

DATE: Thursday, March 24, 2014

TO: Mayor Nicola Smith, Lynnwood City Council, Department Directors

FROM: Lorenzo Hines Jr., Finance Director

SUBJECT: **December 2013 General Fund Report – Third Closing**

**Year-to-Date**

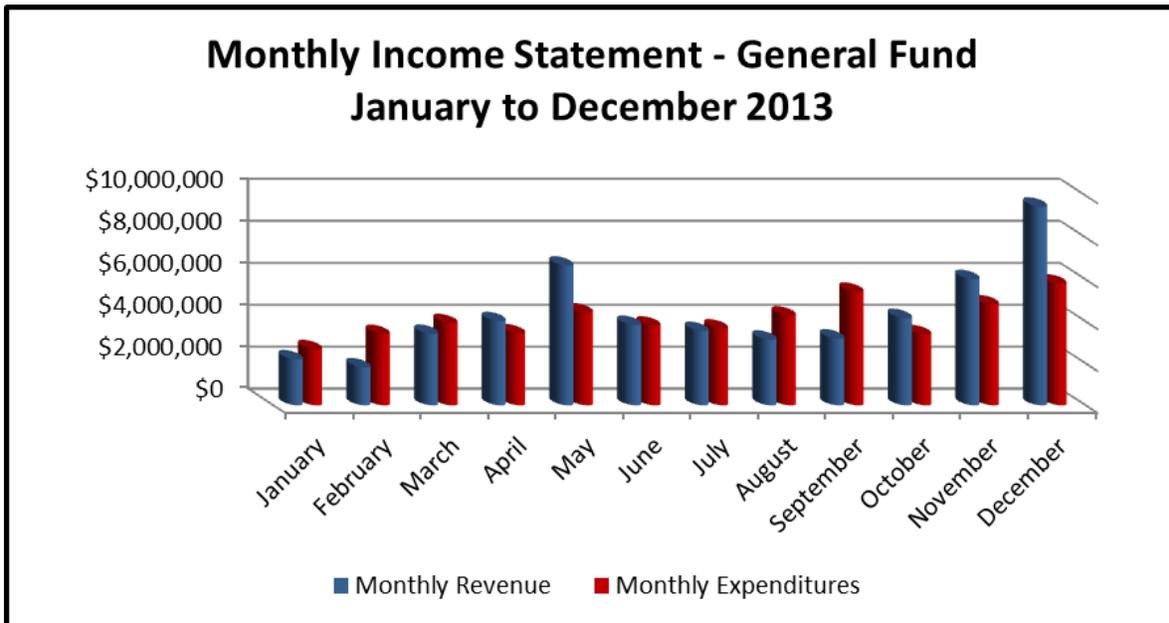
General Fund (GF) revenues and expenditures are performing as prescribed in the 2013-2014 Adopted Budget. As of December 31, 2013, year-to-date GF revenues were \$51,490,789, trending below the estimated budgeted level of \$56,140,864 by 8.2% or \$4,650,075. The budgeted revenues included \$6,526,706 in Fund Balance, if these are removed, the actual revenues received is 3.8% above the budgeted revenues or \$1,876,631. However, year-to-date GF expenditures of \$49,046,154 are also trending below the estimated budgeted level of \$55,100,663 by \$6,054,509, or 11.0%.

These are not the final numbers for December 2013, but are the amounts as of April 17, 2014.

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

	Year to Date				Monthly			
	Revenue Budget	Revenue Year to Date	Expenditure Budget	Expenditure Year to Date	Monthly Revenue Budget	Monthly Revenue	Monthly Expenditure Budget	Monthly Expenditure
January	\$ 1,908,789	\$ 2,195,118	\$ 2,692,531	\$ 2,680,424	\$ 1,788,941	\$ 2,195,118	\$ 2,692,531	\$ 2,680,424
February	4,378,987	4,009,742	6,788,191	6,082,399	2,470,198	1,814,624	4,095,660	3,401,975
March	7,466,735	7,423,293	11,682,406	10,006,351	3,087,748	3,413,551	4,894,215	3,923,952
April	12,519,413	11,444,232	15,581,682	13,440,242	5,052,678	4,020,939	3,899,276	3,433,891
May	19,424,739	18,113,558	19,472,783	17,874,872	6,905,326	6,669,326	3,891,101	4,434,630
June	23,803,726	21,954,702	24,889,904	21,677,880	4,378,987	3,841,144	5,417,122	3,803,008
July	27,677,446	25,502,584	29,242,937	25,341,708	3,873,720	3,547,882	4,353,033	3,663,828
August	31,382,743	28,635,545	33,133,492	29,624,446	3,705,297	3,132,961	3,890,555	4,282,738
September	34,975,758	31,825,027	37,173,677	35,039,321	3,593,015	3,189,482	4,040,184	5,414,875
October	39,691,591	35,990,802	41,213,829	38,425,374	4,715,833	4,165,775	4,040,152	3,386,053
November	47,888,157	42,014,396	47,036,309	43,241,293	8,196,566	6,023,594	5,822,480	4,815,919
December	\$ 56,140,864	\$ 51,490,789	\$ 55,100,663	\$ 49,046,154	\$ 8,252,707	\$ 9,476,394	\$ 8,064,354	\$ 5,804,861

\*\* Budget Methodology –The city does not budget revenues on a monthly basis, therefore this budget data is based on actuals received and expended during FY 2012. The YTD Revenues and Expenditures are running totals (additive of each month).



**REVENUES**

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

Category	2013 Budget (4/17/14)	2013 Actual (4/17/14)
30-Fund Balance	\$ 6,526,706	\$ -
31-Taxes	31,956,554	33,959,524
32-Licenses and Permits	3,027,506	3,201,445
33-Intergovernmental Revenue	1,403,082	1,630,450
34-Charges for Services	5,151,898	5,465,894
35-Fines and Forfeits	3,830,000	4,373,440
36-Miscellaneous Revenues	313,335	418,735
38-Non-Revenue	-	-
39-Other Financing Sources	3,931,783	2,441,301
<b>Grand Total</b>	<b>\$56,140,864</b>	<b>\$ 51,490,789</b>
<b>Total without Fund Balance</b>	<b>\$49,614,158</b>	<b>\$ 51,490,789</b>

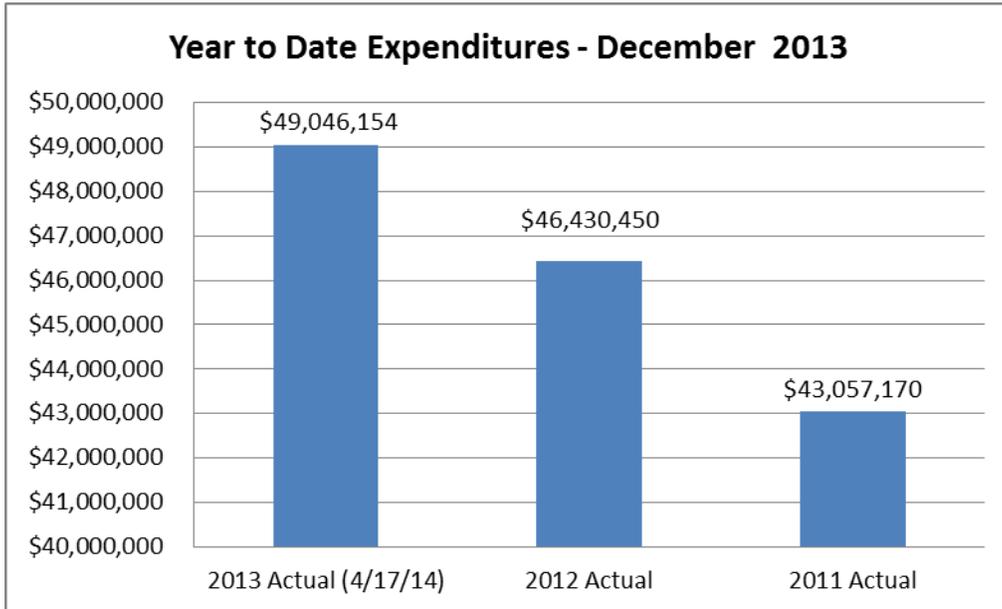
**Note: Revised as of 4/17/14**

**EXPENDITURES**

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

Department	2013 Budget (4/17/14)	2013 Actual (4/17/14)	2012 Actual	% Change 2012 - 2013	2011 Actual	% Change 2011 - 2013
ADMINISTRATIVE SERVICES	\$ 4,610,526	\$ 4,167,124	\$ 4,222,091	-1.30%	\$ 4,320,976	-3.56%
COMMUNITY DEVELOPMENT	2,013,426	1,712,993	1,790,485	-4.33%	2,014,621	-14.97%
ECONOMIC DEVELOPMENT	725,493	523,111	327,870	59.55%	301,700	73.39%
EXECUTIVE	348,593	332,277	286,933	15.80%	269,438	23.32%
FIRE	9,045,297	8,375,810	7,760,824	7.92%	8,482,180	-1.25%
HUMAN RESOURCES	634,589	498,820	498,654	0.03%	478,753	4.19%
LEGAL	1,175,000	1,157,040	1,083,162	6.82%	1,090,543	6.10%
LEGISLATIVE	444,671	363,237	333,911	8.78%	323,154	12.40%
MUNICIPAL COURT	1,434,381	1,238,557	1,277,715	-3.06%	1,227,851	0.87%
NON-DEPARTMENTAL	8,049,075	5,888,440	4,318,780	36.34%	929,411	533.57%
PARKS & RECREATION	8,108,225	7,213,087	5,649,715	27.67%	5,213,135	38.36%
POLICE	15,642,890	14,750,670	15,187,115	-2.87%	15,079,244	-2.18%
PUBLIC WORKS	2,868,497	2,824,988	3,693,195	-23.51%	3,326,164	-15.07%
<b>Grand Total</b>	<b>\$ 55,100,663</b>	<b>\$49,046,154</b>	<b>\$46,430,450</b>	<b>5.63%</b>	<b>\$ 43,057,170</b>	<b>13.91%</b>

