



DATE: Wednesday, October 17, 2018

TO: Mayor Nicola Smith  
Lynnwood City Council  
Finance Committee  
Department Directors

FROM: Sonja Springer, Finance Director  
Janella Lewis, Budget Coordinator

SUBJECT: **Second Quarter 2018 Financial Report**

**Table 1 & 2: Revenue and Expenditure Performance - General Fund**

|   | A  | B   | C                                       | D                      |
|---|--|---|---|------------------------|
| 1 | <b>General Fund Revenue &amp; Expenditure</b>  |   |   |                        |
| 2 | <b>Biennial Year-to-Date through June 2018</b> |   |   |                        |
| 3 |  |   |   |                        |
| 4 |  | <b>Biennial Actual<br/>thru June 2018</b> | <b>2017-2018<br/>Adopted<br/>Budget</b> | <b>% of<br/>Budget</b> |
| 5 | Revenue  | \$ 83,927,440                             | \$ 114,248,106                          | 73.5%                  |
| 6 | Expenditures                                   | 85,808,919                                | 118,801,377                             | 72.2%                  |
| 7 | <b>Revenues over (under)<br/>Expenditures</b>  | <b>\$ (1,881,479)</b>                     | <b>\$ (4,553,271)</b>                   |                        |

|   | A  | B                                | D                                | E   | F                                |
|---|--|----------------------------------|----------------------------------|---|----------------------------------|
| 1 | <b>General Fund Revenue &amp; Expenditure</b>                                |                                  |                                  |   |                                  |
| 2 | <b>For the Year-To-Date Period Ending through June 2016, 2017 &amp; 2018</b> |                                  |                                  |   |                                  |
| 3 |  |                                  |                                  |   |                                  |
| 4 |  | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% of Inc<br/>from 2017<br/>to 2018</b> | <b>Actual thru<br/>June 2016</b> |
| 5 | Revenue  | \$ 25,101,797                    | \$ 28,423,723                    | -11.7%                                    | \$ 26,341,768                    |
| 6 | Expenditures   | 25,039,043                       | 27,932,450                       | -10.4%                                    | 25,761,845                       |
| 7 | <b>Revenues over (under)<br/>Expenditures</b>                                | <b>\$ 62,754</b>                 | <b>\$ 491,273</b>                |   | <b>\$ 579,923</b>                |

Through June 2018, which represents 18 months (75%) of the 2017-2018 Biennial Budget, General Fund revenues are at 73.5% and expenditures are at 72.2% of the adopted budget. For the first six months of the year, revenues exceeded expenditures by \$62,754. As of June 30, General Fund's biennial expenditures exceeded revenues by \$1,881,479. A total amount of \$2,103,827 was moved from the General Fund revenues to the Economic Development Infrastructure Fund in 2017-2018.

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

The 2017-2018 General Fund Original Budget and Approved Budget Amendments are summarized below:

|    | A   | B        | C   | D | E | F | G | H | I           | J                         |     |
|----|---|----------|---|---|---|---|---|---|-------------|---------------------------|-----|
| 1  | <b>Breakdown of the Original Adopted Budget: (Ord 3238 12/8/16)</b>                 |          |   |   |   |   |   |   |             |                           |     |
| 2  |   |          |   |   |   |   |   |   |             |                           |     |
| 3  | Beginning Fund Balance  |          |   |   |   |   |   |   |             | 9,977,001                 | (A) |
| 4  | 2017-2018 Budgeted Revenue with Transfers & Amendments                              |          |   |   |   |   |   |   |             | 121,140,877               | (B) |
| 5  |   |          |   |   |   |   |   |   |             |                           |     |
| 6  | <b>2017-2018 Original Adopted Budget (Org 3238 12/8/16)</b>                         |          |   |   |   |   |   |   |             | <b>\$ 131,117,878</b>     |     |
| 7  |   |          |   |   |   |   |   |   |             |                           |     |
| 9  | <b>2017 - 2018 Revised Revenue Budget</b>   |          |   |   |   |   |   |   |             | <b>General Fund # 011</b> |     |
| 10 |   |          |   |   |   |   |   |   |             |                           |     |
| 11 | Beginning Fund Balance Ord#3238 12/31/16  |          |   |   |   |   |   |   |             | \$ 9,977,001              | (A) |
| 12 | Fund Balance Adjustment Ord#3263 dtd. 6/12/17                                       |          |   |   |   |   |   |   |             | 157,923                   |     |
| 13 | <b>Total Adjusted Budgeted Beginning Fund Balance</b>                               |          |   |   |   |   |   |   |             | <b>\$ 10,134,924</b>      |     |
| 14 |   |          |   |   |   |   |   |   |             |                           |     |
| 15 | <b>2017-2018 Original Approved Revenue Budget (Ord 3238 12/8/16)</b>                |          |   |   |   |   |   |   |             | <b>\$ 121,140,877</b>     | (B) |
| 16 |   |          |   |   |   |   |   |   |             |                           |     |
| 17 | 2017 Revenue Budget Amendments and Approvals:                                       |          |   |   |   |   |   |   |             |                           |     |
| 18 | 3241  | 12/12/16 | Support of Link Light Rail Project                        |   |   |   |   |   | 876,750     |                           |     |
| 19 | 3263  | 6/12/17  | Transfer From LID Guarantee Fund #224                     |   |   |   |   |   | 192,000     |                           |     |
| 20 | 3278  | 11/27/17 | Dec in Gen Oper prop Tax Levy                             |   |   |   |   |   | (6,883,233) |                           |     |
| 21 | 3278  | 11/27/17 | Dec in EMS Levy   |   |   |   |   |   | (108,774)   |                           |     |
| 22 | 3278  | 11/27/17 | Dec in Medical Transport Fees                             |   |   |   |   |   | (1,724,536) |                           |     |
| 23 | 3278  | 11/27/17 | Dec Interlocal Rev Fr Mukilteo Advanced Life Supp         |   |   |   |   |   | (90,678)    |                           |     |
| 24 | 3278  | 11/27/17 | Increase of Grant Revenues in Parks, Rec & Cult Art       |   |   |   |   |   | 21,500      |                           |     |
| 25 | 3300  | 5/18/18  | Snohomish County Heritage Grant for Love Lynnwood Proje   |   |   |   |   |   | 10,000      |                           |     |
| 26 | 3300  | 5/18/18  | Parks and Recreation Foundation for EGGSplore Lynnwood    |   |   |   |   |   | 1,200       |                           |     |
| 27 | 3300  | 5/18/18  | Edmonds Arts Festival Sponsor for Signal Box Wrap Project |   |   |   |   |   | 2,000       |                           |     |
| 28 | 3300  | 5/18/18  | Alliant Insurance Revenue for employee wellness activies  |   |   |   |   |   | 25,000      |                           |     |
| 29 | 3300  | 5/18/18  | Admissions Taxes higher than anticipated                  |   |   |   |   |   | 50,000      |                           |     |
| 30 | 3300  | 5/18/18  | Investment Interest higher than anticipated               |   |   |   |   |   | 180,000     |                           |     |
| 31 | 3300  | 5/18/18  | 2017 FEMA Wildfire Grant Revenue                          |   |   |   |   |   | 226,000     |                           |     |
| 32 | 3300  | 5/18/18  | Transport Fees Revenue higher than anticipated            |   |   |   |   |   | 130,000     |                           |     |
| 33 | 3300  | 5/18/18  | Permit Revenues higher than anticipated                   |   |   |   |   |   | 200,000     |                           |     |
| 34 | <b>Total 2017 Budget Amendments and Approvals</b>                                   |          |   |   |   |   |   |   |             | <b>(6,892,771)</b>        |     |
| 35 | <b>Total 2017/2018 Original Revenue Budgets with Amendments</b>                     |          |   |   |   |   |   |   |             | <b>114,248,106</b>        |     |
| 36 | <i>The above amount is presented in our revenue budget and actual presentation.</i> |          |   |   |   |   |   |   |             |                           |     |
| 37 |   |          |   |   |   |   |   |   |             |                           |     |
| 38 | <b>2017-2018 Adopted Budget with Amendments - June 30, 2018</b>                     |          |   |   |   |   |   |   |             | <b>\$ 124,383,030</b>     |     |
| 40 | <b>Note: There is no change from the previous reporting.</b>                        |          |   |   |   |   |   |   |             |                           |     |

**ADMINISTRATIVE SERVICES**

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

The 2017-2018 General Fund Original Budget, 2018 Approved Budget Amendments are summarized below:

|    | A   | B        | C  | D | E | F | G | H | I                     | J            |  |
|----|---|----------|--|---|---|---|---|---|-----------------------|--------------|--|
| 1  | <b>Breakdown of the Original Adopted Budget: (Ord 3238 12/8/16)</b>                     |          |  |   |   |   |   |   |                       |              |  |
| 2  |   |          |  |   |   |   |   |   |                       |              |  |
| 3  | 2017-2018 Budgeted Expenditures with Transfers & Amendments                             |          |  |   |   |   |   |   | 125,394,928           | (A)          |  |
| 4  | Ending Fund Balance   |          |  |   |   |   |   |   | 5,722,950             | (B)          |  |
| 5  |   |          |  |   |   |   |   |   |                       |              |  |
| 6  | <b>2017-2018 Original Adopted Budget</b>  |          |  |   |   |   |   |   | <b>\$ 131,117,878</b> |              |  |
| 7  | <b>2017 - 2018 Revised Expenditure Budget</b>   |          |  |   |   |   |   |   | <b>General Fund</b>   | <b># 011</b> |  |
| 8  |   |          |  |   |   |   |   |   |                       |              |  |
| 9  | <b>2017-2018 Original Approved Budget (Ord 3238 12/8/16)</b>                            |          |  |   |   |   |   |   | <b>\$ 125,394,928</b> | <b>(A)</b>   |  |
| 10 |   |          |  |   |   |   |   |   |                       |              |  |
| 11 | 2017 Budget Amendments and Approvals:   |          |  |   |   |   |   |   |                       |              |  |
| 12 | 3241  | 12/12/16 | Support of Link Light Rail Project                                       |   |   |   |   |   | 876,750               |              |  |
| 13 | 3263  | 6/12/17  | Encumbrance Carryover  |   |   |   |   |   | 353,065               |              |  |
| 14 | 3263  | 6/12/17  | Public Records Staffing Funding (Limited Term)                           |   |   |   |   |   | 152,000               |              |  |
| 15 | 3263  | 6/12/17  | Public Records Web Portal Tool   |   |   |   |   |   | 20,000                |              |  |
| 16 | 3263  | 6/12/17  | Public Records/City Clerk Study  |   |   |   |   |   | 20,000                |              |  |
| 17 | 3278  | 11/27/17 | Pymt of 2018 EMS Prop Tax to RFA   |   |   |   |   |   | 2,350,634             |              |  |
| 18 | 3278  | 11/27/17 | Eliminate Fire Dept Budget - 2018  |   |   |   |   |   | (12,981,191)          |              |  |
| 19 | 3278  | 11/27/17 | Payment to RFA related to Fire Dept 2017 Exp                             |   |   |   |   |   | 2,925,693             |              |  |
| 20 | 3278  | 11/27/17 | Eliminate Fire Dept Budget - 3 Mos. of 2017                              |   |   |   |   |   | (2,925,693)           |              |  |
| 21 | 3278  | 11/27/17 | Fire Marshall Services for 2018  |   |   |   |   |   | 818,669               |              |  |
| 22 | 3278  | 11/27/17 | Fire Prevention Budget for 2018 for Office Costs                         |   |   |   |   |   | 140,425               |              |  |
| 23 | 3278  | 11/27/17 | ER&R Reserve Transfer to RFA   |   |   |   |   |   | 400,000               |              |  |
| 24 | 3278  | 11/27/17 | Fund Rec Coordinator, Position Formerly in Fire                          |   |   |   |   |   | 134,000               |              |  |
| 25 | 3278  | 11/27/17 | Increase of AFSCME Personnel Personnel Cost-Contract Settlement          |   |   |   |   |   | 300,187               |              |  |
| 26 | 3278  | 11/27/17 | Transfer to Fd 144- no Effect on overall GF Budget                       |   |   |   |   |   | 51,000                |              |  |
| 27 | 3278  | 11/27/17 | Reducing Engineering Cost -PW Recycling Coordinator                      |   |   |   |   |   | (51,000)              |              |  |
| 28 | 3278  | 11/27/17 | Legislative - Additional Budget Office Costs                             |   |   |   |   |   | 8,210                 |              |  |
| 29 | 3278  | 11/27/17 | Expenses Related to Various Parks Grants Received                        |   |   |   |   |   | 21,500                |              |  |
| 30 | 3300  | 5/18/18  | Support for "Love Lynnwood", EGGSplore, and a signal box wrap project    |   |   |   |   |   | 13,200                |              |  |
| 31 | 3300  | 5/18/18  | Employee Wellness activities   |   |   |   |   |   | 20,000                |              |  |
| 32 | 3300  | 5/18/18  | Scientific Citizens Survey through National Research Center              |   |   |   |   |   | 30,000                |              |  |
| 33 | 3300  | 5/18/18  | Medicaid Reimbursement Program Professional Services for GEMT report     |   |   |   |   |   | 35,000                |              |  |
| 34 | 3300  | 5/18/18  | Purchase of supplies under the FEMA Wildland Fire Regional Grant         |   |   |   |   |   | 289,000               |              |  |
| 35 | 3300  | 5/18/18  | Additional Expenditures for Snohomish County 911                         |   |   |   |   |   | 135,000               |              |  |
| 36 | 3300  | 5/18/18  | Additional Police Department Expenditures for SERS                       |   |   |   |   |   | 13,000                |              |  |
| 37 | 3300  | 5/18/18  | Additional Expenditures from the RFA for EMS transport fees              |   |   |   |   |   | 20,000                |              |  |
| 38 | 3300  | 5/18/18  | Snohomish County Health District \$1 Per Capita "donation" for services  |   |   |   |   |   | 37,000                |              |  |
| 39 | 3300  | 5/18/18  | Consultant budget increase needed to process increased volume of permits |   |   |   |   |   | 200,000               |              |  |
| 40 | <b>Total 2017 Budget Amendments and Approvals</b>                                       |          |  |   |   |   |   |   | <b>(6,593,551)</b>    |              |  |
| 41 | <b>Total 2017/2018 Original Budgets with Amendments</b>                                 |          |  |   |   |   |   |   | <b>118,801,377</b>    |              |  |
| 42 | <i>The above amount is presented in our expenditure budget and actual presentation.</i> |          |  |   |   |   |   |   |                       |              |  |
| 43 |   |          |  |   |   |   |   |   |                       |              |  |
| 44 | <b>Ending Fund Balance (Ord 3238 12/8/16)</b>   |          |  |   |   |   |   |   | <b>5,722,950</b>      | <b>(B)</b>   |  |
| 45 | 3263  | 6/12/17  | Fund Balance Adjustment  |   |   |   |   |   | (195,142)             |              |  |
| 46 | 3278  | 11/27/17 | Impact of all Adjustments  |   |   |   |   |   | 21,845                |              |  |
| 47 | 3300  | 5/18/18  | Impact of all Adjustments  |   |   |   |   |   | 32,000                |              |  |
| 48 | <b>Adjusted Ending Fund Balance</b>   |          |  |   |   |   |   |   | <b>5,581,653</b>      |              |  |
| 49 |   |          |  |   |   |   |   |   |                       |              |  |
| 50 | <b>2017-2018 Adopted Budget with Amendments - June 31, 2018</b>                         |          |  |   |   |   |   |   | <b>\$ 124,383,030</b> |              |  |
| 51 |   |          |  |   |   |   |   |   |                       |              |  |
| 52 | <b>Note: There is no change from the previous reporting.</b>                            |          |  |   |   |   |   |   |                       |              |  |

Table 5: General Fund’s Monthly Revenue and Expenditure

|    | A  | B                    | C              | D                        | E                  | F               | G                      | H                   | I                          | J | K |
|----|--|----------------------|----------------|--------------------------|--------------------|-----------------|------------------------|---------------------|----------------------------|---|---|
| 1  | Monthly Revenue and Expenditure Summary - General Fund |                      |                |                          |                    |                 |                        |                     |                            |   |   |
| 2  | 2017-2018 Biennium                                     |                      |                |                          |                    |                 |                        |                     |                            |   |   |
| 3  |  |                      |                |                          |                    |                 |                        |                     |                            |   |   |
| 4  | Year to Date   |                      |                |                          |                    | Monthly         |                        |                     |                            |   |   |
| 5  |  | Revenue Year to Date | Revenue Budget | Expenditure Year to Date | Expenditure Budget | Monthly Revenue | Monthly Revenue Budget | Monthly Expenditure | Monthly Expenditure Budget |   |   |
| 6  | January-17   | \$ 3,397,380         | \$ 1,515,543   | \$ 2,748,640             | \$ 3,069,817       | \$ 3,397,380    | \$1,515,543            | \$ 2,748,640        | \$ 3,069,817               |   |   |
| 7  | February-17  | 9,607,751            | 4,327,203      | 7,533,142                | 7,123,100          | 6,210,371       | 2,811,660              | 4,784,502           | 4,053,283                  |   |   |
| 8  | March-17   | 14,387,543           | 7,999,685      | 13,686,578               | 12,432,897         | 4,779,792       | 3,672,482              | 6,153,436           | 5,309,797                  |   |   |
| 9  | April-17   | 19,145,530           | 12,633,682     | 18,305,025               | 16,721,756         | 4,757,987       | 4,633,998              | 4,618,447           | 4,288,859                  |   |   |
| 10 | May-17   | 23,881,869           | 21,024,128     | 23,426,185               | 22,381,054         | 4,736,339       | 8,390,446              | 5,121,160           | 5,659,298                  |   |   |
| 11 | June-17  | 28,423,722           | 27,259,877     | 27,932,449               | 27,217,918         | 4,541,853       | 6,235,749              | 4,506,264           | 4,836,864                  |   |   |
| 12 | July-17  | 33,018,556           | 31,939,974     | 32,229,015               | 31,856,928         | 4,594,834       | 4,680,097              | 4,296,566           | 4,639,010                  |   |   |
| 13 | August-17  | 38,378,893           | 36,170,879     | 37,241,826               | 36,198,729         | 5,360,337       | 4,230,905              | 5,012,811           | 4,341,801                  |   |   |
| 14 | September-17   | 43,019,669           | 40,987,302     | 42,996,262               | 40,692,221         | 4,640,776       | 4,816,423              | 5,754,436           | 4,493,492                  |   |   |
| 15 | October-17   | 48,931,182           | 45,474,134     | 48,065,213               | 46,625,263         | 5,911,513       | 4,486,833              | 5,068,951           | 5,933,042                  |   |   |
| 16 | November-17  | 53,065,633           | 51,030,787     | 54,160,390               | 54,519,675         | 4,134,451       | 5,556,652              | 6,095,177           | 7,894,412                  |   |   |
| 17 | December-17  | 58,825,643           | 56,440,092     | 60,769,876               | 63,533,541         | 5,760,010       | 5,409,305              | 6,609,486           | 9,013,866                  |   |   |
| 18 | January-18   | 62,442,321           | 59,929,840     | 62,847,259               | 65,327,122         | 3,616,678       | 3,489,749              | 2,077,383           | 1,793,581                  |   |   |
| 19 | February-18  | 66,034,965           | 64,054,608     | 66,580,308               | 69,731,877         | 3,592,644       | 4,124,768              | 3,733,049           | 4,404,755                  |   |   |
| 20 | March-18   | 70,765,714           | 70,274,849     | 71,589,813               | 74,505,969         | 4,730,749       | 6,220,241              | 5,009,505           | 4,774,091                  |   |   |
| 21 | April-18   | 75,312,358           | 74,983,198     | 76,935,498               | 80,524,522         | 4,546,644       | 4,708,349              | 5,345,685           | 6,018,554                  |   |   |
| 22 | May-18   | 79,680,863           | 79,891,395     | 81,172,933               | 84,571,671         | 4,368,505       | 4,908,197              | 4,237,435           | 4,047,148                  |   |   |
| 23 | June-18  | 83,927,440           | 84,177,907     | 85,808,919               | 89,285,758         | 4,246,577       | 4,286,512              | 4,635,986           | 4,714,087                  |   |   |
| 24 | July-18  |                      | 89,545,101     |                          | 93,845,681         |                 | 5,367,195              |                     | 4,559,923                  |   |   |
| 25 | August-18  |                      | 93,848,761     |                          | 97,235,004         |                 | 4,303,660              |                     | 3,389,323                  |   |   |
| 26 | September-18   |                      | 98,760,663     |                          | 102,671,243        |                 | 4,911,902              |                     | 5,436,238                  |   |   |
| 27 | October-18   |                      | 102,723,954    |                          | 107,770,242        |                 | 3,963,291              |                     | 5,098,999                  |   |   |
| 28 | November-18  |                      | 106,867,276    |                          | 110,753,947        |                 | 4,143,322              |                     | 2,983,706                  |   |   |
| 29 | December-18  |                      | 114,248,106    |                          | 118,801,377        |                 | 7,380,830              |                     | 8,047,430                  |   |   |

