

DATE: Tuesday, April 21, 2014

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

FROM: Lorenzo Hines Jr., Finance Director

SUBJECT: **2014 First Quarter Review**

**Objective of the First Quarter Review**

The First Quarter Review provides an update to the Council and the citizens of Lynnwood on the current state of the City's finances. General Fund (GF) revenues and expenditures are performing as prescribed in the 2013-2014 Adopted Budget. As of March 31, 2014, year-to-date GF revenues were \$6,755,794, trending below the estimated budgeted level of \$7,451,314 by 9.3% or \$695,520. However, year-to-date GF expenditures of \$10,422,463 are also trending below the estimated budgeted level of \$10,816,685 by 3.6% or \$394,222.

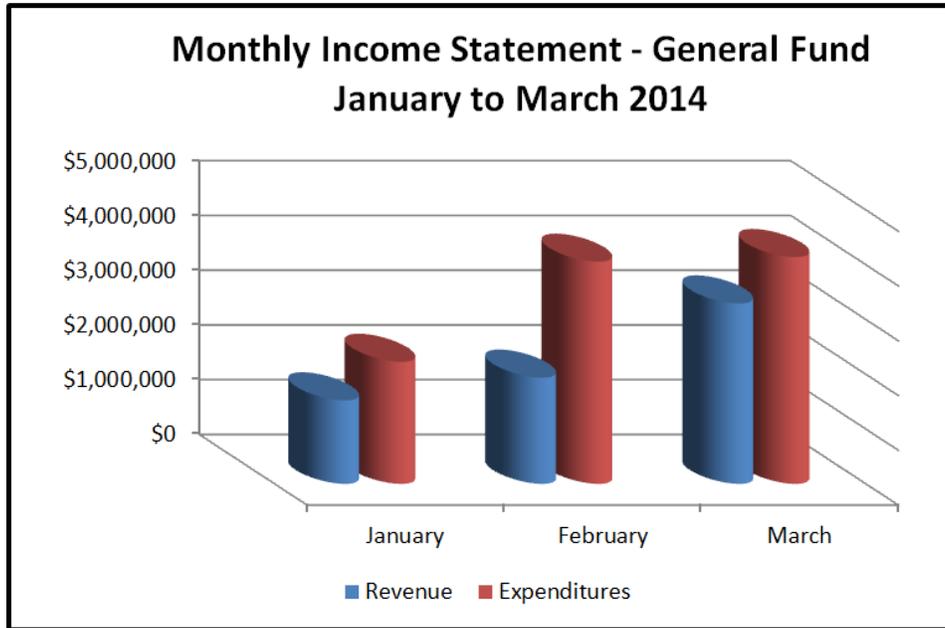
Actual expenditures of \$10,422,463 exceed actual revenues of \$6,755,794, by \$3,666,669. This difference is primarily driven by changes in revenue policies in utility taxes and business licenses, and expiration of the Safer Grant. Sales taxes are also trending below 1<sup>st</sup> Quarter 2013.

**City of Lynnwood  
Monthly Income Statement Summary - General Fund  
First Quarter 2014**

	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	\$ 2,203,404	\$ 1,524,629	\$ 2,897,490	\$ 2,228,048	\$ 2,203,404	\$ 1,524,629	\$ 2,897,490	\$ 2,228,048
February	4,024,878	3,462,817	6,574,964	6,282,709	1,821,474	1,938,188	3,677,474	4,054,661
March	7,451,314	6,755,794	10,816,685	10,422,463	3,426,436	3,292,977	4,241,721	4,139,754
April	11,487,431		14,528,659		4,036,117		3,711,974	
May	18,181,932		19,322,414		6,694,501		4,793,755	
June	22,037,575		23,433,397		3,855,643		4,110,983	
July	25,598,850		27,393,929		3,561,274		3,960,532	
August	28,743,637		32,023,492		3,144,787		4,629,563	
September	31,945,158		37,876,874		3,201,521		5,853,382	
October	36,126,658		41,537,136		4,181,500		3,660,262	
November	42,172,989		46,743,058		6,046,332		5,205,922	
December	\$ 51,467,798		52,347,882		9,294,809		5,604,824	

\*\* 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 2013. The YTD Revenues and Expenditures are running totals (additive of each month).

REVENUES



City of Lynnwood  
Revenue by Category Through March

Category	2014 Budget	2014 Actual	2013 Actual	% Change 2013 - 2014
30-Fund Balance	\$ 1,082,119	\$ -	\$ -	0.00%
31-Taxes	32,610,031	2,434,874	2,699,350	-9.80%
32-Licenses and Permits	3,053,008	1,901,986	2,132,646	-10.82%
33-Intergovernmental Revenue	1,455,126	226,811	290,032	-21.80%
34-Charges for Services	5,255,669	1,104,279	1,049,088	5.26%
35-Fines and Forfeits	3,830,000	980,791	960,427	2.12%
36-Miscellaneous Revenues	311,835	107,053	102,553	4.39%
38-Non-Revenue	-	-	-	0.00%
39-Other Financing Sources	3,870,010	-	189,198	0.00%
Grand Total	<u>\$51,467,798</u>	<u>\$ 6,755,794</u>	<u>\$ 7,423,294</u>	-8.99%
Total without Fund Balance	\$50,385,679	\$ 6,755,794	\$ 7,423,294	-8.99%

**Utility Taxes and Business License Revenues**

**City of Lynnwood  
Utility Tax and Business License Revenues Through March**

<b>Category</b>	<b>2014 Actual</b>	<b>2013 Actual</b>	<b>% Change 2013 - 2014</b>
Utility Taxes-Water, Sewer, Storm	\$ 164,163	\$ 213,517	-23.11%
Business Licenses	1,730,613	1,926,508	-10.17%
Grand Total	<u>\$ 1,894,776</u>	<u>\$ 2,140,025</u>	<u>-11.46%</u>

**Revenue Policy Change**

In December 2013, the City made policy changes regarding utility taxes and business licenses that affect revenues in 2014.

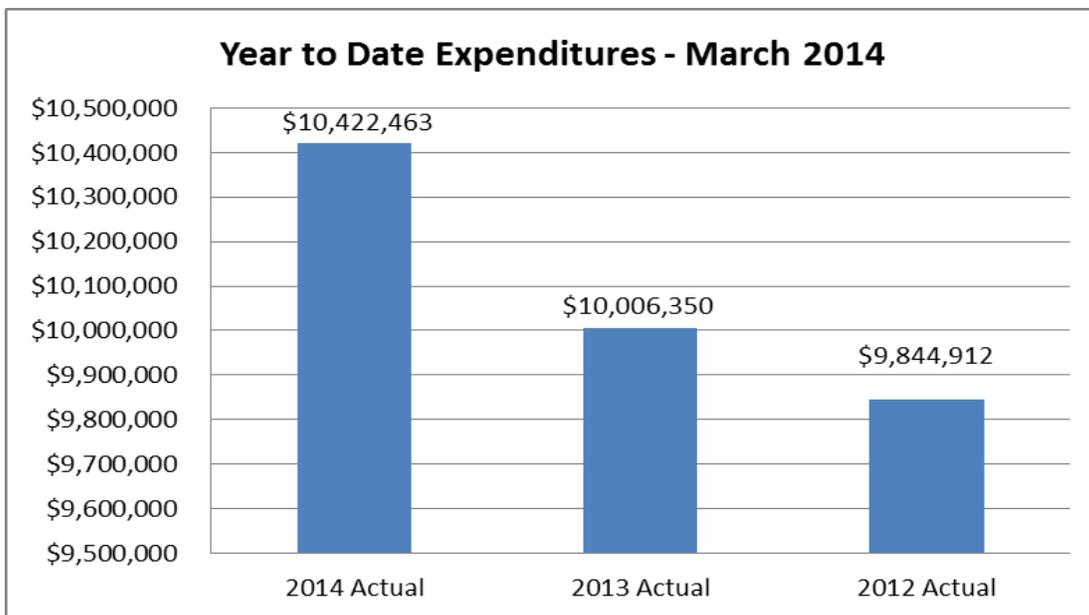
General Fund utility taxes on water, sewer and storm water services were reduced from 6% to 4%, resulting in decreased revenues of \$49,354 or 23.1% in first quarter 2014.

The methodology for charging business license fees was changed from a “per employee” basis to an FTE (full time equivalent) basis, resulting in a reduction of business license revenue by \$195,895 or 10.2% in first quarter 2014.

**EXPENDITURES**

**City of Lynnwood  
2014 Year to Date Expenditures by Department through March  
FY 2012 - 2014**

Department	2014 Budget	2014 Actual	2013 Actual	% Change 2013 - 2014	2012 Actual	% Change 2012 - 2014
ADMINISTRATIVE SERVICES	\$ 4,645,731	\$ 1,075,143	\$ 737,210	45.84%	\$ 982,768	9.40%
COMMUNITY DEVELOPMENT	2,007,549	349,580	354,517	-1.39%	450,972	-22.48%
ECONOMIC DEVELOPMENT	694,480	119,883	63,884	87.66%	63,130	89.90%
EXECUTIVE	359,443	69,507	58,904	18.00%	60,159	15.54%
FIRE	8,814,344	1,847,221	1,810,423	2.03%	1,764,270	4.70%
HUMAN RESOURCES	519,043	109,531	97,476	12.37%	98,538	11.16%
LEGAL	1,175,000	180,770	159,329	13.46%	181,736	-0.53%
LEGISLATIVE	348,471	81,980	86,424	-5.14%	77,188	6.21%
MUNICIPAL COURT	1,432,148	238,385	260,065	-8.34%	247,949	-3.86%
NON-DEPARTMENTAL	7,095,198	1,418,083	1,381,995	2.61%	1,051,979	34.80%
PARKS & RECREATION	6,280,373	1,218,720	1,104,548	10.34%	975,089	24.99%
POLICE	16,200,739	3,127,898	3,124,058	0.12%	3,165,669	-1.19%
PUBLIC WORKS	2,775,363	585,762	767,517	-23.68%	725,465	-19.26%
<b>Grand Total</b>	<b>\$ 52,347,882</b>	<b>\$ 10,422,463</b>	<b>\$ 10,006,350</b>	<b>4.16%</b>	<b>\$ 9,844,912</b>	<b>5.87%</b>