Note: Revised as of 4/17/14



City of Lynnwood			
Monthly Cash and Investment Reconciliation Report			
As of December 31, 2013			
		<b>Other Cash</b>	
Lynnwoods Main Account - US Bank	\$ 4,964,672.88	Cash in Office	\$ 10,000.00
Lynnwood Municipal Court Acct	25,370.54	Advance Travel	15,000.00
Custodial Accounts	11,833.47	Police Investigation	8,000.00
Cash in Bank	\$ 5,001,876.89		
LGIP	37,459,697.90		
LGIP - Rev Bonds	1,993,473.40		
LGIP - Transportation Benefit District	754,616.76		
Investments	103,545.84		
Total Investments	\$ 40,311,333.90		
Total Cash in Bank & Investments	\$ 45,313,210.79	Total	\$ 33,000.00

**GENERAL FUND CASH:**

**City of Lynnwood  
General Fund Cash Position  
December 31, 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>	<b>\$ 5,893,659</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 8,829,777</b>
<b>First Quarter Cash</b>						
Cash Receipts	13,691,751					
Cash Disbursements	(11,774,905)					
<b>Balance as of 3/31/13</b>	<b>\$ 7,810,504</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 10,746,622</b>
<b>Second Quarter Cash</b>						
Cash Receipts	15,151,415					
Cash Disbursements	(12,068,723)					
<b>Balance as of 6/30/13</b>	<b>\$ 10,893,196</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 13,829,314</b>
<b>Third Quarter Cash</b>						
Cash Receipts	9,918,925					
Cash Disbursements	(13,893,116)					
<b>Balance as of 9/30/13</b>	<b>\$ 6,919,005</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 9,855,123</b>
<b>Fourth Quarter Cash</b>						
Cash Receipts	17,588,481					
Cash Disbursements	(15,422,262)					
<b>Balance as of 12/31/13</b>	<b>\$ 9,085,224</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 12,021,342</b>
<b>Summary</b>						
Cash Balance 12/31/12	\$ 5,893,659	\$ 2,814,864	\$ 15,000	\$ 18,000	\$ 88,254	<b>\$ 8,829,777</b>
Cash Receipts (Jan - Dec)	56,350,572	-	-	-	-	56,350,572
Cash Disbursements (Jan-Dec)	(53,159,006)	-	-	-	-	(53,159,006)
<b>Balance as of 12/31/13</b>	<b>\$ 9,085,224</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 12,021,342</b>

## DECEMBER 2013

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

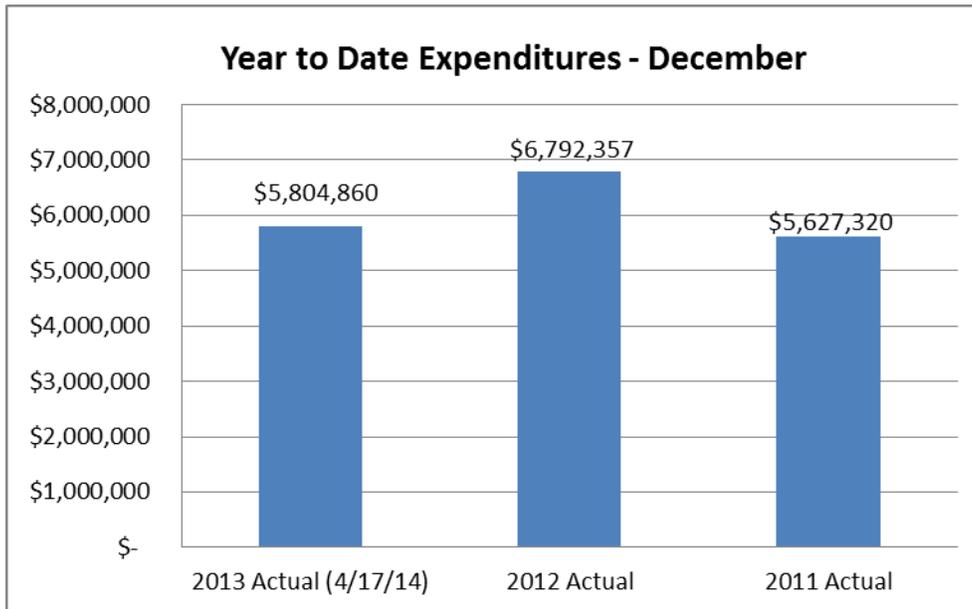
Category	2013 Budget (4/17/14)	Actual December 2013 (4/17/14)
30-Fund Balance	\$ 6,526,706	\$ -
31-Taxes	31,956,554	6,337,278
32-Licenses and Permits	3,027,506	151,798
33-Intergovernmental Revenue	1,403,082	296,117
34-Charges for Services	5,151,898	697,769
35-Fines and Forfeits	3,830,000	844,466
36-Miscellaneous Revenues	313,335	37,688
38-Non-Revenue	-	-
39-Other Financing Sources	3,931,783	1,111,278
Grand Total	<u>\$56,140,864</u>	<u>\$ 9,476,394</u>
Total without Fund Balance	<u>\$49,614,158</u>	<u>\$ 9,476,394</u>

**Note: Revised as of 4/17/14**

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

Department	2013 Budget (4/17/14)	2013 Actual (4/17/14)	2012 Actual	% Change 2012 - 2013	2011 Actual	% Change 2011 - 2013
ADMINISTRATIVE SERVICES	\$ 4,610,526	\$ 584,421	\$ 542,273	-20.49%	\$ 682,782	-36.86%
COMMUNITY DEVELOPMENT	2,013,426	197,168	226,219	-15.64%	252,130	-24.31%
ECONOMIC DEVELOPMENT	725,493	79,200	49,647	52.01%	45,566	65.63%
EXECUTIVE	348,593	45,055	39,227	96.69%	38,180	102.08%
FIRE	9,045,297	782,066	955,356	-21.56%	993,660	-24.59%
HUMAN RESOURCES	634,589	63,528	77,012	-28.47%	62,592	-11.99%
LEGAL	1,175,000	191,939	196,627	-15.81%	190,211	-12.97%
LEGISLATIVE	444,671	35,521	38,508	-8.47%	29,878	17.97%
MUNICIPAL COURT	1,434,381	120,971	226,591	-49.34%	174,094	-34.07%
NON-DEPARTMENTAL	8,049,075	607,517	567,921	-20.70%	133,991	236.12%
PARKS & RECREATION	8,108,225	1,118,193	869,661	22.65%	770,852	38.37%
POLICE	15,642,890	1,656,106	2,264,266	-34.56%	1,854,917	-20.12%
PUBLIC WORKS	2,868,497	323,175	739,049	-60.54%	398,467	-26.81%
<b>Grand Total</b>	<b>\$ 55,100,663</b>	<b>\$ 5,804,860</b>	<b>\$ 6,792,357</b>	<b>-23.67%</b>	<b>\$ 5,627,320</b>	<b>-7.86%</b>