Chart 1: Month-to-Month Revenue and Expenditure Performance – General Fund

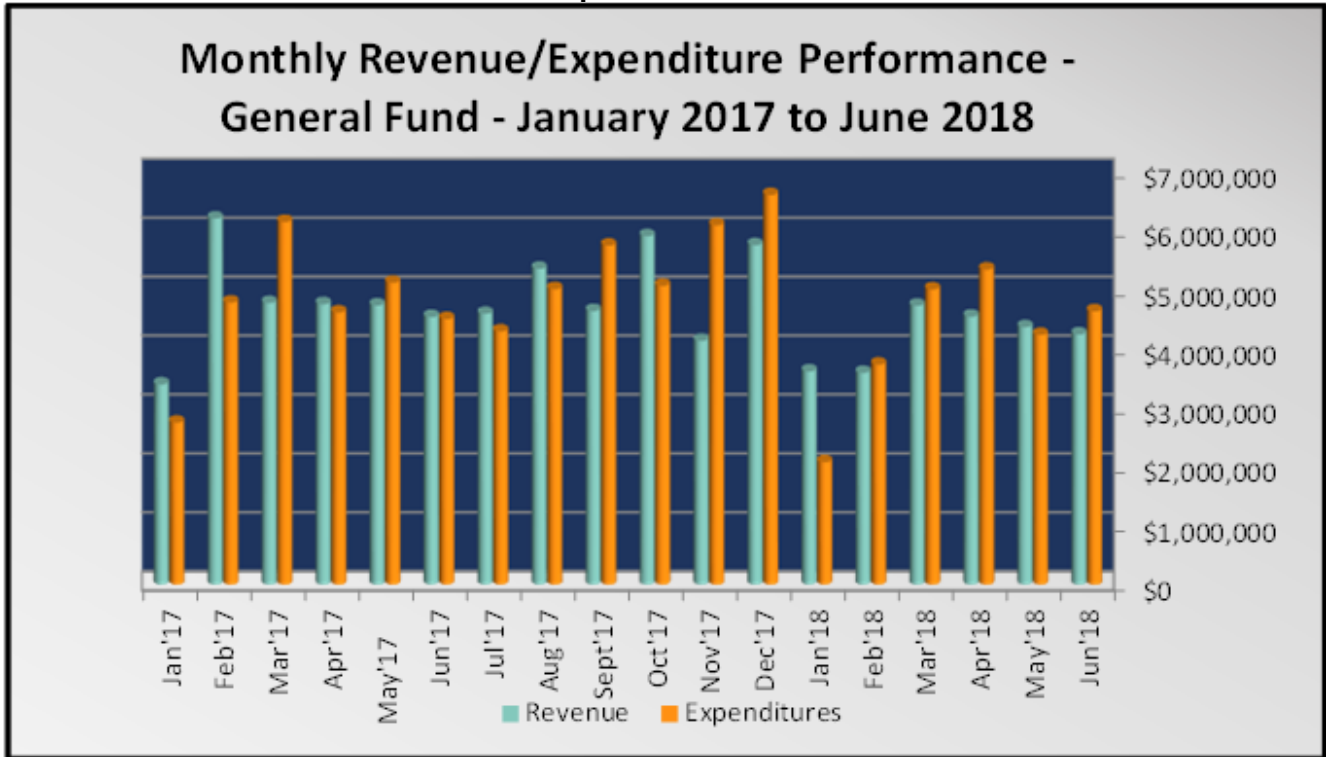
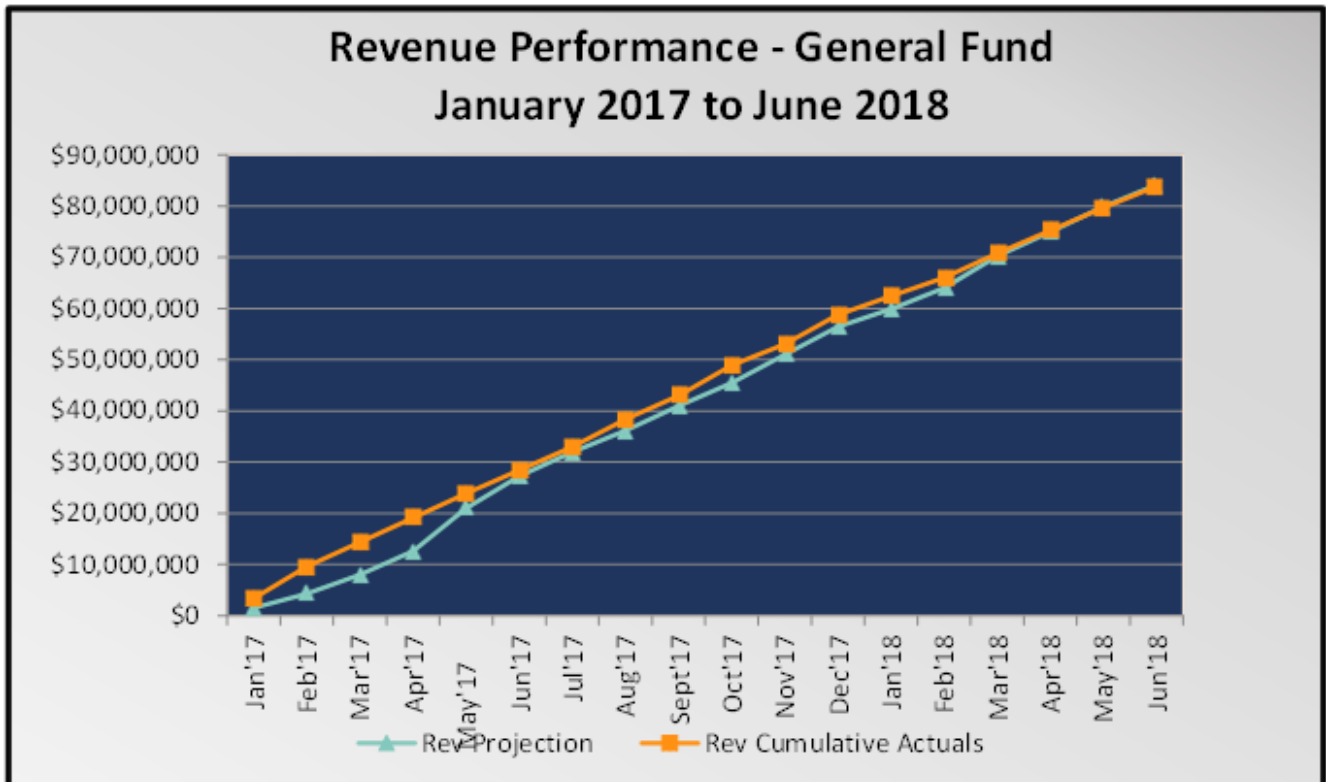
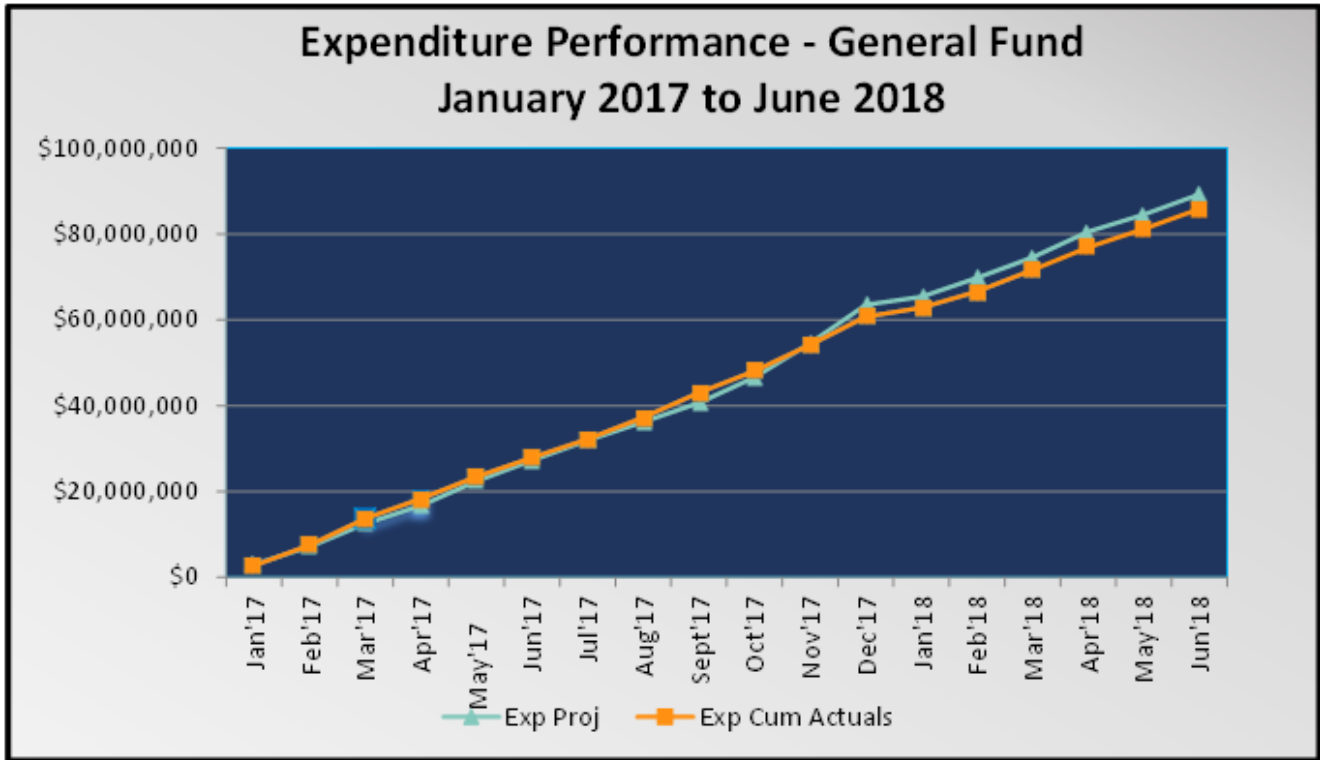


Chart 2: Biennial Revenue Projection Vs. Actual Performance – General Fund From January 2017 to Date of Reporting





**Chart 3: Biennial Expenditure Projection Vs. Performance – General Fund  
From January 2017 to Date of Reporting**



**Table 6: Change in the General Fund’s Beginning Fund Balance, 2017 to 2018**

|   | A  | B  | C                  |
|---|--|----|--------------------|
| 1 | <b>Change in the General Fund's Beginning Fund Balance</b>   |    |                    |
| 2 |  |    |                    |
| 3 | <b>Fund Balance - General Fund</b>                           |    |                    |
| 4 | 2018 Beginning Fund Balance                                  | \$ | 8,190,691          |
| 5 | 2017 Beginning Fund Balance                                  |    | 10,134,924         |
| 6 |  |    |                    |
| 7 | <b>Net change From 2017 to 2018</b>                          |    | <b>(1,944,233)</b> |
| 9 | <i>Note: There is no change from the previous reporting.</i> |    |                    |

**Table 7: Change in the General Fund's Fund Balance in June 2018**

|    | A  | B | C | D | E | F | G  | H                 |  |
|----|--|---|---|---|---|---|----|-------------------|--|
| 1  | <b>Change in General Fund's Fund Balance in 2018</b>         |   |   |   |   |   |    |                   |  |
| 2  |  |   |   |   |   |   |    |                   |  |
| 3  | <b>Beginning Fund Balance - General Fund</b>                 |   |   |   |   |   | \$ | 8,190,691         |  |
| 4  | Plus: 2018 Revenues  |   |   |   |   |   |    | 25,101,797        |  |
| 5  | Less: 2018 Expenditures                                      |   |   |   |   |   |    | (25,039,042)      |  |
| 6  |  |   |   |   |   |   |    |                   |  |
| 7  | <b>Ending Fund Balance - General Fund</b>                    |   |   |   |   |   | \$ | 8,253,446         |  |
| 9  | Plus: Revenue Stabilization Fund's Ending Fund Balance       |   |   |   |   |   |    | 6,000,000         |  |
| 10 | <b>Total Fund Balance</b>                                    |   |   |   |   |   | \$ | <b>14,253,446</b> |  |
| 11 |  |   |   |   |   |   |    |                   |  |
| 12 | <b>General Fund Reserve Requirements at 06/30/18:</b>        |   |   |   |   |   | \$ | 11,411,164        |  |
| 13 | ( 2 1/2 Months of 2017 Operating Expenditures per 2017 CAFR) |   |   |   |   |   |    |                   |  |
| 14 | <b>Unassigned Fund Balance</b>                               |   |   |   |   |   | \$ | 2,842,282         |  |
| 15 | <b>Total Fund Balance</b>                                    |   |   |   |   |   | \$ | <b>14,253,446</b> |  |
| 16 |  |   |   |   |   |   |    |                   |  |

**Table 8: General Fund's Biennial Revenues**

|    | A   | B                                     | C                       | D                  |
|----|---|---------------------------------------|-------------------------|--------------------|
| 1  | <b>General Fund's Biennial Revenues Through June 2018</b> |                                       |                         |                    |
| 2  | <b>FY 2017 - 2018</b>                                     |                                       |                         |                    |
| 3  |   |                                       |                         |                    |
| 4  | <b>Category</b>   | <b>Biennial Actual thru June 2018</b> | <b>2017-2018 Budget</b> | <b>% of Budget</b> |
| 5  | 30-Fund Balance   | \$ 10,134,924                         | \$ 10,134,924           | 100.0%             |
| 6  | 31-Taxes  | 56,173,035                            | 76,476,160              | 73.5%              |
| 7  | 32-Licenses and Permits                                   | 6,929,400                             | 8,614,351               | 80.4%              |
| 8  | 33-Intergovernmental Revenue                              | 2,476,899                             | 3,760,749               | 65.9%              |
| 9  | 34-Charges for Services                                   | 10,249,653                            | 13,348,739              | 76.8%              |
| 10 | 35-Fines and Forfeits                                     | 6,727,246                             | 10,083,422              | 66.7%              |
| 11 | 36-Miscellaneous Revenues                                 | 1,107,891                             | 1,493,685               | 74.2%              |
| 12 | 38-Non-Revenue  | 22,872                                | 279,000                 | 8.2%               |
| 13 | 39-Other Financing Sources                                | 240,445                               | 192,000                 | 125.2%             |
| 14 | <b>Total Revenue</b>                                      | <b>83,927,441</b>                     | <b>114,248,106</b>      | <b>73.5%</b>       |
| 15 | <b>Total Resources Including Fund Balance</b>             | <b>\$ 94,062,365</b>                  | <b>\$ 124,383,030</b>   |                    |

**Table 9: General Fund's Comparative Year-To-Date Revenues  
Ending June 2016, 2017 & 2018**

|    | A  | B                                | C                                | D                               | E                                |
|----|--|----------------------------------|----------------------------------|---------------------------------|----------------------------------|
| 1  | <b>General Fund's Annual Revenues</b>  |                                  |                                  |                                 |                                  |
| 2  | <b>Comparative Revenue For the Year-To-Date Period ending June 2016, 2017 &amp; 2018</b> |                                  |                                  |                                 |                                  |
| 4  | <b>Category</b>  | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b> | <b>Actual thru<br/>June 2016</b> |
| 5  | 30-Fund Balance  | \$ 8,190,691                     | \$ 10,134,924                    | 0.00%                           | \$ 11,596,466                    |
| 6  | 31-Taxes   | 16,505,294                       | 18,697,496                       | -11.7%                          | 17,861,313                       |
| 7  | 32-Licenses and Permits  | 2,295,262                        | 2,872,902                        | -20.1%                          | 2,596,303                        |
| 8  | 33-Intergovernmental Revenue   | 544,351                          | 707,541                          | -23.1%                          | 564,359                          |
| 9  | 34-Charges for Services  | 3,148,993                        | 3,250,326                        | -3.1%                           | 2,713,134                        |
| 10 | 35-Fines and Forfeits  | 2,156,416                        | 2,420,694                        | -10.9%                          | 2,365,759                        |
| 11 | 36-Miscellaneous Revenues  | 437,116                          | 272,028                          | 60.7%                           | 240,641                          |
| 12 | 38-Non-Revenue   | 13,805                           | 1,974                            | 599.3%                          | -                                |
| 13 | 39-Other Financing Sources   | 560                              | 200,761                          | -99.7%                          | 259                              |
| 14 | <b>Total Revenue</b>   | <b>25,101,797</b>                | <b>28,423,722</b>                | <b>-11.7%</b>                   | <b>26,341,768</b>                |
| 15 | <b>Total Resources Including Fund<br/>Balance</b>  | <b>\$ 33,292,488</b>             | <b>\$ 38,558,646</b>             |                                 | <b>\$ 37,938,234</b>             |



**Table 10: Biennial Detailed Tax Revenue Information:**

|    | A  | B | C                                | D                                     | E                       | F                  |
|----|--|---|----------------------------------|---------------------------------------|-------------------------|--------------------|
| 1  | <b>General Fund Biennial Detailed Tax Revenue thru June 2018</b> |   |                                  |                                       |                         |                    |
| 2  |  |   |                                  | <b>Biennial Actual thru June 2018</b> | <b>2017-2018 Budget</b> | <b>% of Budget</b> |
| 3  | <b>Taxes</b>   |   |                                  |                                       |                         |                    |
| 4  | <b>Business Taxes</b>  |   |                                  |                                       |                         |                    |
| 5  |  |   | Utility Tax-Electric             | \$ 3,115,642                          | \$ 4,533,266            | 68.73%             |
| 6  |  |   | Utility Tax-Water                | 579,325                               | 803,023                 | 72.14%             |
| 7  |  |   | Utility Tax-Gas                  | 779,039                               | 1,151,045               | 67.68%             |
| 8  |  |   | Utility Tax-Sewer                | 897,435                               | 1,256,328               | 71.43%             |
| 9  |  |   | Utility Tax-Solid Waste          | 765,945                               | 1,079,104               | 70.98%             |
| 10 |  |   | Utility Tax-Cable                | 628,526                               | 1,091,460               | 57.59%             |
| 11 |  |   | Utility Tax-Telephone/Pager      | 1,516,832                             | 2,599,613               | 58.35%             |
| 12 |  |   | Utility Tax-Storm                | 344,978                               | 452,603                 | 76.22%             |
| 13 |  |   | Leasehold Tax                    | 4,445                                 | 7,765                   | 57.24%             |
| 14 |  |   | Admissions Tax                   | 1,051,189                             | 1,303,554               | 80.64%             |
| 15 |  |   | Gambling Tax-Punch Brds/Pulltabs | 189,821                               | 246,868                 | 76.89%             |
| 16 |  |   | Gambling Tax-Bingo and Raffles   | 2,294                                 | 2,000                   | 114.70%            |
| 17 |  |   | Gambling Tax-Amusement Games     | 14,779                                | 11,000                  | 134.35%            |
| 18 |  |   | <b>Business Taxes Total</b>      | <b>\$ 9,890,250</b>                   | <b>\$ 14,537,629</b>    | <b>68.03%</b>      |
| 19 |  |   | <b>General Property Tax</b>      | <b>11,444,578</b>                     | <b>13,368,189</b>       | <b>85.61%</b>      |
| 20 |  |   | <b>EMS Property Tax</b>          | <b>3,447,545</b>                      | <b>4,642,364</b>        | <b>74.26%</b>      |
| 21 |  |   | <b>Retail Sales Tax</b>          | <b>31,390,664</b>                     | <b>43,927,978</b>       | <b>71.46%</b>      |
| 22 |  |   | <b>Total Taxes</b>               | <b>\$ 56,173,037</b>                  | <b>\$ 76,476,160</b>    | <b>73.45%</b>      |