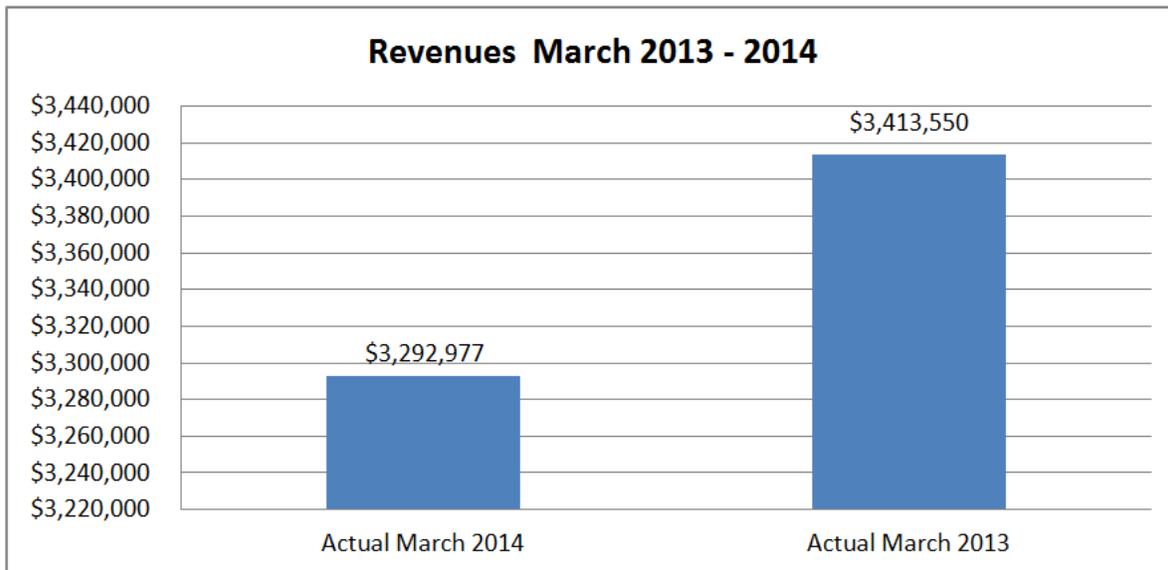


**MARCH REVENUES:**

**City of Lynnwood  
Revenues by Category March 2013 - 2014**

<b>Category</b>	<b>2014 Budget</b>	<b>Actual March 2014</b>	<b>Actual March 2013</b>	<b>% Change 2013 - 2014</b>
30-Fund Balance	\$ 1,082,119	\$ -	\$ -	0.00%
31-Taxes	32,610,031	1,831,964	2,047,062	-10.51%
32-Licenses and Permits	3,053,008	270,573	192,613	40.47%
33-Intergovernmental Revenue	1,455,126	162,798	254,229	-35.96%
34-Charges for Services	5,255,669	647,550	364,506	77.65%
35-Fines and Forfeits	3,830,000	333,247	331,887	0.41%
36-Miscellaneous Revenues	311,835	46,830	34,055	37.51%
38-Non-Revenue	-	-	-	0.00%
39-Other Financing Sources	3,870,010	15	189,198	-99.99%
<b>Grand Total</b>	<b>\$51,467,798</b>	<b>\$ 3,292,977</b>	<b>\$ 3,413,550</b>	<b>-3.53%</b>

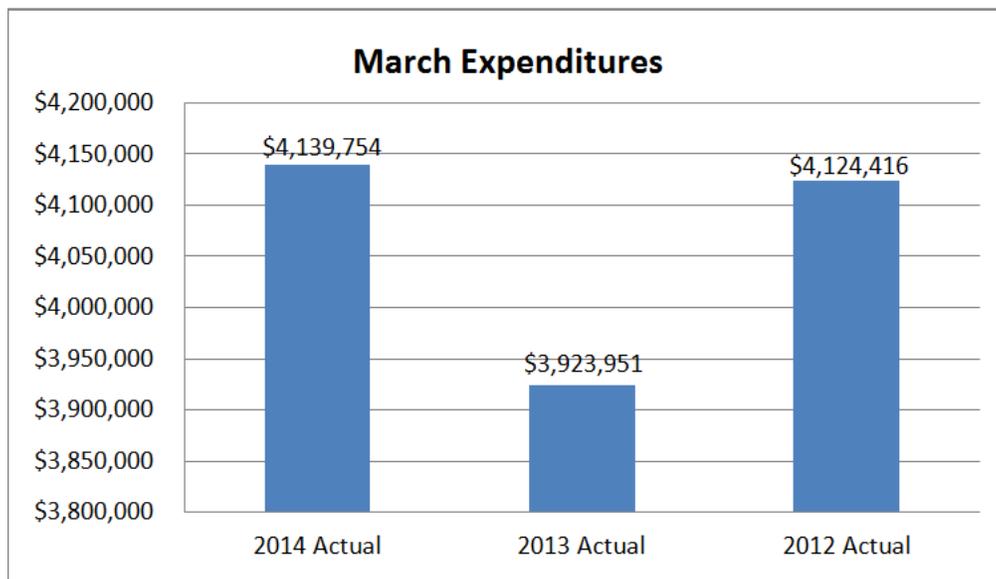
<b>Total without Fund Balance</b>	<b>\$50,385,679</b>	<b>\$ 3,292,977</b>	<b>\$ 3,413,550</b>	<b>-3.53%</b>
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**MARCH EXPENDITURES:**

**City of Lynnwood  
Expenditures by Department for March  
FY 2012 - 2014**

Department	2014 Budget	2014 Actual	2013 Actual	% Change 2013 - 2014	2012 Actual	% Change 2012 - 2014
ADMINISTRATIVE SERVICES	\$ 4,645,731	\$ 357,432	\$ 286,566	24.73%	\$ 475,838	-24.88%
COMMUNITY DEVELOPMENT	2,007,549	128,929	143,216	-9.98%	231,670	-44.35%
ECONOMIC DEVELOPMENT	694,480	52,922	23,817	122.20%	23,372	126.43%
EXECUTIVE	359,443	31,640	21,028	50.47%	20,582	53.73%
FIRE	8,814,344	659,025	654,081	0.76%	677,688	-2.75%
HUMAN RESOURCES	519,043	46,911	35,442	32.36%	34,997	34.04%
LEGAL	1,175,000	100,970	72,856	38.59%	122,410	-17.51%
LEGISLATIVE	348,471	29,461	30,057	-1.98%	27,363	7.67%
MUNICIPAL COURT	1,432,148	86,489	98,983	-12.62%	94,191	-8.18%
NON-DEPARTMENTAL	7,095,198	654,061	590,871	10.69%	425,760	53.62%
PARKS & RECREATION	6,280,373	542,612	438,808	23.66%	386,851	40.26%
POLICE	16,200,739	1,217,732	1,215,451	0.19%	1,284,288	-5.18%
PUBLIC WORKS	2,775,363	231,570	312,775	-25.96%	319,406	-27.50%
Grand Total	\$ 52,347,882	\$ 4,139,754	\$ 3,923,951	5.50%	\$ 4,124,416	0.37%



**CASH**

The cash position of the City is adequate to address our short term treasury needs. The statement below represents the aggregate cash balance for all City operating and capital funds.

<b>Monthly Cash and Investment Reconciliation Report</b>	
<b>As of March 31, 2014</b>	
<b>Lynnwoods Main Account - US Bank</b>	\$ 6,853,001.69
<b>Lynnwood Municipal Court Acct</b>	24,135.79
<b>Custodial Accounts</b>	11,833.47
<b>Cash in Bank</b>	<u>\$ 6,888,970.95</u>
<b>LGIP</b>	35,772,393.05
<b>LGIP - Rev Bonds</b>	1,192,484.37
<b>LGIP - Transportation Benefit District</b>	869,949.66
<b>Investments</b>	103,545.84
<b>Total Investments</b>	<u>\$37,938,372.92</u>
<b>Total Cash in Bank &amp; Investments</b>	<u><u>\$44,827,343.87</u></u>
<b><u>Other Cash</u></b>	
<b>Cash in Office</b>	\$ 10,000.00
<b>Advance Travel</b>	15,000.00
<b>Police Investigation</b>	8,000.00
<b>Total</b>	<u>\$ 33,000.00</u>

**GENERAL FUND CASH:**

**City of Lynnwood  
General Fund Cash Position  
March 31, 2014**

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 12/31/13</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>
Cash Receipts	5,044,188					
Cash Disbursements	(3,630,134)					
<b>Balance as of 1/31/14</b>	<b>\$ 10,499,278</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 13,435,396</b>
Cash Receipts	4,446,554					
Cash Disbursements	(3,950,967)					
<b>Balance as of 2/28/14</b>	<b>\$ 10,994,865</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 13,930,983</b>
Cash Receipts	3,073,024					
Cash Disbursements	(4,556,649)					
<b>Balance as of 3/31/14</b>	<b>\$ 9,511,240</b>	<b>\$ 2,814,864</b>	<b>\$ 15,000</b>	<b>\$ 18,000</b>	<b>\$ 88,254</b>	<b>\$ 12,447,358</b>

The City's March 2014 cash receipts of \$3,074,024 was lower than March 2013 cash receipts of \$4,914,306 by \$1,840,282 or 37.4% which are primarily due to the timing of routine annual transfers and external receipts such as:

- Payback Interfund 90-day Loan of \$1.3M
- Property tax receipts from Snohomish County of \$.3M

The City's cash disbursements were in line with the previous year for the first quarter.