Note: Revised as of 4/17/14



**City of Lynnwood  
Schedule of Revenues  
December 31, 2013**

Category	2013 Budget	Actual thru 12/2013	2012 Budget	Actual thru 12/2012	% Change 2012 - 2013	Actual thru 12/2011	% Change 2011 - 2013
<b>31-Taxes</b>							0.0%
BUSINESS TAXES	6,797,980	7,010,305	6,037,178	6,813,245	2.9%	6,403,887	9.5%
EXCISE TAXES	161,699	120,221	152,993	151,779	-20.8%	165,328	-27.3%
GENERAL PROPERTY TAXES	8,519,074	9,148,946	8,569,136	8,526,798	7.3%	8,302,801	10.2%
RETAIL SALES AND USE TAXES	16,477,801	17,680,051	14,658,087	16,501,714	7.1%	15,298,365	15.6%
<b>31-Taxes Total</b>	<b>31,956,554</b>	<b>33,959,523</b>	<b>29,417,394</b>	<b>31,993,536</b>	<b>6.1%</b>	<b>30,170,381</b>	<b>12.6%</b>
<b>32-Licenses and Permits</b>							
BUSINESS LICENSES AND PERMITS	2,217,985	2,247,387	2,392,359	2,242,326	0.2%	2,174,281	3.4%
INTERFUND LICENSES & PERMITS	23,390	1,793	185,604	1,919	-6.6%	23,390	-92.3%
NON-BUS LICENSES & PERMITS	786,131	952,265	737,961	952,040	0.0%	780,883	21.9%
<b>32-Licenses and Permits Total</b>	<b>3,027,506</b>	<b>3,201,445</b>	<b>3,315,924</b>	<b>3,196,285</b>	<b>0.2%</b>	<b>2,978,554</b>	<b>7.5%</b>
<b>33-Intergovernmental Revenue</b>							
DIRECT FEDERAL GRANTS	-	137,525	(201,827)	298,367	-53.9%	201,827	-31.9%
INDIRECT FEDERAL GRANTS	32,700	29,630	(8,133)	25,934	14.3%	32,133	-7.8%
INTERGOVERN SERVICE REVENUES	493,426	411,575	418,939	406,195	1.3%	498,280	-17.4%
INTLCL GRNTS ENT IMP PYMTS	(11,000)	158,555	(7,701)	238,395	-33.5%	13,450	1078.8%
ST ENT IMPCT PYMTS & IN LIEU T	399,512	630,511	246,919	699,105	-9.8%	681,276	-7.5%
STATE GRANTS	-	14,012	169,439	14,176	-1.2%	49,744	-71.8%
STATE SHARED REVENUES	488,444	248,643	592,234	239,994	3.6%	235,413	5.6%
<b>33-Intergovernmental Revenue Total</b>	<b>1,403,082</b>	<b>1,630,451</b>	<b>1,209,870</b>	<b>1,922,166</b>	<b>-15.2%</b>	<b>1,712,123</b>	<b>-4.8%</b>
<b>34-Charges for Services</b>							
CULTURE & RECREATION	2,093,893	2,302,319	2,169,826	2,209,893	4.2%	1,586,640	45.1%
ECONOMIC ENVIRONMENT	406,743	415,812	151,253	398,180	4.4%	406,779	2.2%
GENERAL GOVERNMENT	50,000	120,976	278,737	72,396	67.1%	163,687	-26.1%
INTRFND/INTERDEP SLS & SRVCES	1,708,951	1,715,562	1,683,317	1,620,519	5.9%	1,577,381	8.8%
SECURITY OF PERSONS & PROPERTY	863,000	848,101	1,120,948	850,784	-0.3%	837,351	1.3%
TRANSPORTATION	-	14,423	-	-	0.0%	-	0.0%
UTILITIES & ENVIRONMENT	29,311	48,701	(1,700)	76,882	-36.7%	20,741	134.8%
<b>34-Charges for Services Total</b>	<b>5,151,898</b>	<b>5,465,894</b>	<b>5,402,381</b>	<b>5,228,654</b>	<b>4.5%</b>	<b>4,592,579</b>	<b>19.0%</b>
<b>35-Fines and Forfeits</b>							
CIVIL PARKING INFRACTION PENAL	2,000,000	2,285,304	3,246,918	2,521,365	-9.4%	2,252,322	1.5%
CRIMINAL COSTS	1,800,000	2,062,486	3,770,296	1,377,647	49.7%	1,586,688	30.0%
NON-CRT FINES, FORFEIT & PENAL	30,000	25,650	(33,125)	25,550	0.4%	33,125	-22.6%
<b>35-Fines and Forfeits Total</b>	<b>3,830,000</b>	<b>4,373,440</b>	<b>6,984,089</b>	<b>3,924,562</b>	<b>11.4%</b>	<b>3,872,135</b>	<b>12.9%</b>
<b>36-Miscellaneous Revenues</b>							
CONTRIB/DONATIONS FROM PRV SRC	23,600	26,774	110,263	23,096	15.9%	24,127	11.0%
INTEREST & OTHER EARNINGS	42,685	21,487	500,210	23,303	-7.8%	19,740	8.9%
INTERFUND/INTERDEP MISC REVEN	-	1,963	-	-	0.0%	-	0.0%
OTHER	6,500	66,215	(13,297)	34,349	92.8%	57,297	15.6%
RENTS, LEASES & CONCESSIONS	240,550	302,296	530,257	261,409	15.6%	221,913	36.2%
<b>36-Miscellaneous Revenues Total</b>	<b>313,335</b>	<b>418,735</b>	<b>1,127,433</b>	<b>342,157</b>	<b>22.4%</b>	<b>323,077</b>	<b>29.6%</b>
<b>38-Non-Revenue</b>							
OTHER INCREASES IN FUND EQUITY	-	-	-	1,556,887	0.0%	-	0.0%
PROC LNG-TRM DBT-PROP FUNDS ON	-	-	(48,735)	-	0.0%	48,735	0.0%
<b>38-Non-Revenue Total</b>	<b>-</b>	<b>-</b>	<b>(48,735)</b>	<b>1,556,887</b>	<b>0.0%</b>	<b>48,735</b>	<b>0.0%</b>
<b>39-Other Financing Sources</b>							
	-	1,540	-	1,337	15.2%	-	0.0%
DISPOSITION OF FIXED ASSETS	-	-	(3,531,547)	-	0.0%	3,531,547	0.0%
OPERATING TRANSFERS-IN	3,931,783	2,439,761	3,465,757	3,018,590	-19.2%	3,183,022	-23.4%
<b>39-Other Financing Sources Total</b>	<b>3,931,783</b>	<b>2,441,301</b>	<b>(65,790)</b>	<b>3,019,927</b>	<b>-19.2%</b>	<b>6,714,569</b>	<b>-63.6%</b>
<b>Grand Total</b>	<b>49,614,158</b>	<b>51,490,789</b>	<b>47,342,566</b>	<b>51,184,174</b>	<b>0.6%</b>	<b>50,412,153</b>	<b>2.1%</b>

Without 2011 Disposition of Fixed Assets (\$3,531,547) the % of change from 2011 to 2013 would be 9.4%

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

Department	2013 Budget	12/31/13 Actual	2013 Target 12/31/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 12/12	% Change 2012 - 2013	Actual thru 12/11	% Change 2011 - 2013
<b>ADMINISTRATIVE SERVICES</b>										
0-Reclassification	\$ -	\$ -	-	\$ -	-	\$ -	\$ 91,864	0.0%	\$ -	0.0%
1-Salaries & Wages	2,653,686	2,361,216	2,653,686	(292,470)	2,361,216	(292,470)	2,339,706	0	2,406,332	-1.9%
2-Personnel Benefits	878,700	839,042	878,700	(39,658)	839,042	(39,658)	791,695	6.0%	816,977	2.7%
3-Supplies	215,983	158,036	215,983	(57,947)	158,036	(57,947)	128,485	23.0%	188,590	-16.2%
4-Services	734,857	696,051	734,857	(38,806)	696,051	(38,806)	756,360	-8.0%	787,656	-11.6%
5-Intergovernmental Svcs	-	2,388	-	2,388	2,388	2,388	733	225.8%	1,111	114.9%
6-Capital Outlay	80,500	62,582	80,500	(17,918)	62,582	(17,918)	72,481	-13.7%	80,500	-22.3%
8-Debt Service-Interest	-	1,008	-	1,008	1,008	1,008	1,260	-20.0%	303	232.7%
9-Interfund Payment for Svcs	46,800	46,800	46,800	-	46,800	-	39,507	18.5%	39,507	18.5%
<b>ADMINISTRATIVE SERVICES Total</b>	<b>4,610,526</b>	<b>4,167,123</b>	<b>4,610,526</b>	<b>(443,403)</b>	<b>4,167,123</b>	<b>(443,403)</b>	<b>4,222,091</b>	<b>-1.3%</b>	<b>4,320,976</b>	<b>-3.6%</b>
<b>COMMUNITY DEVELOPMENT</b>										
0-Reclassification	-	-	-	-	-	-	42,726	0.0%	-	0.0%
1-Salaries & Wages	1,209,380	1,122,814	1,209,380	(86,566)	1,122,814	(86,566)	1,133,351	-0.9%	1,315,666	-14.7%
2-Personnel Benefits	432,829	447,894	432,829	15,065	447,894	15,065	400,526	11.8%	443,936	0.9%
3-Supplies	46,815	24,008	46,815	(22,807)	24,008	(22,807)	25,123	-4.4%	11,359	111.4%
4-Services	293,429	85,012	293,429	(208,417)	85,012	(208,417)	160,086	-46.9%	212,687	-60.0%
9-Interfund Payment for Svcs	30,973	33,265	30,973	2,292	33,265	2,292	28,673	16.0%	30,973	7.4%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,013,426</b>	<b>1,712,993</b>	<b>2,013,426</b>	<b>(300,433)</b>	<b>1,712,993</b>	<b>(300,433)</b>	<b>1,790,485</b>	<b>-4.3%</b>	<b>2,014,621</b>	<b>-15.0%</b>
<b>ECONOMIC DEVELOPMENT</b>										
0-Reclassification	-	-	-	-	-	-	8,320	0.0%	-	0.0%
1-Salaries & Wages	374,325	343,722	374,325	(30,603)	343,722	(30,603)	230,640	49.0%	225,451	52.5%
2-Personnel Benefits	123,961	108,600	123,961	(15,361)	108,600	(15,361)	60,167	80.5%	58,562	85.4%
3-Supplies	3,300	2,897	3,300	(403)	2,897	(403)	3,532	-18.0%	388	646.6%
4-Services	219,336	63,321	219,336	(156,015)	63,321	(156,015)	20,640	206.8%	12,728	397.5%
9-Interfund Payment for Svcs	4,571	4,571	4,571	-	4,571	-	4,571	0.0%	4,571	0.0%
<b>ECONOMIC DEVELOPMENT Total</b>	<b>725,493</b>	<b>523,111</b>	<b>725,493</b>	<b>(202,382)</b>	<b>523,111</b>	<b>(202,382)</b>	<b>327,870</b>	<b>59.5%</b>	<b>301,700</b>	<b>73.4%</b>
<b>EXECUTIVE</b>										
0-Reclassification	-	-	-	-	-	-	5,840	0.0%	-	0.0%
1-Salaries & Wages	230,687	227,461	230,687	(3,226)	227,461	(3,226)	193,438	17.6%	188,468	20.7%
2-Personnel Benefits	89,597	83,814	89,597	(5,783)	83,814	(5,783)	62,464	34.2%	58,716	42.7%
3-Supplies	7,500	1,560	7,500	(5,940)	1,560	(5,940)	1,859	-16.1%	1,456	7.1%
4-Services	17,250	10,562	17,250	(6,688)	10,562	(6,688)	8,808	19.9%	8,512	24.1%
5-Intergovernmental Svcs	-	5,321	-	5,321	5,321	5,321	10,965	-51.5%	8,727	-39.0%
9-Interfund Payment for Svcs	3,559	3,559	3,559	-	3,559	-	3,559	0.0%	3,559	0.0%
<b>EXECUTIVE Total</b>	<b>348,593</b>	<b>332,277</b>	<b>348,593</b>	<b>(16,316)</b>	<b>332,277</b>	<b>(16,316)</b>	<b>286,933</b>	<b>15.8%</b>	<b>269,438</b>	<b>23.3%</b>