Table 11: Comparative Tax Revenue – Ending June 2016 to 2018

|    | A  | B         | C                                | D                                | E                               | F                                |           |                   |
|----|--|-----------|----------------------------------|----------------------------------|---------------------------------|----------------------------------|-----------|-------------------|
| 1  | <b>General Fund's Detailed Tax Revenue</b>                           |           |                                  |                                  |                                 |                                  |           |                   |
| 2  | <b>For the Year-To-Date Period Ending June 2016, 2017 &amp; 2018</b> |           |                                  |                                  |                                 |                                  |           |                   |
| 3  |  |           | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b> | <b>Actual thru<br/>June 2016</b> |           |                   |
| 4  | <b>Taxes</b>   |           |                                  |                                  |                                 |                                  |           |                   |
| 5  | <b>Business Taxes</b>  |           |                                  |                                  |                                 |                                  |           |                   |
| 6  | Utility Tax-Electric   | \$        | 980,032                          | \$                               | 993,251                         | -1.3%                            | \$        | 918,945           |
| 7  | Utility Tax-Water  |           | 187,585                          |                                  | 186,790                         | 0.4%                             |           | 138,667           |
| 8  | Utility Tax-Gas  |           | 205,094                          |                                  | 274,122                         | -25.2%                           |           | 192,851           |
| 9  | Utility Tax-Sewer  |           | 306,571                          |                                  | 311,995                         | -1.7%                            |           | 236,603           |
| 10 | Utility Tax-Solid Waste  |           | 205,689                          |                                  | 198,951                         | 3.4%                             |           | 167,158           |
| 11 | Utility Tax-Cable  |           | 118,591                          |                                  | 127,708                         | -7.1%                            |           | 125,862           |
| 12 | Utility Tax-Telephone/Pager  |           | 320,501                          |                                  | 480,560                         | -33.3%                           |           | 524,527           |
| 13 | Utility Tax-Storm  |           | 119,442                          |                                  | 118,333                         | 0.9%                             |           | 101,946           |
| 14 | Leasehold Tax  |           | 185                              |                                  | 1,222                           | -84.9%                           |           | 295               |
| 15 | Admissions Tax   |           | 373,301                          |                                  | 374,172                         | -0.2%                            |           | 342,794           |
| 16 | Gambling Tax-Punch Brds/Pulltabs                                     |           | 66,028                           |                                  | 61,880                          | 6.7%                             |           | 67,058            |
| 17 | Gambling Tax-Bingo and Raffles                                       |           | 743                              |                                  | 872                             | -14.8%                           |           | 1,118             |
| 18 | Gambling Tax-Amusement Games   |           | 4,970                            |                                  | 5,345                           | -7.0%                            |           | 5,226             |
| 20 | <b>Business Taxes Total</b>  | <b>\$</b> | <b>2,888,732</b>                 | <b>\$</b>                        | <b>3,135,201</b>                | <b>-7.9%</b>                     | <b>\$</b> | <b>2,823,050</b>  |
| 21 | <b>General Property Tax</b>  |           | 1,800,000                        |                                  | 4,884,095                       | -63.1%                           |           | 4,579,007         |
| 22 | <b>EMS Property Tax</b>  |           | 1,175,317                        |                                  | 1,145,861                       | 2.6%                             |           | 1,130,198         |
| 23 | <b>Retail Sales Tax</b>  |           | 10,641,245                       |                                  | 9,532,340                       | 11.6%                            |           | 9,346,310         |
| 24 | <b>Total Taxes</b>   | <b>\$</b> | <b>16,505,294</b>                | <b>\$</b>                        | <b>18,697,497</b>               | <b>-11.7%</b>                    | <b>\$</b> | <b>17,878,565</b> |

ADMINISTRATIVE SERVICES

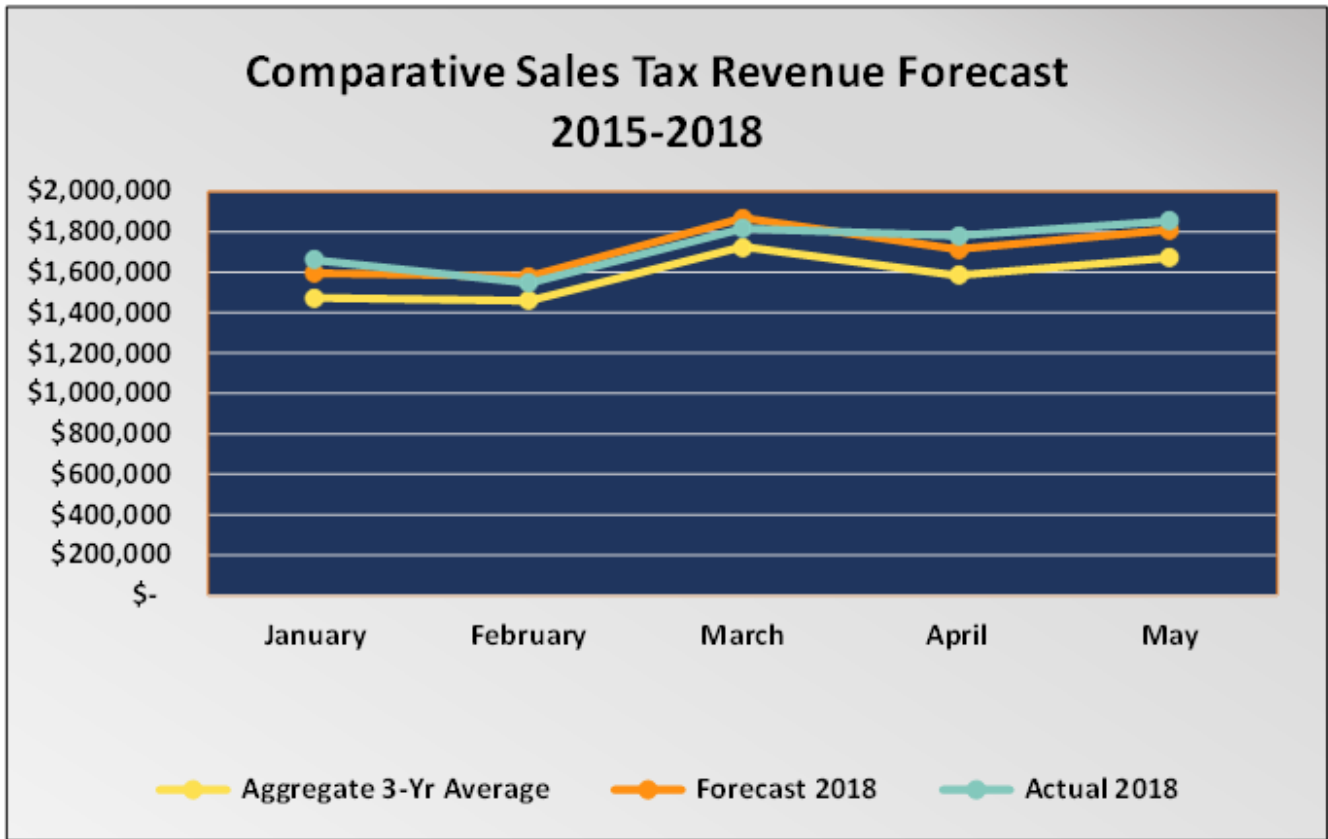
**Table 12: Actual Gross Historical Sales Tax Collection (includes EDIF portion)**

|    | A   | B             | C                    | D                       | E                    | F                    | G                    | H                    | I                    |
|----|---|---------------|----------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1  | <b>Gross Sales Tax by Actual Month Collection from 2009-2018 For the City of Lynnwood</b> |               |                      |                         |                      |                      |                      |                      |                      |
| 2  | <b>Actual Month Sales Tax</b>   | <b>% Chng</b> | <b>Year 2018</b>     | <b>15-17 Avg % Rcpt</b> | <b>Year 2017</b>     | <b>Year 2016</b>     | <b>Year 2015</b>     | <b>Year 2014</b>     | <b>Year 2009</b>     |
| 3  | January   | 6.79%         | \$ 1,659,199         | 6.99%                   | \$ 1,553,675         | \$ 1,493,741         | \$ 1,374,174         | \$ 1,237,569         | \$ 1,138,197         |
| 4  | February  | 3.89%         | 1,546,656            | 6.92%                   | 1,488,779            | 1,545,115            | 1,345,471            | 1,317,010            | 1,076,493            |
| 5  | March   | 9.17%         | 1,915,769            | 8.18%                   | 1,754,850            | 1,864,563            | 1,557,642            | 1,561,289            | 1,224,186            |
| 6  | April   | 11.69%        | 1,780,484            | 7.51%                   | 1,594,147            | 1,703,745            | 1,453,128            | 1,382,862            | 1,132,075            |
| 7  | May   | 5.57%         | 1,854,102            | 7.93%                   | 1,756,250            | 1,717,336            | 1,545,339            | 1,457,001            | 1,177,676            |
| 8  | June  | 4.15%         | 1,985,036            | 8.78%                   | 1,905,880            | 1,867,961            | 1,778,720            | 1,604,438            | 1,277,028            |
| 9  | July  |               |                      | 8.79%                   | 1,887,629            | 1,923,826            | 1,751,554            | 1,552,163            | 1,263,931            |
| 10 | August  |               |                      | 8.47%                   | 1,862,273            | 1,795,304            | 1,698,511            | 1,636,498            | 1,277,361            |
| 11 | September   |               |                      | 8.81%                   | 1,948,209            | 1,900,981            | 1,724,782            | 1,598,675            | 1,231,375            |
| 12 | October   |               |                      | 8.02%                   | 1,838,875            | 1,660,559            | 1,572,533            | 1,461,143            | 1,135,572            |
| 13 | November  |               |                      | 8.37%                   | 1,864,936            | 1,777,630            | 1,653,139            | 1,599,045            | 1,201,577            |
| 14 | December  |               |                      | 11.24%                  | 2,495,798            | 2,347,520            | 2,268,338            | 2,170,033            | 1,740,441            |
| 15 |   |               | <b>\$ 10,741,246</b> | <b>100.0%</b>           | <b>\$ 21,951,301</b> | <b>\$ 21,598,281</b> | <b>\$ 19,723,330</b> | <b>\$ 18,577,727</b> | <b>\$ 14,875,912</b> |
| 16 |   |               | <b>6.84%</b>         |                         | <b>1.63%</b>         | <b>9.51%</b>         | <b>6.17%</b>         | <b>3.64%</b>         | <b>-14.01%</b>       |
| 17 | Percentage Increase from 2017 to 2018   |               |                      |                         |                      |                      |                      |                      |                      |
| 18 | 2010 thru 2013 Sales Tax Collection Information were not presented.                       |               |                      |                         |                      |                      |                      |                      |                      |

**Table 13: Comparative General Fund Sales Tax Revenue Forecast 2015 – 2018**

|    | A  | B                    | C                    | D                             | E                       | F                    | G                    | H                    |
|----|--|----------------------|----------------------|-------------------------------|-------------------------|----------------------|----------------------|----------------------|
| 1  | <b>Comparative Sales Tax Revenue Forecast 2015-2018 For the General Fund</b>           |                      |                      |                               |                         |                      |                      |                      |
| 2  | <b>Actual Month Sales Tax</b>  | <b>Actual 2018</b>   | <b>Forecast 2018</b> | <b>Aggregate 3-Yr Average</b> | <b>15-17 Avg % Rcpt</b> | <b>Year 2017</b>     | <b>Year 2016</b>     | <b>Year 2015</b>     |
| 3  | January  | \$ 1,659,199         | \$ 1,595,116         | \$ 1,473,863                  | 7.12%                   | \$ 1,553,675         | \$ 1,493,741         | \$ 1,374,174         |
| 4  | February   | 1,546,656            | 1,579,883            | 1,459,788                     | 7.06%                   | 1,488,779            | 1,545,115            | 1,345,471            |
| 5  | March  | 1,815,769            | 1,867,654            | 1,725,685                     | 8.34%                   | 1,754,850            | 1,864,563            | 1,557,642            |
| 6  | April  | 1,780,484            | 1,713,960            | 1,583,673                     | 7.65%                   | 1,594,147            | 1,703,745            | 1,453,128            |
| 7  | May  | 1,854,102            | 1,810,808            | 1,672,975                     | 8.09%                   | 1,756,250            | 1,717,336            | 1,545,339            |
| 8  | June   | 1,985,036            | 1,823,063            | 1,684,483                     | 8.14%                   | 1,406,769            | 1,867,961            | 1,778,720            |
| 9  | July   |                      | 2,006,890            | 1,854,336                     | 8.96%                   | 1,887,629            | 1,923,826            | 1,751,554            |
| 10 | August   |                      | 1,932,242            | 1,785,363                     | 8.63%                   | 1,862,273            | 1,795,304            | 1,698,511            |
| 11 | September  |                      | 1,928,418            | 1,781,830                     | 8.61%                   | 1,719,727            | 1,900,981            | 1,724,782            |
| 12 | October  |                      | 1,859,830            | 1,718,455                     | 8.31%                   | 1,922,273            | 1,660,559            | 1,572,533            |
| 13 | November   |                      | 1,932,202            | 1,785,326                     | 8.63%                   | 1,925,209            | 1,777,630            | 1,653,139            |
| 14 | December   |                      | 2,342,641            | 2,164,565                     | 10.46%                  | 1,877,838            | 2,347,520            | 2,268,338            |
| 15 |  | <b>\$ 10,641,246</b> | <b>\$ 22,392,505</b> | <b>\$ 20,690,343</b>          | <b>100.0%</b>           | <b>\$ 20,749,419</b> | <b>\$ 21,598,281</b> | <b>\$ 19,723,330</b> |
| 16 | <b>Annual and Through June Increase</b>  | <b>2.42%</b>         |                      |                               |                         | <b>-3.93%</b>        | <b>9.51%</b>         | <b>6.17%</b>         |
| 17 |  |                      |                      |                               |                         |                      |                      |                      |
| 18 | <b>Through June 2018 (Actual/Forecast)</b>   | <b>\$ 10,641,246</b> | <b>\$ 10,390,284</b> |                               |                         |                      |                      |                      |
| 19 | <i>Note: Year to date 1st Qtr sales tax transferred to the EDIF Fund was \$100,000</i> |                      |                      |                               |                         |                      |                      |                      |
| 20 |  |                      |                      |                               |                         |                      |                      |                      |

Chart 4: Comparative Sales Tax Revenue Forecast from 2015 – 2018



Sales Tax related to EDIF Fund in the amount of \$1,301,882 was transferred through the biennium as of June 2018.

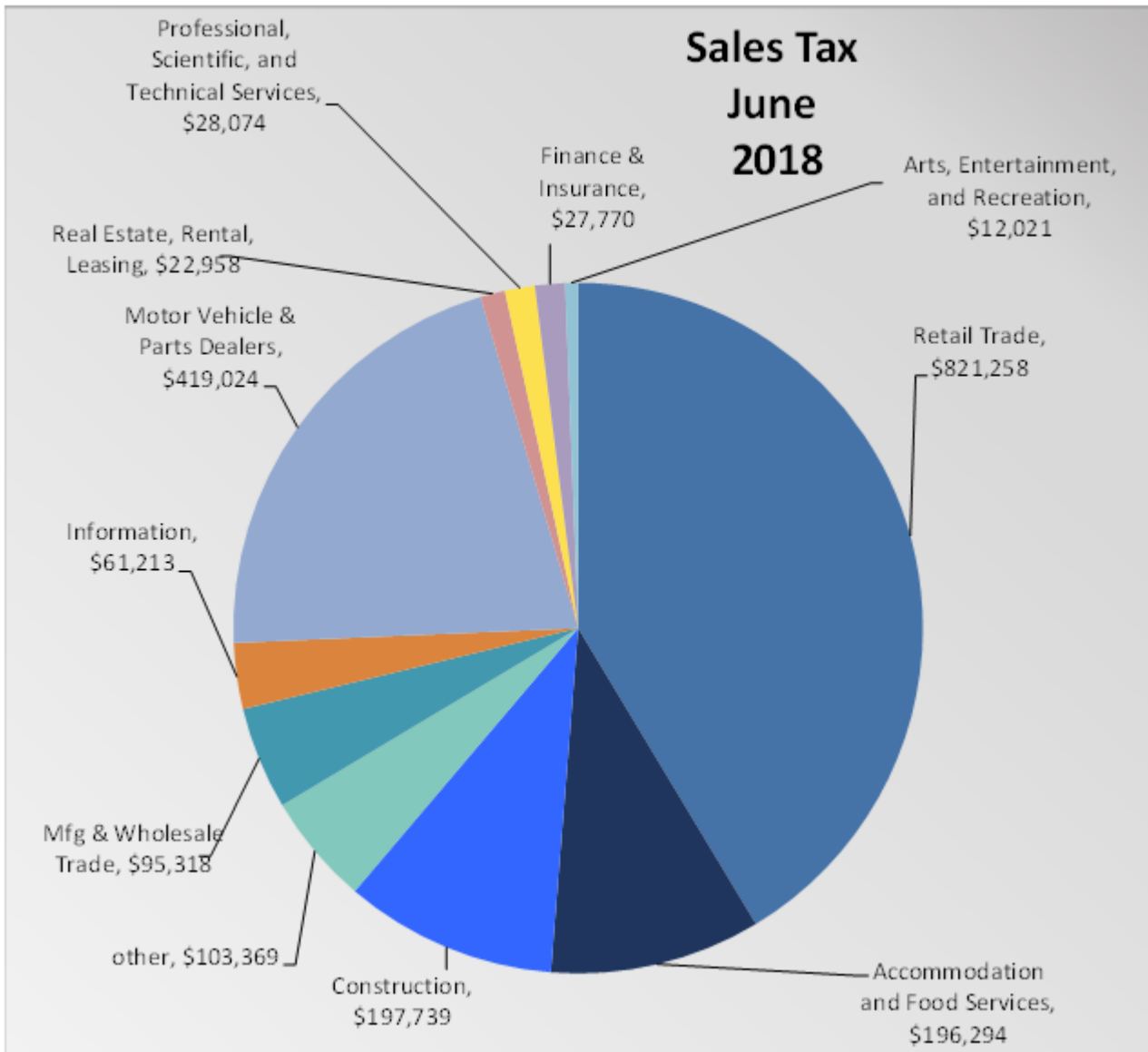
**Report on Year-To-Date Sales Tax Earned for the month of June 2018, Cash Received in August 2018 (Cash Basis)**