**City of Lynnwood  
Schedule of Revenues  
March 31, 2014**

Category	2014 Budget	Actual thru 3/2014	2013 Budget	Actual thru 3/2013	% Change 2013 - 2014	Actual thru 3/2012	% Change 2012 - 2014
<b>31-Taxes</b>							0.0%
BUSINESS TAXES	6,871,898	1,038,998	6,797,980	1,063,327	-2.3%	1,001,087	3.8%
EXCISE TAXES	161,733	31,667	161,699	29,291	8.1%	29,802	6.3%
GENERAL PROPERTY TAXES	8,604,265	208,865	8,519,074	344,174	-39.3%	246,557	-15.3%
RETAIL SALES AND USE TAXES	16,972,135	1,155,344	16,477,801	1,262,558	-8.5%	4,211,036	-72.6%
<b>31-Taxes Total</b>	<b>32,610,031</b>	<b>2,434,874</b>	<b>31,956,554</b>	<b>2,699,350</b>	<b>-9.8%</b>	<b>5,488,482</b>	<b>-55.6%</b>
<b>32-Licenses and Permits</b>							
BUSINESS LICENSES AND PERMITS	2,240,164	1,730,613	2,217,985	1,926,508	-10.2%	1,840,546	-6.0%
INTERFUND LICENSES & PERMITS	23,390	-	23,390	-	0.0%	-	0.0%
NON-BUS LICENSES & PERMITS	789,454	171,373	786,131	206,138	-16.9%	182,178	-5.9%
<b>32-Licenses and Permits Total</b>	<b>3,053,008</b>	<b>1,901,986</b>	<b>3,027,506</b>	<b>2,132,646</b>	<b>-10.8%</b>	<b>2,022,724</b>	<b>-6.0%</b>
<b>33-Intergovernmental Revenue</b>							
DIRECT FEDERAL GRANTS	-	-	-	51,604	0.0%	6,093	0.0%
INDIRECT FEDERAL GRANTS	32,700	4,770	32,700	4,433	7.6%	1,618	194.8%
INTERGOVERN SERVICE REVENUES	493,426	43,812	493,426	26,864	63.1%	99,448	-55.9%
INTLCL GRNTS ENT IMP PYMTS	-	31,580	-	56,552	-44.2%	24,757	27.6%
ST ENT IMPCT PYMTS & IN LIEU T	438,155	144,829	399,512	145,179	-0.2%	89,891	61.1%
STATE GRANTS	-	1,820	-	5,400	-66.3%	5,185	-64.9%
STATE SHARED REVENUES	490,845	-	488,444	-	0.0%	66,941	0.0%
<b>33-Intergovernmental Revenue Total</b>	<b>1,455,126</b>	<b>226,811</b>	<b>1,414,082</b>	<b>290,032</b>	<b>-21.8%</b>	<b>293,933</b>	<b>-22.8%</b>
<b>34-Charges for Services</b>							
CULTURE & RECREATION	2,189,698	523,597	2,093,893	493,809	6.0%	464,612	12.7%
ECONOMIC ENVIRONMENT	406,743	73,272	406,743	75,943	-3.5%	85,453	-14.3%
GENERAL GOVERNMENT	50,000	689	50,000	480	43.5%	373	84.7%
INTRFND/INTERDEP SLS & SRVCS	1,716,917	366,838	1,708,951	367,171	-0.1%	372,864	-1.6%
SECURITY OF PERSONS & PROPERTY	863,000	117,844	863,000	102,437	15.0%	110,012	7.1%
TRANSPORTATION	-	21,040	-	-	0.0%	-	0.0%
UTILITIES & ENVIRONMENT	29,311	1,000	29,311	9,248	-89.2%	3,998	-75.0%
<b>34-Charges for Services Total</b>	<b>5,255,669</b>	<b>1,104,280</b>	<b>5,151,898</b>	<b>1,049,088</b>	<b>5.3%</b>	<b>1,037,312</b>	<b>6.5%</b>
<b>35-Fines and Forfeits</b>							
CIVIL PARKING INFRACTION PENAL	2,000,000	551,007	2,000,000	516,362	6.7%	555,060	-0.7%
CRIMINAL COSTS	1,800,000	424,608	1,800,000	438,265	-3.1%	440,785	-3.7%
NON-CRT FINES, FORFEIT & PENAL	30,000	5,175	30,000	5,800	-10.8%	6,250	-17.2%
<b>35-Fines and Forfeits Total</b>	<b>3,830,000</b>	<b>980,790</b>	<b>3,830,000</b>	<b>960,427</b>	<b>2.1%</b>	<b>1,002,095</b>	<b>-2.1%</b>
<b>36-Miscellaneous Revenues</b>							
CONTRIB/DONATIONS FROM PRV SRC	22,100	17,031	23,600	9,891	72.2%	9,521	78.9%
INTEREST & OTHER EARNINGS	42,685	10,331	42,685	4,153	148.8%	10,124	2.0%
INTERFUND/INTERDEP MISC REVEN	-	123	-	710	-82.7%	-	0.0%
OTHER	6,500	5,850	6,500	10,399	-43.7%	3,036	92.7%
RENTS, LEASES & CONCESSIONS	240,550	73,703	240,550	77,400	-4.8%	52,598	40.1%
<b>36-Miscellaneous Revenues Total</b>	<b>311,835</b>	<b>107,038</b>	<b>313,335</b>	<b>102,553</b>	<b>4.4%</b>	<b>75,279</b>	<b>42.2%</b>
<b>38-Non-Revenue</b>							
PROC LNG-TRM DBT-PROP FUNDS ON	-	-	-	-	0.0%	-	0.0%
<b>38-Non-Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>0.0%</b>
<b>39-Other Financing Sources</b>							
OTHER	-	15	-	42	-64.3%	-	0.0%
DISPOSITION OF FIXED ASSETS	-	-	-	-	0.0%	-	0.0%
OPERATING TRANSFERS-IN	3,870,010	-	3,851,425	189,156	0.0%	-	0.0%
<b>39-Other Financing Sources Total</b>	<b>3,870,010</b>	<b>15</b>	<b>3,851,425</b>	<b>189,198</b>	<b>-100.0%</b>	<b>-</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>50,385,679</b>	<b>6,755,794</b>	<b>49,544,800</b>	<b>7,423,294</b>	<b>-9.0%</b>	<b>9,919,825</b>	<b>-31.9%</b>

\* This amount does not include beginning fund balance.

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2014**

Department	2014 Budget	03/31/14 Actual	2014 Target 03/31/14	Difference	2014 YE Forecast	Difference 2014 Budget v. 2014 Forecast	Actual thru 3/13	% Change 2013 - 2014	Actual thru 3/12	% Change 2012 - 2014
<b>ADMINISTRATIVE SERVICES</b>										
1-Salaries & Wages	\$ 2,540,339	\$ 486,688	537,379	\$ (50,691)	2,300,707	\$ (239,632)	\$ 473,271	2.8%	\$ 491,428	-1.0%
2-Personnel Benefits	876,922	209,762	205,402	4,360	895,536	18,614	181,937	15.3%	190,881	9.9%
3-Supplies	215,053	224,527	53,763	170,764	224,527	9,474	8,808	2449.1%	17,068	1215.5%
4-Services	886,116	142,435	221,529	(79,094)	886,116	-	60,757	134.4%	253,214	-43.7%
5-Intergovernmental Svcs	-	31	-	31	31	31	135	-77.0%	113	-72.6%
6-Capital Outlay	80,500	-	20,125	(20,125)	80,500	-	-	0.0%	19,281	0.0%
8-Debt Service-Interest	-	-	-	-	-	-	602	0.0%	906	0.0%
9-Interfund Payment for Svcs	46,800	11,700	11,700	-	46,800	-	11,700	0.0%	9,877	18.5%
<b>ADMINISTRATIVE SERVICES Total</b>	<b>4,645,730</b>	<b>1,075,143</b>	<b>1,049,899</b>	<b>25,244</b>	<b>4,434,217</b>	<b>(211,513)</b>	<b>737,210</b>	<b>45.8%</b>	<b>982,768</b>	<b>9.4%</b>
<b>COMMUNITY DEVELOPMENT</b>										
1-Salaries & Wages	1,215,626	219,175	257,152	(37,977)	1,036,100	(179,526)	223,028	-1.7%	260,101	-15.7%
2-Personnel Benefits	446,696	107,570	105,317	2,253	456,251	9,555	96,015	12.0%	92,474	16.3%
3-Supplies	46,815	2,183	11,704	(9,521)	46,815	-	10,523	-79.3%	2,526	-13.6%
4-Services	267,439	12,335	66,860	(54,525)	267,439	-	17,211	-28.3%	88,128	-86.0%
9-Interfund Payment for Svcs	30,973	8,316	7,743	573	30,973	-	7,741	7.4%	7,743	7.4%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,007,549</b>	<b>349,579</b>	<b>448,776</b>	<b>(99,197)</b>	<b>1,837,578</b>	<b>(169,971)</b>	<b>354,518</b>	<b>-1.4%</b>	<b>450,972</b>	<b>-22.5%</b>
<b>ECONOMIC DEVELOPMENT</b>										
1-Salaries & Wages	374,000	75,233	79,115	(3,882)	355,647	(18,353)	46,273	62.6%	46,430	62.0%
2-Personnel Benefits	130,394	29,543	30,342	(799)	126,962	(3,432)	14,575	102.7%	13,763	114.7%
3-Supplies	2,180	37	545	(508)	2,180	-	42	-11.9%	738	-95.0%
4-Services	183,335	13,927	45,834	(31,907)	183,335	-	1,852	652.0%	1,056	1218.8%
9-Interfund Payment for Svcs	4,571	1,143	1,143	0	4,571	-	1,143	0.0%	1,143	0.0%
<b>ECONOMIC DEVELOPMENT Total</b>	<b>694,480</b>	<b>119,883</b>	<b>156,979</b>	<b>(37,096)</b>	<b>672,695</b>	<b>(21,785)</b>	<b>63,885</b>	<b>87.7%</b>	<b>63,130</b>	<b>89.9%</b>
<b>EXECUTIVE</b>										
1-Salaries & Wages	235,921	46,365	49,906	(3,541)	219,180	(16,741)	39,819	16.4%	41,142	12.7%
2-Personnel Benefits	95,213	15,861	21,972	(6,111)	68,731	(26,482)	14,575	8.8%	14,313	10.8%
3-Supplies	7,500	1,507	1,875	(368)	7,500	-	137	1000.0%	150	904.7%
4-Services	17,250	2,794	4,313	(1,519)	17,250	-	3,483	-19.8%	1,650	69.3%
5-Intergovernmental Svcs	-	2,090	-	2,090	2,090	2,090	-	0.0%	2,014	3.8%
9-Interfund Payment for Svcs	3,559	890	890	0	3,559	-	890	0.0%	890	0.0%
<b>EXECUTIVE Total</b>	<b>359,443</b>	<b>69,507</b>	<b>78,956</b>	<b>(9,449)</b>	<b>318,310</b>	<b>(41,133)</b>	<b>58,904</b>	<b>18.0%</b>	<b>60,159</b>	<b>15.5%</b>
<b>FIRE</b>										
1-Salaries & Wages	5,454,894	1,182,113	1,153,920	28,193	5,588,171	133,277	1,141,910	3.5%	1,125,636	5.0%
2-Personnel Benefits	2,207,432	461,683	518,747	(57,064)	1,964,609	(242,823)	438,640	5.3%	530,977	-13.1%
3-Supplies	252,275	27,447	63,069	(35,622)	252,275	-	58,406	-53.0%	11,221	144.6%
4-Services	215,782	22,422	53,946	(31,524)	215,782	-	32,254	-30.5%	35,677	-37.2%
5-Intergovernmental Svcs	2,595	13,968	649	13,319	2,595	-	-	0.0%	-	0.0%
6-Capital Outlay	-	-	-	-	-	-	-	0.0%	-	0.0%
9-Interfund Payment for Svcs	681,366	139,588	170,342	(30,754)	681,366	-	139,213	0.3%	60,759	129.7%
<b>FIRE Total</b>	<b>8,814,344</b>	<b>1,847,221</b>	<b>1,960,671</b>	<b>(113,450)</b>	<b>8,704,797</b>	<b>(109,547)</b>	<b>1,810,423</b>	<b>2.0%</b>	<b>1,764,270</b>	<b>4.7%</b>