FIRE

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

Department	2013 Budget	12/31/13 Actual	2013 Target 12/31/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 12/12	% Change 2012 - 2013	Actual thru 12/11	% Change 2011 - 2013
0-Reclassification	-	-	-	-	-	-	185,923	0.0%	-	0.0%
1-Salaries & Wages	5,774,615	5,571,728	5,774,615	(202,887)	5,571,728	(202,887)	5,178,123	7.6%	5,352,455	4.1%
2-Personnel Benefits	2,116,320	1,897,620	2,116,320	(218,700)	1,897,620	(218,700)	1,776,656	6.8%	2,251,239	-15.7%
3-Supplies	401,217	157,431	401,217	(243,786)	157,431	(243,786)	180,101	-12.6%	100,374	56.8%
4-Services	318,210	186,033	318,210	(132,177)	186,033	(132,177)	194,766	-4.5%	200,742	-7.3%
5-Intergovernmental Svcs	2,595	4,644	2,595	2,049	4,644	2,049	2,595	79.0%	334,335	-98.6%
6-Capital Outlay	-	-	-	-	-	-	-	0.0%	-	0.0%
9-Interfund Payment for Svcs	432,340	558,354	432,340	126,014	558,354	126,014	242,660	130.1%	243,035	129.7%
<b>FIRE Total</b>	<b>9,045,297</b>	<b>8,375,810</b>	<b>9,045,297</b>	<b>(669,487)</b>	<b>8,375,810</b>	<b>(669,487)</b>	<b>7,760,824</b>	<b>7.9%</b>	<b>8,482,180</b>	<b>-1.3%</b>
<b>HUMAN RESOURCES</b>										
0-Reclassification	-	-	-	-	-	-	11,501	0.0%	-	0.0%
1-Salaries & Wages	329,164	332,648	329,164	3,484	332,648	3,484	320,871	3.7%	309,947	7.3%
2-Personnel Benefits	118,201	116,619	118,201	(1,582)	116,619	(1,582)	112,713	3.5%	109,956	6.1%
3-Supplies	9,723	1,958	9,723	(7,765)	1,958	(7,765)	8,543	-77.1%	2,107	-7.1%
4-Services	171,579	41,673	171,579	(129,906)	41,673	(129,906)	39,104	6.6%	50,821	-18.0%
9-Interfund Payment for Svcs	5,922	5,922	5,922	-	5,922	-	5,922	0.0%	5,922	0.0%
<b>HUMAN RESOURCES Total</b>	<b>634,589</b>	<b>498,820</b>	<b>634,589</b>	<b>(135,769)</b>	<b>498,820</b>	<b>(135,769)</b>	<b>498,654</b>	<b>0.0%</b>	<b>478,753</b>	<b>4.2%</b>
<b>LEGAL</b>										
0-Reclassification	-	-	-	-	-	-	19,043	0.0%	-	0.0%
4-Services	1,175,000	1,157,041	1,175,000	(17,959)	1,157,041	(17,959)	1,064,119	8.7%	1,090,543	6.1%
9-Interfund Payment for Svcs	-	-	-	-	-	-	-	0.0%	-	0.0%
<b>LEGAL Total</b>	<b>1,175,000</b>	<b>1,157,041</b>	<b>1,175,000</b>	<b>(17,959)</b>	<b>1,157,041</b>	<b>(17,959)</b>	<b>1,083,162</b>	<b>6.8%</b>	<b>1,090,543</b>	<b>6.1%</b>
<b>LEGISLATIVE</b>										
0-Reclassification	-	-	-	-	-	-	7,841	0.0%	-	0.0%
1-Salaries & Wages	183,407	190,142	183,407	6,735	190,142	6,735	187,224	1.6%	183,191	3.8%
2-Personnel Benefits	157,263	127,053	157,263	(30,210)	127,053	(30,210)	105,933	19.9%	104,149	22.0%
3-Supplies	1,395	1,202	1,395	(193)	1,202	(193)	914	31.5%	1,374	-12.5%
4-Services	98,598	40,832	98,598	(57,766)	40,832	(57,766)	27,991	45.9%	30,433	34.2%
9-Interfund Payment for Svcs	4,008	4,008	4,008	-	4,008	-	4,008	0.0%	4,008	0.0%
<b>LEGISLATIVE Total</b>	<b>444,671</b>	<b>363,237</b>	<b>444,671</b>	<b>(81,434)</b>	<b>363,237</b>	<b>(81,434)</b>	<b>333,911</b>	<b>8.8%</b>	<b>323,155</b>	<b>12.4%</b>

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

Department	2013 Budget	12/31/13 Actual	2013 Target 12/31/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 12/12	% Change 2012 - 2013	Actual thru 12/11	% Change 2011 - 2013
<b>MUNICIPAL COURT</b>										
0-Reclassification	-	-	-	-	-	-	29,578	0.0%	-	0.0%
1-Salaries & Wages	818,482	721,154	818,482	(97,328)	721,154	(97,328)	683,299	5.5%	688,072	4.8%
2-Personnel Benefits	259,278	273,253	259,278	13,975	273,253	13,975	249,631	9.5%	258,841	5.6%
3-Supplies	36,901	15,604	36,901	(21,297)	15,604	(21,297)	57,553	-72.9%	8,780	77.7%
4-Services	309,900	218,726	309,900	(91,174)	218,726	(91,174)	247,834	-11.7%	262,338	-16.6%
9-Interfund Payment for Svcs	9,820	9,820	9,820	-	9,820	-	9,820	0.0%	9,820	0.0%
<b>MUNICIPAL COURT Total</b>	<b>1,434,381</b>	<b>1,238,557</b>	<b>1,434,381</b>	<b>(195,824)</b>	<b>1,238,557</b>	<b>(195,824)</b>	<b>1,277,715</b>	<b>-3.1%</b>	<b>1,227,851</b>	<b>0.9%</b>
<b>NON-DEPARTMENTAL</b>										
0-Reclassification	4,895,332	3,019,874	4,895,332	(1,875,458)	3,019,874	(1,875,458)	1,552,475	94.5%	713,459	323.3%
1-Salaries & Wages	100,000	71,150	100,000	(28,850)	71,150	(28,850)	-	0.0%	-	0.0%
2-Personnel Benefits	844,223	788,497	844,223	(55,726)	788,497	(55,726)	954,361	-17.4%	172,671	356.6%
4-Services	970,588	820,455	970,588	(150,133)	820,455	(150,133)	196,306	317.9%	8,243	9853.4%
5-Intergovernmental Svcs	1,238,932	1,188,465	1,238,932	(50,467)	1,188,465	(50,467)	1,296,949	-8.4%	-	0.0%
6-Capital Outlay	-	-	-	-	-	-	284,034	0.0%	-	0.0%
7-Debt Service-Interest	-	-	-	-	-	-	34,655	0.0%	35,038	0.0%
<b>NON-DEPARTMENTAL Total</b>	<b>8,049,075</b>	<b>5,888,441</b>	<b>8,049,075</b>	<b>(2,160,634)</b>	<b>5,888,441</b>	<b>(2,160,634)</b>	<b>4,318,780</b>	<b>36.3%</b>	<b>929,411</b>	<b>533.6%</b>
<b>PARKS &amp; RECREATION</b>										
0-Reclassification	-	-	-	-	-	-	122,344	0.0%	-	0.0%
1-Salaries & Wages	3,420,711	3,273,998	3,420,711	(146,713)	3,273,998	(146,713)	3,039,489	7.7%	3,102,563	5.5%
2-Personnel Benefits	1,078,918	1,099,353	1,078,918	20,435	1,099,353	20,435	965,303	13.9%	1,014,187	8.4%
3-Supplies	297,688	273,998	297,688	(23,690)	273,998	(23,690)	434,259	-36.9%	190,057	44.2%
4-Services	1,391,387	1,208,564	1,391,387	(182,823)	1,208,564	(182,823)	820,145	47.4%	660,613	82.9%
5-Intergovernmental Svcs	25,750	64,355	25,750	38,605	64,355	38,605	58,400	10.2%	31,139	106.7%
6-Capital Outlay	1,677,000	1,076,048	1,677,000	(600,952)	1,076,048	(600,952)	714	150607.0%	-	0.0%
9-Interfund Payment for Svcs	216,771	216,771	216,771	-	216,771	-	209,061	3.7%	214,576	1.0%
<b>PARKS &amp; RECREATION Total</b>	<b>8,108,225</b>	<b>7,213,087</b>	<b>8,108,225</b>	<b>(895,138)</b>	<b>7,213,087</b>	<b>(895,138)</b>	<b>5,649,715</b>	<b>27.7%</b>	<b>5,213,135</b>	<b>38.4%</b>
<b>POLICE</b>										
0-Reclassification	-	-	-	-	-	-	361,993	0.0%	-	0.0%
1-Salaries & Wages	9,331,416	8,809,648	9,331,416	(521,768)	8,809,648	(521,768)	8,659,246	1.7%	8,569,735	2.8%
2-Personnel Benefits	2,953,488	2,917,259	2,953,488	(36,229)	2,917,259	(36,229)	2,715,222	7.4%	3,137,384	-7.0%
3-Supplies	415,921	317,137	415,921	(98,784)	317,137	(98,784)	514,895	-38.4%	265,693	19.4%
4-Services	1,149,955	1,132,540	1,149,955	(17,415)	1,132,540	(17,415)	1,160,946	-2.4%	991,306	14.2%
5-Intergovernmental Svcs	863,900	633,419	863,900	(230,481)	633,419	(230,481)	656,732	-3.5%	1,186,915	-46.6%
6-Capital Outlay	-	-	-	-	-	-	171,051	0.0%	-	0.0%
9-Interfund Payment for Svcs	928,211	940,667	928,211	12,456	940,667	12,456	947,030	-0.7%	928,211	1.3%
<b>POLICE Total</b>	<b>15,642,891</b>	<b>14,750,670</b>	<b>15,642,891</b>	<b>(892,221)</b>	<b>14,750,670</b>	<b>(892,221)</b>	<b>15,187,115</b>	<b>-2.9%</b>	<b>15,079,244</b>	<b>-2.2%</b>
<b>PUBLIC WORKS</b>										