**Table 14: 2017 & 2018 Year-To-Date Sales Tax Collection by Category on a Cash Basis**

| A  | B  | C                    | D                    | E               |
|----|--|----------------------|----------------------|-----------------|
| 1  | <b>City of Lynnwood</b>  |                      |                      |                 |
| 2  | <b>2018 Year to Date Sales Tax Collection By Category on a Cash Basis</b>  |                      |                      |                 |
| 3  | <b>For the reporting period of June 2018 (Jan 2017 to Jun 2018)</b>  |                      |                      |                 |
| 4  | <b>Source: TaxTools - WA St Department of Revenue</b>  |                      |                      |                 |
| 5  |  |                      |                      |                 |
| 6  |  | <b>Year To Date</b>  | <b>Year To Date</b>  |                 |
| 7  |  | <b>Sales Tax</b>     | <b>Sales Tax</b>     |                 |
| 8  | <b>Category</b>  | <b>Jun-18</b>        | <b>Jun-17</b>        | <b>% Change</b> |
| 9  | Retail Trade   | \$ 4,406,541         | \$ 4,411,693         | -0.1%           |
| 10 | Accommodation and Food Services  | 1,020,641            | 1,016,498            | 0.4%            |
| 11 | Construction   | 994,768              | 799,664              | 24.4%           |
| 12 | All Others <sup>2</sup>  | 560,677              | 491,210              | 14.1%           |
| 13 | Mfg and Wholesale Trade  | 582,006              | 384,381              | 51.4%           |
| 14 | Information <sup>1</sup>   | 336,910              | 358,223              | -5.9%           |
| 15 | Motor Vehicle & Part's Dealers   | 2,351,066            | 2,129,466            | 10.4%           |
| 16 | Real Estate, Rental, Leasing   | 128,334              | 127,988              | 0.3%            |
| 17 | Professional, Scientific, and Technical Services   | 152,460              | 128,842              | 18.3%           |
| 18 | Finance and Insurance  | 140,758              | 141,107              | -0.2%           |
| 19 | Arts, Entertainment, and Recreation  | 67,086               | 64,509               | 4.0%            |
| 20 | <b>TOTAL</b>   | <b>\$ 10,741,247</b> | <b>\$ 10,053,581</b> | <b>6.8%</b>     |
| 21 |  |                      |                      |                 |
| 22 | <sup>1</sup> Category on "information" pertains to businesses in telecommunications, internet service providers, motion pictures, sound record, publishing industries, broadcasting, and other information services. |                      |                      |                 |
| 23 |  |                      |                      |                 |
| 24 |  |                      |                      |                 |
| 25 |  |                      |                      |                 |
| 26 | <sup>2</sup> All Others pertain to various categories not included in the other segments and not material enough to have a separate category.  |                      |                      |                 |
| 27 |  |                      |                      |                 |
| 28 |  |                      |                      |                 |
| 29 |  |                      |                      |                 |

Chart 5: June 2018 Year-To-Date Sales Tax Collection on a Cash Basis in a Pie Chart

Year-To-Date Sales Tax Earned in June, Collected in August





General Fund's Expenditures

Table 15:

|    | A   | B   | C                           | D                  |
|----|---|---|-----------------------------|--------------------|
| 1  | <b>Biennial Expenditures by Department through June 2018<br/>FY 2017 - 2018</b> |   |                             |                    |
| 2  |   |   |                             |                    |
| 3  |   |   |                             |                    |
| 4  | <b>Department</b>   | <b>Biennial<br/>Actual thru<br/>June 2018</b> | <b>2017-2018<br/>Budget</b> | <b>% of Budget</b> |
| 5  | ADMINISTRATIVE SERVICES   | \$ 5,219,589                                  | \$ 7,455,046                | 70.0%              |
| 6  | INFORMATION TECHNOLOGY  | 3,683,327                                     | 4,907,144                   | 75.1%              |
| 7  | COMMUNITY DEVELOPMENT   | 4,147,226                                     | 6,420,448                   | 64.6%              |
| 8  | ECONOMIC DEVELOPMENT  | 1,082,978                                     | 2,070,134                   | 52.3%              |
| 9  | EXECUTIVE   | 1,138,994                                     | 1,660,918                   | 68.6%              |
| 10 | FIRE - OTHER**  | 8,954,011                                     | 8,627,154                   | 103.8%             |
| 11 | FIRE - MARSHALL   | 1,246,537                                     | 1,916,418                   | 65.0%              |
| 12 | FIRE - RFA PAYMENTS   | 4,252,482                                     | 5,437,794                   | 78.2%              |
| 13 | HUMAN RESOURCES   | 1,213,185                                     | 1,712,421                   | 70.8%              |
| 14 | LEGAL   | 2,404,239                                     | 3,416,074                   | 70.4%              |
| 15 | LEGISLATIVE   | 621,275                                       | 902,262                     | 68.9%              |
| 16 | MUNICIPAL COURT   | 1,915,845                                     | 2,895,095                   | 66.2%              |
| 17 | NON-DEPARTMENTAL  | 6,031,560                                     | 8,502,946                   | 70.9%              |
| 18 | PARKS & RECREATION  | 10,710,993                                    | 15,983,980                  | 67.0%              |
| 19 | POLICE  | 28,413,837                                    | 39,680,752                  | 71.6%              |
| 20 | PUBLIC WORKS  | 4,772,842                                     | 7,212,791                   | 66.2%              |
| 21 | <b>Grand Total</b>  | <b>\$ 85,808,920</b>                          | <b>\$ 118,801,377</b>       | <b>72.2%</b>       |

\*\*The Fire Department expenditures are significantly material in % expended. Effective October 1, 2017, existing fire personnel and equipment was transferred to the newly created South Snohomish County Fire and Rescue Regional Fire Authority (SSCFR).

Table 16:

**ADMINISTRATIVE SERVICES**

|    | A  | B                                | C                                | D                               | E                                |
|----|--|----------------------------------|----------------------------------|---------------------------------|----------------------------------|
| 1  | <b>General Fund Comparative Expenditures by Department</b>           |                                  |                                  |                                 |                                  |
| 2  | <b>For the Year-To-Date Period Ending June 2016, 2017 &amp; 2018</b> |                                  |                                  |                                 |                                  |
| 3  | <b>Department</b>  | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b> | <b>Actual thru<br/>June 2016</b> |
| 4  | ADMINISTRATIVE SERVICES  | \$ 1,679,400                     | \$ 1,629,713                     | 3.0%                            | \$ 1,389,282                     |
| 5  | INFORMATION TECHNOLOGY <sup>1</sup>                                  | 1,254,895                        | 1,001,415                        | 25.3%                           | 1,463,298                        |
| 6  | COMMUNITY DEVELOPMENT <sup>2</sup>                                   | 1,414,100                        | 1,188,812                        | 19.0%                           | 997,137                          |
| 7  | ECONOMIC DEVELOPMENT   | 369,508                          | 326,013                          | 13.3%                           | 182,831                          |
| 8  | EXECUTIVE  | 376,884                          | 382,907                          | -1.6%                           | 329,520                          |
| 9  | FIRE - OTHER   | -                                | 5,712,605                        | 100.0%                          | 4,542,687                        |
| 10 | FIRE - MARSHALL  | 403,935                          | 427,377                          | -5.5%                           | 455,983                          |
| 11 | FIRE - RFA PAYMENTS  | 1,565,324                        | -                                | 100.0%                          | -                                |
| 12 | HUMAN RESOURCES  | 396,570                          | 369,780                          | 7.2%                            | 263,001                          |
| 13 | LEGAL <sup>3</sup>   | 844,953                          | 634,247                          | 33.2%                           | 597,293                          |
| 14 | LEGISLATIVE <sup>4</sup>   | 184,053                          | 221,846                          | -17.0%                          | 183,657                          |
| 15 | MUNICIPAL COURT  | 611,162                          | 558,150                          | 9.5%                            | 558,816                          |
| 16 | NON-DEPARTMENTAL   | 1,933,382                        | 2,009,369                        | -3.8%                           | 2,713,796                        |
| 17 | PARKS & RECREATION   | 3,515,688                        | 3,130,360                        | 12.3%                           | 3,027,753                        |
| 18 | POLICE   | 9,063,123                        | 8,801,377                        | 3.0%                            | 7,636,214                        |
| 19 | PUBLIC WORKS   | 1,426,067                        | 1,538,479                        | -7.3%                           | 1,420,578                        |
| 20 | <b>Grand Total</b>   | <b>\$ 25,039,044</b>             | <b>\$ 27,932,450</b>             | <b>-10.36%</b>                  | <b>\$ 25,761,846</b>             |

1. The Information Technology expenditures in 2018 are 25.3% higher than the same six months in 2017, due to the payment for IT capital purchases totaling \$150,000 in 2018. In addition, the IT Manager position was vacant during the first 4 months of 2017.
2. The 2018 expenditures in the Community Development department exceed the 2017 expenditures for the first six months due to the ramping up of consultants in 2018 to assist with building and plan reviews to accommodate the increased development activity in the city.
3. The Legal Department expenditures in 2018 are 33.2% higher than the first six months in 2017 because of the newly negotiated contracts with the Prosecuting Attorney and the Public Defendant. The City Attorney fees also include payments for attorney services related to the Photo Enforcement Class Action suit (\$63.6K) and a Crosswalk Injury claim for damages (\$29.7K).
4. The Legislative department expenditures are 17% lower in 2018 when compared to the first six months of 2017 due to the payment of \$41,487 to the YWCA for homelessness services in 2017 during the first quarter of 2017. This contract ended in 2016 with final payments made in 2017.

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

June 2018

|    | A  | B                                    | C                     | D             | E              |
|----|--|--------------------------------------|-----------------------|---------------|----------------|
| 1  | <b>Biennial Expenditure Categories through June<br/>FY 2017 - 2018</b> |                                      |                       |               |                |
| 2  |  |                                      |                       |               |                |
| 3  |  |                                      |                       |               |                |
| 4  | Department   | Biennial<br>Actual thru<br>June 2018 | 2017-2018<br>Budget   | % of<br>Total | % of<br>Budget |
| 5  | SALARIES & WAGES   | \$ 38,048,220                        | \$ 51,523,865         | 44.3%         | 73.8%          |
| 6  | PERSONNEL BENEFITS   | 15,374,604                           | 21,924,769            | 17.9%         | 70.1%          |
| 7  | SUPPLIES   | 2,314,299                            | 3,781,860             | 2.7%          | 61.2%          |
| 8  | SERVICES   | 15,041,003                           | 21,991,923            | 17.5%         | 68.4%          |
| 9  | INTERGOVTL SERVICES/PYMNT  | 3,876,366                            | 4,625,932             | 4.5%          | 83.8%          |
| 10 | RFA SERVICES**   | 4,900,350                            | 6,494,997             | 5.7%          | 75.4%          |
| 11 | CAPITAL OUTLAYS  | 393,976                              | 180,836               | 0.5%          | 217.9%         |
| 12 | DEBT INTEREST & OTHER COST   | 427                                  | 425,000               | 0.0%          | 0.1%           |
| 13 | OPERATING TRANSFERS OUT  | 5,859,674                            | 7,852,195             | 6.8%          | 74.6%          |
| 14 | <b>Grand Total</b>   | <b>\$ 85,808,919</b>                 | <b>\$ 118,801,377</b> | <b>100.0%</b> | <b>72.2%</b>   |

\*\*RFA Services represent expenditures related to the voter-approved transfer of the existing fire personnel and equipment to newly created South Snohomish County Fire and Rescue Regional Fire Authority (SSCFR). The \$6,494,997 includes \$1,057,203 for Fire Marshall Services.

**Table 18: General Fund Comparative Year-To-Date Expenditures from 2016 - 2018**

|    | A   | B                                | C                                | D                                | E                                |
|----|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 1  | <b>GENERAL FUND</b>   |                                  |                                  |                                  |                                  |
| 2  | <b>Comparative Fiscal Expenditure Categories through June 2016-2018</b> |                                  |                                  |                                  |                                  |
| 3  |   |                                  |                                  |                                  |                                  |
| 4  | <b>Department</b>   | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b>  | <b>Actual thru<br/>June 2016</b> |
| 5  | SALARIES & WAGES  | \$ 10,352,637                    | \$ 13,303,766                    | -22.2%                           | \$ 13,254,848                    |
| 6  | PERSONNEL BENEFITS  | 4,153,027                        | 5,486,579                        | -24.3%                           | 5,386,478                        |
| 7  | SUPPLIES  | 676,527                          | 981,244                          | -31.1%                           | 522,724                          |
| 8  | SERVICES  | 4,575,961                        | 4,809,355                        | -4.9%                            | 4,602,630                        |
| 9  | INTERGOVTL SERVICES/PYMNT   | 1,191,589                        | 1,351,234                        | -11.8%                           | 1,090,471                        |
| 10 | RFA SERVICES  | 1,974,658                        | -                                | 100.0%                           | -                                |
| 11 | CAPITAL OUTLAYS   | 150,762                          | 49,983                           | 201.6%                           | 11,783                           |
| 12 | DEBT INTEREST & OTHER COST  | -                                | -                                | 0.0%                             | -                                |
| 13 | OPERATING TRANSFERS OUT   | 1,963,882                        | 1,950,288                        | 0.7%                             | 892,910                          |
| 14 | <b>Grand Total</b>  | <b>\$ 25,039,043</b>             | <b>\$ 27,932,449</b>             | <b>-10.4%</b>                    | <b>\$ 25,761,844</b>             |
| 15 |   |                                  |                                  |                                  |                                  |
| 16 | <b>SUMMARY:</b>   | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>Actual thru<br/>June 2016</b> |                                  |
| 17 | SALARIES & BENEFITS   | \$ 14,505,664                    | \$ 18,790,345                    | \$ 18,641,326                    |                                  |
| 18 | OTHER COSTS   | 8,569,497                        | 7,191,816                        | 6,227,608                        |                                  |
| 19 | OPERATING TRANSFERS OUT   | \$ 1,963,882                     | \$ 1,950,288                     | 892,910                          |                                  |
| 20 | <b>Grand Total</b>  | <b>\$ 25,039,043</b>             | <b>\$ 27,932,449</b>             | <b>\$ 25,761,844</b>             |                                  |

**Table 19: General Fund’s Biennial Legal Expenditures Through June 2018**

|    | A   | B                                     | C                 | D                       | E                  |
|----|---|---------------------------------------|-------------------|-------------------------|--------------------|
| 1  | <b>Biennial Legal Expenditures through June</b> |                                       |                   |                         |                    |
| 2  | <b>FY 2017 - 2018</b>                           |                                       |                   |                         |                    |
| 3  |   |                                       |                   |                         |                    |
| 4  | <b>Department</b>                               | <b>Biennial Actual thru June 2018</b> | <b>% of Total</b> | <b>2017-2018 Budget</b> | <b>% of Budget</b> |
| 5  | ATTORNEY FEES                                   | \$ 488,876                            | 20.33%            | \$ 768,000              | 63.66%             |
| 6  | PROSECUTING ATTORNEY                            | 795,342                               | 33.08%            | 1,073,074               | 74.12%             |
| 7  | PUBLIC DEFENDERS                                | 1,105,778                             | 45.99%            | 1,540,000               | 71.80%             |
| 8  | LANGUAGE INTERPRETERS                           | 13,928                                | 0.58%             | 32,000                  | 43.53%             |
| 9  | OTHERS  | 315                                   | 0.01%             | 3,000                   | 10.50%             |
| 10 | <b>Grand Total</b>                              | <b>\$ 2,404,239</b>                   | <b>100.00%</b>    | <b>\$ 3,416,074</b>     | <b>70.38%</b>      |

**Table 20: General Fund’s Comparative Year-To-Date Legal Expenditures (2016 – 2018)**

|    | A  | B                            | C                            | D                           | E                            |
|----|--|------------------------------|------------------------------|-----------------------------|------------------------------|
| 1  | <b>General Fund Comparative Legal Expenditures</b>       |                              |                              |                             |                              |
| 2  | <b>For the Year-To-Date Period Ending June 2016-2018</b> |                              |                              |                             |                              |
| 3  | <b>Department</b>  | <b>Actual thru June 2018</b> | <b>Actual thru June 2017</b> | <b>% Change 2017 - 2018</b> | <b>Actual thru June 2016</b> |
| 4  | ATTORNEY FEES  | \$ 225,910                   | \$ 96,817                    | 133.3%                      | \$ 128,256                   |
| 5  | PROSECUTING ATTORNEY                                     | 273,125                      | 217,500                      | 25.6%                       | 150,000                      |
| 6  | PUBLIC DEFENDERS   | 340,624                      | 317,193                      | 7.4%                        | 317,554                      |
| 7  | LANGUAGE INTERPRETERS                                    | 5,198                        | 2,602                        | 99.8%                       | 943                          |
| 8  | OTHERS   | 96                           | 135                          | -28.9%                      | 540                          |
| 10 | <b>Grand Total</b>                                       | <b>\$ 844,953</b>            | <b>\$ 634,247</b>            | <b>33.22%</b>               | <b>\$ 597,293</b>            |

Note: Attorney Fees paid in 2018 include payments for attorney services related to the Photo Enforcement Class Action Suit (\$63.6K) and attorney services related to a crosswalk injury claim (\$29.7K). Both claims were dismissed.

