b>332,314</b>	<b>1.8%</b>	<b>342,411</b>	<b>-1.2%</b>
<b>LEGAL</b>										
4-Services	1,175,000	787,166	881,250	(94,084)	1,175,000	-	740,258	6.3%	703,952	11.8%
9-Interfund Payment for Svcs	-	-	-	-	-	-	-	0.0%	-	0.0%
<b>LEGAL Total</b>	<b>1,175,000</b>	<b>787,166</b>	<b>881,250</b>	<b>(94,084)</b>	<b>1,175,000</b>	<b>-</b>	<b>740,258</b>	<b>6.3%</b>	<b>703,952</b>	<b>11.8%</b>
<b>LEGISLATIVE</b>										
1-Salaries & Wages	183,407	139,395	137,555	1,840	185,860	2,453	136,418	2.2%	136,282	2.3%
2-Personnel Benefits	107,263	95,659	80,447	15,212	127,545	20,282	77,829	22.9%	78,587	21.7%
3-Supplies	1,395	553	1,046	(493)	1,395	-	622	-11.1%	1,185	-53.3%
4-Services	93,598	29,698	70,199	(40,501)	93,598	-	18,122	63.9%	21,929	35.4%
9-Interfund Payment for Svcs	4,008	3,006	3,006	-	4,008	-	3,006	0.0%	3,006	0.0%
<b>LEGISLATIVE Total</b>	<b>389,671</b>	<b>268,311</b>	<b>292,253</b>	<b>(23,942)</b>	<b>412,406</b>	<b>22,735</b>	<b>235,997</b>	<b>13.7%</b>	<b>240,989</b>	<b>11.3%</b>
<b>MUNICIPAL COURT</b>										
1-Salaries & Wages	818,482	543,716	582,381	(38,665)	764,141	(54,341)	480,169	13.2%	484,048	12.3%
2-Personnel Benefits	259,278	205,652	190,170	15,482	280,386	21,108	182,430	12.7%	187,674	9.6%
3-Supplies	36,901	13,175	27,676	(14,501)	36,901	-	7,482	76.1%	5,686	131.7%
4-Services	309,900	158,600	232,425	(73,825)	309,900	-	155,283	2.1%	175,033	-9.4%
9-Interfund Payment for Svcs	9,820	7,365	7,365	-	9,820	-	7,365	0.0%	7,365	0.0%
<b>MUNICIPAL COURT Total</b>	<b>1,434,381</b>	<b>928,508</b>	<b>1,040,018</b>	<b>(111,510)</b>	<b>1,401,148</b>	<b>(33,233)</b>	<b>832,729</b>	<b>11.5%</b>	<b>859,806</b>	<b>8.0%</b>
<b>NON-DEPARTMENTAL</b>										
0-Reclassification	4,164,660	2,637,430	2,637,430	-	4,164,660	-	1,007,319	161.8%	535,904	392.1%
1-Salaries & Wages	100,000	-	71,154	(71,154)	100,000	-	-	0.0%	-	0.0%
2-Personnel Benefits	844,223	580,320	633,167	(52,847)	844,223	-	720,738	-19.5%	117,248	395.0%
4-Services	747,380	731,556	560,535	171,021	747,380	-	128,922	467.4%	8,055	8982.0%
5-Intergovernmental Svcs	1,238,932	1,188,465	929,199	259,266	1,238,932	-	1,027,911	15.6%	188	632062.2%
6-Capital Outlay	-	-	-	-	-	-	-	0.0%	-	0.0%
<b>NON-DEPARTMENTAL Total</b>	<b>7,095,195</b>	<b>5,137,771</b>	<b>4,831,485</b>	<b>306,286</b>	<b>7,095,195</b>	<b>-</b>	<b>2,884,890</b>	<b>78.1%</b>	<b>661,395</b>	<b>676.8%</b>
<b>PARKS &amp; RECREATION</b>										
1-Salaries & Wages	3,420,711	2,317,605	2,433,967	(116,362)	3,257,175	(163,536)	2,165,132	7.0%	2,172,781	6.7%
2-Personnel Benefits	1,078,918	788,513	787,195	1,318	1,080,724	1,806	706,795	11.6%	732,106	7.7%
3-Supplies	288,688	197,327	216,516	(19,189)	288,688	-	175,634	12.4%	118,930	65.9%
4-Services	1,190,137	661,302	892,603	(231,301)	1,190,137	-	556,660	18.8%	436,651	51.4%
5-Intergovernmental Svcs	25,750	46,575	19,313	27,263	25,750	-	41,306	12.8%	1,561	2883.7%
6-Capital Outlay	282,000	370,821	211,500	159,321	282,000	-	9,200	3930.7%	-	0.0%
9-Interfund Payment for Svcs	216,771	162,578	162,578	(0)	216,771	-	159,972	1.6%	161,620	0.6%
<b>PARKS &amp; RECREATION Total</b>	<b>6,502,975</b>	<b>4,544,721</b>	<b>4,723,672</b>	<b>(178,951)</b>	<b>6,341,245</b>	<b>(161,730)</b>	<b>3,814,699</b>	<b>19.1%</b>	<b>3,623,649</b>	<b>25.4%</b>
<b>POLICE</b>										
1-Salaries & Wages	9,331,416	6,137,974	6,639,661	(501,687)	8,626,342	(705,074)	6,150,346	-0.2%	6,117,441	0.3%
2-Personnel Benefits	2,953,488	2,109,669	2,168,542	(58,873)	2,873,305	(80,183)	1,986,405	6.2%	2,322,605	-9.2%
3-Supplies	415,921	222,295	311,941	(89,646)	415,921	-	205,045	8.4%	167,026	33.1%
4-Services	1,149,955	669,232	862,466	(193,234)	1,149,955	-	667,156	0.3%	659,866	1.4%
5-Intergovernmental Svcs	863,900	479,273	647,925	(168,652)	863,900	-	476,313	0.6%	895,344	-46.5%
9-Interfund Payment for Svcs	928,211	705,500	696,158	9,342	928,211	-	710,694	-0.7%	695,311	1.5%
<b>POLICE Total</b>	<b>15,642,891</b>	<b>10,323,943</b>	<b>11,326,693</b>	<b>(1,002,750)</b>	<b>14,857,634</b>	<b>(785,257)</b>	<b>10,195,959</b>	<b>1.3%</b>	<b>10,857,593</b>	<b>-4.9%</b>

