

DATE: Thursday, November 15, 2018

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

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

SUBJECT: **September 2018 Financial Report**

**Table 1: Biennial Year-To-Date 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 September 2018</b>			
3				
4		<b>Biennial Actual thru September 2018</b>	<b>2017-2018 Adopted Budget</b>	<b>% of Budget</b>
5	<b>Operating Revenue before EDIF allocation</b>	<b>\$ 100,389,173</b>	<b>\$ 117,933,827</b>	<b>85.1%</b>
6	Operating Expenditures before transfers to Capital Fund	101,258,080	126,653,570	79.9%
7	<b>Subtotal Revenue over (under) expenditures prior to Operating/Capital Funds Transfers</b>	<b>\$ (868,907)</b>	<b>\$ (8,719,743)</b>	
8				
9	Operating Revenue allocated to EDIF Fund	2,813,556	3,685,721	76.3%
10	Transfer to Capital Development Fund	1,925,006	7,852,193	24.5%
11				
12	<b>Revenue less Operating Revenue allocated to EDIF Fund</b>	<b>\$ 97,575,617</b>	<b>\$ 114,248,106</b>	
13	Operating Expenditures less Transfer to Capital Development Fund	99,333,074	118,801,377	
14	<b>Total Revenue over/(under) Expenditures and Operating/Capital Transfers</b>	<b>\$ (1,757,457)</b>	<b>\$ (4,553,271)</b>	

Through September 2018, which represents 21 months (87.5%) of the 2017-2018 Biennial Budget, before transfers to the EDIF fund and Capital Development Fund, the General Fund revenues were at 85.1% and expenditures were at 79.9% of the adopted budget. As of September 30, General Fund's biennial expenditures exceeded revenues by \$868,907.

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

	A	B	C	D	E
1	<b>General Fund Revenue &amp; Expenditure</b>				
2	<b>For the Year-To-Date Period Ending through September 2016, 2017 &amp; 2018</b>				
3					
4		<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% of Inc from 2017 to 2018</b>	<b>Actual thru September 2016</b>
5	<b>Operating Revenue before EDIF allocation</b>	<b>\$ 39,801,666</b>	<b>\$ 44,168,732</b>	<b>-9.9%</b>	<b>\$ 41,260,007</b>
6	<b>Operating Expenditures before transfers to Capital Fund</b>	<b>39,388,204</b>	<b>43,821,260</b>	<b>-10.1%</b>	<b>39,677,341</b>
7	<b>Subtotal Revenue over (under) Expenditures prior to Operating/Capital Funds Transfers</b>	<b>\$ 413,462</b>	<b>\$ 347,472</b>		<b>\$ 1,582,666</b>
9	<b>Operating Revenue allocated to EDIF Fund</b>	<b>1,051,692</b>	<b>1,149,063</b>	<b>-8.5%</b>	<b>1,069,436</b>
10	<b>Transfer to Capital Development Fund</b>	<b>825,006</b>	<b>824,998</b>	<b>0.0%</b>	<b>-</b>
12	<b>Revenue less Operating Revenue allocated to EDIF Fund</b>	<b>\$ 38,749,974</b>	<b>\$ 43,019,669</b>	<b>-1.4%</b>	<b>\$ 40,190,571</b>
13	<b>Operating Expenditures less Transfer to Capital Development Fund</b>	<b>38,563,198</b>	<b>42,996,262</b>	<b>-10%</b>	<b>39,677,341</b>
14	<b>Total Revenue over/(under) Expenditures and Operating/Capital Transfers</b>	<b>186,776</b>	<b>23,407</b>		<b>513,230</b>

For the first nine months of the year, before transfers to the EDIF fund and Capital Development Fund, revenues exceeded expenditures by \$413,462.