**Table 21: REET I Fund Performance**

|    | A  | B   | C | D | E | F | G                   | H             |                  |
|----|--|---|---|---|---|---|---------------------|---------------|------------------|
| 1  | <b>TABLE 21: Change in REET I's Fund Balance in 2018</b>     |   |   |   |   |   |                     |               |                  |
| 2  | <b>Fund 331 REET I</b>                                       |   |   |   |   |   |                     |               |                  |
| 3  |  |   |   |   |   |   | <b>ACTUAL</b>       | <b>BUDGET</b> |                  |
| 4  | <b>Beginning Fund Balance - REET I Fund (Fd 331)</b>         |   |   |   |   |   | \$ 1,230,396        | \$            | 1,105,004        |
| 5  | 3263   | 6/12/17 Beginning Fund Balance Adjustment |   |   |   |   | -                   |               | 125,392          |
| 6  | <b>Adjusted Beginning Fund Balance</b>                       |   |   |   |   |   | \$ 1,230,396        | \$            | 1,230,396        |
| 7  | Plus: 2017-2018 Operating Revenues                           |   |   |   |   |   | 1,788,432           |               | 1,900,000        |
| 8  | <b>Closing of Capital Funds</b>                              |   |   |   |   |   |                     |               |                  |
| 9  | 2017 Transfer From Fund 309                                  |   |   |   |   |   | 81,855              |               | 81,855           |
| 10 | 2017 Transfer From Fund 311                                  |   |   |   |   |   | 89,063              |               | 89,063           |
| 11 | 2017 Transfer From Fund 342                                  |   |   |   |   |   | 20,522              |               | 20,522           |
| 12 | Investment Interest  |   |   |   |   |   | 23,877              |               | -                |
| 13 | 2017 - 2018 Total Revenues and Other Financing Sources       |   |   |   |   |   | 2,003,749           |               | 2,091,440        |
| 14 | <b>Total Beg F/B, Revenues &amp; Other Financing Sources</b> |   |   |   |   |   | <b>3,234,145</b>    |               | <b>3,321,836</b> |
| 15 | <b>Less: 2017-2018 Expenditures and Other Financing Uses</b> |   |   |   |   |   |                     |               |                  |
| 16 | 2017 Transfer to Fund 380                                    |   |   |   |   |   | (655,000)           |               | (1,310,000)      |
| 17 | 2017 Transfer to Fund 360                                    |   |   |   |   |   | (870,155)           |               | (1,740,310)      |
| 18 | 2017-2018 Total Expenditures and Other Financing Uses        |   |   |   |   |   | (1,525,155)         |               | (3,050,310)      |
| 19 |  |   |   |   |   |   |                     |               |                  |
| 20 | <b>Ending Fund Balance - (June 30, 2018)</b>                 |   |   |   |   |   | <b>\$ 1,708,990</b> | <b>\$</b>     | <b>271,526</b>   |



**Table 22: REET II Fund Performance**

|    | A   | B   | C | D | E | F | G                   | H             |                |
|----|---|---|---|---|---|---|---------------------|---------------|----------------|
| 1  | <b>TABLE 22: Change in REET II's Fund Balance in 2018</b> |   |   |   |   |   |                     |               |                |
| 2  | <b>Fund 330 REET II</b>                                   |   |   |   |   |   |                     |               |                |
| 3  |   |   |   |   |   |   | <b>ACTUAL</b>       | <b>BUDGET</b> |                |
| 4  | <b>Beginning Fund Balance - REET II Fund (Fd 330)</b>     |   |   |   |   |   | \$ 1,392,118        | \$            | 282,933        |
| 5  | 3263  | 6/12/17 Beginning Fund Balance Adjustment |   |   |   |   |                     |               | 1,109,185      |
| 6  | <b>Adjusted Beginning Fund Balance</b>                    |   |   |   |   |   | \$ 1,392,118        | \$            | 1,392,118      |
| 7  | Plus: 2017-2018 Operating Revenues                        |   |   |   |   |   | 1,788,432           |               | 1,900,000      |
| 8  | Closing of Capital Funds                                  |   |   |   |   |   |                     |               |                |
| 9  | 2017 Transfer From Fund 311                               |   |   |   |   |   | 296,875             |               | 296,875        |
| 10 | 2017 Transfer From Fund 318                               |   |   |   |   |   | 65,477              |               | 65,475         |
| 11 | Investment Interest                                       |   |   |   |   |   | 27,155              |               |                |
| 12 | 2017-2018 Total Revenues                                  |   |   |   |   |   | 2,177,939           |               | 2,262,350      |
| 13 | Total Beg F/B, Revenues & Other Sources                   |   |   |   |   |   | 3,570,057           |               | 3,654,468      |
| 14 | Less: 2017-2018 Expenditures                              |   |   |   |   |   |                     |               |                |
| 15 | 2017-2018 Expenditures and Other Financing Uses           |   |   |   |   |   |                     |               |                |
| 16 | 2017 Transfer to Fund 360                                 |   |   |   |   |   | (979,781)           |               | (1,959,561)    |
| 17 | 2017 Transfer to Fund 370                                 |   |   |   |   |   | (440,000)           |               | (880,000)      |
| 18 | 2017 Transfer to Fund 380                                 |   |   |   |   |   | (139,900)           |               | (150,000)      |
| 19 | 2017 Transfer to Util Water                               |   |   |   |   |   | -                   |               | (90,000)       |
| 20 | 2017 Transfer to Util Sewer                               |   |   |   |   |   | -                   |               | (165,000)      |
| 21 | 2017 Transfer to Util Storm Water                         |   |   |   |   |   | -                   |               | (45,000)       |
| 22 |   |   |   |   |   |   |                     |               |                |
| 23 | 2017-2018 Expenditures and Other Financing Uses           |   |   |   |   |   | (1,559,681)         |               | (3,289,561)    |
| 24 |   |   |   |   |   |   |                     |               |                |
| 25 | <b>Ending Fund Balance - (June 30, 2018)</b>              |   |   |   |   |   | <b>\$ 2,010,376</b> | <b>\$</b>     | <b>364,907</b> |

**Table 23: General Fund & EDIF Fund – Comparative 2017 & 2018 Revenue Performance**

|    | A  | B                   | C                | D                 | E                   | F                | G                 |
|----|--|---------------------|------------------|-------------------|---------------------|------------------|-------------------|
| 2  | <b>General and EDIF Funds</b>                                      |                     |                  |                   |                     |                  |                   |
| 3  | <b>Special Revenue Financial Focus by Fund For 2017 &amp; 2018</b> |                     |                  |                   |                     |                  |                   |
| 4  |  | June 2018           |                  |                   | June 2017           |                  |                   |
| 5  | <b>Category</b>  | <b>General Fund</b> | <b>EDIF Fund</b> | <b>Total</b>      | <b>General Fund</b> | <b>EDIF Fund</b> | <b>Total</b>      |
| 6  | 31-Taxes   |                     |                  |                   |                     |                  |                   |
| 7  | Local Retail Sales Tax   | 10,641,245          | 100,000          | 10,741,245        | 9,532,340           | 499,111          | 10,031,451        |
| 8  |  |                     |                  |                   |                     |                  |                   |
| 9  | 32-Licenses and Permits  |                     |                  |                   |                     |                  |                   |
| 10 | Building Permits   | 343,944             | 241,963          | 585,907           | 243,911             | 187,952          | 431,863           |
| 11 |  |                     |                  |                   |                     |                  |                   |
| 12 | 34-Charges For Services  |                     |                  |                   |                     |                  |                   |
| 13 | Plan Check Fees  | 293,409             | -                | 293,409           | 243,643             | -                | 243,643           |
| 14 |  |                     |                  |                   |                     |                  |                   |
| 15 | 36-Miscellaneous Revenue   |                     |                  |                   |                     |                  |                   |
| 16 | Other Interest Earnings  | 89,258              | 46,844           | 136,102           | -                   | -                | -                 |
| 17 |  |                     |                  |                   |                     |                  |                   |
| 18 | 39-Other & Disposal-Cap. Assets                                    |                     |                  |                   |                     |                  |                   |
| 19 | Sale of Capital Asset  | 28                  | -                | 28                | -                   | -                | -                 |
| 20 | <b>Total Revenue</b>   | <b>11,367,884</b>   | <b>388,807</b>   | <b>11,756,691</b> | <b>10,019,894</b>   | <b>687,063</b>   | <b>10,706,957</b> |

Note: Transfers to the EDIF fund were not done as of this report for 2<sup>nd</sup> Quarter 2018.

**Table 24: EDIF Fund Performance**

|    | A  | B       | C                                 | D | E | F | G                   | H                   |
|----|--|---------|-----------------------------------|---|---|---|---------------------|---------------------|
| 1  | <b>Fund 020 ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND</b> |         |                                   |   |   |   |                     |                     |
| 2  |  |         |                                   |   |   |   | <b>ACTUAL</b>       | <b>BUDGET</b>       |
| 3  | <b>Beginning Fund Balance - EDIF Fund (Fd 020)</b>       |         |                                   |   |   |   | \$ 4,485,397        | \$ 3,600,223        |
| 4  | 3263   | 6/12/17 | Beginning Fund Balance Adjustment |   |   |   | -                   | 885,174             |
| 5  | <b>Adjusted Beginning Fund Balance</b>                   |         |                                   |   |   |   | \$ 4,485,397        | \$ 4,485,397        |
| 6  | Plus: 2017-2018 Operating Revenues                       |         |                                   |   |   |   |                     |                     |
| 7  | Tax Revenue  |         |                                   |   |   |   | 1,301,882           | 2,275,721           |
| 8  | Licenses and Permits                                     |         |                                   |   |   |   | 801,945             | 1,410,000           |
| 9  | Investment Interest                                      |         |                                   |   |   |   | 73,160              | 500                 |
| 10 | 2017-2018 Total Revenues                                 |         |                                   |   |   |   | 2,176,987           | 3,686,221           |
| 11 | Total Beg F/B, Revenues & Other Sources                  |         |                                   |   |   |   | 6,662,384           | 8,171,618           |
| 12 | Less: 2017-2018 Expenditures                             |         |                                   |   |   |   |                     |                     |
| 13 | Expenditures and Other Financing Uses                    |         |                                   |   |   |   |                     |                     |
| 14 | 2017 Transfer to Fund 357                                |         |                                   |   |   |   | (290,000)           | (370,000)           |
| 15 | 2017 Transfer to Fund 360                                |         |                                   |   |   |   | (355,000)           | (710,000)           |
| 16 | Expenditures and Other Financing Uses                    |         |                                   |   |   |   | (645,000)           | (1,080,000)         |
| 17 |  |         |                                   |   |   |   |                     |                     |
| 18 | <b>Ending Fund Balance - (June 30, 2018)</b>             |         |                                   |   |   |   | <b>\$ 6,017,384</b> | <b>\$ 7,091,618</b> |

Table 25: Cash and Investment

|    | A  | B             | C | D             |
|----|--|---------------|---|---------------|
| 1  | <b>City of Lynnwood</b>                                  |               |   |               |
| 2  | <b>Monthly Cash and Investment Reconciliation Report</b> |               |   |               |
| 3  | <b>As of June 30, 2018</b>                               |               |   |               |
| 4  |  |               |   |               |
| 5  |  | Jun-18        |   | Jun-17        |
| 6  |  |               |   |               |
| 7  | Lynnwood Main Account - US Bank                          | \$ 2,385,891  |   | \$ 2,428,933  |
| 8  | Lynnwood Municipal Court Acct                            | \$ 98,218     |   | \$ 97,506     |
| 9  | Custodial Accounts                                       | \$ 12,001     |   | \$ 12,013     |
| 10 | Cash in Bank   | \$ 2,496,110  |   | \$ 2,538,452  |
| 11 |  |               |   |               |
| 12 | LGIP   | \$ 36,159,424 |   | \$ 37,235,674 |
| 13 | LGIP - Rev Bonds - Bond Reserves                         | \$ 603,065    |   | \$ 594,715    |
| 14 | LGIP - Transportation Benefit District                   | \$ 1,671,189  |   | \$ 506,334    |
| 15 | LGIP - 2015 Util Sys                                     | \$ 1,281,443  |   | \$ 9,721,265  |
| 16 | Police Major Buy Fund                                    | \$ 103,546    |   | \$ 103,546    |
| 17 | Investments  | \$ 16,215,791 |   | \$ 12,929,293 |
| 18 | Total Investments  | \$ 56,034,458 |   | \$ 61,090,827 |
| 19 |  |               |   |               |
| 20 | Total Cash in Bank & Investments                         | \$ 58,530,568 |   | \$ 63,629,279 |
| 21 |  |               |   |               |
| 22 | <b>Other Cash</b>  |               |   |               |
| 23 |  |               |   |               |
| 24 | Cash in Office   | \$ 10,000     |   | \$ 10,000     |
| 25 | Advance Travel   | \$ 15,000     |   | \$ 15,000     |
| 26 | Police Investigation                                     | \$ 8,000      |   | \$ 8,000      |
| 27 | Total Cash   | \$ 33,000     |   | \$ 33,000     |
| 28 |  |               |   |               |
| 29 | Grand Total  | \$ 58,563,568 |   | \$ 63,662,279 |

**Table 26: Investment Portfolio**

Listed below is the City's investment portfolio as of June 30, 2018.

|    | A                                   | B    | C        | D        | E        | F      | G                    | H                    |
|----|-------------------------------------|------|----------|----------|----------|--------|----------------------|----------------------|
| 1  | City of Lynnwood                    |      |          |          |          |        |                      |                      |
| 2  | Treasurer's Investment Report       |      |          |          |          |        |                      |                      |
| 3  | Activity for June 2018              |      |          |          |          |        |                      |                      |
| 4  |                                     |      |          | YIELD    |          | TYPE   |                      |                      |
| 5  |                                     |      | PURCHASE | INTEREST | MATURITY | OF     |                      | COST OF              |
| 6  | INVESTMENTS                         | FUND | DATE     | RATE     | DATE     | INVEST | PAR AMOUNT           | INVESTMENT           |
| 7  |                                     |      |          |          |          |        |                      |                      |
| 8  | Federal Natl Mortgage Assn          | 699  | 12/22/16 | 0.75%    | 7/27/18  | FNMA   | 2,000,000            | 1,988,942            |
| 9  | Federal Farm Credit Bank            | 699  | 8/11/15  | 1.23%    | 11/6/18  | FFCR   | 1,000,000            | 995,883              |
| 10 | FICO Strip PRIN 13                  | 699  | 8/31/15  | 1.20%    | 12/27/18 | FICO   | 2,000,000            | 1,999,446            |
| 11 | Federal Home Loan Bank              | 699  | 2/28/18  | 1.42%    | 5/28/19  | FHL    | 1,000,000            | 992,860              |
| 12 | Federal Home Loan Mtg Corp          | 699  | 5/16/17  | 1.50%    | 12/28/19 | FHL    | 1,000,000            | 1,000,000            |
| 13 | Federal Home Loan Bank              | 699  | 6/15/18  | 2.13%    | 2/11/20  | FHL    | 1,000,000            | 995,800              |
| 14 | Resolution Funding Corp Strips      | 699  | 2/28/18  | 2.31%    | 7/15/20  | RFCSP  | 1,055,000            | 999,612              |
| 15 | Federal Farm Credit Bank            | 699  | 8/24/16  | 1.32%    | 8/24/20  | FFCR   | 2,250,000            | 2,250,000            |
| 16 | Resolution Funding Corp Strip Princ | 699  | 12/22/16 | 1.90%    | 10/15/20 | RFCSP  | 2,150,000            | 2,000,422            |
| 17 | Federal Home Loan Mtg Corp          | 699  | 10/30/17 | 1.91%    | 4/30/21  | FHL    | 1,000,000            | 999,000              |
| 18 | Federal Farm Credit Bank            | 699  | 10/30/17 | 1.95%    | 3/14/22  | FFCR   | 1,000,000            | 994,575              |
| 19 | Federal Farm Credit Bank            | 699  | 6/18/18  | 3.00%    | 6/13/22  | FFCR   | 1,000,000            | 999,251              |
| 20 | <b>Total Investments</b>            |      |          |          |          |        | <b>\$ 16,455,000</b> | <b>\$ 16,215,791</b> |

**Table 27: Investment Interest Earnings**

Listed below is the City’s interest earnings performance as of June 30, 2018.

|    | A  | B                                | C                                | D                                       | E                                | F                                |
|----|--|----------------------------------|----------------------------------|---|----------------------------------|----------------------------------|
| 1  | <b>Comparative Interest Earnings</b>                       |                                  |                                  |   |                                  |                                  |
| 2  | <b>For the Year-To-Date Period Ending June 2015 - 2018</b> |                                  |                                  |   |                                  |                                  |
| 3  | <b>Fund</b>  | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>%<br/>Change<br/>2017 -<br/>2018</b> | <b>Actual thru<br/>June 2016</b> | <b>Actual thru<br/>June 2015</b> |
| 4  | GENERAL FUND   | \$ 89,258                        | \$ -                             | 0.0%                                    | \$ 18,338                        | \$ 29,087                        |
| 5  | UTILITIES  | 151,428                          | 34,842                           | 334.6%                                  | 26,242                           | 2,540                            |
| 6  | ECO DEV INFRASTRUCTURE                                     | 46,844                           | -                                | 0.0%                                    | -                                | -                                |
| 7  | TRANSPO BD DISTRICT (TBD)                                  | 10,931                           | 859                              | 1172.5%                                 | 562                              | 160                              |
| 8  | GOLF   | 1,325                            | -                                | 0.0%                                    | -                                | -                                |
| 9  | OTHER FUNDS  | 101,447                          | 164,959                          | -38.5%                                  | 202,981                          | -                                |
| 10 | <b>Grand Total</b>   | <b>\$ 401,233</b>                | <b>\$ 200,660</b>                | <b>99.96%</b>                           | <b>\$ 248,123</b>                | <b>\$ 31,787</b>                 |

Note: The investment journal entries in 2017 were delayed as we implemented a new investment allocation module in Munis in November 2017. The 2018 amounts include interest received from investments through June 2018.

**Table 28: General Fund's Biennial Revenues by Category**

| A  | B   | C                       | D | E                            | F                  |
|----|---|-------------------------|---|------------------------------|--------------------|
| 1  | <b>TABLE 28: General Fund's Biennial Revenues By Category</b>                         |                         |   |                              |                    |
| 2  | <b>Biennial Revenue Through June 30, 2018</b>   |                         |   |                              |                    |
| 3  |   |                         |   |                              |                    |
| 4  | <b>Category</b>   | <b>2017-2018 Budget</b> |   | <b>Actual thru June 2018</b> | <b>% of Budget</b> |
| 5  | <b>BEGINNING FUND BALANCE</b>   | <b>\$ 10,134,924</b>    |   | <b>\$ 10,134,924</b>         | <b>100.0%</b>      |
| 6  | <b>31-Taxes</b>   | <b>76,476,160</b>       |   | <b>56,173,035</b>            | <b>73.5%</b>       |
| 7  | BUSINESS & EXCISE TAXES   | 14,537,629              |   | 9,890,248                    | 68.0%              |
| 8  | GENERAL PROPERTY TAXES  | 13,368,189              |   | 11,444,578                   | 85.6%              |
| 9  | EMS PROPERTY TAXES  | 4,642,364               |   | 3,447,545                    | 74.3%              |
| 10 | RETAIL SALES AND USE TAXES  | 43,927,978              |   | 31,390,664                   | 71.5%              |
| 11 | <b>32-Licenses and Permits</b>  | <b>8,614,351</b>        |   | <b>6,929,400</b>             | <b>80.4%</b>       |
| 12 | BUSINESS LICENSES AND PERMITS   | 6,409,872               |   | 5,164,092                    | 80.6%              |
| 13 | NON-BUS LICENSES & PERMITS  | 2,204,479               |   | 1,765,308                    | 80.1%              |
| 14 | <b>33-Intergovernmental Revenue</b>   | <b>3,760,749</b>        |   | <b>2,870,127</b>             | <b>76.3%</b>       |
| 15 | DIRECT FEDERAL GRANTS   | 226,000                 |   | 226,395                      | 0.0%               |
| 16 | INDIRECT FEDERAL GRANTS   | -                       |   | 39,493                       | 0.0%               |
| 17 | INTLCL GRNTS ENT IMP PYMTS  | 1,391,494               |   | 1,277,453                    | 91.8%              |
| 18 | ST ENT IMPCT PYMTS & IN LIEU T  | 1,487,941               |   | 1,033,469                    | 69.5%              |
| 19 | STATE GRANTS  | 106,505                 |   | 36,210                       | 34.0%              |
| 20 | STATE SHARED REVENUES   | 548,809                 |   | 257,107                      | 46.8%              |
| 21 | <b>34-Charges for Services</b>  | <b>13,348,739</b>       |   | <b>10,249,653</b>            | <b>76.8%</b>       |
| 22 | CULTURE & RECREATION  | 5,154,000               |   | 3,932,502                    | 76.3%              |
| 23 | UTILITIES & ECONOMIC ENVIRONMENT  | 1,474,962               |   | 1,629,205                    | 110.5%             |
| 24 | GENERAL GOVERNMENT  | 5,114,789               |   | 3,399,087                    | 66.5%              |
| 25 | SECURITY OF PERSONS & PROPERTY  | 1,604,988               |   | 1,288,859                    | 80.3%              |
| 26 | <b>35-Fines and Forfeits</b>  | <b>10,083,422</b>       |   | <b>6,727,246</b>             | <b>66.7%</b>       |
| 27 | CIVIL PARKING INFRACTION PENAL  | 6,950,708               |   | 4,764,634                    | 68.5%              |
| 28 | CRIMINAL COSTS  | 3,036,496               |   | 1,893,285                    | 62.4%              |
| 29 | NON-CRT FINES, FORFEIT & PENAL  | 96,218                  |   | 69,327                       | 72.1%              |
| 30 | <b>36-Miscellaneous Revenues</b>  | <b>1,493,685</b>        |   | <b>1,107,891</b>             | <b>74.2%</b>       |
| 31 | CONTRIB/DONATIONS FROM PRV SRC  | 141,900                 |   | 90,114                       | 63.5%              |
| 32 | INTEREST & OTHER EARNINGS   | 215,921                 |   | 245,101                      | 113.5%             |
| 33 | P CARD REBATES  | 125,391                 |   | 113,464                      | 90.5%              |
| 34 | OTHER   | 382,167                 |   | 156,873                      | 41.0%              |
| 35 | RENTS, LEASES & CONCESSIONS   | 628,306                 |   | 502,339                      | 80.0%              |
| 36 | <b>38-Non-Revenue</b>   | <b>279,000</b>          |   | <b>22,872</b>                | <b>8.2%</b>        |
| 37 | PROC LONG-TRM DBT-PROP FUNDS ON   | 279,000                 |   | 22,872                       | 8.2%               |
| 38 | <b>39-Other Financing Sources</b>   | <b>192,000</b>          |   | <b>240,445</b>               | <b>125.2%</b>      |
| 39 | OTHER   | -                       |   | 130                          | 0.0%               |
| 40 | DISPOSITION OF FIXED ASSETS   | -                       |   | 48,315                       | 0.0%               |
| 41 | OPERATING TRANSFERS-IN**  | 192,000                 |   | 192,000                      | 0.0%               |
| 42 | <b>Total Revenue</b>  | <b>114,248,106</b>      |   | <b>84,320,669</b>            | <b>73.8%</b>       |
| 43 | <b>Total Revenue Including Fund Balance</b>   | <b>\$ 124,383,030</b>   |   | <b>* \$ 94,455,593</b>       | <b>75.9%</b>       |
| 44 | * The report includes actual beginning fund balance of the respective years. RE: CAFR |                         |   |                              |                    |