**City of Lynnwood  
General Fund Expenditure Forecast - Department Detail  
FY 2013**

Department	2013 Budget	09/30/13 Actual	2013 Target 09/30/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 9/12	% Change 2012 - 2013	Actual thru 9/11	% Change 2011 - 2013
<b>PUBLIC WORKS</b>										
0-Reclassification		-					-		-	
1-Salaries & Wages	1,517,664	1,086,941	1,079,876	7,065	1,527,593	9,929	1,084,222	0.3%	1,123,908	-3.3%
2-Personnel Benefits	554,048	426,794	406,586	20,208	581,585	27,537	398,604	7.1%	407,025	4.9%
3-Supplies	152,713	59,742	114,535	(54,793)	152,713	-	51,924	15.1%	108,788	-45.1%
4-Services	404,513	215,662	303,385	(87,723)	404,513	-	717,138	-69.9%	608,052	-64.5%
5-Intergovernmental Svcs	-	-	-	-	-	-	-	0.0%	19,721	0.0%
6-Capital Outlay	50,000	147,328	37,500	109,828	147,328	97,328	-	0.0%	-	0.0%
9-Interfund Payment for Svcs	109,200	63,527	81,900	(18,373)	109,200	-	62,208	2.1%	60,297	5.4%
<b>PUBLIC WORKS Total</b>	<b>2,788,138</b>	<b>1,999,994</b>	<b>2,023,782</b>	<b>(23,788)</b>	<b>2,922,932</b>	<b>134,794</b>	<b>2,314,096</b>	<b>-13.6%</b>	<b>2,327,791</b>	<b>-14.1%</b>
<b>Grand Totals</b>	<b>\$51,582,718</b>	<b>\$35,039,320</b>	<b>37,092,089</b>	<b>\$ (2,052,769)</b>	<b>\$ 50,624,959</b>	<b>\$ (957,759)</b>	<b>\$31,326,728</b>	<b>11.9%</b>	<b>\$30,700,346</b>	<b>14.1%</b>

**2013 YE Expenditure Forecast**

	Forecast	Budget	Projected Difference
<b>Low Forecast</b>	<b>\$ 48,093,711</b>	<b>\$ 51,582,718</b>	<b>\$ 3,489,007</b>
<b>Mid Forecast</b>	<b>\$ 50,624,959</b>	<b>\$ 51,582,718</b>	<b>\$ 957,759</b>
<b>High Forecast</b>	<b>\$ 54,928,081</b>	<b>\$ 51,582,718</b>	<b>\$ (3,345,363)</b>

**City of Lynnwood**  
**2013 Year End Revenue Projections**  
**As of September 30, 2013**

	2013 Budget	Actuals As of 9/30/13	Trend Indicator	Mid Forecast			2013 Low Forecast Outlook	2013 High Forecast Outlook
				2013 Outlook	Budget v. Outlook Difference	% Difference		
Property Tax	\$ 8,519,074	\$ 4,758,468		\$ 8,519,074	\$ -	0%	\$ 8,519,074	\$ 8,519,074
Retail Sales Tax	16,477,801	9,709,021		17,425,722	947,921	6%	16,554,436	17,661,272
<b>Business Taxes</b>								
Admissions Tax	599,903	463,707		599,903	-	0%	569,908	629,898
Electric Utility	1,983,880	1,373,026		1,983,880	-	0%	1,884,686	2,083,074
Natural Gas	627,210	345,583		627,210	-	0%	595,850	658,571
Solid Waste Utility	427,779	278,201		370,935	(56,844)	-13%	352,388	389,481
TV Cable Franchise Tax	464,814	241,244		464,814	-	0%	441,573	488,055
Cable Utility Tax	420,518	242,706		420,518	-	0%	399,492	441,544
Telephone/Pager Utility	1,513,109	897,281		1,513,109	-	0%	1,437,454	1,588,764
Water Utility Tax	214,114	214,056		265,408	51,294	24%	214,056	278,678
Sewer Utility Tax	417,560	369,528		452,704	35,144	8%	430,069	475,339
Storm Utility Tax	129,093	112,662		132,853	3,760	3%	126,210	139,496
Excise Taxes	161,699	91,437		121,916	(39,783)	-25%	115,820	128,012
<b>License &amp; Permits</b>								
Business L&P/Head Tax	2,217,985	2,206,080		2,217,985	-	0%	2,107,086	2,328,884
Other Licenses	-	-		-	-	0%	-	-
Construction/Non Bus. Lic & Permits	809,521	719,191		900,000	90,479	11%	855,000	945,000
Grants	32,700	169,175		169,175	136,475	417%	169,175	177,634
State Revenues	876,956	807,294		876,956	-	0%	833,108	920,804
Intergov't Service Revenues	493,426	232,095		493,426	-	0%	468,755	518,097
Interfund Service Charges	1,708,951	1,102,941		1,708,951	-	0%	1,623,503	1,794,399
<b>Chgs. for Goods &amp; Services</b>								
Culture & Recreation	2,093,893	1,906,009		2,300,000	206,107	10%	2,300,000	2,515,000
Economic Environment	406,743	340,475		406,743	-	0%	386,406	427,080
General Government	50,000	87,805		87,805	37,805	76%	83,415	92,195
Security Of Persons & Property	863,000	555,142		863,000	-	0%	819,850	906,150
Utilities & Environment	29,311	45,883		45,883	16,572	57%	43,589	48,177
Fines & Forfeits	3,830,000	2,911,536		3,830,000	-	0%	3,830,000	3,830,000
<b>Misc Revenues</b>								
EMS Transfer	2,045,182	1,076,069		2,045,182	-	0%	1,942,923	2,147,441
Other Miscellaneous	2,119,578	568,413		2,119,578	-	0%	2,119,578	2,119,578
<b>Total 2013 Projected Ongoing Revenues</b>	<b>\$ 49,533,800</b>	<b>\$ 31,825,028</b>		<b>\$ 50,962,730</b>	<b>\$ 1,428,930</b>	<b>3%</b>	<b>\$ 49,223,403</b>	<b>\$ 52,251,697</b>
One-Time Program Development	2,082,119			2,082,119				
Fund Bal. For Revenue Stabl. Transfer	1,000,000			1,000,000				
	<u>\$ 52,615,919</u>			<u>\$ 54,044,849</u>				

Mid Forecast	Projected at or above budgeted level	
Legend	Projected below budgeted level	