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2014**

Department	2014 Budget	03/31/14 Actual	2014 Target 03/31/14	Difference	2014 YE Forecast	Difference 2014 Budget v. 2014 Forecast	Actual thru 3/13	% Change 2013 - 2014	Actual thru 3/12	% Change 2012 - 2014
<b>HUMAN RESOURCES</b>										
1-Salaries & Wages	336,280	67,049	71,136	(4,087)	316,959	(19,321)	66,267	1.2%	65,192	2.8%
2-Personnel Benefits	122,391	27,493	28,574	(1,081)	117,762	(4,629)	25,994	5.8%	26,152	5.1%
3-Supplies	9,422	575	2,356	(1,781)	9,422	-	280	105.4%	251	129.1%
4-Services	45,028	12,933	11,257	1,676	45,028	-	3,455	274.3%	5,462	136.8%
9-Interfund Payment for Svcs	5,922	1,481	1,481	1	5,922	-	1,481	0.0%	1,481	0.0%
<b>HUMAN RESOURCES Total</b>	<b>519,043</b>	<b>109,531</b>	<b>114,803</b>	<b>(5,272)</b>	<b>495,093</b>	<b>(23,950)</b>	<b>97,477</b>	<b>12.4%</b>	<b>98,538</b>	<b>11.2%</b>
<b>LEGAL</b>										
4-Services	1,175,000	180,770	293,750	(112,980)	1,175,000	-	159,329	13.5%	181,736	-0.5%
9-Interfund Payment for Svcs		-	-	-	-	-	-	0.0%	-	0.0%
<b>LEGAL Total</b>	<b>1,175,000</b>	<b>180,770</b>	<b>293,750</b>	<b>(112,980)</b>	<b>1,175,000</b>	<b>-</b>	<b>159,329</b>	<b>13.5%</b>	<b>181,736</b>	<b>-0.5%</b>
<b>LEGISLATIVE</b>										
1-Salaries & Wages	183,407	43,992	45,851.75	(1,860)	175,968	(7,439)	47,067	-6.5%	44,471	-1.1%
2-Personnel Benefits	107,263	31,889	26,816	5,073	127,556	20,293	32,043	-0.5%	24,450	30.4%
3-Supplies	1,395	353	349	4	1,395	-	154	129.2%	831	-57.5%
4-Services	52,398	4,744	13,100	(8,356)	52,398	-	6,158	-23.0%	6,434	-26.3%
9-Interfund Payment for Svcs	4,008	1,002	1,002	-	4,008	-	1,002	0.0%	1,002	0.0%
<b>LEGISLATIVE Total</b>	<b>348,471</b>	<b>81,980</b>	<b>87,118</b>	<b>(5,138)</b>	<b>361,325</b>	<b>12,854</b>	<b>86,424</b>	<b>-5.1%</b>	<b>77,188</b>	<b>6.2%</b>
<b>MUNICIPAL COURT</b>										
1-Salaries & Wages	823,722	136,269	174,249	(37,980)	644,181	(179,541)	148,142	-8.0%	144,002	-5.4%
2-Personnel Benefits	270,276	66,090	63,723	2,367	280,316	10,040	60,384	9.4%	58,787	12.4%
3-Supplies	17,280	1,225	4,320	(3,095)	17,280	-	9,079	-86.5%	5,239	-76.6%
4-Services	311,050	32,346	77,763	(45,417)	311,050	-	40,005	-19.1%	37,466	-13.7%
9-Interfund Payment for Svcs	9,820	2,455	2,455	-	9,820	-	2,455	0.0%	2,455	0.0%
<b>MUNICIPAL COURT Total</b>	<b>1,432,148</b>	<b>238,385</b>	<b>322,509</b>	<b>(84,124)</b>	<b>1,262,647</b>	<b>(169,501)</b>	<b>260,065</b>	<b>-8.3%</b>	<b>247,949</b>	<b>-3.9%</b>
<b>NON-DEPARTMENTAL</b>										
0-Reclassification	4,164,661	465,593	465,593	-	4,164,661	-	463,124	0.5%	243,843	90.9%
1-Salaries & Wages	100,000	-	21,154	(21,154)	100,000	-	-	0.0%	-	0.0%
2-Personnel Benefits	844,224	236,879	211,056	25,823	844,224	-	208,258	13.7%	-	0.0%
4-Services	747,380	130,631	186,845	(56,214)	747,380	-	38,338	240.7%	49,265	165.2%
5-Intergovernmental Svcs	1,238,933	584,980	309,733	275,247	1,238,933	-	672,275	-13.0%	758,871	-22.9%
6-Capital Outlay	-	-	-	-	-	-	-	0.0%	-	0.0%
<b>NON-DEPARTMENTAL Total</b>	<b>7,095,198</b>	<b>1,418,083</b>	<b>1,194,381</b>	<b>223,702</b>	<b>7,095,198</b>	<b>-</b>	<b>1,381,995</b>	<b>2.6%</b>	<b>1,051,979</b>	<b>34.8%</b>
<b>PARKS &amp; RECREATION</b>										
1-Salaries & Wages	3,440,521	619,315	727,803	(108,488)	2,927,671	(512,850)	615,179	0.7%	589,978	5.0%
2-Personnel Benefits	1,124,954	256,787	260,903	(4,116)	1,107,208	(17,746)	231,091	11.1%	215,582	19.1%
3-Supplies	296,687	41,940	74,172	(32,232)	296,687	-	64,860	-35.3%	27,302	53.6%
4-Services	1,163,690	173,434	290,923	(117,489)	1,163,690	-	132,072	31.3%	104,671	65.7%
5-Intergovernmental Svcs	25,750	3,990	6,438	(2,448)	25,750	-	5,279	-24.4%	(15,282)	-126.1%
6-Capital Outlay	12,000	69,061	3,000	66,061	69,061	57,061	1,874	3585.2%	-	0.0%
9-Interfund Payment for Svcs	216,771	54,193	54,193	0	216,771	-	54,193	0.0%	52,838	2.6%
<b>PARKS &amp; RECREATION Total</b>	<b>6,280,373</b>	<b>1,218,720</b>	<b>1,417,430</b>	<b>(198,710)</b>	<b>5,806,838</b>	<b>(473,535)</b>	<b>1,104,548</b>	<b>10.3%</b>	<b>975,089</b>	<b>25.0%</b>

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2014**

Department	2014 Budget	03/31/14 Actual	2014 Target 03/31/14	Difference	2014 YE Forecast	Difference 2014 Budget v. 2014 Forecast	Actual thru 3/13	% Change 2013 - 2014	Actual thru 3/12	% Change 2012 - 2014
<b>POLICE</b>										
1-Salaries & Wages	9,796,897	1,883,903	2,072,421	(188,518)	8,905,723	(891,174)	1,881,398	0.1%	1,882,147	0.1%
2-Personnel Benefits	3,020,626	691,956	708,685	(16,729)	2,949,321	(71,305)	670,750	3.2%	734,678	-5.8%
3-Supplies	397,351	81,280	99,338	(18,058)	397,351	-	50,844	59.9%	39,996	103.2%
4-Services	1,193,755	194,235	298,439	(104,204)	1,193,755	-	187,920	3.4%	178,173	9.0%
5-Intergovernmental Svcs	863,900	41,357	215,975	(174,618)	863,900	-	97,976	-57.8%	95,517	-56.7%
9-Interfund Payment for Svcs	928,210	235,167	232,053	3,115	928,210	-	235,167	0.0%	235,158	0.0%
<b>POLICE Total</b>	<b>16,200,739</b>	<b>3,127,898</b>	<b>3,626,910</b>	<b>(499,012)</b>	<b>15,238,260</b>	<b>(962,479)</b>	<b>3,124,055</b>	<b>0.1%</b>	<b>3,165,669</b>	<b>-1.2%</b>
<b>PUBLIC WORKS</b>										
0-Reclassification		-					-		-	
1-Salaries & Wages	1,517,665	331,349	321,045	10,304	1,566,377	48,712	316,007	4.9%	320,159	3.5%
2-Personnel Benefits	569,704	147,050	132,785	14,265	630,908	61,204	133,861	9.9%	128,870	14.1%
3-Supplies	161,124	22,432	40,281	(17,849)	161,124	-	15,566	44.1%	9,788	129.2%
4-Services	367,571	64,131	91,893	(27,762)	367,571	-	245,125	-73.8%	246,245	-74.0%
5-Intergovernmental Svcs	-	-	-	-	-	-	-	0.0%	-	0.0%
6-Capital Outlay	48,000	-	12,000	(12,000)	48,000	-	36,032	0.0%	-	0.0%
9-Interfund Payment for Svcs	111,300	20,800	27,825	(7,025)	111,300	-	20,926	-0.6%	20,403	1.9%
<b>PUBLIC WORKS Total</b>	<b>2,775,364</b>	<b>585,762</b>	<b>625,828</b>	<b>(40,066)</b>	<b>2,885,280</b>	<b>109,916</b>	<b>767,517</b>	<b>-23.7%</b>	<b>725,465</b>	<b>-19.3%</b>
<b>Grand Totals</b>	<b>\$ 52,347,882</b>	<b>\$ 10,422,462</b>	<b>11,378,008</b>	<b>\$ (955,546)</b>	<b>\$ 50,287,237</b>	<b>\$ (2,060,645)</b>	<b>\$ 10,006,350</b>	<b>4.2%</b>	<b>\$ 9,844,912</b>	<b>5.9%</b>