**Table 29: General Fund's Comparative Annual Revenues by Category**

| A  | B   | C                                | D                                | E                               | F                                |
|----|---|----------------------------------|----------------------------------|---------------------------------|----------------------------------|
| 1  | <b>TABLE 29: General Fund's Annual Revenues By Category</b>                           |                                  |                                  |                                 |                                  |
| 2  | <b>Comparative Revenues ending June 30, 2016, 2017 &amp; 2018</b>                     |                                  |                                  |                                 |                                  |
| 3  | <b>Category</b>   | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b> | <b>Actual thru<br/>June 2016</b> |
| 4  | <b>BEGINNING FUND BALANCE</b>   | <b>\$ 8,190,691</b>              | <b>\$ 10,134,924</b>             |                                 | <b>\$ 11,596,466</b>             |
| 5  | <b>31-Taxes</b>   | <b>16,505,294</b>                | <b>18,697,495</b>                | <b>-11.7%</b>                   | <b>17,861,313</b>                |
| 6  | BUSINESS & EXCISE TAXES   | 2,888,732                        | 3,135,199                        | -7.9%                           | 2,805,798                        |
| 7  | GENERAL PROPERTY TAXES  | 1,800,000                        | 4,884,095                        | -63.1%                          | 4,579,007                        |
| 8  | EMS PROPERTY TAXES  | 1,175,317                        | 1,145,861                        | 2.6%                            | 1,130,198                        |
| 9  | RETAIL SALES AND USE TAXES  | 10,641,245                       | 9,532,340                        | 11.6%                           | 9,346,310                        |
| 10 | <b>32-Licenses and Permits</b>  | <b>2,295,262</b>                 | <b>2,872,902</b>                 | <b>-20.1%</b>                   | <b>2,596,303</b>                 |
| 11 | BUSINESS LICENSES AND PERMITS   | 1,629,889                        | 2,272,260                        | -28.3%                          | 2,221,371                        |
| 12 | NON-BUS LICENSES & PERMITS  | 665,373                          | 600,642                          | 10.8%                           | 374,932                          |
| 13 | <b>33-Intergovernmental Revenue</b>   | <b>544,352</b>                   | <b>707,541</b>                   | <b>-23.1%</b>                   | <b>564,360</b>                   |
| 14 | DIRECT FEDERAL GRANTS   | -                                | 192,348                          | 0.0%                            | 99,012                           |
| 15 | INDIRECT FEDERAL GRANTS   | 4,864                            | 2,081                            | 133.7%                          | 2,313                            |
| 16 | INTLCL GRNTS ENT IMP PYMTS  | 244,203                          | 174,192                          | 40.2%                           | 117,948                          |
| 17 | ST ENT IMPCT PYMTS & IN LIEU T  | 288,945                          | 331,061                          | -12.7%                          | 333,893                          |
| 18 | STATE GRANTS  | 6,340                            | 7,859                            | -19.3%                          | 11,194                           |
| 19 | STATE SHARED REVENUES   | -                                | -                                | 0.0%                            | -                                |
| 20 | <b>34-Charges for Services</b>  | <b>3,148,992</b>                 | <b>3,250,326</b>                 | <b>-3.1%</b>                    | <b>2,713,134</b>                 |
| 21 | CULTURE & RECREATION  | 1,332,640                        | 1,257,808                        | 5.9%                            | 1,171,889                        |
| 22 | UTILITIES & ECONOMIC ENVIRONMENT  | 518,718                          | 385,968                          | 34.4%                           | 288,591                          |
| 23 | GENERAL GOVERNMENT  | 1,148,168                        | 1,137,492                        | 0.9%                            | 742,415                          |
| 24 | SECURITY OF PERSONS & PROPERTY  | 149,466                          | 469,058                          | -68.1%                          | 510,239                          |
| 25 | <b>35-Fines and Forfeits</b>  | <b>2,156,416</b>                 | <b>2,420,694</b>                 | <b>-10.9%</b>                   | <b>2,365,759</b>                 |
| 26 | CIVIL PARKING INFRACTION PENAL  | 1,461,539                        | 1,585,123                        | -7.8%                           | 1,486,074                        |
| 27 | CRIMINAL COSTS  | 674,379                          | 806,928                          | -16.4%                          | 850,816                          |
| 28 | NON-CRT FINES, FORFEIT & PENAL  | 20,498                           | 28,643                           | -28.4%                          | 28,869                           |
| 29 | <b>36-Miscellaneous Revenues</b>  | <b>437,116</b>                   | <b>272,029</b>                   | <b>60.7%</b>                    | <b>240,641</b>                   |
| 30 | CONTRIB/DONATIONS FROM PRV SRC  | 45,076                           | 18,626                           | 142.0%                          | 17,984                           |
| 31 | INTEREST & OTHER EARNINGS   | 100,988                          | 8,015                            | 1160.0%                         | 25,229                           |
| 32 | P CARD REBATES  | 52,065                           | 27,515                           | 89.2%                           | 35,142                           |
| 33 | OTHERS  | 21,157                           | 62,141                           | -66.0%                          | 9,800                            |
| 34 | RENTS, LEASES & CONCESSIONS   | 217,830                          | 155,732                          | 39.9%                           | 152,486                          |
| 35 | <b>38-Non-Revenue</b>   | <b>13,805</b>                    | <b>1,974</b>                     | <b>599.3%</b>                   | <b>-</b>                         |
| 36 | PROC LONG-TRM DBT-PROP FUNDS ON   | 13,805                           | 1,974                            | 599.3%                          | -                                |
| 37 | <b>39-Other Financing Sources</b>   | <b>560</b>                       | <b>200,761</b>                   | <b>-99.7%</b>                   | <b>259</b>                       |
| 38 | OTHER   | 119                              | 11                               | 981.8%                          | 259                              |
| 39 | DISPOSITION OF FIXED ASSETS   | 441                              | 8,750                            | -95.0%                          | -                                |
| 40 | OPERATING TRANSFERS-IN**  | -                                | 192,000                          | 0.0%                            | -                                |
| 41 | <b>Total Revenue</b>  | <b>25,101,797</b>                | <b>28,423,722</b>                | <b>-11.7%</b>                   | <b>26,341,769</b>                |
| 42 | <b>Total Revenue Including Fund Balance</b>   | <b>\$ 33,292,488</b>             | <b>\$ 38,558,646</b>             | <b>-13.7%</b>                   | <b>\$ 37,938,235</b>             |
| 43 | * The report includes actual beginning fund balance of the respective years. RE: CAFR |                                  |                                  |                                 |                                  |

**Table 30: General Fund's Biennial Expenditures by Category**

|    | A  | B                              | C                                    | D  | E                  |
|----|--|--------------------------------|--------------------------------------|--|--------------------|
| 1  | <b>TABLE 30: General Fund Biennial Detailed Expenditure By Dept.</b> |                                |                                      |  |                    |
| 2  | <b>Actual Expenditures thru June 30, 2018</b>                        |                                |                                      |  |                    |
| 3  |  |                                |                                      |  |                    |
| 4  |  | <b>Department</b>              | <b>2017-2018<br/>Biennial Budget</b> | <b>2017-2018<br/>Actual thru<br/>June 2018</b> | <b>% of Budget</b> |
| 5  |  | <b>ADMINISTRATIVE SERVICES</b> | <b>7,455,046</b>                     | <b>5,219,588</b>                               | <b>70.01%</b>      |
| 6  |  | 1-Salaries & Wages             | 4,303,941                            | 3,106,572                                      | 72.18%             |
| 7  |  | 2-Personnel Benefits           | 1,801,935                            | 1,264,725                                      | 70.19%             |
| 8  |  | 3-Supplies                     | 129,975                              | 67,769   | 52.14%             |
| 9  |  | 4-Services                     | 1,216,795                            | 779,272  | 64.04%             |
| 10 |  | 5-Intergovernmental Svcs       | 2,400                                | 823  | 34.29%             |
| 11 |  | 6-Capital Outlay               | -                                    | -  | 0.00%              |
| 12 |  | 8-Debt Service-Interest        | -                                    | 427  | 0.00%              |
| 13 |  | 9-Interfund Payment for Svcs   | -                                    | -  | 0.00%              |
| 14 |  | <b>INFORMATION TECHNOLOGY</b>  | <b>4,907,144</b>                     | <b>3,683,327</b>                               | <b>75.06%</b>      |
| 15 |  | 1-Salaries & Wages             | 2,128,858                            | 1,470,548                                      | 69.08%             |
| 16 |  | 2-Personnel Benefits           | 1,000,336                            | 670,850  | 67.06%             |
| 17 |  | 3-Supplies                     | 338,800                              | 170,671  | 50.38%             |
| 18 |  | 4-Services                     | 1,379,650                            | 1,122,025                                      | 81.33%             |
| 19 |  | 5-Intergovernmental Svcs       | -                                    | -  | 0.00%              |
| 20 |  | 6-Capital Outlay               | 59,500                               | 249,233  | 418.88%            |
| 21 |  | 9-Interfund Payment for Svcs   | -                                    | -  | 0.00%              |
| 22 |  | <b>COMMUNITY DEVELOPMENT</b>   | <b>6,420,448</b>                     | <b>4,147,226</b>                               | <b>64.59%</b>      |
| 23 |  | 1-Salaries & Wages             | 3,322,958                            | 2,189,803                                      | 65.90%             |
| 24 |  | 2-Personnel Benefits           | 1,369,093                            | 949,525  | 69.35%             |
| 25 |  | 3-Supplies                     | 211,187                              | 59,155   | 28.01%             |
| 26 |  | 4-Services                     | 1,395,874                            | 837,237  | 59.98%             |
| 27 |  | 6-Capital Outlay               | 121,336                              | 111,506  | 91.90%             |
| 28 |  | <b>ECONOMIC DEVELOPMENT</b>    | <b>2,070,134</b>                     | <b>1,082,979</b>                               | <b>52.31%</b>      |
| 29 |  | 1-Salaries & Wages             | 671,389                              | 435,522  | 64.87%             |
| 30 |  | 2-Personnel Benefits           | 248,139                              | 159,666  | 64.35%             |
| 31 |  | 3-Supplies                     | 10,300                               | 3,585  | 34.81%             |
| 32 |  | 4-Services                     | 1,140,306                            | 484,206  | 42.46%             |
| 33 |  | 9-Interfund Payment for Svcs   | -                                    | -  | 0.00%              |
| 34 |  | <b>EXECUTIVE</b>               | <b>1,660,918</b>                     | <b>1,138,993</b>                               | <b>68.58%</b>      |
| 35 |  | 1-Salaries & Wages             | 898,154                              | 643,850  | 71.69%             |
| 36 |  | 2-Personnel Benefits           | 324,157                              | 229,352  | 70.75%             |
| 37 |  | 3-Supplies                     | 28,000                               | 10,202   | 36.44%             |
| 38 |  | 4-Services                     | 410,607                              | 255,589  | 62.25%             |
| 39 |  | 5-Intergovernmental Svcs       | -                                    | -  | 0.00%              |
| 40 |  | 9-Interfund Payment for Svcs   | -                                    | -  | 0.00%              |

ADMINISTRATIVE SERVICES

|    | A  | B                            | C                                    | D  | E                  |
|----|--|------------------------------|--------------------------------------|--|--------------------|
| 1  | <b>TABLE 30: General Fund Biennial Detailed Expenditure By Dept.</b> |                              |                                      |  |                    |
| 2  | <b>Actual Expenditures thru June 30, 2018</b>                        |                              |                                      |  |                    |
| 3  |  |                              |                                      |  |                    |
| 4  |  | <b>Department</b>            | <b>2017-2018<br/>Biennial Budget</b> | <b>2017-2018<br/>Actual thru<br/>June 2018</b> | <b>% of Budget</b> |
| 41 |  | <b>FIRE</b>                  | <b>15,981,366</b>                    | <b>14,453,029</b>                              | <b>90.44%</b>      |
| 42 |  | 1-Salaries & W ages          | 5,204,413                            | 5,546,972                                      | 106.58%            |
| 43 |  | 2-Personnel Benefits         | 2,521,820                            | 2,231,812                                      | 88.50%             |
| 44 |  | 3-Supplies                   | 571,205                              | 511,692  | 89.58%             |
| 45 |  | 4-Services                   | 818,510                              | 907,349  | 110.85%            |
| 46 |  | 5-Intergovernmental Svcs     | 6,865,418                            | 5,255,204                                      | 76.55%             |
| 47 |  | 6-Capital Outlay             | -                                    | -  | 0.00%              |
| 48 |  | 9-Interfund Payment for Svcs | -                                    | -  | 0.00%              |
| 49 |  | <b>HUMAN RESOURCES</b>       | <b>1,712,421</b>                     | <b>1,213,185</b>                               | <b>70.85%</b>      |
| 50 |  | 1-Salaries & W ages          | 909,668                              | 696,149  | 76.53%             |
| 51 |  | 2-Personnel Benefits         | 360,033                              | 248,893  | 69.13%             |
| 52 |  | 3-Supplies                   | 66,400                               | 22,654   | 34.12%             |
| 53 |  | 4-Services                   | 376,320                              | 245,489  | 65.23%             |
| 54 |  | 9-Interfund Payment for Svcs | -                                    | -  | 0.00%              |
| 55 |  | <b>LEGAL</b>                 | <b>3,416,074</b>                     | <b>2,404,237</b>                               | <b>70.38%</b>      |
| 56 |  | 3-Supplies                   | -                                    | \$ 179   | 0.00%              |
| 57 |  | 4-Services                   | 3,416,074                            | \$ 2,404,058                                   | 70.37%             |
| 58 |  | 9-Interfund Payment for Svcs | -                                    | \$ -   | 0.00%              |
| 59 |  | <b>LEGISLATIVE</b>           | <b>902,262</b>                       | <b>621,275</b>                                 | <b>68.86%</b>      |
| 60 |  | 1-Salaries & W ages          | 418,226                              | 293,863  | 70.26%             |
| 61 |  | 2-Personnel Benefits         | 327,092                              | 239,532  | 73.23%             |
| 62 |  | 3-Supplies                   | 7,250                                | 2,266  | 31.26%             |
| 63 |  | 4-Services                   | 149,694                              | 85,614   | 57.19%             |
| 64 |  | 9-Interfund Payment for Svcs | -                                    | -  | 0.00%              |
| 65 |  | <b>MUNICIPAL COURT</b>       | <b>2,895,094</b>                     | <b>1,915,843</b>                               | <b>66.18%</b>      |
| 66 |  | 1-Salaries & W ages          | 1,560,733                            | 1,030,564                                      | 66.03%             |
| 67 |  | 2-Personnel Benefits         | 635,022                              | 420,785  | 66.26%             |
| 68 |  | 3-Supplies                   | 59,200                               | 32,118   | 54.25%             |
| 69 |  | 4-Services                   | 640,139                              | 432,376  | 67.54%             |
| 70 |  | 9-Interfund Payment for Svcs | -                                    | -  | 0.00%              |
| 71 |  | <b>NON-DEPARTMENTAL</b>      | <b>8,502,946</b>                     | <b>6,031,560</b>                               | <b>70.93%</b>      |
| 72 |  | 0-Transfers**                | 7,781,193                            | 5,819,174                                      | 74.79%             |
| 73 |  | 1-Salaries & W ages          | 200,000                              | 67,089   | 33.54%             |
| 74 |  | 2-Personnel Benefits         | -                                    | 50,889   | 0.00%              |
| 75 |  | 4-Services                   | 96,753                               | 94,408   | 97.58%             |
| 76 |  | 5-Intergovernmental Svcs     | -                                    | -  | 0.00%              |
| 77 |  | 6-Capital Outlay             | -                                    | -  | 0.00%              |
| 78 |  | 8-Debt Service-Interest      | 425,000                              | -  | 0.00%              |

ADMINISTRATIVE SERVICES

|     | A  | B                             | C                                    | D  | E                  |
|-----|--|-------------------------------|--------------------------------------|--|--------------------|
| 1   | <b>TABLE 30: General Fund Biennial Detailed Expenditure By Dept.</b> |                               |                                      |  |                    |
| 2   | <b>Actual Expenditures thru June 30, 2018</b>                        |                               |                                      |  |                    |
| 3   |  |                               |                                      |  |                    |
| 4   |  | <b>Department</b>             | <b>2017-2018<br/>Biennial Budget</b> | <b>2017-2018<br/>Actual thru<br/>June 2018</b> | <b>% of Budget</b> |
| 79  |  | <b>PARKS &amp; RECREATION</b> | <b>15,983,980</b>                    | <b>10,710,993</b>                              | <b>67.01%</b>      |
| 80  |  | 1-Salaries & W ages           | 8,198,039                            | 5,652,707                                      | 68.95%             |
| 81  |  | 2-Personnel Benefits          | 3,113,072                            | 2,179,173                                      | 70.00%             |
| 82  |  | 3-Supplies                    | 774,983                              | 540,652  | 69.76%             |
| 83  |  | 4-Services                    | 3,734,686                            | 2,237,989                                      | 59.92%             |
| 84  |  | 5-Intergovernmental Svcs      | 163,200                              | 100,472  | 61.56%             |
| 85  |  | 6-Capital Outlay              | -                                    | -  | 0.00%              |
| 86  |  | 9-Interfund Payment for Svcs  | -                                    | -  | 0.00%              |
| 87  |  | <b>POLICE</b>                 | <b>39,680,753</b>                    | <b>28,413,837</b>                              | <b>71.61%</b>      |
| 88  |  | 1-Salaries & W ages           | 20,077,455                           | 14,685,752                                     | 73.15%             |
| 89  |  | 2-Personnel Benefits          | 8,662,545                            | 5,740,851                                      | 66.27%             |
| 90  |  | 3-Supplies                    | 1,333,501                            | 681,521  | 51.11%             |
| 91  |  | 4-Services                    | 5,517,340                            | 3,858,413                                      | 69.93%             |
| 92  |  | 5-Intergovernmental Svcs      | 4,089,912                            | 3,420,216                                      | 83.63%             |
| 93  |  | 6-Capital Outlay              | -                                    | 27,084   | 0.00%              |
| 94  |  | 9-Interfund Payment for Svcs  | -                                    | -  | 0.00%              |
| 95  |  | <b>PUBLIC WORKS</b>           | <b>7,212,791</b>                     | <b>4,772,847</b>                               | <b>66.17%</b>      |
| 96  |  | 1-Salaries & W ages           | 3,630,031                            | 2,228,832                                      | 61.40%             |
| 97  |  | 2-Personnel Benefits          | 1,561,525                            | 988,551  | 63.31%             |
| 98  |  | 3-Supplies                    | 251,060                              | 211,832  | 84.38%             |
| 99  |  | 4-Services                    | 1,699,175                            | 1,296,979                                      | 76.33%             |
| 100 |  | 5-Intergovernmental Svcs      | -                                    | -  | 0.00%              |
| 101 |  | 6-Capital Outlay              | -                                    | 6,153  | 0.00%              |
| 102 |  | 9-Interfund Payment for Svcs  | 71,000                               | 40,500   | 57.04%             |
| 103 |  | <b>Grand Totals</b>           | <b>\$ 118,801,377</b>                | <b>\$ 85,808,919</b>                           | <b>72.23%</b>      |