**City of Lynnwood  
Schedule of Revenues  
September 30, 2013**

Category	2013 Budget	Actual thru 9/2013	2012 Budget	Actual thru 9/2012	% Change 2012 - 2013	Actual thru 6/2011	% Change 2011 - 2013
31-Taxes							0.0%
BUSINESS TAXES	6,797,980	4,540,330	6,037,178	4,474,346	1.5%	4,029,151	12.7%
EXCISE TAXES	161,699	89,100	152,993	112,662	-20.9%	131,145	-32.1%
GENERAL PROPERTY TAXES	8,519,074	4,758,468	8,569,136	4,586,225	3.8%	4,470,853	6.4%
RETAIL SALES AND USE TAXES	16,477,801	9,709,021	14,658,087	8,842,465	9.8%	11,541,822	-15.9%
31-Taxes Total	<b>31,956,554</b>	<b>19,096,919</b>	<b>29,417,394</b>	<b>18,015,698</b>	<b>6.0%</b>	<b>20,172,971</b>	<b>-5.3%</b>
32-Licenses and Permits							
BUSINESS LICENSES AND PERMITS	2,217,985	2,206,080	2,392,359	2,205,198	0.0%	2,130,108	3.6%
INTERFUND LICENSES & PERMITS	23,390	1,793	185,604	847	111.7%	-	0.0%
NON-BUS LICENSES & PERMITS	786,131	717,398	737,961	635,177	12.9%	565,563	26.8%
32-Licenses and Permits Total	<b>3,027,506</b>	<b>2,925,271</b>	<b>3,315,924</b>	<b>2,841,222</b>	<b>3.0%</b>	<b>2,695,671</b>	<b>8.5%</b>
33-Intergovernmental Revenue							
DIRECT FEDERAL GRANTS	-	135,061	(201,827)	130,146	3.8%	96,752	39.6%
INDIRECT FEDERAL GRANTS	32,700	20,102	(8,133)	15,485	29.8%	23,371	-14.0%
INTERGOVERN SERVICE REVENUES	493,426	232,095	418,939	262,492	-11.6%	342,443	-32.2%
INTLCL GRNTS ENT IMP PYMTS	(11,000)	120,813	(7,701)	148,554	-18.7%	6,417	1782.7%
ST ENT IMPCT PYMTS & IN LIEU T	399,512	437,838	246,919	475,570	-7.9%	323,078	35.5%
STATE GRANTS	-	14,012	169,438	5,531	153.3%	33,895	-58.7%
STATE SHARED REVENUES	488,444	248,643	592,234	317,516	-21.7%	426,412	-41.7%
33-Intergovernmental Revenue Total	<b>1,403,082</b>	<b>1,208,564</b>	<b>1,209,869</b>	<b>1,355,294</b>	<b>-10.8%</b>	<b>1,252,368</b>	<b>-3.5%</b>
34-Charges for Services							
CULTURE & RECREATION	2,093,893	1,906,009	2,169,826	1,812,087	5.2%	1,232,518	54.6%
ECONOMIC ENVIRONMENT	406,743	340,475	151,253	299,493	13.7%	333,591	2.1%
GENERAL GOVERNMENT	50,000	87,805	278,737	71,383	23.0%	163,047	-46.1%
INTRFND/INTERDEP SLS & SRVCES	1,708,951	1,102,941	1,683,317	1,125,791	-2.0%	1,118,854	-1.4%
SECURITY OF PERSONS & PROPERTY	863,000	555,142	1,120,948	569,609	-2.5%	553,871	0.2%
UTILITIES & ENVIRONMENT	29,311	45,883	(1,700)	16,802	173.1%	17,416	163.5%
34-Charges for Services Total	<b>5,151,898</b>	<b>4,038,255</b>	<b>5,402,381</b>	<b>3,895,165</b>	<b>3.7%</b>	<b>3,419,297</b>	<b>18.1%</b>
35-Fines and Forfeits							
CIVIL PARKING INFRACTION PENAL	2,000,000	1,616,861	3,246,919	1,782,980	-9.3%	1,652,506	-2.2%
CRIMINAL COSTS	1,800,000	1,276,150	3,770,296	1,252,463	1.9%	1,373,921	-7.1%
NON-CRT FINES, FORFEIT & PENAL	30,000	18,525	(33,125)	20,000	-7.4%	27,225	-32.0%
35-Fines and Forfeits Total	<b>3,830,000</b>	<b>2,911,536</b>	<b>6,984,090</b>	<b>3,055,443</b>	<b>-4.7%</b>	<b>3,053,652</b>	<b>-4.7%</b>
36-Miscellaneous Revenues							
CONTRIB/DONATIONS FROM PRV SRC	23,600	20,095	110,263	17,172	17.0%	17,917	12.2%
INTEREST & OTHER EARNINGS	42,685	19,155	500,210	24,141	-20.7%	56,028	-65.8%
INTERFUND/INTERDEP MISC REVEN	-	1,559	-	-	0.0%	-	0.0%
OTHER	6,500	42,624	(13,297)	22,670	88.0%	34,841	22.3%
RENTS, LEASES & CONCESSIONS	240,550	231,026	530,257	192,487	20.0%	154,315	49.7%
36-Miscellaneous Revenues Total	<b>313,335</b>	<b>314,459</b>	<b>1,127,433</b>	<b>256,470</b>	<b>22.6%</b>	<b>263,101</b>	<b>19.5%</b>
38-Non-Revenue							
PROC LNG-TRM DBT-PROP FUNDS ON	-	-	(48,735)	-	0.0%	48,735	0.0%
38-Non-Revenue Total	-	-	<b>(48,735)</b>	-	<b>0.0%</b>	<b>48,735</b>	<b>0.0%</b>
39-Other Financing Sources							
DISPOSITION OF FIXED ASSETS	-	1,540	-	-	0.0%	-	0.0%
OPERATING TRANSFERS-IN	3,851,425	1,328,483	3,465,757	1,655,376	-19.7%	1,412,331	-5.9%
39-Other Financing Sources Total	<b>3,851,425</b>	<b>1,330,023</b>	<b>(65,790)</b>	<b>1,655,376</b>	<b>-19.7%</b>	<b>4,943,878</b>	<b>-73.1%</b>
Grand Total	<b>49,533,800</b>	<b>31,825,027</b>	<b>47,342,566</b>	<b>31,074,668</b>	<b>2.4%</b>	<b>35,849,673</b>	<b>-11.2%</b>

Without 2011 Disposition of Fixed Assets (\$3,531,547) the % of change from 2011 to 2013 would be -4.7%