**2014 Year End Expenditure Forecast**

	Forecast	Budget	Projected Difference
<b>Low Forecast</b>	<b>\$ 47,772,875</b>	<b>\$ 52,347,882</b>	<b>\$ 4,575,007</b>
<b>Mid Forecast</b>	<b>\$ 50,287,237</b>	<b>\$ 52,347,882</b>	<b>\$ 2,060,645</b>
<b>High Forecast</b>	<b>\$ 54,561,652</b>	<b>\$ 52,347,882</b>	<b>\$ (2,213,770)</b>

-4%

	A	B	D	G	H
1	<b>City of Lynnwood</b>				
2	<b>Year to Date Fund Balance Report</b>				
3	<b>First Quarter Ending 3/31/14</b>				
4					
5	<b>Fund</b>	<b>Balance 12/31/13 -- Unaudited(1)</b>	<b>2014 YTD Revenue</b>	<b>2014 YTD Expenditure</b>	<b>Ending Balance</b>
6	11 General	\$ 19,527,024	\$ 6,393,079	\$ 10,422,463	\$ 15,497,640
7	101 Stadium	693,874	31,611	137,740	587,745
8	104 Drug Enforcement	496,406	225	31,012	465,619
9	105 Criminal Justice	1,051,299	50,986	21,531	1,080,754
10	110 Transportation Impact Fee	523,325	65,498	-	588,823
11	111 Street	282,702	172,365	361,864	93,203
12	112 Arterial Street	49	-	-	49
13	114 Cum. Parks	120,926	47	-	120,973
14	116 Cum. Art	26,504	-	-	26,504
15	119 Cum. Aid Car	15,406	-	-	15,406
16	120 EMS	189,536	14,455	-	203,991
17	121 Tree Fund Reserve	118,297	364	3,915	114,746
18	128 Path and Trails	9,472	-	-	9,472
19	144 Solid Waste	87,546	-	-	87,546
20	150 Transportation Bene Dist-TBD	689,453	79,733	-	769,186
21	198 Stabilization Fund	2,000,000	-	-	2,000,000
22	199 Program Development	82,727	-	2,303	80,424
23	201 2001 GO Refunding Bonds	15,292	-	-	15,292
24	202 Limited Tax GO Ref BDS	28,067	84,200	-	112,267
27	215 800 MHz Debt Service	15,508	35,398	-	50,906
28	217 Energy Conservation	17,114	16,342	-	33,456
29	223 Rec Ctr 2012 LTGO Bonds	106,691	329,653	-	436,344
30	2xx LID Funds	699,658	-	-	699,658
31	224 LID Guaranty	504,358	-	-	504,358
32	330 Real Estate Excise Tax	969,689	185,986	-	1,155,675
33	331 Real Estate Excise Tax	1,410,486	185,986	-	1,596,472
34	333 Capital Develop Plan	815,767	-	-	815,767
35	411 WS Utility <sup>(Note 2)</sup>	49,065,546	5,034,060	4,700,097	49,399,509
36	460 Golf Course	2,618,345	129,523	263,216	2,484,652
37	510 ER&R <sup>(Note 3)</sup>	9,004,327	544,286	461,104	9,087,509
38	512 Central Stores	40,497	-	-	40,497
39	515 Self Insurance	(676,193)	113,604	126,402	(688,991)
40	519 Res. Retire	80,384	-	-	80,384
41	<b>Total</b>	<b>\$ 90,630,082</b>	<b>\$ 13,467,401</b>	<b>\$ 16,531,647</b>	<b>\$ 87,565,836</b>
42					
43	<i>amounts.</i>				
44	<i>(2) WS Utility Fund (411) includes Funds 411, 417,419,440 and 441.</i>				
45	<i>(3) Equipment Rental (510) includes Funds 510; 511; and 513.</i>				

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
10	101 STADIUM/CONVENTION CENTER					
11	Revenues	30-Fund Balance			191,744	693,874
12		31-Taxes			577,298	31,610
13		33-Intergovernmental Revenue			530,000	-
14		34-Charges for Services			-	-
15		36-Miscellaneous Revenues			1,000	-
16		39-Other Financing Sources			-	-
17	Total Revenues/Beginning/Budgeted Fund Balance				1,300,042	725,484
18						
19						
20	Expenses	0-Reclassification			99,731	-
21		3-Supplies			200	87
22		4-Services			1,200,111	137,653
23	Total Expenses				1,300,042	137,740
24	Fund Balance 3/31/14				-	587,744
25						
26	104 DRUG ENFORCEMENT					
27	Revenues	30-Fund Balance			140,400	496,406
28		33-Intergovernmental Revenue			-	-
29		35-Fines and Forfeits			70,000	-
30		36-Miscellaneous Revenues			-	225
31	Total Revenues/Beginning/Budgeted Fund Balance				210,400	496,631
32						
33						
34	Expenses	0-Reclassification			60,000	-
35		1-Salaries & Wages			-	-
36		2-Personnel Benefits			-	-
37		3-Supplies			14,000	29,852
38		4-Services			21,400	1,160
39		6-Capital Outlay			115,000	-
40	Total Expenses				210,400	31,012
41	Fund Balance 3/31/14				-	465,619
42						

	A	B	C	D	E	F	
1	<b>City of Lynnwood</b>						
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>						
3	<b>Fund 101 through Fund 519</b>						
4	<b>March 31, 2014</b>						
5							
6							
7							
8					<b>2014 Budget</b>	<b>Actual 3/31/14</b>	
9							
43	105	CRIMINAL JUSTICE RESERVE					
44		Revenues	30-Fund Balance		-	1,051,299	
45			31-Taxes		450,000	39,677	
46			33-Intergovernmental Revenue		75,800	-	
47			34-Charges for Services		-	9,308	
48			35-Fines and Forfeits		6,700	-	
49			36-Miscellaneous Revenues		10,000	2,001	
50		Total Revenues/Beginning/Budgeted Fund Balance			<u>542,500</u>	<u>1,102,285</u>	
51							
52		Expenses					
53			0-Reclassification		153,084	-	
54			1-Salaries & Wages		-		
55			2-Personnel Benefits		-		
56			3-Supplies		55,850	38	
57			4-Services		159,450	1,398	
58			6-Capital Outlay		55,000	20,094	
59		Total Expenses			<u>423,384</u>	<u>21,530</u>	
60		Fund Balance 3/31/14			<u>119,116</u>	<u>1,080,755</u>	
61							
62	110	TRANSPORTATION IMPACT FEE					
63		Revenues	30-Fund Balance		-	523,325	
64			34-Charges for Services		79,000	65,398	
65			36-Miscellaneous Revenues		2,500	100	
66		Total Revenues/Beginning/Budgeted Fund Balance			<u>81,500</u>	<u>588,823</u>	
67							
68							
69		Expenses	0-Reclassification		50,000	-	
70			9-Interfund Payment for Svcs		-	-	
71		Total Expenses			<u>50,000</u>	<u>-</u>	
72		Fund Balance 3/31/14			<u>31,500</u>	<u>588,823</u>	
73							

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8					<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
74			111 STREET FUND			
75		Revenues	30-Fund Balance	-		282,702
76			31-Taxes	576,343		90,394
77			32-Licenses and Permits	100,000		20,754
78			33-Intergovernmental Revenue	741,938		58,973
79			34-Charges for Services	-		-
80			36-Miscellaneous Revenues	-		2,244
81			39-Other Financing Sources	382,500		-
82			Total Revenues/Beginning/Budgeted Fund Balance	<u>1,800,781</u>		<u>455,067</u>
83						
84						
85		Expenses	0-Reclassification	40,000		-
86			1-Salaries & Wages	759,503		134,232
87			2-Personnel Benefits	302,710		61,316
88			3-Supplies	283,550		51,372
89			4-Services	435,910		60,088
90			5-Intergovernmental Svcs	-		-
91			6-Capital Outlay	-		-
92			9-Interfund Payment for Svcs	-		54,856
93			Total Expenses	<u>1,821,673</u>		<u>361,864</u>
94			Fund Balance 3/31/14	<u>(20,892)</u>		<u>93,203</u>
95						
96			112 ARTERIAL STREET			
97		Revenues	30-Fund Balance	44,086		49
98			33-Intergovernmental Revenue	-		-
99			36-Miscellaneous Revenues	-		-
100			39-Other Financing Sources	-		-
101			Total Revenues/Beginning/Budgeted Fund Balance	<u>44,086</u>		<u>49</u>
102						
103						
104		Expenses	0-Reclassification	-		-
105			Total Expenses	<u>-</u>		<u>-</u>
106			Fund Balance 3/31/14	<u>44,086</u>		<u>49</u>
107						
108			114 CUMULATIVE PK RES & DEV			
109		Revenues	30-Fund Balance	1,500		120,926
110			36-Miscellaneous Revenues	20,000		47
111			Total Revenues/Beginning/Budgeted Fund Balance	<u>21,500</u>		<u>120,973</u>
112						
113						
114		Expenses	4-Services	-		-
115			9-Interfund Payment for Svcs	21,500		-
116			Total Expenses	<u>21,500</u>		<u>-</u>
117			Fund Balance 3/31/14	<u>-</u>		<u>120,973</u>
118						