**Table 31: General Fund's Detailed Expenditures by Department**

|    | A  | B                               | C                                | D                                | E                               | F                                |
|----|--|---------------------------------|----------------------------------|----------------------------------|---------------------------------|----------------------------------|
| 1  | <b>TABLE 31: General Fund Detailed Comparative Expenditure By Department</b> |                                 |                                  |                                  |                                 |                                  |
| 2  | <b>June 30, 2016, 2017 &amp; 2018</b>  |                                 |                                  |                                  |                                 |                                  |
| 3  |  |                                 |                                  |                                  |                                 |                                  |
| 4  |  | <b>Department</b>               | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b> | <b>Actual thru<br/>June 2016</b> |
| 5  |  | <b>ADMINISTRATIVE SERVICE S</b> | <b>1,679,399</b>                 | <b>1,629,713</b>                 | <b>3.05%</b>                    | <b>1,389,281</b>                 |
| 6  |  | 1-Salaries & Wages              | 993,614                          | 930,384                          | 6.80%                           | 859,931                          |
| 7  |  | 2-Personnel Benefits            | 395,662                          | 379,267                          | 4.32%                           | 333,644                          |
| 8  |  | 3-Supplies                      | 31,225                           | 7,452                            | 319.02%                         | 9,631                            |
| 9  |  | 4-Services                      | 258,806                          | 312,190                          | -17.10%                         | 180,222                          |
| 10 |  | 5-Intergovernmental Svcs        | 92                               | 420                              | -78.10%                         | 5,853                            |
| 14 |  | <b>INFORMATION TECHNOLOGY</b>   | <b>1,254,895</b>                 | <b>1,001,415</b>                 | <b>25.31%</b>                   | <b>1,463,299</b>                 |
| 15 |  | 1-Salaries & Wages              | 549,953                          | 365,466                          | 50.48%                          | 672,653                          |
| 16 |  | 2-Personnel Benefits            | 233,999                          | 177,876                          | 31.55%                          | 202,400                          |
| 17 |  | 3-Supplies                      | 41,702                           | 63,309                           | -34.13%                         | 52,430                           |
| 18 |  | 4-Services                      | 278,479                          | 394,540                          | -29.42%                         | 528,266                          |
| 19 |  | 5-Intergovernmental Svcs        | 150,762                          | 224                              | 67204.46%                       | 7,550                            |
| 22 |  | <b>COMMUNITY DEVELOPMENT</b>    | <b>1,414,100</b>                 | <b>1,188,813</b>                 | <b>18.95%</b>                   | <b>997,138</b>                   |
| 23 |  | 1-Salaries & Wages              | 740,436                          | 619,627                          | 19.50%                          | 598,356                          |
| 24 |  | 2-Personnel Benefits            | 313,717                          | 265,915                          | 17.98%                          | 270,818                          |
| 25 |  | 3-Supplies                      | 28,775                           | 78,101                           | -63.16%                         | 15,693                           |
| 26 |  | 4-Services                      | 331,172                          | 175,834                          | 88.34%                          | 112,271                          |
| 27 |  | 6-Capital Outlay                | -                                | 49,336                           | 0.00%                           | -                                |
| 28 |  | <b>ECONOMIC DEVELOPMENT</b>     | <b>369,508</b>                   | <b>326,013</b>                   | <b>13.34%</b>                   | <b>182,831</b>                   |
| 29 |  | 1-Salaries & Wages              | 112,291                          | 146,606                          | -23.41%                         | 114,971                          |
| 30 |  | 2-Personnel Benefits            | 43,932                           | 49,919                           | -11.99%                         | 59,396                           |
| 31 |  | 3-Supplies                      | 1,566                            | 1,070                            | 46.36%                          | 1,011                            |
| 32 |  | 4-Services                      | 211,719                          | 128,418                          | 64.87%                          | 7,453                            |
| 34 |  | <b>EXECUTIVE</b>                | <b>376,884</b>                   | <b>382,907</b>                   | <b>-1.57%</b>                   | <b>329,520</b>                   |
| 35 |  | 1-Salaries & Wages              | 205,774                          | 199,867                          | 2.96%                           | 182,898                          |
| 36 |  | 2-Personnel Benefits            | 75,566                           | 72,353                           | 4.44%                           | 66,025                           |
| 37 |  | 3-Supplies                      | 4,959                            | 1,047                            | 373.64%                         | 5,219                            |
| 38 |  | 4-Services                      | 90,585                           | 109,640                          | -17.38%                         | 70,489                           |
| 39 |  | 5-Intergovernmental Svcs        | -                                | -                                | 0.00%                           | 4,889                            |
| 41 |  | <b>FIRE</b>                     | <b>1,969,258</b>                 | <b>6,139,982</b>                 | <b>-67.93%</b>                  | <b>4,998,669</b>                 |
| 42 |  | 1-Salaries & Wages              | -                                | 3,426,260                        | 0.00%                           | 3,138,796                        |
| 43 |  | 2-Personnel Benefits            | 3,956                            | 1,497,934                        | -99.74%                         | 1,230,832                        |
| 44 |  | 3-Supplies                      | (142)                            | 370,532                          | -100.04%                        | 114,974                          |
| 45 |  | 4-Services                      | (9,215)                          | 576,133                          | -101.60%                        | 514,067                          |
| 46 |  | 5-Intergovernmental Svcs        | 1,974,659                        | 269,099                          | 633.80%                         | -                                |
| 47 |  | 6-Capital Outlay                | -                                | 24                               | 0.00%                           | -                                |
| 49 |  | <b>HUMAN RESOURCE S</b>         | <b>396,570</b>                   | <b>369,781</b>                   | <b>7.24%</b>                    | <b>263,001</b>                   |
| 50 |  | 1-Salaries & Wages              | 235,339                          | 206,914                          | 13.74%                          | 149,937                          |
| 51 |  | 2-Personnel Benefits            | 80,578                           | 74,000                           | 8.89%                           | 54,153                           |
| 52 |  | 3-Supplies                      | 3,741                            | 6,124                            | -38.91%                         | 1,543                            |
| 53 |  | 4-Services                      | 76,912                           | 82,743                           | -7.05%                          | 57,368                           |



ADMINISTRATIVE SERVICES

|     | A  | B                 | C                                | D                                | E                               | F                                |
|-----|--|-------------------|----------------------------------|----------------------------------|---------------------------------|----------------------------------|
| 1   | <b>TABLE 31: General Fund Detailed Comparative Expenditure By Department</b> |                   |                                  |                                  |                                 |                                  |
| 2   | <b>June 30, 2016, 2017 &amp; 2018</b>  |                   |                                  |                                  |                                 |                                  |
| 3   |  |                   |                                  |                                  |                                 |                                  |
| 4   |  | <b>Department</b> | <b>Actual thru<br/>June 2018</b> | <b>Actual thru<br/>June 2017</b> | <b>% Change<br/>2017 - 2018</b> | <b>Actual thru<br/>June 2016</b> |
| 55  | <b>LEGAL</b>   |                   | <b>844,952</b>                   | <b>634,247</b>                   | <b>33.22%</b>                   | <b>597,293</b>                   |
| 56  | 3-Supplies   |                   | 96                               | 83                               | 15.66%                          | -                                |
| 57  | 4-Services   |                   | 844,856                          | 634,164                          | 33.22%                          | 597,293                          |
| 59  | <b>LEGISLATIVE</b>   |                   | <b>184,053</b>                   | <b>221,846</b>                   | <b>-17.04%</b>                  | <b>183,657</b>                   |
| 60  | 1-Salaries & Wages   |                   | 91,246                           | 93,221                           | -2.12%                          | 91,086                           |
| 61  | 2-Personnel Benefits   |                   | 71,877                           | 75,625                           | -4.96%                          | 67,771                           |
| 62  | 3-Supplies   |                   | 1,166                            | 598                              | 94.98%                          | 826                              |
| 63  | 4-Services   |                   | 19,764                           | 52,402                           | -62.28%                         | 23,974                           |
| 65  | <b>MUNICIPAL COURT</b>   |                   | <b>611,162</b>                   | <b>558,150</b>                   | <b>9.50%</b>                    | <b>558,815</b>                   |
| 66  | 1-Salaries & Wages   |                   | 333,061                          | 299,168                          | 11.33%                          | 302,159                          |
| 67  | 2-Personnel Benefits   |                   | 136,774                          | 118,063                          | 15.85%                          | 121,045                          |
| 68  | 3-Supplies   |                   | 11,853                           | 10,651                           | 11.29%                          | 9,285                            |
| 69  | 4-Services   |                   | 129,474                          | 130,268                          | -0.61%                          | 126,326                          |
| 71  | <b>NON-DEPARTMENTAL</b>  |                   | <b>1,933,382</b>                 | <b>2,009,369</b>                 | <b>-3.78%</b>                   | <b>2,713,796</b>                 |
| 72  | 0-Transfers**  |                   | 1,933,382                        | 1,945,290                        | -0.61%                          | 892,910                          |
| 73  | 1-Salaries & Wages   |                   | -                                | -                                | 0.00%                           | 303,208                          |
| 74  | 2-Personnel Benefits   |                   | -                                | 3,415                            | 0.00%                           | 393,465                          |
| 75  | 4-Services   |                   | -                                | 60,664                           | 0.00%                           | 397,829                          |
| 76  | 5-Intergovernmental Svcs   |                   | -                                | -                                | 0.00%                           | 726,384                          |
| 79  | <b>PARKS &amp; RECREATION</b>  |                   | <b>3,515,688</b>                 | <b>3,130,361</b>                 | <b>12.31%</b>                   | <b>3,027,752</b>                 |
| 80  | 1-Salaries & Wages   |                   | 1,846,790                        | 1,678,188                        | 10.05%                          | 1,628,534                        |
| 81  | 2-Personnel Benefits   |                   | 699,476                          | 649,053                          | 7.77%                           | 631,411                          |
| 82  | 3-Supplies   |                   | 211,476                          | 171,316                          | 23.44%                          | 127,109                          |
| 83  | 4-Services   |                   | 736,037                          | 613,365                          | 20.00%                          | 621,857                          |
| 84  | 5-Intergovernmental Svcs   |                   | 21,909                           | 18,039                           | 21.45%                          | 17,041                           |
| 85  | 6-Capital Outlay   |                   | -                                | 400                              | 0.00%                           | 1,800                            |
| 87  | <b>POLICE</b>  |                   | <b>9,063,122</b>                 | <b>8,801,377</b>                 | <b>2.97%</b>                    | <b>7,636,215</b>                 |
| 88  | 1-Salaries & Wages   |                   | 4,616,681                        | 4,577,521                        | 0.86%                           | 4,396,389                        |
| 89  | 2-Personnel Benefits   |                   | 1,807,926                        | 1,779,863                        | 1.58%                           | 1,607,771                        |
| 90  | 3-Supplies   |                   | 257,231                          | 215,442                          | 19.40%                          | 136,143                          |
| 91  | 4-Services   |                   | 1,211,697                        | 1,164,874                        | 4.02%                           | 1,159,608                        |
| 92  | 5-Intergovernmental Svcs   |                   | 1,169,587                        | 1,063,677                        | 9.96%                           | 336,304                          |
| 93  | 6-Capital Outlay   |                   | -                                | -                                | 0.00%                           | -                                |
| 94  | <b>PUBLIC WORKS</b>  |                   | <b>1,426,067</b>                 | <b>1,538,479</b>                 | <b>-7.31%</b>                   | <b>1,420,578</b>                 |
| 95  | 1-Salaries & Wages   |                   | 627,453                          | 760,546                          | -17.50%                         | 815,930                          |
| 96  | 2-Personnel Benefits   |                   | 289,563                          | 343,297                          | -15.65%                         | 347,747                          |
| 97  | 3-Supplies   |                   | 82,877                           | 55,521                           | 49.27%                          | 48,861                           |
| 98  | 4-Services   |                   | 395,674                          | 374,117                          | 5.76%                           | 205,607                          |
| 99  | 5-Intergovernmental Svcs   |                   | -                                | -                                | 0.00%                           | 2,433                            |
| 100 | 6-Capital Outlay   |                   | 30,500                           | 4,998                            | 510.24%                         | -                                |
| 102 | <b>Grand Totals</b>  |                   | <b>\$ 25,039,040</b>             | <b>\$ 27,932,453</b>             | <b>-10.4%</b>                   | <b>\$ 25,761,845</b>             |

**Table 32: Year to Date Operation – Fund Balance Report**

|    | A   | B  | C                           | D                               | E  |
|----|---|--|-----------------------------|---------------------------------|--|
| 1  | <b>TABLE 32: Year to Date Operation - Fund Balance Report</b>   |  |                             |                                 |  |
| 2  | <b>Period Ending: June 30, 2018</b>   |  |                             |                                 |  |
| 3  | <b>Fund</b>   | <b>Balance<br/>01/01/18 -<br/>(Note 1)</b> | <b>2018 YTD<br/>Revenue</b> | <b>2018 YTD<br/>Expenditure</b> | <b>Balance<br/>06/30/18-Ending<br/>Balance</b> |
| 4  | 011 General   | \$ 8,190,691                               | \$ 25,101,797               | \$ 25,039,042                   | \$ 8,253,446                                   |
| 5  | 020 Econ Dev Infrastructure   | 5,628,577                                  | 388,807                     | -                               | 6,017,384                                      |
| 6  | 098 Revenue Stabilization Fund  | 6,000,000                                  | -                           | -                               | 6,000,000                                      |
| 7  | 099 Program Development Fund  | 33,127                                     | -                           | 17,500                          | 15,627   |
| 8  | 101 Lodging Tax Fund  | 1,124,101                                  | 586,799                     | 740,502                         | 970,398  |
| 9  | 104 Drug Enforcement  | 476,035                                    | 35,765                      | 57,522                          | 454,278  |
| 10 | 105 Criminal Justice  | 3,227,034                                  | 334,295                     | 156,459                         | 3,404,870                                      |
| 11 | 110 Transportation Impact Fee   | 183,340                                    | 907,688                     | -                               | 1,091,028                                      |
| 12 | 111 Street  | 202,943                                    | 944,638                     | 1,030,549                       | 117,032  |
| 13 | 114 Cum. Parks  | 70,666                                     | 6,853                       | 8,216                           | 69,303   |
| 14 | 116 Cum. Art  | 47,453                                     | 386                         | -                               | 47,839   |
| 15 | 119 Cum. Aid Car  | 15,918                                     | 130                         | -                               | 16,048   |
| 16 | 121 Tree Fund Reserve   | 211,797                                    | 13,111                      | 2,410                           | 222,498  |
| 17 | 128 Path and Trails   | 8,852                                      | 7,775                       | 7,796                           | 8,831  |
| 18 | 144 Solid Waste   | 26,551                                     | 30,500                      | 9,705                           | 47,346   |
| 19 | 150 Transportation Bene Dist-TBD  | 1,772,523                                  | 1,904,984                   | 2,251,442                       | 1,426,065                                      |
| 20 | 215 800 MHz Debt Service  | 11,533                                     | 69,317                      | 6,428                           | 74,422   |
| 21 | 223 Rec Ctr 2012 LTGO Bonds   | 137,947                                    | 814,058                     | 422,681                         | 529,324  |
| 22 | 224 Local Improvement Guaranty  | 319,184                                    | 2,598                       | -                               | 321,782  |
| 23 | 263 LID 93 1-5 196th Project  | 474,066                                    | -                           | 1,713                           | 472,353  |
| 24 | 330 Real Estate Excise Tax II   | 1,396,661                                  | 678,616                     | 64,900                          | 2,010,377                                      |
| 25 | 331 Real Estate Excise Tax I  | 1,033,331                                  | 675,657                     | -                               | 1,708,988                                      |
| 26 | 333 Capital Development Plan  | 412,421                                    | 550,006                     | -                               | 962,427  |
| 27 | 411 Water/Sewer/Storm Utilities <sup>2</sup>  | 15,974,701                                 | 10,818,630                  | 7,971,510                       | 18,821,821                                     |
| 28 | 417 2008 Util Revenue Bond  | 37,283                                     | 223,700                     | 73,700                          | 187,283  |
| 29 | 419 2010 Util Revenue Bond  | 885,337                                    | 283,500                     | 126,000                         | 1,042,837                                      |
| 30 | 441 2010 Util Bond Construction <sup>2</sup>  | 166,902                                    | -                           | -                               | 166,902  |
| 31 | 460 Golf Course <sup>2</sup>  | 231,282                                    | 576,138                     | 554,343                         | 253,077  |
| 32 | 510 Equipment Rental & Reserve <sup>2</sup>   | 2,905,710                                  | 1,106,136                   | 267,552                         | 3,744,294                                      |
| 33 | 511 Equipment Rental M&O Fund <sup>2</sup>  | (15,462)                                   | 143,962                     | 642,002                         | (513,502)                                      |
| 34 | 513 Lynnwood Operation/Maintenance <sup>2</sup>   | 161,183                                    | 57,875                      | 55,294                          | 163,764  |
| 35 | 515 Self Insurance  | 164,270                                    | 313,639                     | 127,228                         | 350,681  |
| 36 | 519 Reserve Retirement Center   | 30,693                                     | 249                         | -                               | 30,942   |
| 37 | <b>Total</b>  | <b>\$ 51,546,650</b>                       | <b>\$ 46,577,609</b>        | <b>\$ 39,634,494</b>            | <b>\$ 58,489,765</b>                           |
| 38 | Note 1 -- Beginning fund balances reflected audited 2017 year-end financial closing.                                    |  |                             |                                 |  |
| 39 | Note 2 -- Fund balances were updated to reflect cash and investments applicable to Enterprise & Internal Service Funds. |  |                             |                                 |  |
| 40 |   |  |                             |                                 |  |
| 41 |   |  |                             |                                 |  |
| 42 |   |  |                             |                                 |  |