**City of Lynnwood**  
**Year to Date Fund Balance Report**  
**Third Quarter Ending 9/30/13**

Fund	Balance 12/31/12 -- Unaudited (1)	2013 YTD Revenue	2013 YTD Expenditure	Ending Balance
11 General <sup>(2)</sup>	\$ 16,990,724	\$ 31,825,027	\$ 35,039,321	\$ 13,776,430
101 Stadium	645,869	662,642	708,020	600,491
104 Drug Enforcement	486,026	21,081	37,746	469,361
105 Criminal Justice	769,849	405,461	273,786	901,524
110 Transportation Impact Fee	203,875	482,306	-	686,181
111 Street	390,401	838,449	1,222,274	6,576
112 Arterial Street	49	-	-	49
114 Cum. Parks	136,966	881	-	137,847
116 Cum. Art	26,468	26	-	26,494
119 Cum. Aid Car	14,870	505	-	15,375
120 EMS	105,437	1,098,060	1,076,069	127,428
121 Tree Fund Reserve	86,819	37,281	6,222	117,878
128 Path and Trails	9,472	-	-	9,472
144 Solid Waste	96,331	12,623	16,831	92,123
150 Transportation Bene Dist-TBD	-	716,354	1,519	714,835
198 Stabilization Fund	1,000,000	1,000,000	-	2,000,000
199 Program Development	141,370	109	11,079	130,400
201 2001 GO Refunding Bonds	15,292	-	-	15,292
202 Limited Tax GO Ref BDS	417,306	343,466	29,152	731,620
215 800 MHz Debt Service	15,478	105,941	19,396	102,023
217 Energy Conservation	17,114	49,025	32,683	33,456
223 Rec Ctr 2012 LTGO Bonds	94,567	889,167	449,656	534,078
2xx LID Funds	1,228,265	701,998	785,660	1,144,603
224 LID Guaranty	503,671	496	-	504,167
330 Real Estate Excise Tax-(2)	720,352	386,082	-	1,106,434
331 Real Estate Excise Tax	457,370	360,927	144,497	673,800
333 Capital Develop Plan	879,100	867	-	879,967
411 WS Utility <sup>(3)</sup>	51,669,304	13,780,626	15,553,255	49,896,675
460 Golf Course	3,049,450	984,642	772,668	3,261,424
510 ER&R <sup>(4)</sup>	8,969,188	1,926,180	1,528,895	9,366,473
512 Central Stores	492,118	-	-	492,118
515 Self Insurance	(380,276)	341,750	338,690	(377,216)
519 Res. Retire	114,447	100	34,192	80,355
<b>Total</b>	<b>\$ 89,367,272</b>	<b>\$ 56,972,072</b>	<b>\$ 58,081,611</b>	<b>\$ 88,257,733</b>

(1) Given the recent completion of the 2012 audit, this listing has not been updated to reflect changes due to the 2012 audit.

(2) General Fund balance includes a \$2.0M receivable related to court collections.

(3) WS Utility Fund (411) includes Funds 411, 417,419,440 and 441.

(4) Equipment Rental (510) includes funds 510; 511; and 513.