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

Department	2013 Budget	12/31/13 Actual	2013 Target 12/31/13	Difference	2013 YE Forecast	Difference 2013 Budget v. 2013 Forecast	Actual thru 12/12	% Change 2012 - 2013	Actual thru 12/11	% Change 2011 - 2013
0-Reclassification		-	-				75,359		-	
1-Salaries & Wages	1,517,664	1,577,235	1,517,664	59,571	1,577,235	59,571	1,549,002	1.8%	1,590,176	-0.8%
2-Personnel Benefits	554,048	594,141	554,048	40,093	594,141	40,093	543,776	9.3%	552,456	7.5%
3-Supplies	152,713	86,339	152,713	(66,374)	86,339	(66,374)	106,886	-19.2%	150,539	-42.6%
4-Services	404,513	329,039	404,513	(75,474)	329,039	(75,474)	1,304,122	-74.8%	931,709	-64.7%
5-Intergovernmental Svcs	-	-	-	-	-	-	-	0.0%	19,721	0.0%
6-Capital Outlay	130,358	153,907	130,358	23,549	153,907	23,549	31,439	389.5%	-	0.0%
9-Interfund Payment for Svcs	109,200	84,327	109,200	(24,873)	84,327	(24,873)	82,611	2.1%	81,563	3.4%
<b>PUBLIC WORKS Total</b>	<b>2,868,496</b>	<b>2,824,988</b>	<b>2,868,496</b>	<b>(43,508)</b>	<b>2,824,988</b>	<b>(43,508)</b>	<b>3,693,195</b>	<b>-23.5%</b>	<b>3,326,164</b>	<b>-15.1%</b>
<b>Grand Totals</b>	<b>\$ 55,100,663</b>	<b>\$ 49,046,155</b>	<b>55,100,663</b>	<b>\$ (6,054,508)</b>	<b>\$ 49,046,155</b>	<b>\$ (6,054,508)</b>	<b>\$ 46,430,450</b>	<b>5.6%</b>	<b>\$ 43,057,171</b>	<b>13.9%</b>

**2013 YE Expenditure Forecast**

	Forecast	Budget	Projected Difference
<b>Low Forecast</b>	<b>\$ 46,593,847</b>	<b>\$ 55,100,663</b>	<b>\$ 8,506,816</b>
<b>Mid Forecast</b>	<b>\$ 49,046,155</b>	<b>\$ 55,100,663</b>	<b>\$ 6,054,508</b>
<b>High Forecast</b>	<b>\$ 53,950,771</b>	<b>\$ 55,100,663</b>	<b>\$ 1,149,893</b>

	A	B	D	G	H
1	<b>City of Lynnwood</b>				
2	<b>Year to Date Fund Balance Report</b>				
3	<b>Fourth Quarter Ending 12/31/13</b>				
4	<b>Fund</b>	<b>Balance 12/31/12</b>	<b>2013 YTD Revenue</b>	<b>2013 YTD Expenditure</b>	<b>Ending Balance</b>
5	11 General <sup>(1)</sup>	\$ 17,082,387	\$ 51,490,789	\$ 49,046,154	\$ 19,527,022
6	101 Stadium	645,870	1,237,096	1,189,092	693,874
7	104 Drug Enforcement	486,025	64,033	53,652	496,406
8	105 Criminal Justice	769,849	675,054	393,604	1,051,299
9	110 Transportation Impact Fee	203,875	482,672	163,222	523,325
10	111 Street	390,401	1,580,043	1,687,742	282,702
11	112 Arterial Street	49	-	-	49
12	114 Cum. Parks	136,965	1,208	17,247	120,926
13	116 Cum. Art	26,468	36	-	26,504
14	119 Cum. Aid Car	14,870	536	-	15,406
15	120 EMS	105,437	2,107,487	2,023,388	189,536
16	121 Tree Fund Reserve	86,819	37,905	6,427	118,297
17	128 Path and Trails	9,472	-	-	9,472
18	144 Solid Waste	96,331	23,967	32,752	87,546
19	150 Transportation Bene Dist-TBD	283,139	507,973	101,659	689,453
20	198 Stabilization Fund	1,000,000	1,000,000	-	2,000,000
21	199 Program Development	141,370	152	58,795	82,727
22	201 2001 GO Refunding Bonds	15,292	-	-	15,292
23	202 Limited Tax GO Ref BDS	417,306	447,870	837,109	28,067
26	215 800 MHz Debt Service	15,477	141,283	141,252	15,508
27	217 Energy Conservation	17,114	65,367	65,367	17,114
28	223 Rec Ctr 2012 LTGO Bonds	94,567	1,196,436	1,184,312	106,691
29	2xx LID Funds	743,265	702,053	745,660	699,658
30	224 LID Guaranty	503,671	687	-	504,358
31	330 Real Estate Excise Tax	457,370	658,379	146,060	969,689
32	331 Real Estate Excise Tax	720,352	798,098	107,964	1,410,486
33	333 Capital Develop Plan	879,100	1,199	64,532	815,767
34	411 WS Utility <sup>(2)</sup>	51,669,304	21,593,175	24,196,933	49,065,546
35	460 Golf Course	2,497,760	1,207,473	1,086,888	2,618,345
36	510 ER&R <sup>(3)</sup>	8,969,188	2,505,912	2,470,773	9,004,327
37	512 Central Stores	492,117	-	451,620	40,497
38	515 Self Insurance	(471,936)	685,351	889,608	(676,193)
39	519 Res. Retire	114,447	129	34,192	80,384
40	<b>Total</b>	<b>\$ 88,613,721</b>	<b>\$ 89,212,363</b>	<b>\$ 87,196,004</b>	<b>\$ 90,630,080</b>
41					
42	<i>(1) General Fund balance includes a \$2.6M receivable related to court collections.</i>				
43	<i>(2) WS Utility Fund (411) includes Funds 411, 417,419,440 and 441.</i>				
44	<i>(3) Equipment Rental (510) includes funds 510; 511; and 513.</i>				

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>101 STADIUM/CONVENTION CENTER</b>		
Revenues		
30-Fund Balance	154,281	645,869
31-Taxes	577,298	620,501
33-Intergovernmental Revenue	530,000	615,782
34-Charges for Services	-	19
36-Miscellaneous Revenues	1,000	794
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,262,579</u>	<u>1,882,965</u>
Expenses		
0-Reclassification	99,731	56,928
3-Supplies	200	151
4-Services	1,162,648	1,132,013
Total Expenses	<u>1,262,579</u>	<u>1,189,092</u>
Fund Balance 12/31/13	<u>-</u>	<u>693,873</u>
<b>104 DRUG ENFORCEMENT</b>		
Revenues		
30-Fund Balance	140,400	486,026
33-Intergovernmental Revenue	-	-
35-Fines and Forfeits	70,000	63,399
36-Miscellaneous Revenues	-	634
Total Revenues/Beginning/Budgeted Fund Balance	<u>210,400</u>	<u>550,059</u>
Expenses		
0-Reclassification	60,000	13,908
1-Salaries & Wages	-	-
2-Personnel Benefits	-	-
3-Supplies	14,000	17,112
4-Services	21,400	15,639
6-Capital Outlay	115,000	6,993
Total Expenses	<u>210,400</u>	<u>53,652</u>
Fund Balance 12/31/13	<u>-</u>	<u>496,407</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>105 CRIMINAL JUSTICE RESERVE</b>		
Revenues		
30-Fund Balance	-	769,849
31-Taxes	450,000	523,999
33-Intergovernmental Revenue	75,800	113,537
34-Charges for Services	-	34,412
35-Fines and Forfeits	6,700	-
36-Miscellaneous Revenues	10,000	3,106
Total Revenues/Beginning/Budgeted Fund Balance	<u>542,500</u>	<u>1,444,903</u>
Expenses		
0-Reclassification	233,442	210,267
1-Salaries & Wages	-	
2-Personnel Benefits	-	
3-Supplies	55,850	50,324
4-Services	159,450	108,100
6-Capital Outlay	55,000	24,913
Total Expenses	<u>503,742</u>	<u>393,604</u>
Fund Balance 12/31/13	<u>38,758</u>	<u>1,051,299</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	8,448
Total Revenues/Beginning/Budgeted Fund Balance	<u>81,500</u>	<u>686,547</u>
Expenses		
0-Reclassification	498,676	163,222
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>498,676</u>	<u>163,222</u>
Fund Balance 12/31/13	<u>(417,176)</u>	<u>523,325</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