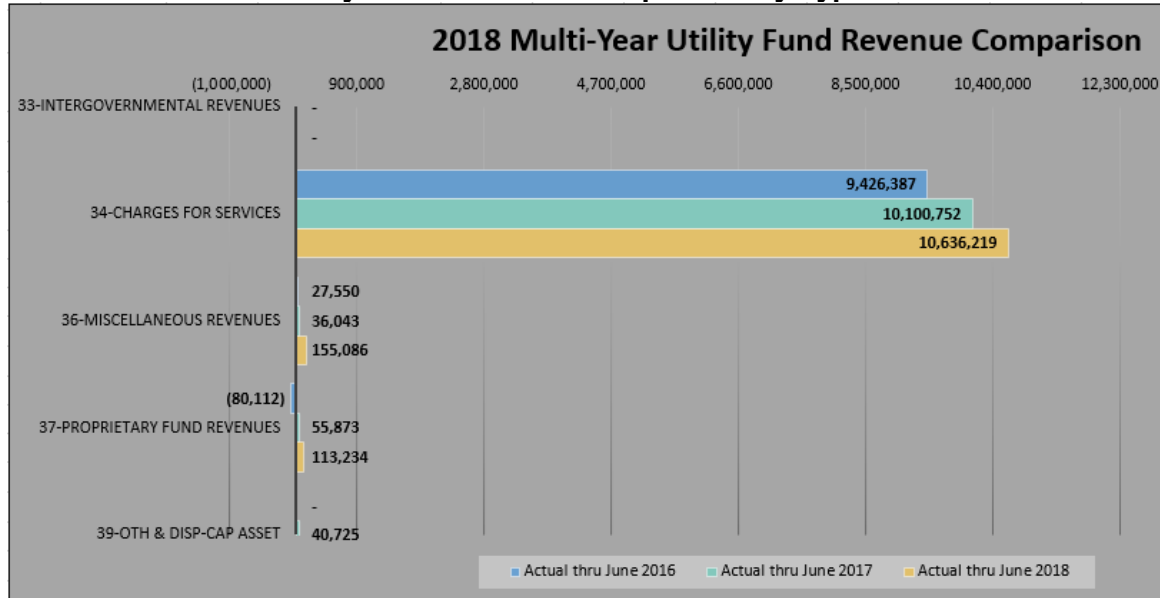
**Table 33: Year to Date Capital (CIP) – Fund Balance Report**

|    | A   | B  | C                           | D                               | E   |
|----|---|--|-----------------------------|---------------------------------|---|
| 1  | <b>TABLE 33: Year to Date Capital (CIP) - Fund Balance Report</b>                           |  |                             |                                 |   |
| 2  | <b>Period Ending: June 30, 2018</b>   |  |                             |                                 |   |
| 3  | <b>Fund</b>   | <b>Balance<br/>01/01/18 -<br/>(Note 1)</b> | <b>2018 YTD<br/>Revenue</b> | <b>2018 YTD<br/>Expenditure</b> | <b>Balance<br/>06/30/18-<br/>Ending<br/>Balance</b> |
| 4  | 310 194th Extension Project   | \$ 18,299                                  | \$ -                        | \$ -                            | \$ 18,299   |
| 5  | 311 Roadway Surfacing   | 7,687                                      | -                           | 325                             | 7,362   |
| 6  | 316 196th Improvements  | 276,604                                    | -                           | -                               | 276,604   |
| 7  | 317 36TH/35TH AVE WEST  | 257,170                                    | -                           | -                               | 257,170   |
| 8  | 322 Park Acq & Development  | 938  | -                           | -                               | 938   |
| 9  | 324 Popular Way Bridge Extension  | 56,248                                     | -                           | -                               | 56,248  |
| 10 | 332 Hardware/Software Upgrade   | 107,237                                    | -                           | 75,847                          | 31,390  |
| 11 | 350 Interurban Trail  | 138  | -                           | -                               | 138   |
| 12 | 356 Citywide Safety Project   | 59,948                                     | -                           | 382                             | 59,566  |
| 13 | 357 Other General Govt Capital Improv.  | 437,315                                    | -                           | 10,394                          | 426,921   |
| 14 | 360 Transportation Capital Project  | 6,414,238                                  | 2,059,000                   | 4,659,856                       | 3,813,382   |
| 15 | 370 Facilities Capital Infrastructure   | 591,747                                    | -                           | 329,165                         | 262,582   |
| 16 | 380 Parks & Recr Capital Infrastructure   | 469,485                                    | 764,900                     | 729,661                         | 504,724   |
| 17 | 390 Public Safety Capital Infrastructure  | -  | -                           | -                               | -   |
| 18 | 412 Utilities Capital Construction  | 1,675,058                                  | 7,353,075                   | 2,553,281                       | 6,474,852   |
| 19 |   |  |                             |                                 |   |
| 20 | <b>Total</b>  | <b>10,372,112</b>                          | <b>10,176,975</b>           | <b>8,358,911</b>                | <b>12,190,176</b>                                   |
| 21 | <b>Note 1 -- Beginning fund balances reflected audited 2017 year-end financial closing.</b> |  |                             |                                 |   |

**Table 34: Utility Fund Comparative Year-To-Date Revenue  
Ending June 2016, 2017 & 2018**

|    | A  | B                           | C                                | D                             | E                                | F                                |
|----|--|-----------------------------|----------------------------------|-------------------------------|----------------------------------|----------------------------------|
| 1  | <b>Utility Fund Revenues</b>                           |                             |                                  |                               |                                  |                                  |
| 2  | <b>Comparative Fiscal Revenue For the Year-To-Date</b> |                             |                                  |                               |                                  |                                  |
| 3  | <b>Period ending June 2016, 2017 &amp; 2018</b>        |                             |                                  |                               |                                  |                                  |
| 4  | <b>Category</b>  | <b>2017-2018<br/>Budget</b> | <b>Actual thru<br/>June 2018</b> | <b>% Change<br/>2017-2018</b> | <b>Actual thru<br/>June 2017</b> | <b>Actual thru<br/>June 2016</b> |
| 5  | <b>33-INTERGOVERNMENTAL REVENUES</b>                   | -                           | -                                | 0.00%                         | -                                | 77,280                           |
| 6  |  | -                           | -                                | 0.00%                         | -                                | 77,280                           |
| 7  | <b>34-CHARGES FOR SERVICES</b>                         | 38,465,284                  | 10,636,219                       | 5.30%                         | 10,100,752                       | 9,426,387                        |
| 8  | Water Sales  | 12,703,710                  | 3,126,592                        | 0.55%                         | 3,109,522                        | 2,771,207                        |
| 9  | Sewer/Redeamed Water Sales                             | 1,025,488                   | 342,070                          | -242.14%                      | (240,651)                        | 251,345                          |
| 10 | Sewer Service  | 17,732,730                  | 5,094,289                        | -1.75%                        | 5,184,998                        | 4,679,832                        |
| 11 | Storm Drainage Services                                | 6,745,096                   | 1,982,699                        | 0.86%                         | 1,965,727                        | 1,678,049                        |
| 12 | Misc Services  | 258,260                     | 90,568                           | 100.00%                       | 81,156                           | 45,954                           |
| 13 | <b>36-MISCELLANEOUS REVENUES</b>                       | 70,480                      | 155,086                          | 330.28%                       | 36,043                           | 27,550                           |
| 14 | Interest Earnings                                      | 60,062                      | 151,498                          | 329.87%                       | 35,243                           | 27,093                           |
| 15 | Misc Water   | 1,000                       | 3,338                            | 100.00%                       | 751                              | 456                              |
| 16 | Misc Sewer   | 9,418                       | 250                              | 100.00%                       | 50                               | -                                |
| 17 | Misc Storm   | -                           | -                                | 100.00%                       | -                                | -                                |
| 18 | <b>37-PROPRIETARY FUND REVENUES</b>                    | 192,000                     | 113,234                          | 102.66%                       | 55,873                           | (80,112)                         |
| 19 | Contributions  | 192,000                     | 113,234                          | 102.66%                       | 55,873                           | 47,165                           |
| 20 | Capital Gain/(Loss)/Transfer                           |                             | -                                |                               |                                  | (127,277)                        |
| 21 | <b>39-OTH &amp; DISP-CAP ASSET</b>                     | 17,700,000                  | -                                | 0.00%                         | 40,725                           | -                                |
| 22 | Sale of Capital Assets/Net Book Value                  | -                           | -                                | 0.00%                         | 40,725                           | -                                |
| 23 | Revenue Bond Proceeds                                  | 17,700,000                  |                                  | 0.00%                         | -                                | -                                |
| 24 | <b>Total Revenue</b>                                   | <b>56,427,764</b>           | <b>10,904,538</b>                | <b>6.56%</b>                  | <b>10,233,393</b>                | <b>9,451,105</b>                 |

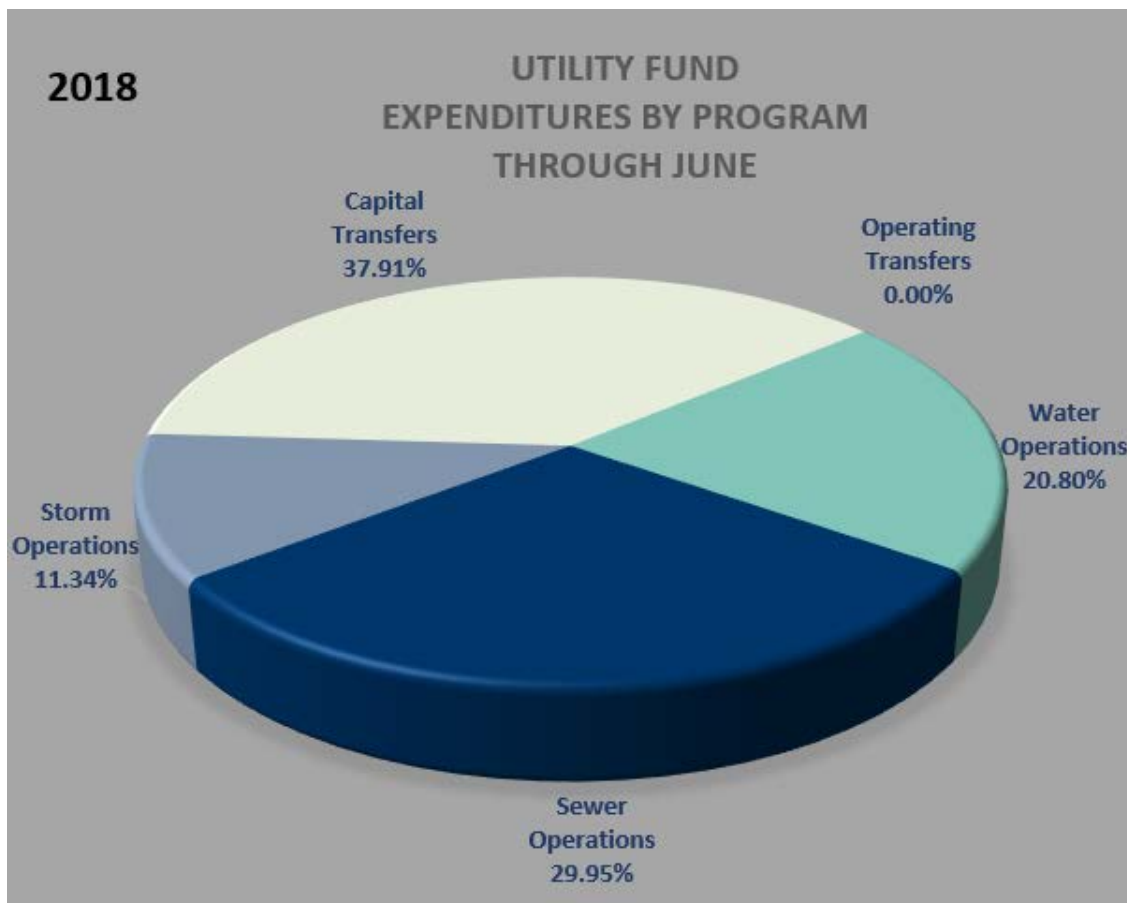
**Chart 6: Multi-Year Utility Fund Revenue Comparison by Type**



**Table 35: Utility Fund Expenditures by Utility Program through June 2018**

|    | A  | B                               | C                            | D                  |
|----|--|---------------------------------|------------------------------|--------------------|
| 1  | <b>Expenditures by Utility Fund Program thru June 2018</b> |                                 |                              |                    |
| 2  | <b>FY 2017-2018</b>  |                                 |                              |                    |
| 3  |  |                                 |                              |                    |
| 4  | <b>Program Type</b>  | <b>2017-2018 Revised Budget</b> | <b>Actual thru June 2018</b> | <b>% of Budget</b> |
| 5  | PW-Water Ops   | 11,251,684                      | 6,930,393                    | 61.59%             |
| 6  | PW-Sewer Ops   | 17,237,912                      | 9,976,136                    | 57.87%             |
| 7  | PW-Storm Ops   | 5,642,060                       | 3,778,132                    | 66.96%             |
| 8  | PW-Operating Transfers                                     | 149,800                         | -                            | 0.00%              |
| 9  | PW-Capital Transfers                                       | 45,362,046                      | 12,628,779                   | 27.84%             |
| 10 | <b>Grand Total</b>   | <b>79,643,501</b>               | <b>33,313,440</b>            | <b>41.83%</b>      |

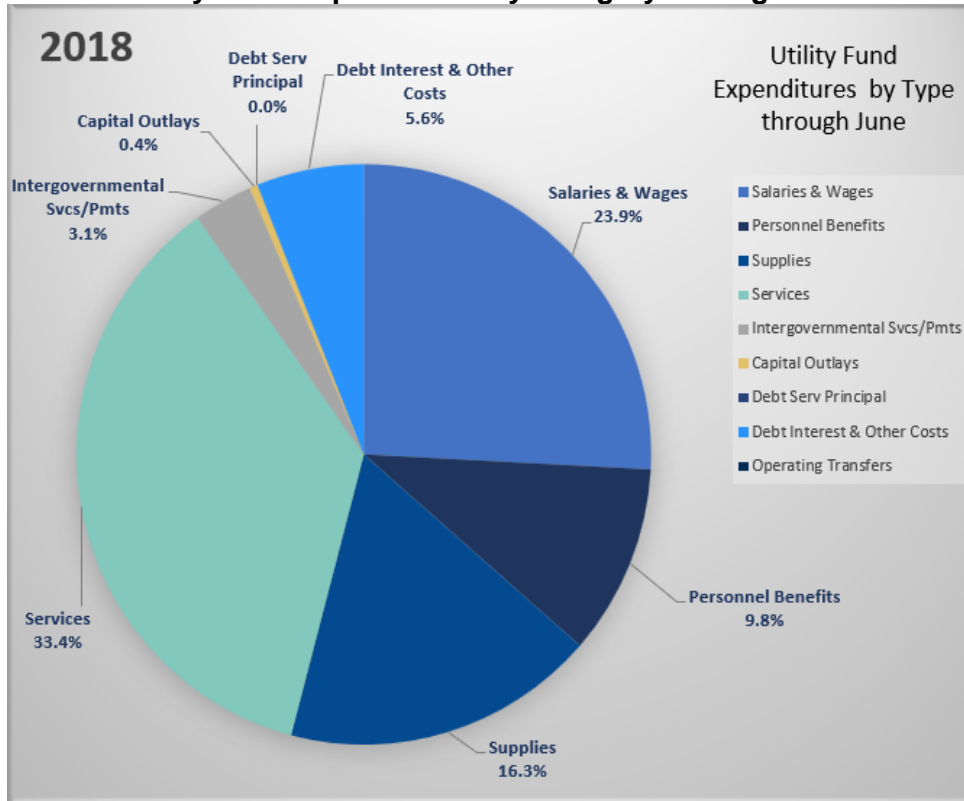
**Chart 7: Utility Fund Expenditures by Program through June 2018**



**Table 36: Utility Fund Comparative Year-To-Date Expenditures and Summary**

|    | A   | B                       | C                            | D                            | E                            | F                            |
|----|---|-------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| 1  | <b>Utility Fund</b>   |                         |                              |                              |                              |                              |
| 2  | <b>Comparative Fiscal Expenditure Categories through June 2016-2018</b> |                         |                              |                              |                              |                              |
| 3  |   |                         |                              |                              |                              |                              |
| 4  | <b>Category</b>   | <b>2017-2018 Budget</b> | <b>Actual thru June 2018</b> | <b>Actual thru June 2017</b> | <b>% Change 2017 - 2018</b>  | <b>Actual thru June 2016</b> |
| 5  | Salaries & Wages  | \$ 6,721,831            | \$ 1,646,232                 | \$ 1,477,048                 | 11.5%                        | \$ 1,301,210                 |
| 6  | Personnel Benefits  | 3,050,153               | 677,724                      | 633,046                      | 7.1%                         | 552,293                      |
| 7  | Supplies  | 6,641,633               | 1,123,875                    | 1,134,380                    | -0.9%                        | 975,283                      |
| 8  | Services  | 10,579,694              | 2,300,824                    | 2,118,452                    | 8.6%                         | 1,918,465                    |
| 9  | Intergovernmental Svcs/Pmts   | 1,154,000               | 212,034                      | 206,213                      | 2.8%                         | 159,205                      |
| 10 | Capital Outlays   | 518,431                 | 29,440                       | 31,977                       | -7.9%                        | 772,451                      |
| 11 | Debt Serv Principal   | 3,340,000               | -                            | -                            | 0.0%                         |                              |
| 12 | Debt Interest & Other Costs   | 2,125,913               | 385,420                      | 405,795                      | -5.0%                        | 465,503                      |
| 13 | Operating Transfers   | 149,800                 |                              |                              | 0.0%                         | 88,193                       |
| 14 | Capital Transfers   | 45,362,046              | 507,200                      | 8,853,921                    | -94.3%                       | 2,064,005                    |
| 15 | Prior Period Adjustment   | -                       | -                            | -                            | 0.0%                         |                              |
| 16 | <b>Grand Total</b>  | <b>\$ 79,643,501</b>    | <b>\$ 6,882,748</b>          | <b>\$ 14,860,833</b>         | <b>-53.7%</b>                | <b>\$ 8,296,610</b>          |
| 17 | <b>Summary</b>  | <b>2017-2018 Budget</b> | <b>Actual thru June 2018</b> | <b>Actual thru June 2017</b> | <b>Actual thru June 2016</b> |                              |
| 18 | Salaries and Benefits   | \$ 9,771,984            | \$ 2,323,956                 | \$ 2,110,095                 | \$ 1,853,503                 |                              |
| 19 | Other Costs   | 24,359,671              | 4,051,592                    | 3,896,818                    | 4,290,908                    |                              |
| 20 | Transfers   | 45,511,846              | \$ 507,200                   | \$ 8,853,921                 | 2,152,198                    |                              |
| 21 | <b>Grand Total</b>  | <b>\$ 79,643,501</b>    | <b>\$ 6,882,748</b>          | <b>\$ 14,860,833</b>         | <b>\$ 8,296,610</b>          |                              |

**Chart 8: Utility Fund Expenditures by Category Through June 2018**



**Table 37: Utility Fund Revenue and Expenditure by Program**

|   | A  | B                   | C                   | D                 | E                   |
|---|--|---------------------|---------------------|-------------------|---------------------|
| 1 | <b>Utility Fund Revenue &amp; Expenditure</b>  |                     |                     |                   |                     |
| 2 | <b>by Fund Program</b>   |                     |                     |                   |                     |
| 3 | <b>Biennial Year-To-Date through June 2018</b>   |                     |                     |                   |                     |
| 4 |  | <b>Water</b>        | <b>Sewer</b>        | <b>Storm</b>      | <b>Total</b>        |
| 5 | <b>Revenue</b>   | 3,485,230           | 5,436,608           | 1,982,699         | 10,904,538          |
| 6 | <b>Operating Expenditures</b>  | 2,118,953           | 3,036,859           | 1,219,736         | 6,375,548           |
| 7 | <b>Subtotal - Revenue over/under Expenditures prior to Operating/Capital Funds Transfers</b> | 1,366,277           | 2,399,749           | 762,964           | 4,528,990           |
| 8 | <b>Operating/Capital Funds Transfers</b>   | 33,828              | 317,403             | 155,969           | 507,200             |
| 9 | <b>Revenues over/(under) Expenditures and Operating/Capital Transfers</b>                    | <b>\$ 1,332,449</b> | <b>\$ 2,082,346</b> | <b>\$ 606,995</b> | <b>\$ 4,021,790</b> |

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