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>101 STADIUM/CONVENTION CENTER</b>			
Revenues	30-Fund Balance	154,281	645,869
	31-Taxes	577,298	354,183
	33-Intergovernmental Revenue	530,000	307,891
	34-Charges for Services	-	19
	36-Miscellaneous Revenues	1,000	549
	39-Other Financing Sources	-	
	Total Revenues/Beginning/Budgeted Fund Balance	<u>1,262,579</u>	<u>1,308,511</u>
Expenses	0-Reclassification	99,731	28,240
	3-Supplies	200	41
	4-Services	734,920	679,739
	Total Expenses	<u>834,851</u>	<u>708,020</u>
	Fund Balance 9/30/13	<u>427,728</u>	<u>600,491</u>
<b>104 DRUG ENFORCEMENT</b>			
Revenues	30-Fund Balance	140,400	486,026
	33-Intergovernmental Revenue	-	-
	35-Fines and Forfeits	70,000	20,624
	36-Miscellaneous Revenues	-	456
	Total Revenues/Beginning/Budgeted Fund Balance	<u>210,400</u>	<u>507,106</u>
Expenses	0-Reclassification	60,000	13,908
	1-Salaries & Wages	-	-
	2-Personnel Benefits	-	-
	3-Supplies	14,000	7,106
	4-Services	21,400	9,738
	6-Capital Outlay	115,000	6,993
	Total Expenses	<u>210,400</u>	<u>37,745</u>
	Fund Balance 9/30/13	<u>-</u>	<u>469,361</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>105 CRIMINAL JUSTICE RESERVE</b>		
Revenues		
30-Fund Balance	-	769,849
31-Taxes	450,000	289,387
33-Intergovernmental Revenue	75,800	89,044
34-Charges for Services	-	25,556
35-Fines and Forfeits	6,700	-
36-Miscellaneous Revenues	10,000	1,474
Total Revenues/Beginning/Budgeted Fund Balance	<u>542,500</u>	<u>1,175,310</u>
Expenses		
0-Reclassification	153,084	210,267
1-Salaries & Wages	-	
2-Personnel Benefits	-	
3-Supplies	55,850	37,709
4-Services	159,450	19,358
6-Capital Outlay	55,000	6,451
Total Expenses	<u>423,384</u>	<u>273,785</u>
Fund Balance 9/30/13	<u>119,116</u>	<u>901,525</u>
<b>110 TRANSPORTATION IMPACT FEE</b>		
Revenues		
30-Fund Balance	-	203,875
34-Charges for Services	79,000	474,224
36-Miscellaneous Revenues	2,500	8,082
Total Revenues/Beginning/Budgeted Fund Balance	<u>81,500</u>	<u>686,181</u>
Expenses		
0-Reclassification	50,000	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>50,000</u>	<u>-</u>
Fund Balance 9/30/13	<u>31,500</u>	<u>686,181</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>111 STREET FUND</b>			
Revenues	30-Fund Balance	99,818	390,401
	31-Taxes	563,657	312,490
	32-Licenses and Permits	100,000	90,208
	33-Intergovernmental Revenue	741,938	433,779
	34-Charges for Services	-	1,127
	36-Miscellaneous Revenues	-	845
	39-Other Financing Sources	382,500	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,887,913</u>	<u>1,228,850</u>
Expenses	0-Reclassification	40,000	13,333
	1-Salaries & Wages	753,146	443,072
	2-Personnel Benefits	301,893	197,188
	3-Supplies	283,550	191,954
	4-Services	435,910	212,160
	5-Intergovernmental Svcs	-	-
	6-Capital Outlay	50,000	-
	9-Interfund Payment for Svcs	-	164,567
Total Expenses		<u>1,864,499</u>	<u>1,222,274</u>
Fund Balance 9/30/13		<u>23,414</u>	<u>6,576</u>
<b>112 ARTERIAL STREET</b>			
Revenues	30-Fund Balance	44,086	49
	33-Intergovernmental Revenue	-	-
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>44,086</u>	<u>49</u>
Expenses	0-Reclassification	44,086	-
Total Expenses		<u>44,086</u>	<u>-</u>
Fund Balance 9/30/13		<u>-</u>	<u>49</u>
<b>114 CUMULATIVE PK RES &amp; DEV</b>			
Revenues	30-Fund Balance	1,500	136,966
	36-Miscellaneous Revenues	20,000	881
Total Revenues/Beginning/Budgeted Fund Balance		<u>21,500</u>	<u>137,847</u>
Expenses	4-Services	-	-
	9-Interfund Payment for Svcs	21,500	-
Total Expenses		<u>21,500</u>	<u>-</u>
Fund Balance 9/30/13		<u>-</u>	<u>137,847</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>116 CUMULATIVE ART RESERVE</b>		
Revenues 30-Fund Balance	-	26,468
36-Miscellaneous Revenues	-	26
39-Other Financing Sources	4,000	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>4,000</u>	<u>26,494</u>
Expenses 4-Services	4,000	-
6-Capital Outlay	-	-
Total Expenses	<u>4,000</u>	<u>-</u>
Fund Balance 9/30/13	<u>-</u>	<u>26,494</u>
<b>119 CUMULATIVE AID CAR RESERVE</b>		
Revenues 30-Fund Balance	-	14,870
33-Intergovernmental Revenue	-	-
36-Miscellaneous Revenues	-	505
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>15,375</u>
Expenses 3-Supplies	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 9/30/13	<u>-</u>	<u>15,375</u>
<b>120 EMS PROPERTY TAX RESERVE</b>		
Revenues 30-Fund Balance	90,000	105,437
31-Taxes	2,039,596	1,097,872
36-Miscellaneous Revenues	-	188
Total Revenues/Beginning/Budgeted Fund Balance	<u>2,129,596</u>	<u>1,203,497</u>
Expenses 0-Reclassification	2,077,096	1,076,069
6-Capital Outlay	7,500	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>2,084,596</u>	<u>1,076,069</u>
Fund Balance 9/30/13	<u>45,000</u>	<u>127,428</u>
<b>121 TREE FUND RESERVE</b>		
Revenues 30-Fund Balance	18,300	86,819
32-Licenses and Permits	3,700	37,281
Total Revenues/Beginning/Budgeted Fund Balance	<u>22,000</u>	<u>124,100</u>
Expense 3-Supplies	22,000	6,222
Total Expenses	<u>22,000</u>	<u>6,222</u>
Fund Balance 9/30/13	<u>-</u>	<u>117,878</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>128 PATHS AND TRAILS</b>		
Revenue 30-Fund Balance	-	9,472
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>9,472</u>
Expenses 9-Interfund Payment for Svcs	<u>-</u>	<u>-</u>
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 9/30/13	<u>-</u>	<u>9,472</u>
<b>144 SOLID WASTE MANAGEMENT</b>		
Revenue 30-Fund Balance	25,900	96,331
31-Taxes	-	-
33-Intergovernmental Revenue	19,600	12,623
34-Charges for Services	-	-
36-Miscellaneous Revenues	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>45,500</u>	<u>108,954</u>
Expenses 3-Supplies	290	
4-Services	16,200	
5-Intergovernmental Svcs	29,000	16,831
8-Debt Service-Interest	-	-
Total Expenses	<u>45,490</u>	<u>16,831</u>
Fund Balance 9/30/13	<u>10</u>	<u>92,123</u>
<b>150 TRANSPORTATION BENE DIST - TBD</b>		
Revenue 30-Fund Balance	-	-
31-Taxes	-	715,493
34-Charges for Services	-	-
36-Miscellaneous Revenues	-	861
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>716,354</u>
Expenses 0-Reclassification	-	-
4-Services	-	1,519
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>-</u>	<u>1,519</u>
Fund Balance 9/30/13	<u>-</u>	<u>714,835</u>
<b>198 REVENUE STABILIZATION</b>		
Revenue 30-Fund Balance	-	1,000,000
39-Other Financing Sources	-	1,000,000
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>2,000,000</u>
Expenses 0-Reclassification	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 9/30/13	<u>-</u>	<u>2,000,000</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>199 PROGRAM DEVELOPMENT</b>			
Revenue	30-Fund Balance	68,399	141,370
	36-Miscellaneous Revenues	-	109
	39-Other Financing Sources	1,082,119	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,150,518</u>	<u>141,479</u>
Expenses	0-Reclassification	1,082,119	31,594
	1-Salaries & Wages	-	-
	2-Personnel Benefits	-	-
	3-Supplies	-	-
	4-Services	-	11,079
	6-Capital Outlay	-	-
Total Expenses		<u>1,082,119</u>	<u>42,673</u>
Fund Balance 9/30/13		<u>68,399</u>	<u>98,806</u>
<b>201 2001 GO REFUNDING BONDS</b>			
Revenue	30-Fund Balance	-	15,292
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>15,292</u>
Expense	7-Debt Service-Principal	-	-
	8-Debt Service-Interest	-	-
Total Expenses		<u>-</u>	<u>-</u>
Fund Balance 9/30/13		<u>-</u>	<u>15,292</u>
<b>202 2009 LIMITED TAX G O REF BDS</b>			
Revenue	30-Fund Balance	-	417,306
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	474,250	343,466
Total Revenues/Beginning/Budgeted Fund Balance		<u>474,250</u>	<u>760,772</u>
Expenses	7-Debt Service-Principal	399,243	-
	8-Debt Service-Interest	58,777	29,152
Total Expenses		<u>458,020</u>	<u>29,152</u>
Fund Balance 9/30/13		<u>16,230</u>	<u>731,620</u>
<b>215 800 MZH Debt Service</b>			
Revenue	30-Fund Balance	-	15,478
	39-Other Financing Sources	141,252	105,941