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
119	116 CUMULATIVE ART RESERVE					
120	Revenues	30-Fund Balance			-	26,504
121		36-Miscellaneous Revenues			-	-
122		39-Other Financing Sources			4,000	-
123	Total Revenues/Beginning/Budgeted Fund Balance				4,000	26,504
124						
125						
126	Expenses	4-Services			4,000	-
127		6-Capital Outlay			-	-
128	Total Expenses				4,000	-
129	Fund Balance 3/31/14				-	26,504
130						
131	119 CUMULATIVE AID CAR RESERVE					
132	Revenues	30-Fund Balance			-	15,406
133		33-Intergovernmental Revenue			-	-
134		36-Miscellaneous Revenues			-	-
135	Total Revenues/Beginning/Budgeted Fund Balance				-	15,406
136						
137	Expenses	3-Supplies			-	-
138		9-Interfund Payment for Svcs			-	-
139	Total Expenses				-	-
140	Fund Balance 3/31/14				-	15,406
141						
142	120 EMS PROPERTY TAX RESERVE					
143	Revenues	30-Fund Balance			-	189,536
144		31-Taxes			2,009,002	14,455
145		36-Miscellaneous Revenues			-	-
146	Total Revenues/Beginning/Budgeted Fund Balance				2,009,002	203,991
147						
148	Expenses	0-Reclassification			2,046,502	-
149		6-Capital Outlay			7,500	-
150		9-Interfund Payment for Svcs			-	-
151	Total Expenses				2,054,002	-
152	Fund Balance 3/31/14				(45,000)	203,991
153						
154	121 TREE FUND RESERVE					
155	Revenues	30-Fund Balance			18,300	118,297
156		32-Licenses and Permits			3,700	364
157	Total Revenues/Beginning/Budgeted Fund Balance				22,000	118,661
158						
159	Expense	3-Supplies			22,000	3,915
160	Total Expenses				22,000	3,915
161	Fund Balance 3/31/14				-	114,746
162						

	A	B	C	D	E	F	
1	<b>City of Lynnwood</b>						
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>						
3	<b>Fund 101 through Fund 519</b>						
4	<b>March 31, 2014</b>						
5							
6							
7							
8					<b>2014 Budget</b>	<b>Actual 3/31/14</b>	
9							
163	128	PATHS AND TRAILS					
164		Revenue	30-Fund Balance		-	9,472	
165			39-Other Financing Sources		-	-	
166		Total Revenues/Beginning/Budgeted Fund Balance			-	9,472	
167							
168		Expenses	9-Interfund Payment for Svcs			-	
169		Total Expenses			-	-	
170		Fund Balance 3/31/14			-	9,472	
171							
172	144	SOLID WASTE MANAGEMENT					
173		Revenue	30-Fund Balance		25,900	87,546	
174			31-Taxes		-	-	
175			33-Intergovernmental Revenue		19,600	-	
176			34-Charges for Services		-	-	
177			36-Miscellaneous Revenues		-	-	
178		Total Revenues/Beginning/Budgeted Fund Balance			45,500	87,546	
179							
180		Expenses	3-Supplies		290	-	
181			4-Services		16,200	-	
182			5-Intergovernmental Svcs		29,000	-	
183			8-Debt Service-Interest		-	-	
184		Total Expenses			45,490	-	
185		Fund Balance 3/31/14			10	87,546	
186							
187	150	TRANSPORTATION BENE DIST - TBD					
188		Revenue	30-Fund Balance		-	689,453	
189			31-Taxes		-	79,517	
190			34-Charges for Services		-	-	
191			36-Miscellaneous Revenues		-	216	
192		Total Revenues/Beginning/Budgeted Fund Balance			-	769,186	
193							
194		Expenses	0-Reclassification		-	-	
195			4-Services		-	-	
196			9-Interfund Payment for Svcs		-	-	
197		Total Expenses			-	-	
198		Fund Balance 3/31/14			-	769,186	
199							
200	198	REVENUE STABILIZATION					
201		Revenue	30-Fund Balance		-	2,000,000	
202			39-Other Financing Sources		-	-	
203		Total Revenues/Beginning/Budgeted Fund Balance			-	2,000,000	
204							
205		Expenses	0-Reclassification		-	-	
206			9-Interfund Payment for Svcs		-	-	
207		Total Expenses			-	-	
208		Fund Balance 3/31/14			-	2,000,000	
209							

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
210	199 PROGRAM DEVELOPMENT					
211	Revenue	30-Fund Balance			68,399	82,727
212		36-Miscellaneous Revenues			-	-
213		39-Other Financing Sources			1,082,119	-
214	Total Revenues/Beginning/Budgeted Fund Balance				1,150,518	82,727
215						
216	Expenses	0-Reclassification			1,082,119	-
217		1-Salaries & Wages			-	-
218		2-Personnel Benefits			-	-
219		3-Supplies			-	-
220		4-Services			-	2,303
221		6-Capital Outlay			-	-
222	Total Expenses				1,082,119	2,303
223	Fund Balance 3/31/14				68,399	80,424
224						
225	201 2001 GO REFUNDING BONDS					
226	Revenue	30-Fund Balance			-	15,292
227		39-Other Financing Sources			-	-
228	Total Revenues/Beginning/Budgeted Fund Balance				-	15,292
229						
230	Expense	7-Debt Service-Principal			-	-
231		8-Debt Service-Interest			-	-
232	Total Expenses				-	-
233	Fund Balance 3/31/14				-	15,292
234						
235	202 2009 LIMITED TAX G O REF BDS					
236	Revenue	30-Fund Balance			-	28,067
237		36-Miscellaneous Revenues			-	-
238		39-Other Financing Sources			336,800	84,200
239	Total Revenues/Beginning/Budgeted Fund Balance				336,800	112,267
240						
241	Expenses	7-Debt Service-Principal			290,000	-
242		8-Debt Service-Interest			46,800	-
243	Total Expenses				336,800	-
244	Fund Balance 3/31/14				-	112,267
245						
246	215 800 MZH Debt Service					
247	Revenue	30-Fund Balance			-	15,508
248		39-Other Financing Sources			141,252	35,398
249	Total Revenues/Beginning/Budgeted Fund Balance				141,252	50,906
250						
251	Expenses	7-Debt Service-Principal			107,925	-
252		8-Debt Service-Interest			33,669	19,396
253	Total Expenses				141,594	19,396
254	Fund Balance 3/31/14				(342)	31,510
255						

	A	B	C	D	E	F	
1	<b>City of Lynnwood</b>						
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>						
3	<b>Fund 101 through Fund 519</b>						
4	<b>March 31, 2014</b>						
5							
6							
7							
8					<b>2014 Budget</b>	<b>Actual 3/31/14</b>	
9							
256	217	ENERGY CONSERVATION					
257		Revenue	30-Fund Balance		-	17,114	
258			39-Other Financing Sources		32,683	16,342	
259		Total Revenues/Beginning/Budgeted Fund Balance			32,683	33,456	
260							
261			7-Debt Service-Principal		32,036	-	
262			8-Debt Service-Interest		647	-	
263		Total Expenses			32,683	-	
264		Fund Balance 3/31/14			-	33,456	
265							
266	223	REC CENTER 2012 LTGO BONDS					
267		Revenue	30-Fund Balance		-	106,691	
268			39-Other Financing Sources		1,318,613	329,653	
269		Total Revenues/Beginning/Budgeted Fund Balance			1,318,613	436,344	
270							
271		Expenses	0-Reclassification		-		
272			4-Services		-		
273			7-Debt Service-Principal		425,000		
274			8-Debt Service-Interest		893,613	-	
275		Total Expenses			1,318,613	-	
276		Fund Balance 3/31/14			-	436,344	
277							
278	224	LOCAL IMPR GUARANTY					
279		Revenue	30-Fund Balance		-	504,358	
280			36-Miscellaneous Revenues		-	496	
281			39-Other Financing Sources		-	-	
282		Total Revenues/Beginning/Budgeted Fund Balance			-	504,854	
283							
284		Expenses	0-Reclassification		-		
285			4-Services		-		
286			7-Debt Service-Principal		-		
287			8-Debt Service-Interest		-		
288		Total Expenses			-	-	
289		Fund Balance 3/31/14			-	504,854	
290							
291	263	LID 93-1 I-5 196TH PROJ					
292		Revenue	30-Fund Balance		-	645,993	
293			36-Miscellaneous Revenues		-	863	
294			39-Other Financing Sources		-	-	
295		Total Revenues/Beginning/Budgeted Fund Balance			-	646,856	
296							
297		Expenses	0-Reclassification		-	-	
298			4-Services		-	-	
299			7-Debt Service-Principal		-	-	
300			8-Debt Service-Interest		-	-	
301		Total Expenses			-	-	
302		Fund Balance 3/31/14			-	646,856	
303							

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
304	307 OLYMPIC VIEW DRIVE					
305	Revenue	30-Fund Balance			400,599	
306		33-Intergovernmental Revenue				-
307		39-Other Financing Sources				-
308	Total Revenues/Beginning/Budgeted Fund Balance				400,599	-
309						
310		3-Supplies				-
311		4-Services				-
312		6-Capital Outlay				-
313		8-Debt Service-Interest				-
314		9-Interfund Payment for Services				-
315	Total Expenses				-	-
316	Fund Balance 3/31/14				400,599	-
317						
318	309 TRAFFIC SIGNALS					
319	Revenue	30-Fund Balance			492,063	
320		33-Intergovernmental Revenue				-
321		34-Charges for Services				-
322		36-Miscellaneous Revenue				-
323		39-Other Financing Sources				-
324	Total Revenues/Beginning/Budgeted Fund Balance				492,063	-
325						
326	Expenses	0-Reclassification				-
327		3-Supplies				-
328		4-Services				2,279
329		6-Capital Outlay				-
330		8-Debt Service-Interest				-
331		9-Interfund Payment for Services				-
332	Total Expenses				-	2,279
333	Fund Balance 3/31/14				492,063	(2,279)
334						
335	311 ROADWAY SURFACING					
336	Revenue	30-Fund Balance				
337		34-Charges for Services				-
338		39-Other Financing Sources				-
339	Total Revenues/Beginning/Budgeted Fund Balance				-	-
340						
341	Expenses	0-Reclassification			-	-
342		3-Supplies			-	-
343		4-Services				5,716
344		5-Intergovernmental Svcs				-
345		6-Capital Outlay				-
346		8-Debt Service-Interest				-
347		9-Interfund Payment for Svcs				-
348	Total Expenses				-	5,716
349	Fund Balance 3/31/14				-	(5,716)
350						