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



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

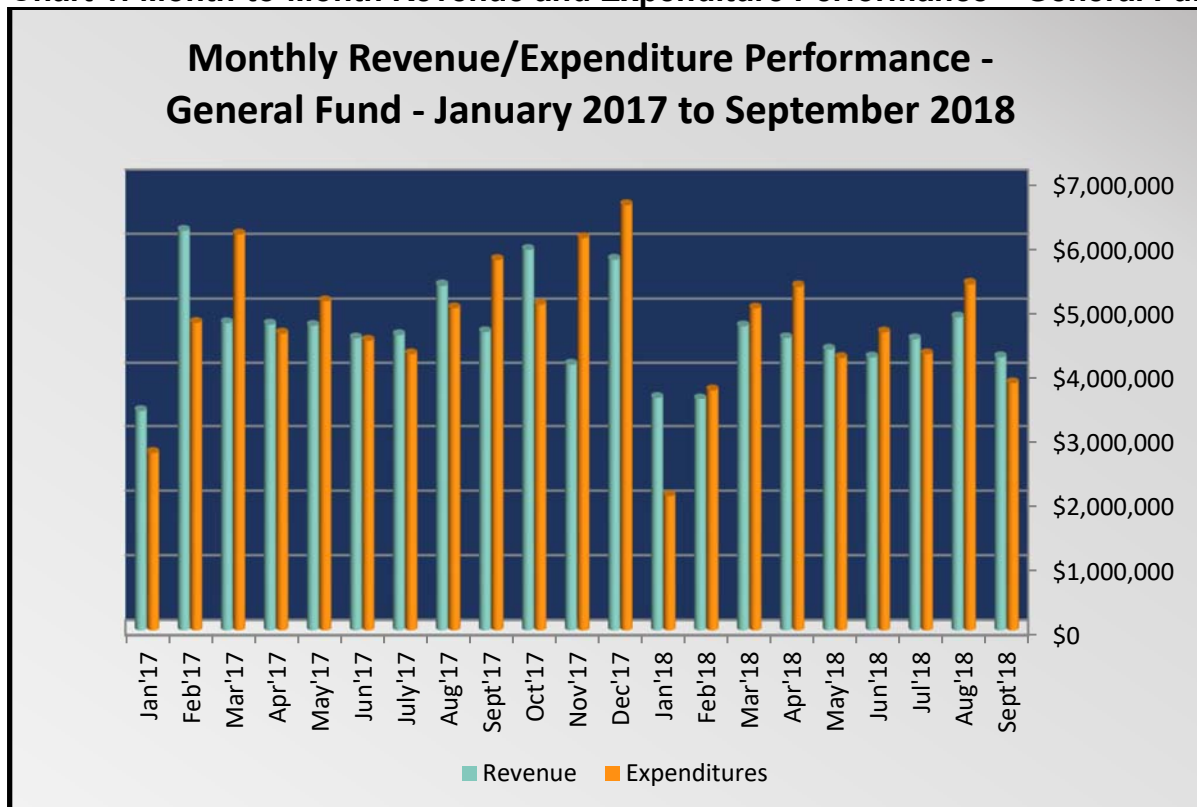
The 2017-2018 General Fund Original Budget, 2018 Approved Budget Amendments are summarized below:

	A	B	C	D	E	F	G	H	I	J
1	Breakdown of the Original Adopted Budget: (Ord 3238 12/8/16)									
2										
3	2017-2018 Budgeted Expenditures with Transfers & Amendments								125,394,928	(A)
4	Ending Fund Balance								5,722,950	(B)
5										
6	2017-2018 Original Adopted Budget								\$ 131,117,878	
7	2017 - 2018 Revised Expenditure Budget								General Fund	
8									# 011	
9	2017-2018 Original Approved Budget (Ord 3238 12/8/16)								\$ 125,394,928	(A)
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&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", EGGS-plore, 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	Total 2017 Budget Amendments and Approvals								(6,593,551)	
41	Total 2017/2018 Original Budgets with Amendments								118,801,377	
42	The above amount is presented in our expenditure budget and actual presentation.									
43										
44	Ending Fund Balance (Ord 3238 12/8/16)								5,722,950	(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	Adjusted Ending Fund Balance								5,581,653	
49										
50	2017-2018 Adopted Budget with Amendments - September 30, 2018								\$ 124,383,030	
51	Note: There is no change from the previous reporting.									