Total Revenues/Beginning/Budgeted Fund Balance		<u>141,252</u>	<u>121,419</u>
Expenses	7-Debt Service-Principal	102,460	-
	8-Debt Service-Interest	38,792	19,396
Total Expenses		<u>141,252</u>	<u>19,396</u>
Fund Balance 9/30/13		<u>-</u>	<u>102,023</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 9/30/13</b>
<b>217 ENERGY CONSERVATION</b>		
Revenue 30-Fund Balance	-	17,114
39-Other Financing Sources	65,366	49,025
Total Revenues/Beginning/Budgeted Fund Balance	<u>65,366</u>	<u>66,139</u>
7-Debt Service-Principal	62,184	30,781
8-Debt Service-Interest	3,182	1,902
Total Expenses	<u>65,366</u>	<u>32,683</u>
Fund Balance 9/30/13	<u>-</u>	<u>33,456</u>
<b>223 REC CENTER 2012 LTGO BONDS</b>		
Revenue 30-Fund Balance	-	94,567
39-Other Financing Sources	1,184,313	889,167
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,184,313</u>	<u>983,734</u>
Expenses 0-Reclassification	-	
4-Services	-	
7-Debt Service-Principal	285,000	
8-Debt Service-Interest	899,313	449,656
Total Expenses	<u>1,184,313</u>	<u>449,656</u>
Fund Balance 9/30/13	<u>-</u>	<u>534,078</u>
<b>224 LOCAL IMPR GUARANTY</b>		
Revenue 30-Fund Balance	-	503,671
36-Miscellaneous Revenues	-	496
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>504,167</u>
Expenses 0-Reclassification	-	
4-Services	-	
7-Debt Service-Principal	-	
8-Debt Service-Interest	-	
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 9/30/13	<u>-</u>	<u>504,167</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>263 LID 93-1 I-5 196TH PROJ</b>		
Revenue		
30-Fund Balance	-	(2,010,399)
36-Miscellaneous Revenues	-	701,998
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>(1,308,401)</u>
Expenses		
0-Reclassification	-	-
4-Services	-	-
7-Debt Service-Principal	-	615,000
8-Debt Service-Interest	-	170,660
Total Expenses	<u>-</u>	<u>785,660</u>
Fund Balance 9/30/13	<u>-</u>	<u>(2,094,061)</u>
<b>307 OLYMPIC VIEW DRIVE</b>		
Revenue		
30-Fund Balance	400,599	
33-Intergovernmental Revenue	82,054	351
39-Other Financing Sources	(587,923)	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>(105,270)</u>	<u>351</u>
Expenses		
3-Supplies	570,606	-
4-Services	(723,474)	12,192
6-Capital Outlay	(475,292)	-
8-Debt Service-Interest	(444)	79
9-Interfund Payment for Services	(150,844)	-
Total Expenses	<u>(779,448)</u>	<u>12,271</u>
Fund Balance 9/30/13	<u>674,178</u>	<u>(11,920)</u>
<b>309 TRAFFIC SIGNALS</b>		
Revenue		
30-Fund Balance	492,063	
33-Intergovernmental Revenue	(124,391)	-
34-Charges for Services	(10,991)	-
36-Miscellaneous Revenue	(5,100)	-
39-Other Financing Sources	(105,240)	56,955
Total Revenues/Beginning/Budgeted Fund Balance	<u>246,341</u>	<u>56,955</u>
Expenses		
0-Reclassification	(315,000)	-
3-Supplies	(248)	-
4-Services	(24,338)	-
6-Capital Outlay	16,443	44,492
8-Debt Service-Interest	(147)	22
9-Interfund Payment for Services	(82,237)	-
Total Expenses	<u>(405,527)</u>	<u>44,514</u>
Fund Balance 9/30/13	<u>651,868</u>	<u>12,441</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>311 ROADWAY SURFACING</b>			
Revenue	30-Fund Balance	567,555	
	34-Charges for Services	(20,000)	-
	39-Other Financing Sources	145,371	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>692,926</u>	<u>-</u>
Expenses	0-Reclassification	-	-
	3-Supplies	-	-
	4-Services	(4,742)	150,908
	5-Intergovernmental Svcs	(312,324)	6,715
	6-Capital Outlay	1,167,698	-
	8-Debt Service-Interest	(18)	-
	9-Interfund Payment for Svcs	(171,593)	-
Total Expenses		<u>679,021</u>	<u>157,623</u>
Fund Balance 9/30/13		<u>13,905</u>	<u>(157,623)</u>
<b>312 SIDEWALKS/PED IMPROVEMTS</b>			
Revenue	30-Fund Balance	1,515,343	
	33-Intergovernmental Revenue	(235,115)	512
	39-Other Financing Sources	(39,648)	118,435
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,240,580</u>	<u>118,947</u>
Expenses	0-Reclassification	18,000	-
	1-Salaries & Wages	(25,905)	1,501
	3-Supplies	146,651	-
	4-Services	(107,617)	49,864
	6-Capital Outlay	556,460	28,981
	8-Debt Service-Interest	(102)	22
	9-Interfund Payment for Svcs	(199,593)	-
Total Expenses		<u>387,894</u>	<u>80,368</u>
Fund Balance 9/30/13		<u>852,686</u>	<u>38,579</u>
<b>316 196th IMPROVEMT PROJ/48th-37th</b>			
Revenue	30-Fund Balance	-	
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>-</u>
Expenses	4-Services	31,475	147,640
Total Expenses		<u>31,475</u>	<u>147,640</u>
Fund Balance 9/30/13		<u>(31,475)</u>	<u>(147,640)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>317 36TH/35TH AVE WEST</b>			
Revenue	30-Fund Balance	-	
	33-Intergovernmental Revenue	(805,810)	134,754
	34-Charges for Services	-	6,890
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>(805,810)</u>	<u>141,644</u>
Expenses	0-Reclassification	-	619,615
	4-Services	(621,668)	(467,647)
	6-Capital Outlay	-	-
	9-Interfund Payment for Services	(205)	-
Total Expenses		<u>(621,873)</u>	<u>151,968</u>
Fund Balance 9/30/13		<u>(183,937)</u>	<u>(10,324)</u>
<b>318 204TH LID 2009-1/SR99-68 Ave W</b>			
Revenue	30-Fund Balance	-	
	39-Other Financing Sources	(317,775)	289,204
Total Revenues/Beginning/Budgeted Fund Balance		<u>(317,775)</u>	<u>289,204</u>
Expenses	4-Services	(527,752)	119,177
	6-Capital Outlay	-	11,581
	8-Debt Service-Interest	(109)	22
	9-Interfund Payment for Svcs	(1,285)	430
Total Expenses		<u>(529,146)</u>	<u>131,210</u>
Fund Balance 9/30/13		<u>211,371</u>	<u>157,994</u>
<b>319 INTERURBAN OVERPASS/44TH</b>			
Revenue	30-Fund Balance	(454,911)	
	33-Intergovernmental Revenue	73,533	-
	39-Other Financing Sources	759,140	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>377,762</u>	<u>-</u>
Expenses	3-Supplies	(1,616)	-
	4-Services	(691,270)	-
	6-Capital Outlay	(75,492)	-
	8-Debt Services-Interest	(27)	-
	9-Interfund Payment for Svcs	(28,520)	-
Total Expenses		<u>(796,925)</u>	<u>-</u>
Fund Balance 9/30/13		<u>1,174,687</u>	<u>-</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>321 I-5/196 PEDESTRIAN BRIDGE</b>		
Revenue		
30-Fund Balance	3,075,659	
33-Intergovernmental Revenue	(1,412,093)	-
39-Other Financing Sources	100,000	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,763,566</u>	<u>-</u>
Expenses		
0-Reclassification	(227,000)	
4-Services	(549,492)	12,882
6-Capital Outlay	93,179	-
9-Interfund Payment for Services	(63,953)	-
Total Expenses	<u>(747,266)</u>	<u>12,882</u>
Fund Balance 9/30/13	<u>2,510,832</u>	<u>(12,882)</u>
<b>322 PARK ACQ &amp; DEVELOPMENT</b>		
Revenue		
30-Fund Balance	503,264	
33-Intergovernmental Revenue	186,076	(159)
36-Miscellaneous Revenue	5,594	-
39-Other Financing Sources	262,837	144,497
Total Revenues/Beginning/Budgeted Fund Balance	<u>957,771</u>	<u>144,338</u>
Expenses		
3-Supplies	25,728	-
4-Services	1,080,932	5,149
6-Capital Outlay	62,140	145,357
8-Debt Service-Interest	(74,767)	-
9-Interfund Payment for Services	(1,000)	-
Total Expenses	<u>1,093,033</u>	<u>150,506</u>
Fund Balance 9/30/13	<u>(135,262)</u>	<u>(6,168)</u>
<b>323 COMMUNITY CENTER</b>		
Revenue		
30-Fund Balance	64,937	
36-Miscellaneous Revenues	(88,055)	
39-Other Financing Sources	(25,008,249)	
Total Revenues/Beginning/Budgeted Fund Balance	<u>(25,031,367)</u>	<u>-</u>
Expenses		
0-Reclassification	(504,846)	
3-Supplies	(164,805)	
4-Services	(2,268,238)	-
6-Capital Outlay	5,862,275	
8-Debt Service-Interest	(975,347)	
9-Interfund Payment for Svcs	(130,008)	-
Total Expenses	<u>1,819,031</u>	<u>-</u>
Fund Balance 9/30/13	<u>(26,850,398)</u>	<u>-</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>324 POPLAR WAY BRIDGE EXTENSION</b>			
Revenue	30-Fund Balance	-	
	33-Intergovernmental Revenue	2,482,043	464,592
	39-Other Financing Sources	340,000	120,224
Total Revenues/Beginning/Budgeted Fund Balance		<u>2,822,043</u>	<u>584,816</u>
Expenses	4-Services	2,898,247	531,254
	6-Capital Outlay		
	8-Debt Service-Interest	(9)	
	9-Interfund Payment for Svcs	(20,285)	14,750
Total Expenses		<u>2,877,953</u>	<u>546,004</u>