	A	B	C	D	E	F	
1	<b>City of Lynnwood</b>						
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>						
3	<b>Fund 101 through Fund 519</b>						
4	<b>March 31, 2014</b>						
5							
6							
7							
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>	
9							
351	312 SIDEWALKS/PED IMPROVEMTS						
352	Revenue	30-Fund Balance					
353		33-Intergovernmental Revenue					
354		39-Other Financing Sources					
355	Total Revenues/Beginning/Budgeted Fund Balance				-	-	
356							
357	Expenses	0-Reclassification					-
358		1-Salaries & Wages					-
359		3-Supplies					-
360		4-Services					1,621
361		6-Capital Outlay					736
362		8-Debt Service-Interest					-
363		9-Interfund Payment for Svcs					-
364	Total Expenses				-	2,357	
365	Fund Balance 3/31/14				-	(2,357)	
366							
367	316 196th IMPROVEMT PROJ/48th-37th						
368	Revenue	30-Fund Balance				-	
369		39-Other Financing Sources				-	-
370	Total Revenues/Beginning/Budgeted Fund Balance				-	-	
371							
372	Expenses	4-Services					15,669
373	Total Expenses				-	15,669	
374	Fund Balance 3/31/14				-	(15,669)	
375							
376	317 36TH/35TH AVE WEST						
377	Revenue	30-Fund Balance					
378		33-Intergovernmental Revenue					
379		34-Charges for Services					
380		39-Other Financing Sources					
381	Total Revenues/Beginning/Budgeted Fund Balance				-	-	
382							
383	Expenses	0-Reclassification				-	-
384		4-Services					17,075
385		6-Capital Outlay					-
386		9-Interfund Payment for Services					-
387	Total Expenses				-	17,075	
388	Fund Balance 3/31/14				-	(17,075)	
389							

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
390	318 204TH LID 2009-1/SR99-68 Ave W					
391	Revenue	30-Fund Balance			-	
392		33-Intergovernmental Revenue				29,503
393		39-Other Financing Sources			-	-
394	Total Revenues/Beginning/Budgeted Fund Balance				-	29,503
395						
396	Expenses	4-Services				5,624
397		6-Capital Outlay				48,892
398		8-Debt Service-Interest				-
399		9-Interfund Payment for Svcs				-
400	Total Expenses				-	54,516
401	Fund Balance 3/31/14				-	(25,013)
402						
403	319 INTERURBAN OVERPASS/44TH					
404	Revenue	30-Fund Balance				
405		33-Intergovernmental Revenue				-
406		39-Other Financing Sources				-
407	Total Revenues/Beginning/Budgeted Fund Balance				-	-
408						
409	Expenses	3-Supplies				-
410		4-Services				-
411		6-Capital Outlay				-
412		8-Debt Services-Interest				-
413		9-Interfund Payment for Svcs				-
414	Total Expenses				-	-
415	Fund Balance 3/31/14				-	-
416						
417	321 I-5/196 PEDESTRIAN BRIDGE					
418	Revenue	30-Fund Balance				
419		33-Intergovernmental Revenue				-
420		39-Other Financing Sources				-
421	Total Revenues/Beginning/Budgeted Fund Balance				-	-
422						
423	Expenses	0-Reclassification				
424		4-Services				12,882
425		6-Capital Outlay				-
426		9-Interfund Payment for Services				-
427	Total Expenses				-	12,882
428	Fund Balance 3/31/14				-	(12,882)
429						

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
430	<b>322 PARK ACQ &amp; DEVELOPMENT</b>					
431	Revenue	30-Fund Balance				
432		33-Intergovernmental Revenue				
433		36-Miscellaneous Revenue				
434		39-Other Financing Sources				
435	Total Revenues/Beginning/Budgeted Fund Balance				-	-
436						
437	Expenses	3-Supplies				-
438		4-Services				6,497
439		6-Capital Outlay				-
440		8-Debt Service-Interest				-
441		9-Interfund Payment for Services				-
442	Total Expenses				-	6,497
443	Fund Balance 3/31/14				-	(6,497)
444						
445	<b>323 COMMUNITY CENTER</b>					
446	Revenue	30-Fund Balance				
447		36-Miscellaneous Revenues				
448		39-Other Financing Sources				
449	Total Revenues/Beginning/Budgeted Fund Balance				-	-
450						
451	Expenses	0-Reclassification				
452		3-Supplies				
453		4-Services				-
454		6-Capital Outlay				
455		8-Debt Service-Interest				
456		9-Interfund Payment for Svcs				-
457	Total Expenses				-	-
458	Fund Balance 3/31/14				-	-
459						
460	<b>324 POPLAR WAY BRIDGE EXTENSION</b>					
461	Revenue	30-Fund Balance		-		
462		33-Intergovernmental Revenue				26,385
463		39-Other Financing Sources				821
464	Total Revenues/Beginning/Budgeted Fund Balance				-	27,206
465						
466	Expenses	4-Services				23,660
467		6-Capital Outlay				
468		8-Debt Service-Interest				
469		9-Interfund Payment for Svcs				4,107
470	Total Expenses				-	27,767
471	Fund Balance 3/31/14				-	(561)
472						

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
473	325 I-5 CITY CENTER EXIT					
474	Revenue	30-Fund Balance			-	
475		33-Intergovernmental Revenue			-	-
476	Total Revenues/Beginning/Budgeted Fund Balance				-	-
477						
478	Expenses	0-Reclassification			-	-
479		4-Services			-	-
480		6-Capital Outlay			-	-
481		8-Debt Service-Interest			-	-
482		9-Interfund Payment for Svcs			-	-
483	Total Expenses				-	-
484	Fund Balance 3/31/14				-	-
485						
486	326 ITS PROGRAM					
487	Revenue	30-Fund Balance				
488		33-Intergovernmental Revenue				
489		39-Other Financing Sources				
490	Total Revenues/Beginning/Budgeted Fund Balance				-	-
491						
492	Expenses	0-Reclassification				-
493		3-Supplies				-
494		4-Services				-
495		6-Capital Outlay				-
496		8-Debt Service-Interest				-
497		9-Interfund Payment for Services				-
498	Total Expenses				-	-
499	Fund Balance 3/31/14				-	-
500						
501	330 REAL ESTATE EXCISE TAX 2					
502	Revenue	30-Fund Balance				969,689
503		31-Taxes		275,000		185,965
504		36-Miscellaneous Revenues		-		-
505	Total Revenues/Beginning/Budgeted Fund Balance				275,000	1,155,654
506						
507	Expenses	0-Reclassification		300,000		-
508	Total Expenses				300,000	-
509	Fund Balance 3/31/14				(25,000)	1,155,654
510						
511	331 REAL ESTATE EXCISE TAX					
512	Revenue	30-Fund Balance		-		1,410,486
513		31-Taxes		275,000		185,986
514		36-Miscellaneous Revenues		-		-
515	Total Revenues/Beginning/Budgeted Fund Balance				275,000	1,596,472
516						
517	Expenses	0-Reclassification		250,000		-
518		4-Services		-		-
519	Total Expenses				250,000	-
520	Fund Balance 3/31/14				25,000	1,596,472

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8			<b>Fund</b>		<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
521						
522	332	Hrdware/Software Upgrade				
523		Revenue	30-Fund Balance			
524			39-Other Financing Sources			
525		Total Revenues/Beginning/Budgeted Fund Balance			-	-
526						
527		Expenses	3-Supplies			-
528			4-Services			-
529			6-Capital Outlay			9,408
530		Total Expenses			-	9,408
531		Fund Balance 3/31/14			-	(9,408)
532						
533	333	CAPITAL DEVELOPMENT PLAN				
534		Revenue	30-Fund Balance			815,767
535			36-Miscellaneous Revenues			
536		Total Revenues/Beginning/Budgeted Fund Balance			-	815,767
537						
538		Expenses	0-Reclassification		-	-
539		Total Expenses			-	-
540		Fund Balance 3/31/14			-	815,767
541						
542	350	INTERURBAN TRAIL				
543		Revenue	30-Fund Balance			
544			33-Intergovernmental Revenue			
545			36-Miscellaneous Revenues			
546			39-Other Financing Sources			
547		Total Revenues/Beginning/Budgeted Fund Balance			-	-
548						
549		Expenses	3-Supplies			-
550			4-Services			-
551			8-Debt Service-Interest		-	-
552		Total Expenses			-	-
553		Fund Balance 3/31/14			-	-
554						
555	355	33rd AVE W. EXTENSION				
556		Revenue	30-Fund Balance			
557			33-Intergovernmental Revenue			
558			36-Miscellaneous Revenues			
559			39-Other Financing Sources			
560		Total Revenues/Beginning/Budgeted Fund Balance			-	-
561						
562		Expenses	3-Supplies			-
563			4-Services			87,996
564			8-Debt Service-Interest		-	-
565		Total Expenses			-	87,996
566		Fund Balance 3/31/14			-	(87,996)
567						