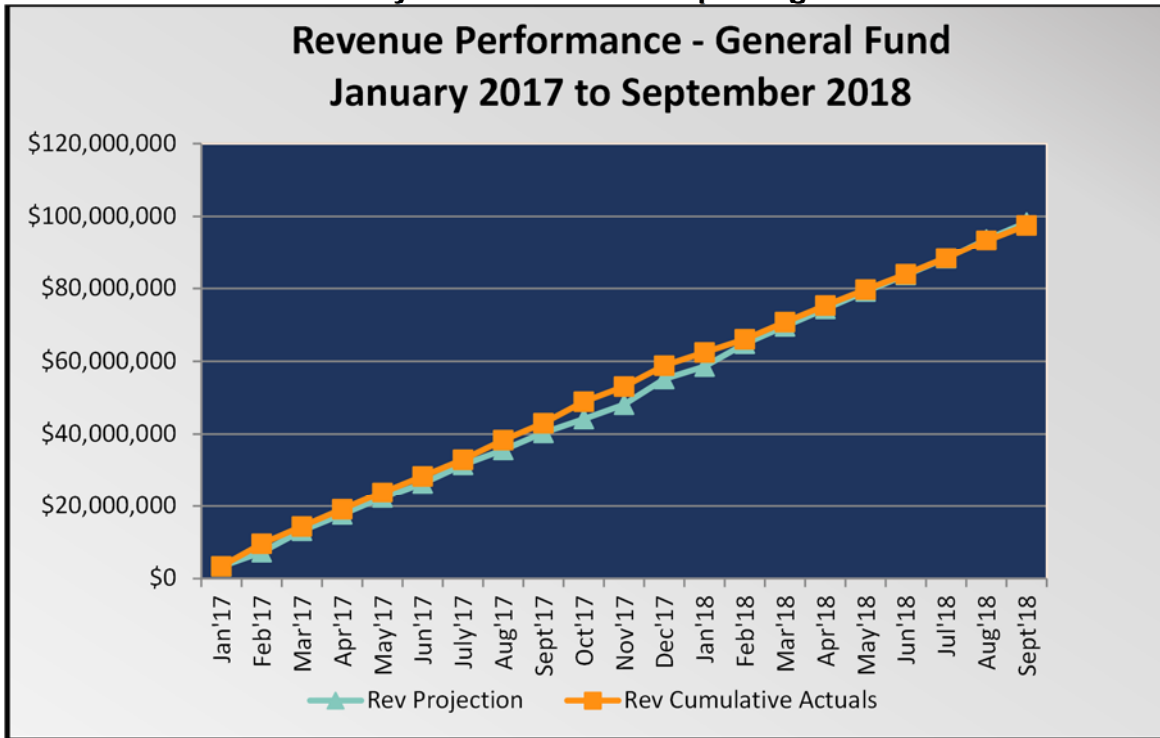


**Table 5: General Fund's Monthly Revenue and Expenditure**

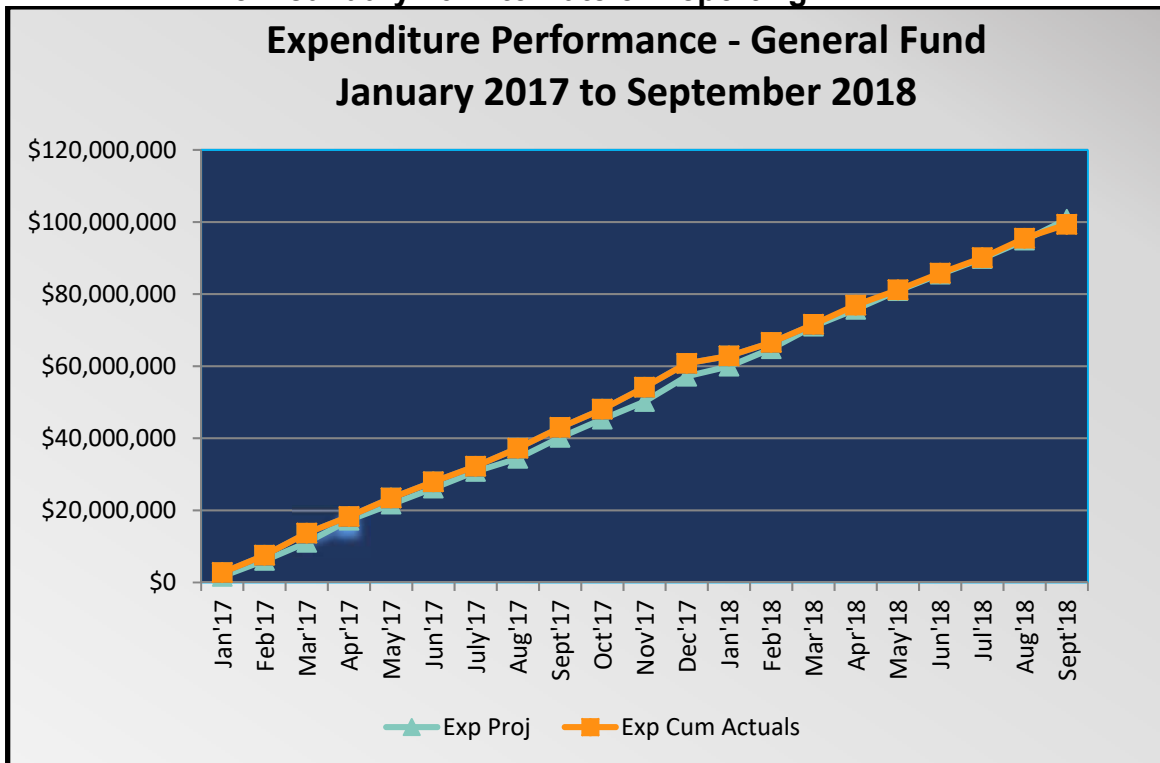
	A	B	C	D	E	F	G	H	I
1	<b>Monthly Revenue and Expenditure Summary - General Fund</b>								
2	<b>2017-2018 Biennium</b>								
4	<b>Year to Date</b>				<b>Monthly</b>				
5		<b>Revenue</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Expenditure</b>	<b>Monthly</b>	<b>Monthly</b>	<b>Monthly</b>	
		<b>Year to Date</b>	<b>Budget</b>	<b>Year to Date</b>	<b>Budget</b>	<b>Revenue</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Expenditure</b>
6	January-17	\$ 3,397,380	\$ 3,329,377	\$ 2,748,640	\$ 1,651,805	\$ 3,397,380	\$ 3,329,377	\$ 2,748,640	\$ 1,651,805
7	February-17	9,607,751	7,264,592	7,533,142	6,056,528	6,210,371	3,935,215	4,784,502	4,404,724
8	March-17	14,387,543	13,198,982	13,686,578	11,071,187	4,779,792	5,934,390	6,153,436	5,014,658
9	April-17	19,145,530	17,690,959	18,305,025	17,221,487	4,757,987	4,491,977	4,618,447	6,150,300
10	May-17	23,881,869	22,373,600	23,426,185	21,701,584	4,736,339	4,682,641	5,121,160	4,480,097
11	June-17	28,423,722	26,463,125	27,932,449	26,123,886	4,541,853	4,089,525	4,506,264	4,422,302
12	July-17	33,018,556	31,583,671	32,229,015	30,759,132	4,594,834	5,120,545	4,296,566	4,635,245
13	August-17	38,378,893	35,689,556	37,241,826	34,404,469	5,360,337	4,105,885	5,012,811	3,645,338