Fund Balance 9/30/13		<u>(55,910)</u>	<u>38,812</u>
-			
<b>325 I-5 CITY CENTER EXIT</b>			
Revenue	30-Fund Balance	-	
	33-Intergovernmental Revenue	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>-</u>
Expenses	0-Reclassification	-	-
	4-Services	-	-
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	-
	9-Interfund Payment for Svcs	-	-
Total Expenses		<u>-</u>	<u>-</u>
Fund Balance 9/30/13		<u>-</u>	<u>-</u>
-			
<b>326 ITS PROGRAM</b>			
Revenue	30-Fund Balance	3,299	
	33-Intergovernmental Revenue	(324,453)	5,171
	39-Other Financing Sources	416,693	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>95,539</u>	<u>5,171</u>
Expenses	0-Reclassification	(11,790)	-
	3-Supplies	(494,925)	-
	4-Services	352,574	-
	6-Capital Outlay	1,232,892	-
	8-Debt Service-Interest	(1,209)	-
	9-Interfund Payment for Services	(400,227)	-
Total Expenses		<u>677,315</u>	<u>-</u>
Fund Balance 9/30/13		<u>(581,776)</u>	<u>5,171</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>330 REAL ESTATE EXCISE TAX 2</b>		
Revenue 30-Fund Balance	50,000	720,352
31-Taxes	275,000	385,515
36-Miscellaneous Revenues	-	567
Total Revenues/Beginning/Budgeted Fund Balance	<u>325,000</u>	<u>1,106,434</u>
Expenses 0-Reclassification	<u>300,000</u>	-
Total Expenses	<u>300,000</u>	-
Fund Balance 9/30/13	<u>25,000</u>	<u>1,106,434</u>
<b>331 REAL ESTATE EXCISE TAX</b>		
Revenue 30-Fund Balance	22,805	457,370
31-Taxes	275,000	385,515
36-Miscellaneous Revenues	-	773
Total Revenues/Beginning/Budgeted Fund Balance	<u>297,805</u>	<u>843,658</u>
Expenses 0-Reclassification	322,805	169,857
4-Services	-	-
Total Expenses	<u>322,805</u>	<u>169,857</u>
Fund Balance 9/30/13	<u>(25,000)</u>	<u>673,801</u>
<b>332 Hrdware/Software Upgrade</b>		
Revenue 30-Fund Balance	22,840	-
39-Other Financing Sources	53,162	250,000
Total Revenues/Beginning/Budgeted Fund Balance	<u>76,002</u>	<u>250,000</u>
Expenses 3-Supplies	(26,882)	-
4-Services	556,626	-
6-Capital Outlay	(434,654)	86,507
Total Expenses	<u>95,090</u>	<u>86,507</u>
Fund Balance 9/30/13	<u>(19,088)</u>	<u>163,493</u>
<b>333 CAPITAL DEVELOPMENT PLAN</b>		
Revenue 30-Fund Balance	210,110	879,100
36-Miscellaneous Revenues	-	867
Total Revenues/Beginning/Budgeted Fund Balance	<u>210,110</u>	<u>879,967</u>
Expenses 0-Reclassification	<u>420,220</u>	-
Total Expenses	<u>420,220</u>	-
Fund Balance 9/30/13	<u>(210,110)</u>	<u>879,967</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>350 INTERURBAN TRAIL</b>			
Revenue	30-Fund Balance	1,120,000	-
	33-Intergovernmental Revenue	(120,048)	76,545
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	1,071,656	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>2,071,608</u>	<u>76,545</u>
Expenses	3-Supplies	(15)	-
	4-Services	2,071,140	78,952
	8-Debt Service-Interest	-	2
Total Expenses		<u>2,071,125</u>	<u>78,954</u>
Fund Balance 9/30/13		<u>483</u>	<u>(2,409)</u>
<b>411 S/W UTILITY</b>			
Revenue	30-Fund Balance	866,383	60,080,551
	33-Intergovernmental Revenue	500,000	324,331
	34-Charges for Services	14,907,000	11,709,725
	36-Miscellaneous Revenues	33,000	239,551
	37-Other Income	-	65,840
	39-Other Financing Sources	-	5,243
Total Revenues/Beginning/Budgeted Fund Balance		<u>16,306,383</u>	<u>72,425,241</u>
Expenses	0-Reclassification	2,181,363	3,659,749
	1-Salaries & Wages	2,958,507	1,935,983
	2-Personnel Benefits	1,066,492	787,252
	3-Supplies	3,217,150	1,818,177
	4-Services	1,987,450	1,603,718
	5-Intergovernmental Svcs	152,000	310,003
	6-Capital Outlay	3,869,660	1,229,624
	8-Debt Service-Interest	-	299
	9-Interfund Payment for Svcs	2,859,322	1,471,035
Total Expenses		<u>18,291,944</u>	<u>12,815,840</u>
Fund Balance 9/30/13		<u>(1,985,561)</u>	<u>59,609,401</u>
<b>417 2008 UTILITY REVENUE BONDS</b>			
Revenue	30-Fund Balance	-	(5,631,816)
	38-Non-Revenue	1,410,250	1,057,687
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,410,250</u>	<u>(4,574,129)</u>
Expenses	0-Reclassification	-	27,611
	7-Debt Service-Principal	1,170,000	-
	8-Debt Service-Interest	240,250	176,259
Total Expenses		<u>1,410,250</u>	<u>203,870</u>
Fund Balance 9/30/13		<u>-</u>	<u>(4,777,999)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>419 2010 UTILITY REVENUE BONDS</b>		
Revenue 30-Fund Balance	-	(2,782,574)
38-Non-Revenue	282,613	211,959
Total Revenues/Beginning/Budgeted Fund Balance	<u>282,613</u>	<u>(2,570,615)</u>
Expenses 0-Reclassification	-	1,478,169
7-Debt Service-Principal	-	-
8-Debt Service-Interest	282,613	212,992
Total Expenses	<u>282,613</u>	<u>1,691,161</u>
Fund Balance 9/30/13	<u>-</u>	<u>(4,261,776)</u>
<b>440 UTILITY BOND CONSTRUCTION</b>		
Revenue 30-Fund Balance		299,141
36-Miscellaneous Revenues		354
38-Non-Revenue		27,611
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>327,106</u>
Expenses 0-Reclassification		-
4-Services		31,861
6-Capital Outlay		
9-Interfund Payment for Svcs		
Total Expenses	<u>-</u>	<u>31,861</u>
Fund Balance 9/30/13	<u>-</u>	<u>295,245</u>
<b>441 2010 UTILITY BOND CONSTRUCTION</b>		
Revenue 30-Fund Balance		(295,994)
36-Miscellaneous Revenues		5,576
38-Non-Revenue		1,477,675
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>1,187,257</u>
Expenses 0-Reclassification		39,505
3-Supplies		9,061
4-Services		146,398
6-Capital Outlay		615,558
9-Interfund Payment for Svcs		-
Total Expenses	<u>-</u>	<u>810,522</u>
Fund Balance 9/30/13	<u>-</u>	<u>376,735</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>460 GOLF COURSE</b>			
Revenue	30-Fund Balance	111,711	2,958,091
	34-Charges for Services	1,029,219	845,205
	36-Miscellaneous Revenues	104,424	99,505
	38-Non-Revenue	107,081	39,932
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>1,352,435</b>	<b>3,942,733</b>
Expenses	0-Reclassification	-	25,850
	1-Salaries & Wages	412,175	268,715
	2-Personnel Benefits	182,698	90,853
	3-Supplies	122,004	78,400
	4-Services	196,252	110,740
	5-Intergovernmental Svcs	111,081	84,314
	6-Capital Outlay	-	-
	8-Debt Service-Interest	2,000	1,650
	9-Interfund Payment for Svcs	138,090	112,146
	<b>Total Expenses</b>	<b>1,164,300</b>	<b>772,668</b>
	<b>Fund Balance 9/30/13</b>	<b>188,135</b>	<b>3,170,065</b>
<b>510 EQUIP RENTAL RESERVE</b>			
Revenue	30-Fund Balance	61,930	8,019,136
	34-Charges for Services	-	510,207
	36-Miscellaneous Revenues	689,000	259,310
	39-Other Financing Sources	-	41,320
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>750,930</b>	<b>8,829,973</b>
Expenses	0-Reclassification	-	427,308
	3-Supplies	53,650	43,421
	4-Services	17,280	16,187
	6-Capital Outlay	680,000	115,034
	<b>Total Expenses</b>	<b>750,930</b>	<b>601,950</b>
	<b>Fund Balance 9/30/13</b>	<b>-</b>	<b>8,228,023</b>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund		2013 Budget	Actual 9/30/13
<b>511 EQUIPMENT RENTAL</b>			
Revenue	30-Fund Balance	388,253	840,700
	33-Intergovernmental Revenue	-	-
	34-Charges for Services	-	581,752
	36-Miscellaneous Revenues	1,100,000	278,851
	39-Other Financing Sources	-	360
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>1,488,253</b>	<b>1,701,663</b>
Expenses	0-Reclassification	19,840	45,991
	1-Salaries & Wages	228,546	176,536
	2-Personnel Benefits	91,960	80,789
	3-Supplies	591,350	373,032
	4-Services	147,878	111,752
	6-Capital Outlay	-	-
	9-Interfund Payment for Svcs	408,679	9,695
	<b>Total Expenses</b>	<b>1,488,253</b>	<b>797,795</b>
	<b>Fund Balance 9/30/13</b>	<b>-</b>	<b>903,868</b>
<b>512 CENTRAL STORES</b>			
Revenue	30-Fund Balance	-	492,117
	34-Charges for Services	-	-
	38-Non-Revenue	-	-
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>-</b>	<b>492,117</b>
Expenses	0-Reclassification	-	-
	1-Salaries & Wages	-	-
	2-Personnel Benefits	-	-
	4-Services	-	-
	9-Interfund Payment for Svcs	-	-
	<b>Total Expenses</b>	<b>-</b>	<b>-</b>
	<b>Fund Balance 9/30/13</b>	<b>-</b>	<b>492,117</b>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**September 30, 2013**