Fund		2013 Budget	Actual 12/31/13
<b>111 STREET FUND</b>			
Revenues	30-Fund Balance	99,818	390,401
	31-Taxes	563,657	504,729
	32-Licenses and Permits	100,000	120,891
	33-Intergovernmental Revenue	741,938	748,100
	34-Charges for Services	-	1,127
	36-Miscellaneous Revenues	-	614
	39-Other Financing Sources	382,500	204,582
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,887,913</u>	<u>1,970,444</u>
Expenses	0-Reclassification	40,000	13,333
	1-Salaries & Wages	753,146	616,934
	2-Personnel Benefits	301,893	270,390
	3-Supplies	283,550	222,866
	4-Services	435,910	326,109
	5-Intergovernmental Svcs	-	-
	6-Capital Outlay	50,000	18,689
	9-Interfund Payment for Svcs	-	219,422
Total Expenses		<u>1,864,499</u>	<u>1,687,743</u>
Fund Balance 12/31/13		<u>23,414</u>	<u>282,701</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	14,086	-
Total Expenses		<u>14,086</u>	<u>-</u>
Fund Balance 12/31/13		<u>30,000</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	1,208
Total Revenues/Beginning/Budgeted Fund Balance		<u>21,500</u>	<u>138,174</u>
Expenses	0-Reclassification	-	17,247
	4-Services	-	-
	9-Interfund Payment for Svcs	21,500	-
Total Expenses		<u>21,500</u>	<u>17,247</u>
Fund Balance 12/31/13		<u>-</u>	<u>120,927</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>116 CUMULATIVE ART RESERVE</b>		
Revenues 30-Fund Balance	-	26,468
36-Miscellaneous Revenues	-	36
39-Other Financing Sources	4,000	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>4,000</u>	<u>26,504</u>
Expenses 4-Services	4,000	-
6-Capital Outlay	-	-
Total Expenses	<u>4,000</u>	<u>-</u>
Fund Balance 12/31/13	<u>-</u>	<u>26,504</u>
<b>119 CUMULATIVE AID CAR RESERVE</b>		
Revenues 30-Fund Balance	-	14,870
33-Intergovernmental Revenue	-	-
36-Miscellaneous Revenues	-	536
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>15,406</u>
Expenses 3-Supplies	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/13	<u>-</u>	<u>15,406</u>
<b>120 EMS PROPERTY TAX RESERVE</b>		
Revenues 30-Fund Balance	90,000	105,437
31-Taxes	2,039,596	2,107,171
36-Miscellaneous Revenues	-	316
Total Revenues/Beginning/Budgeted Fund Balance	<u>2,129,596</u>	<u>2,212,924</u>
Expenses 0-Reclassification	2,077,096	2,023,388
6-Capital Outlay	7,500	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>2,084,596</u>	<u>2,023,388</u>
Fund Balance 12/31/13	<u>45,000</u>	<u>189,536</u>
<b>121 TREE FUND RESERVE</b>		
Revenues 30-Fund Balance	18,300	86,819
32-Licenses and Permits	3,700	37,905
Total Revenues/Beginning/Budgeted Fund Balance	<u>22,000</u>	<u>124,724</u>
Expense 3-Supplies	22,000	6,427
Total Expenses	<u>22,000</u>	<u>6,427</u>
Fund Balance 12/31/13	<u>-</u>	<u>118,297</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<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	-	-
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/13	<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	23,967
34-Charges for Services	-	-
36-Miscellaneous Revenues	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>45,500</u>	<u>120,298</u>
Expenses 3-Supplies	290	99
4-Services	16,200	698
5-Intergovernmental Svcs	29,000	31,956
8-Debt Service-Interest	-	-
Total Expenses	<u>45,490</u>	<u>32,753</u>
Fund Balance 12/31/13	<u>10</u>	<u>87,545</u>
<b>150 TRANSPORTATION BENE DIST - TBD</b>		
Revenue 30-Fund Balance	460,000	283,139
31-Taxes	-	506,900
34-Charges for Services	-	-
36-Miscellaneous Revenues	-	1,073
Total Revenues/Beginning/Budgeted Fund Balance	<u>460,000</u>	<u>791,112</u>
Expenses 0-Reclassification	460,000	-
4-Services	-	2,236
5-Intergovernmental Svcs	-	99,423
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>460,000</u>	<u>101,659</u>
Fund Balance 12/31/13	<u>-</u>	<u>689,453</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<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 12/31/13	<u>-</u>	<u>2,000,000</u>
<b>199 PROGRAM DEVELOPMENT</b>		
Revenue 30-Fund Balance	68,399	141,370
36-Miscellaneous Revenues	-	152
39-Other Financing Sources	1,082,119	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,150,518</u>	<u>141,522</u>
Expenses 0-Reclassification	1,082,119	31,594
1-Salaries & Wages	-	-
2-Personnel Benefits	-	-
3-Supplies	-	-
4-Services	-	27,201
6-Capital Outlay	-	-
Total Expenses	<u>1,082,119</u>	<u>58,795</u>
Fund Balance 12/31/13	<u>68,399</u>	<u>82,727</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 12/31/13	<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	447,870
Total Revenues/Beginning/Budgeted Fund Balance	<u>474,250</u>	<u>865,176</u>
Expenses 0-Reclassification	379,326	379,326
7-Debt Service-Principal	399,243	399,243
8-Debt Service-Interest	58,777	58,540
Total Expenses	<u>837,346</u>	<u>837,109</u>
Fund Balance 12/31/13	<u>(363,096)</u>	<u>28,067</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>215 800 MZH Debt Service</b>		
Revenue 30-Fund Balance	-	15,478
39-Other Financing Sources	141,252	141,283
Total Revenues/Beginning/Budgeted Fund Balance	<u>141,252</u>	<u>156,761</u>
Expenses 7-Debt Service-Principal	102,460	102,460
8-Debt Service-Interest	38,792	38,792
Total Expenses	<u>141,252</u>	<u>141,252</u>
Fund Balance 12/31/13	<u>-</u>	<u>15,509</u>
<b>217 ENERGY CONSERVATION</b>		
Revenue 30-Fund Balance	-	17,114
39-Other Financing Sources	65,366	65,367
Total Revenues/Beginning/Budgeted Fund Balance	<u>65,366</u>	<u>82,481</u>
7-Debt Service-Principal	62,184	62,185
8-Debt Service-Interest	3,182	3,182
Total Expenses	<u>65,366</u>	<u>65,367</u>
Fund Balance 12/31/13	<u>-</u>	<u>17,114</u>
<b>223 REC CENTER 2012 LTGO BONDS</b>		
Revenue 30-Fund Balance	-	94,567
39-Other Financing Sources	1,184,313	1,196,436
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,184,313</u>	<u>1,291,003</u>
Expenses 0-Reclassification	-	
4-Services	-	
7-Debt Service-Principal	285,000	285,000
8-Debt Service-Interest	899,313	899,312
Total Expenses	<u>1,184,313</u>	<u>1,184,312</u>
Fund Balance 12/31/13	<u>-</u>	<u>106,691</u>
<b>224 LOCAL IMPR GUARANTY</b>		
Revenue 30-Fund Balance	-	503,671
36-Miscellaneous Revenues	-	687
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>504,358</u>
Expenses 0-Reclassification	-	
4-Services	-	
7-Debt Service-Principal	-	
8-Debt Service-Interest	-	
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/13	<u>-</u>	<u>504,358</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

Fund		2013 Budget	Actual 12/31/13
263 LID 93-1 I-5 196TH PROJ			
Revenue	30-Fund Balance	-	689,600
	36-Miscellaneous Revenues	-	702,053
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>1,391,653</u>
Expenses	0-Reclassification	-	-
	4-Services	-	-
	7-Debt Service-Principal	-	575,000
	8-Debt Service-Interest	-	170,660
Total Expenses		<u>-</u>	<u>745,660</u>
Fund Balance 12/31/13		<u>-</u>	<u>645,993</u>
307 OLYMPIC VIEW DRIVE			
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>
	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 12/31/13		<u>674,178</u>	<u>(11,920)</u>
309 TRAFFIC SIGNALS			
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)	128,292
Total Revenues/Beginning/Budgeted Fund Balance		<u>246,341</u>	<u>128,292</u>
Expenses	0-Reclassification	(315,000)	-
	3-Supplies	(248)	-
	4-Services	(24,338)	-
	6-Capital Outlay	16,443	70,576
	8-Debt Service-Interest	(147)	22
	9-Interfund Payment for Services	(82,237)	-
Total Expenses		<u>(405,527)</u>	<u>70,598</u>
Fund Balance 12/31/13		<u>651,868</u>	<u>57,694</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