14	September-17	43,019,669	40,375,731	42,996,262	40,234,944	4,640,776	4,686,175	5,754,436	5,830,475
15	October-17	48,931,182	44,156,889	48,065,213	45,289,028	5,911,513	3,781,158	5,068,951	5,054,084
16	November-17	53,065,633	48,109,805	54,160,390	50,167,218	4,134,451	3,952,916	6,095,177	4,878,190
17	December-17	58,825,643	55,151,450	60,769,876	57,177,476	5,760,010	7,041,645	6,609,486	7,010,258
18	January-18	62,442,321	58,564,482	62,847,259	59,964,744	3,616,678	3,413,032	2,077,383	2,787,268
19	February-18	66,034,965	64,803,464	66,580,308	64,816,484	3,592,644	6,238,983	3,733,049	4,851,741
20	March-18	70,765,714	69,605,277	71,589,813	71,056,397	4,730,749	4,801,813	5,009,505	6,239,913
21	April-18	75,312,358	74,385,184	76,935,498	75,739,749	4,546,644	4,779,907	5,345,685	4,683,352
22	May-18	79,680,863	79,143,344	81,172,933	80,932,879	4,368,505	4,758,160	4,237,435	5,193,130
23	June-18	83,927,440	83,706,122	85,808,919	85,502,471	4,246,577	4,562,778	4,635,986	4,569,592
24	July-18	88,456,473	88,322,124	90,104,069	89,859,419	4,529,033	4,616,003	4,295,150	4,356,947
25	August-18	93,326,567	93,707,157	95,488,351	94,942,677	4,870,094	5,385,032	5,384,282	5,083,258
26	September-18	97,575,617	98,369,313	99,333,074	100,777,983	4,249,050	4,662,156	3,844,723	5,835,306
27	October-18		104,308,061		105,918,170		5,938,748		5,140,187
28	November-18		108,461,559		112,099,005		4,153,499		6,180,835
29	December-18		114,248,106		118,801,377		5,786,547		6,702,372