Fund	2013 Budget	Actual 9/30/13
<b>513 JOINT SHOP OPERATIONS</b>		
Revenue		
30-Fund Balance	-	79,328
34-Charges for Services	-	85,767
36-Miscellaneous Revenues	-	-
39-Other Financing Sources	205,840	68,613
Total Revenues/Beginning/Budgeted Fund Balance	<u>205,840</u>	<u>233,708</u>
Expenses		
0-Reclassification	-	1,677
1-Salaries & Wages	69,173	54,075
2-Personnel Benefits	28,146	20,634
3-Supplies	15,500	1,880
4-Services	88,400	48,204
5-Intergovernmental Svcs	-	-
6-Capital Outlay	3,781	(641)
9-Interfund Payment for Svcs	-	3,723
Total Expenses	<u>205,000</u>	<u>129,552</u>
Fund Balance 9/30/13	<u>840</u>	<u>104,156</u>
<b>515 SELF-INSURANCE</b>		
Revenue		
30-Fund Balance	-	(380,276)
36-Miscellaneous Revenues	765,000	341,750
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>765,000</u>	<u>(38,526)</u>
Expenses		
0-Reclassification	-	-
1-Salaries & Wages	-	-
2-Personnel Benefits	-	25
3-Supplies	-	9,958
4-Services	765,000	269,576
6-Capital Outlay	-	59,131
8-Debt Service-Interest	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>765,000</u>	<u>338,690</u>
Fund Balance 9/30/13	<u>-</u>	<u>(377,216)</u>
<b>519 RESERVE RETIREMENT CNTRB</b>		
Revenue		
30-Fund Balance	34,200	114,447
36-Miscellaneous Revenues	-	100
Total Revenues/Beginning/Budgeted Fund Balance	<u>34,200</u>	<u>114,547</u>
Expenses		
4-Services	34,200	34,192
Total Expenses	<u>34,200</u>	<u>34,192</u>
Fund Balance 9/30/13	<u>-</u>	<u>80,355</u>