Fund		2013 Budget	Actual 12/31/13
<b>311 ROADWAY SURFACING</b>			
Revenue	30-Fund Balance	567,555	
	33-Intergovernmental Revenue	676,000	-
	34-Charges for Services	(20,000)	-
	39-Other Financing Sources	1,705,371	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>2,928,926</u>	<u>-</u>
Expenses	0-Reclassification	-	-
	3-Supplies	-	-
	4-Services	(4,742)	155,232
	5-Intergovernmental Svcs	(312,324)	6,715
	6-Capital Outlay	3,403,698	-
	8-Debt Service-Interest	(18)	-
	9-Interfund Payment for Svcs	(171,593)	-
Total Expenses		<u>2,915,021</u>	<u>161,947</u>
Fund Balance 12/31/13		<u>13,905</u>	<u>(161,947)</u>
<b>312 SIDEWALKS/PED IMPROVEMTS</b>			
Revenue	30-Fund Balance	1,515,343	
	33-Intergovernmental Revenue	(235,115)	450,968
	34-Charges for Services	-	85,000
	39-Other Financing Sources	204,852	397,934
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,485,080</u>	<u>933,902</u>
Expenses	0-Reclassification	18,000	-
	1-Salaries & Wages	(25,905)	3,276
	3-Supplies	146,651	1,468
	4-Services	71,883	170,180
	6-Capital Outlay	621,460	786,278
	8-Debt Service-Interest	(102)	22
	9-Interfund Payment for Svcs	(199,593)	-
Total Expenses		<u>632,394</u>	<u>961,224</u>
Fund Balance 12/31/13		<u>852,686</u>	<u>(27,322)</u>
<b>316 196th IMPROVEMT PROJ/48th-37th</b>			
Revenue	30-Fund Balance	-	
	33-Intergovernmental Revenue	1,396,363	193,813
	39-Other Financing Sources	186,454	186,454
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,582,817</u>	<u>380,267</u>
Expenses	4-Services	1,614,292	224,061
Total Expenses		<u>1,614,292</u>	<u>224,061</u>
Fund Balance 12/31/13		<u>(31,475)</u>	<u>156,206</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>317 36TH/35TH AVE WEST</b>		
Revenue		
30-Fund Balance	-	
33-Intergovernmental Revenue	(805,810)	312,720
34-Charges for Services	-	6,890
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>(805,810)</u>	<u>319,610</u>
Expenses		
0-Reclassification	-	619,615
4-Services	(621,668)	(298,835)
6-Capital Outlay	-	-
9-Interfund Payment for Services	(205)	-
Total Expenses	<u>(621,873)</u>	<u>320,780</u>
Fund Balance 12/31/13	<u>(183,937)</u>	<u>(1,170)</u>
<b>318 204TH LID 2009-1/SR99-68 Ave W</b>		
Revenue		
30-Fund Balance	-	
33-Intergovernmental Revenue	250,000	62,430
39-Other Financing Sources	109,142	703,397
Total Revenues/Beginning/Budgeted Fund Balance	<u>359,142</u>	<u>765,827</u>
Expenses		
4-Services	(527,752)	181,888
6-Capital Outlay	676,917	204,581
8-Debt Service-Interest	(109)	22
9-Interfund Payment for Svcs	(1,285)	430
Total Expenses	<u>147,771</u>	<u>386,921</u>
Fund Balance 12/31/13	<u>211,371</u>	<u>378,906</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 12/31/13	<u>419,163</u>	<u>-</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<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)	95,555
6-Capital Outlay	93,179	-
9-Interfund Payment for Services	(63,953)	-
Total Expenses	<u>(747,266)</u>	<u>95,555</u>
Fund Balance 12/31/13	<u>2,510,832</u>	<u>(95,555)</u>
<b>322 PARK ACQ &amp; DEVELOPMENT</b>		
Revenue		
30-Fund Balance	503,264	
33-Intergovernmental Revenue	4,847,076	3,302
36-Miscellaneous Revenue	5,594	-
39-Other Financing Sources	601,838	144,497
Total Revenues/Beginning/Budgeted Fund Balance	<u>5,957,772</u>	<u>147,799</u>
Expenses		
3-Supplies	25,728	-
4-Services	1,080,932	8,610
6-Capital Outlay	5,062,140	145,903
8-Debt Service-Interest	(74,767)	-
9-Interfund Payment for Services	(1,000)	-
Total Expenses	<u>6,093,033</u>	<u>154,513</u>
Fund Balance 12/31/13	<u>(135,261)</u>	<u>(6,714)</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 12/31/13	<u>(26,850,398)</u>	<u>-</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