	A	B	C	D	E	F	
1	<b>City of Lynnwood</b>						
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>						
3	<b>Fund 101 through Fund 519</b>						
4	<b>March 31, 2014</b>						
5							
6							
7							
8			<b>Fund</b>		<b>2014 Budget</b>	<b>Actual 3/31/14</b>	
9	<hr/>						
568	356	CITYWIDE SAFETY PROJECTS					
569		Revenue	30-Fund Balance				
570			33-Intergovernmental Revenue				
571			36-Miscellaneous Revenues				
572			39-Other Financing Sources				
573		Total Revenues/Beginning/Budgeted Fund Balance			-	-	
574	<hr/>						
575		Expenses	3-Supplies			-	
576			4-Services			13,344	
577			8-Debt Service-Interest		-	-	
578		Total Expenses			-	13,344	
579		Fund Balance 3/31/14			-	(13,344)	
580	<hr/>						
581	411	S/W UTILITY					
582		Revenue	30-Fund Balance	-		59,697,537	
583			33-Intergovernmental Revenue	500,000		(102,182)	
584			34-Charges for Services	15,716,000		4,130,699	
585			36-Miscellaneous Revenues	34,000		12,257	
586			37-Other Income	-		10,238	
587			39-Other Financing Sources	-		-	
588		Total Revenues/Beginning/Budgeted Fund Balance			16,250,000	63,748,549	
589	<hr/>						
590		Expenses	0-Reclassification	1,504,563		774,252	
591			1-Salaries & Wages	2,965,707		553,569	
592			2-Personnel Benefits	1,067,606		259,967	
593			3-Supplies	3,217,150		426,969	
594			4-Services	1,787,450		748,983	
595			5-Intergovernmental Svcs	152,000		42,523	
596			6-Capital Outlay	1,392,272		(2,494)	
597			8-Debt Service-Interest	-		-	
598			9-Interfund Payment for Svcs	2,177,691		490,238	
599		Total Expenses			14,264,439	3,294,007	
600		Fund Balance 3/31/14			1,985,561	60,454,542	
601	<hr/>						
602	417	2008 UTILITY REVENUE BONDS					
603		Revenue	30-Fund Balance	-		(4,742,090)	
604			38-Non-Revenue	448,450		112,112	
605			39-Other Financing Sources	-		-	
606		Total Revenues/Beginning/Budgeted Fund Balance			448,450	(4,629,978)	
607	<hr/>						
608		Expenses	0-Reclassification	-		-	
609			7-Debt Service-Principal	255,000		-	
610			8-Debt Service-Interest	193,450		47,053	
611		Total Expenses			448,450	47,053	
612		Fund Balance 3/31/14			-	(4,677,031)	
613	<hr/>						

	A	B	C	D	E	F
1	<b>City of Lynnwood</b>					
2	<b>Schedule of Revenues, Expenditures, and Changes in Fund Balances</b>					
3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
614	419	2010	UTILITY REVENUE BONDS			
615		Revenue	30-Fund Balance		-	(5,704,408)
616			38-Non-Revenue	567,613		70,653
617		Total Revenues/Beginning/Budgeted Fund Balance			567,613	(5,633,755)
618						
619		Expenses	0-Reclassification	-		799,813
620			7-Debt Service-Principal	285,000		-
621			8-Debt Service-Interest	282,613		70,997
622		Total Expenses			567,613	870,810
623		Fund Balance 3/31/14			-	(6,504,565)
624						
625	440	UTILITY BOND CONSTRUCTION				
626		Revenue	30-Fund Balance			316,000
627			36-Miscellaneous Revenues			
628			38-Non-Revenue			
629		Total Revenues/Beginning/Budgeted Fund Balance			-	316,000
630						
631		Expenses	0-Reclassification			-
632			4-Services			-
633			6-Capital Outlay			
634			9-Interfund Payment for Svcs			
635		Total Expenses			-	-
636		Fund Balance 3/31/14			-	316,000
637						
638	441	2010	UTILITY BOND CONSTRUCTION			
639		Revenue	30-Fund Balance			(501,487)
640			36-Miscellaneous Revenues			470
641			38-Non-Revenue			799,813
642		Total Revenues/Beginning/Budgeted Fund Balance			-	298,796
643						
644		Expenses	0-Reclassification			-
645			3-Supplies			-
646			4-Services			1,138
647			6-Capital Outlay			487,090
648			9-Interfund Payment for Svcs			-
649		Total Expenses			-	488,228
650		Fund Balance 3/31/14			-	(189,432)
651						

	A	B	C	D	E	F
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3	<b>Fund 101 through Fund 519</b>					
4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
652	460 GOLF COURSE					
653	Revenue	30-Fund Balance		-		2,618,345
654		34-Charges for Services		1,029,219		110,470
655		36-Miscellaneous Revenues		104,424		7,918
656		38-Non-Revenue		107,081		11,135
657	Total Revenues/Beginning/Budgeted Fund Balance			1,240,724		2,747,868
658						
659	Expenses	0-Reclassification		-		14,571
660		1-Salaries & Wages		418,724		67,508
661		2-Personnel Benefits		183,708		20,311
662		3-Supplies		122,004		3,781
663		4-Services		196,252		115,964
664		5-Intergovernmental Svcs		111,081		3,576
665		6-Capital Outlay		-		-
666		8-Debt Service-Interest		2,000		123
667		9-Interfund Payment for Svcs		138,090		37,382
668	Total Expenses			1,171,859		263,216
669	Fund Balance 3/31/14			68,865		2,484,652
670						
671	510 EQUIP RENTAL RESERVE					
672	Revenue	30-Fund Balance		80,480		9,004,327
673		34-Charges for Services		-		255,083
674		36-Miscellaneous Revenues		689,000		-
675		39-Other Financing Sources		-		13,115
676	Total Revenues/Beginning/Budgeted Fund Balance			769,480		9,272,525
677						
678	Expenses	0-Reclassification		-		96,787
679		3-Supplies		35,370		13,418
680		4-Services		18,360		1,771
681		6-Capital Outlay		715,750		125,753
682	Total Expenses			769,480		237,729
683	Fund Balance 3/31/14			-		9,034,796
684						

	A	B	C	D	E	F	
1	<b>City of Lynnwood</b>						
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3	<b>Fund 101 through Fund 519</b>						
4	<b>March 31, 2014</b>						
5							
6							
7							
8					<b>2014 Budget</b>	<b>Actual 3/31/14</b>	
9							
685	511	EQUIPMENT RENTAL					
686		Revenue	30-Fund Balance		-		
687			33-Intergovernmental Revenue		-	-	
688			34-Charges for Services		-	275,000	
689			36-Miscellaneous Revenues		1,100,000	1,087	
690			39-Other Financing Sources		-	-	
691		Total Revenues/Beginning/Budgeted Fund Balance			<u>1,100,000</u>	<u>276,087</u>	
692							
693		Expenses	0-Reclassification		19,840	8,154	
694			1-Salaries & Wages		230,360	58,082	
695			2-Personnel Benefits		92,109	33,790	
696			3-Supplies		591,350	54,326	
697			4-Services		145,915	17,463	
698			6-Capital Outlay		-	-	
699			9-Interfund Payment for Svcs		20,426	2,531	
700		Total Expenses			<u>1,100,000</u>	<u>174,346</u>	
701		Fund Balance 3/31/14			<u>-</u>	<u>101,741</u>	
702							
703	512	CENTRAL STORES					
704		Revenue	30-Fund Balance		-	40,497	
705			34-Charges for Services		-	-	
706			38-Non-Revenue		-	-	
707		Total Revenues/Beginning/Budgeted Fund Balance			<u>-</u>	<u>40,497</u>	
708							
709		Expenses	0-Reclassification		-	-	
710			1-Salaries & Wages		-	-	
711			2-Personnel Benefits		-	-	
712			4-Services		-	-	
713			9-Interfund Payment for Svcs		-	-	
714		Total Expenses			<u>-</u>	<u>-</u>	
715		Fund Balance 3/31/14			<u>-</u>	<u>40,497</u>	
716							
717	513	JOINT SHOP OPERATIONS					
718		Revenue	30-Fund Balance		-	-	
719			34-Charges for Services		-	-	
720			36-Miscellaneous Revenues		-	-	
721			39-Other Financing Sources		205,840	-	
722		Total Revenues/Beginning/Budgeted Fund Balance			<u>205,840</u>	<u>-</u>	
723							
724		Expenses	0-Reclassification		-	351	
725			1-Salaries & Wages		71,888	14,351	
726			2-Personnel Benefits		28,564	6,649	
727			3-Supplies		15,500	4,158	
728			4-Services		88,400	22,202	
729			5-Intergovernmental Svcs		-	-	
730			6-Capital Outlay		648	309	
731			9-Interfund Payment for Svcs		-	1,009	
732		Total Expenses			<u>205,000</u>	<u>49,029</u>	
733		Fund Balance 3/31/14			<u>840</u>	<u>(49,029)</u>	

	A	B	C	D	E	F
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4	<b>March 31, 2014</b>					
5						
6						
7						
8	<b>Fund</b>				<b>2014 Budget</b>	<b>Actual 3/31/14</b>
9						
734						
735	515 SELF-INSURANCE					
736	Revenue	30-Fund Balance		-		(676,193)
737		36-Miscellaneous Revenues		765,000		113,604
738		39-Other Financing Sources		-		-
739	Total Revenues/Beginning/Budgeted Fund Balance			765,000		(562,589)
740						
741	Expenses	0-Reclassification		-		-
742		1-Salaries & Wages		-		-
743		2-Personnel Benefits		-		-
744		3-Supplies		-		-
745		4-Services		765,000		126,402
746		6-Capital Outlay		-		-
747		8-Debt Service-Interest		-		-
748		9-Interfund Payment for Svcs		-		-
749	Total Expenses			765,000		126,402
750	Fund Balance 3/31/14			-		(688,991)
751						
752	519 RESERVE RETIREMENT CNTRB					
753	Revenue	30-Fund Balance		34,200		80,364
754		36-Miscellaneous Revenues		-		-
755	Total Revenues/Beginning/Budgeted Fund Balance			34,200		80,364
756						
757	Expenses	4-Services		34,200		-
758	Total Expenses			34,200		-
759	Fund Balance 3/31/14			-		80,364
760						
761	<i>(1) WS Utility Fund (411) includes Funds 411, 417,419,440 and 441.</i>					
762	<i>(2) Equipment Rental (510) includes Funds 510; 511; and 513.</i>					
763						