**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 September 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							38,749,974
5	Less: 2018 Expenditures							(38,563,198)
6								
7	<b>Ending Fund Balance - General Fund</b>						\$	8,377,467
8	Plus: Revenue Stabilization Fund's Ending Fund Balance							6,000,000
9	<b>Total Fund Balance</b>						\$	<b>14,377,467</b>
10								
11	<b>General Fund Reserve Requirements at 09/30/18:</b>						\$	11,411,164
12	( 2 1/2 Months of 2017 Operating Expenditures per 2017 CAFR)							
13	<b>Unassigned Fund Balance</b>						\$	2,966,303
14	<b>Total Fund Balance</b>						\$	<b>14,377,467</b>
15								

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

	A	B	C	D
1	<b>General Fund's Biennial Revenues Through September 2018</b>			
2	<b>FY 2017 - 2018</b>			
3				
4	<b>Category</b>	<b>Actual thru September 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	64,647,235	76,476,160	84.5%
7	32-Licenses and Permits	8,024,893	8,614,351	93.2%
8	33-Intergovernmental Revenue	3,472,296	3,760,749	92.3%
9	34-Charges for Services	12,003,088	13,348,739	89.9%
10	35-Fines and Forfeits	7,855,752	10,083,422	77.9%
11	36-Miscellaneous Revenues	1,301,762	1,493,685	87.2%
12	38-Non-Revenue	30,145	279,000	10.8%
13	39-Other Financing Sources	240,445	192,000	125.2%
14	<b>Total Revenue</b>	<b>97,575,616</b>	<b>114,248,106</b>	<b>85.4%</b>
15	<b>Total Resources Including Fund Balance</b>	<b>\$ 107,710,540</b>	<b>\$ 124,383,030</b>	

**Table 9: General Fund's Comparative Year-To-Date Revenues  
Ending September 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 September 2016, 2017 &amp; 2018</b>				
3					
4	<b>Category</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>
5	30-Fund Balance	\$ 8,190,691	\$ 10,134,924	-19.18%	\$ 11,596,466
6	31-Taxes	24,979,494	28,781,753	-13.2%	27,393,071
7	32-Licenses and Permits	3,390,755	3,485,240	-2.7%	3,294,754
8	33-Intergovernmental Revenue	1,539,749	1,134,641	35.7%	1,192,495
9	34-Charges for Services	4,902,428	5,410,900	-9.4%	4,364,665
10	35-Fines and Forfeits	3,284,922	3,534,103	-7.1%	3,518,689
11	36-Miscellaneous Revenues	630,987	420,094	50.2%	351,638
12	38-Non-Revenue	21,078	5,391	291.0%	-
13	39-Other Financing Sources	560	247,547	-99.8%	75,259
14	<b>Total Revenue</b>	<b>38,749,973</b>	<b>43,019,669</b>	<b>-9.9%</b>	<b>40,190,571</b>
15	<b>Total Resources Including Fund Balance</b>	<b>\$ 46,940,664</b>	<b>\$ 53,154,593</b>		<b>\$ 51,787,037</b>