Fund		2013 Budget	Actual 12/31/13
<b>324 POPLAR WAY BRIDGE EXTENSION</b>			
Revenue	30-Fund Balance	-	
	33-Intergovernmental Revenue	2,482,043	770,614
	39-Other Financing Sources	340,000	341,515
Total Revenues/Beginning/Budgeted Fund Balance		<u>2,822,043</u>	<u>1,112,129</u>
Expenses	4-Services	2,898,247	879,644
	6-Capital Outlay		
	8-Debt Service-Interest	(9)	
	9-Interfund Payment for Svcs	(20,285)	20,032
Total Expenses		<u>2,877,953</u>	<u>899,676</u>
Fund Balance 12/31/13		<u>(55,910)</u>	<u>212,453</u>
-			
<b>325 I-5 CITY CENTER EXIT</b>			
Revenue	30-Fund Balance	133,116	
	33-Intergovernmental Revenue	217,620	-
	39-Other Financing Sources	(51,742)	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>298,994</u>	<u>-</u>
Expenses	0-Reclassification	-	-
	3-Supplies	(4,336)	-
	4-Services	304,324	-
	6-Capital Outlay	-	-
	8-Debt Service-Interest	(995)	-
	9-Interfund Payment for Svcs	-	-
Total Expenses		<u>298,993</u>	<u>-</u>
Fund Balance 12/31/13		<u>1</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	(133,231)
Total Revenues/Beginning/Budgeted Fund Balance		<u>95,539</u>	<u>(128,060)</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 12/31/13		<u>(581,776)</u>	<u>(128,060)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>330 REAL ESTATE EXCISE TAX 2</b>		
Revenue 30-Fund Balance	779,750	457,370
31-Taxes	275,000	657,438
36-Miscellaneous Revenues	-	940
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,054,750</u>	<u>1,115,748</u>
Expenses 0-Reclassification	<u>1,029,750</u>	<u>146,060</u>
Total Expenses	<u>1,029,750</u>	<u>146,060</u>
Fund Balance 12/31/13	<u>25,000</u>	<u>969,688</u>
<b>331 REAL ESTATE EXCISE TAX</b>		
Revenue 30-Fund Balance	393,055	720,352
31-Taxes	275,000	657,438
36-Miscellaneous Revenues	-	1,172
39-Other Financing Sources	-	139,488
Total Revenues/Beginning/Budgeted Fund Balance	<u>668,055</u>	<u>1,518,450</u>
Expenses 0-Reclassification	<u>693,055</u>	<u>107,964</u>
4-Services	-	-
Total Expenses	<u>693,055</u>	<u>107,964</u>
Fund Balance 12/31/13	<u>(25,000)</u>	<u>1,410,486</u>
<b>332 Hrdware/Software Upgrade</b>		
Revenue 30-Fund Balance	22,840	-
39-Other Financing Sources	1,053,162	250,000
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,076,002</u>	<u>250,000</u>
Expenses 3-Supplies	<u>(26,882)</u>	<u>988</u>
4-Services	556,626	17
6-Capital Outlay	565,346	344,541
Total Expenses	<u>1,095,090</u>	<u>345,546</u>
Fund Balance 12/31/13	<u>(19,088)</u>	<u>(95,546)</u>
<b>333 CAPITAL DEVELOPMENT PLAN</b>		
Revenue 30-Fund Balance	210,110	879,100
36-Miscellaneous Revenues	-	1,199
Total Revenues/Beginning/Budgeted Fund Balance	<u>210,110</u>	<u>880,299</u>
Expenses 0-Reclassification	<u>420,220</u>	<u>64,532</u>
Total Expenses	<u>420,220</u>	<u>64,532</u>
Fund Balance 12/31/13	<u>(210,110)</u>	<u>815,767</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>		<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>350 INTERURBAN TRAIL</b>			
Revenue	30-Fund Balance	1,120,000	-
	33-Intergovernmental Revenue	(120,048)	119,329
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	1,071,656	569,542
Total Revenues/Beginning/Budgeted Fund Balance		<u>2,071,608</u>	<u>688,871</u>
Expenses	3-Supplies	(15)	-
	4-Services	2,071,140	121,965
	8-Debt Service-Interest	-	2
Total Expenses		<u>2,071,125</u>	<u>121,967</u>
Fund Balance 12/31/13		<u>483</u>	<u>566,904</u>
<b>355 33rd AVE. W. EXTENSION</b>			
Revenue	30-Fund Balance	-	-
	33-Intergovernmental Revenue	4,435,877	72,113
	34-Charges for Services	4,557,638	-
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	605,485	211,806
Total Revenues/Beginning/Budgeted Fund Balance		<u>9,599,000</u>	<u>283,919</u>
Expenses	3-Supplies	-	-
	4-Services	2,071,140	78,952
	8-Debt Service-Interest	-	2
Total Expenses		<u>2,071,140</u>	<u>78,954</u>
Fund Balance 12/31/13		<u>7,527,860</u>	<u>204,965</u>
<b>356 CITYWIDE SAFETY PROJECT</b>			
Revenue	30-Fund Balance	-	-
	33-Intergovernmental Revenue	1,798,500	120,650
	34-Charges for Services	-	-
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,798,500</u>	<u>120,650</u>
Expenses	3-Supplies	-	-
	4-Services	1,798,500	121,078
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	-
Total Expenses		<u>1,798,500</u>	<u>121,078</u>
Fund Balance 12/31/13		<u>-</u>	<u>(428)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>		<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>411 S/W UTILITY</b>			
Revenue	30-Fund Balance	2,867,540	60,080,551
	33-Intergovernmental Revenue	620,000	592,125
	34-Charges for Services	14,963,000	15,630,896
	36-Miscellaneous Revenues	33,000	247,085
	37-Other Income	-	149,181
	39-Other Financing Sources	-	224,462
Total Revenues/Beginning/Budgeted Fund Balance		<u>18,483,540</u>	<u>76,924,300</u>
Expenses	0-Reclassification	3,156,361	5,410,316
	1-Salaries & Wages	2,958,507	2,769,827
	2-Personnel Benefits	1,066,492	1,108,160
	3-Supplies	3,217,150	2,579,288
	4-Services	3,969,383	2,684,255
	5-Intergovernmental Svcs	152,000	437,270
	6-Capital Outlay	3,089,886	277,738
	8-Debt Service-Interest	-	299
	9-Interfund Payment for Svcs	2,177,691	1,959,610
Total Expenses		<u>19,787,470</u>	<u>17,226,763</u>
Fund Balance 12/31/13		<u>(1,303,930)</u>	<u>59,697,537</u>
<b>417 2008 UTILITY REVENUE BONDS</b>			
Revenue	30-Fund Balance	268,585	(5,631,816)
	38-Non-Revenue	1,410,250	1,330,100
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,678,835</u>	<u>(4,301,716)</u>
Expenses	0-Reclassification	268,585	209,263
	7-Debt Service-Principal	1,170,000	-
	8-Debt Service-Interest	240,250	231,111
Total Expenses		<u>1,678,835</u>	<u>440,374</u>
Fund Balance 12/31/13		<u>-</u>	<u>(4,742,090)</u>
<b>419 2010 UTILITY REVENUE BONDS</b>			
Revenue	30-Fund Balance	1,233,580	(2,782,574)
	38-Non-Revenue	282,613	282,612
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,516,193</u>	<u>(2,499,962)</u>
Expenses	0-Reclassification	1,233,580	2,920,456
	7-Debt Service-Principal	-	-
	8-Debt Service-Interest	282,613	283,990
Total Expenses		<u>1,516,193</u>	<u>3,204,446</u>
Fund Balance 12/31/13		<u>-</u>	<u>(5,704,408)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>		<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>440 UTILITY BOND CONSTRUCTION</b>			
Revenue	30-Fund Balance	268,585	299,141
	36-Miscellaneous Revenues		419
	38-Non-Revenue		209,263
Total Revenues/Beginning/Budgeted Fund Balance		<u>268,585</u>	<u>508,823</u>
Expenses	0-Reclassification	268,585	(31,475)
	3-Supplies		-
	4-Services		73,848
	6-Capital Outlay		150,450
	9-Interfund Payment for Svcs		
Total Expenses		<u>268,585</u>	<u>192,823</u>
Fund Balance 12/31/13		<u>-</u>	<u>316,000</u>
<b>441 2010 UTILITY BOND CONSTRUCTION</b>			
Revenue	30-Fund Balance		(295,994)
	36-Miscellaneous Revenues		6,576
	38-Non-Revenue	1,233,580	2,920,456
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,233,580</u>	<u>2,631,038</u>
Expenses	0-Reclassification		827,647
	3-Supplies		9,061
	4-Services		507,563
	6-Capital Outlay		1,786,591
	9-Interfund Payment for Svcs		1,663
Total Expenses		<u>-</u>	<u>3,132,525</u>
Fund Balance 12/31/13		<u>1,233,580</u>	<u>(501,487)</u>
<b>460 GOLF COURSE</b>			
Revenue	30-Fund Balance	111,711	2,497,760
	34-Charges for Services	1,029,219	971,183
	36-Miscellaneous Revenues	104,424	115,121
	38-Non-Revenue	107,081	-
	39-Other Financing Sources	121,169	121,169
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,352,435</u>	<u>3,705,233</u>
Expenses	0-Reclassification	121,169	59,816
	1-Salaries & Wages	412,175	388,924
	2-Personnel Benefits	182,698	129,561
	3-Supplies	122,004	94,019
	4-Services	196,252	155,693
	5-Intergovernmental Svcs	111,081	107,056
	6-Capital Outlay	-	-
	8-Debt Service-Interest	2,000	2,290
	9-Interfund Payment for Svcs	138,090	149,528
Total Expenses		<u>1,285,469</u>	<u>1,086,887</u>
Fund Balance 12/31/13		<u>66,966</u>	<u>2,618,346</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>	<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>510 EQUIP RENTAL RESERVE</b>		
Revenue		
30-Fund Balance	61,930	8,019,136
34-Charges for Services	-	765,290
36-Miscellaneous Revenues	689,000	260,785
39-Other Financing Sources	-	53,974
Total Revenues/Beginning/Budgeted Fund Balance	<u>750,930</u>	<u>9,099,185</u>
Expenses		
0-Reclassification	-	569,208
3-Supplies	53,650	48,043
4-Services	17,280	17,038
6-Capital Outlay	680,000	470,718
Total Expenses	<u>750,930</u>	<u>1,105,007</u>
Fund Balance 12/31/13	<u>-</u>	<u>7,994,178</u>
<b>511 EQUIPMENT RENTAL</b>		
Revenue		
30-Fund Balance	388,253	840,700
33-Intergovernmental Revenue	-	-
34-Charges for Services	-	873,975
36-Miscellaneous Revenues	1,100,000	279,211
39-Other Financing Sources	-	65,881
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,488,253</u>	<u>2,059,767</u>
Expenses		
0-Reclassification	19,840	59,117
1-Salaries & Wages	228,546	270,280
2-Personnel Benefits	91,960	116,842
3-Supplies	591,350	558,396
4-Services	147,878	145,487
6-Capital Outlay	-	5,823
9-Interfund Payment for Svcs	408,679	12,926
Total Expenses	<u>1,488,253</u>	<u>1,168,871</u>
Fund Balance 12/31/13	<u>-</u>	<u>890,896</u>
<b>512 CENTRAL STORES</b>		
Revenue		
30-Fund Balance	451,620	492,117
34-Charges for Services	-	-
38-Non-Revenue	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>451,620</u>	<u>492,117</u>
Expenses		
0-Reclassification	451,620	451,619
1-Salaries & Wages	-	-
2-Personnel Benefits	-	-
4-Services	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>451,620</u>	<u>451,619</u>
Fund Balance 12/31/13	<u>-</u>	<u>40,498</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**December 31, 2013**

<b>Fund</b>		<b>2013 Budget</b>	<b>Actual 12/31/13</b>
<b>513 JOINT SHOP OPERATIONS</b>			
Revenue	30-Fund Balance	-	79,328
	34-Charges for Services	-	137,227
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	205,840	69,570
Total Revenues/Beginning/Budgeted Fund Balance		<u>205,840</u>	<u>286,125</u>
Expenses	0-Reclassification	-	2,235
	1-Salaries & Wages	69,173	76,648
	2-Personnel Benefits	28,146	26,487
	3-Supplies	15,500	5,776
	4-Services	88,400	81,425
	5-Intergovernmental Svcs	-	-
	6-Capital Outlay	3,781	(641)
	9-Interfund Payment for Svcs	-	4,964
Total Expenses		<u>205,000</u>	<u>196,894</u>
Fund Balance 12/31/13		<u>840</u>	<u>89,231</u>
<b>515 SELF-INSURANCE</b>			
Revenue	30-Fund Balance	-	(471,936)
	36-Miscellaneous Revenues	765,000	685,351
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>765,000</u>	<u>213,415</u>
Expenses	0-Reclassification	-	-
	1-Salaries & Wages	-	-
	2-Personnel Benefits	-	75
	3-Supplies	-	-
	4-Services	765,000	889,533
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	-
	9-Interfund Payment for Svcs	-	-
Total Expenses		<u>765,000</u>	<u>889,608</u>
Fund Balance 12/31/13		<u>-</u>	<u>(676,193)</u>
<b>519 RESERVE RETIREMENT CNTRB</b>			
Revenue	30-Fund Balance	34,200	114,447
	36-Miscellaneous Revenues	-	129
Total Revenues/Beginning/Budgeted Fund Balance		<u>34,200</u>	<u>114,576</u>
Expenses	4-Services	34,200	34,192
Total Expenses		<u>34,200</u>	<u>34,192</u>
Fund Balance 12/31/13		<u>-</u>	<u>80,384</u>