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

	A	B	C	D	E	
1	General Fund Biennial Detailed Tax Revenue thru September 2018					
2			Biennial Actual thru September 2018	2017-2018 Budget	% of Budget	
3	Taxes					
4	Business Taxes					
5	Utility Tax-Electric	\$	3,580,196	\$	4,533,266	78.98%
6	Utility Tax-Water		700,883		803,023	87.28%
7	Utility Tax-Gas		883,378		1,151,045	76.75%
8	Utility Tax-Sewer		1,060,990		1,256,328	84.45%
9	Utility Tax-Solid Waste		912,381		1,079,104	84.55%
10	Utility Tax-Cable		745,572		1,091,460	68.31%
11	Utility Tax-Telephone/Pager		1,783,789		2,599,613	68.62%
12	Utility Tax-Storm		407,368		452,603	90.01%
13	Leasehold Tax		4,686		7,765	60.35%
14	Admissions Tax		1,263,013		1,303,554	96.89%
15	Gambling Tax-Punch Brds/Pulltabs		234,092		246,868	94.82%
16	Gambling Tax-Bingo and Raffles		2,632		2,000	131.60%
17	Gambling Tax-Amusement Games		17,014		11,000	154.67%
18	Business Taxes Total	\$	11,595,994	\$	14,537,629	79.77%
19	General Property Tax		12,344,578		13,368,189	92.34%
20	EMS Property Tax		4,035,203		4,642,364	86.92%
21	Retail Sales Tax		36,671,460		43,927,978	83.48%
22	Total Taxes	\$	64,647,235	\$	76,476,160	84.53%

**Table 11: Comparative Tax Revenue – Ending September 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 September 2016, 2017 &amp; 2018</b>					
3			<b>September 2018</b>	<b>September 2017</b>	<b>% Change 2017 - 2018</b>	<b>September 2016</b>
4	<b>Taxes</b>					
5	<b>Business Taxes</b>					
6	Utility Tax-Electric	\$ 1,444,586	\$ 1,452,527	-0.5%	\$ 1,381,837	
7	Utility Tax-Water	309,144	292,723	5.6%	239,771	
8	Utility Tax-Gas	309,433	350,686	-11.8%	286,304	
9	Utility Tax-Sewer	470,127	450,648	4.3%	381,491	
10	Utility Tax-Solid Waste	352,125	334,975	5.1%	333,487	
11	Utility Tax-Cable	235,638	254,236	-7.3%	125,862	
12	Utility Tax-Telephone/Pager	587,457	772,645	-24.0%	937,153	
13	Utility Tax-Storm	181,832	170,050	6.9%	138,422	
14	Leasehold Tax	426	1,631	-73.9%	1,419	
15	Admissions Tax	585,125	530,339	10.3%	489,492	
16	Gambling Tax-Punch Brds/Pulltabs	110,300	93,393	18.1%	103,058	
17	Gambling Tax-Bingo and Raffles	1,081	1,271	-14.9%	1,871	
18	Gambling Tax-Amusement Games	7,205	7,568	-4.8%	7,585	
19	<b>Business Taxes Total</b>	<b>\$ 4,594,479</b>	<b>\$ 4,712,692</b>	<b>-2.5%</b>	<b>\$ 4,427,752</b>	
20	<b>General Property Tax</b>	<b>2,700,000</b>	<b>7,326,121</b>	<b>-63.1%</b>	<b>6,867,876</b>	
21	<b>EMS Property Tax</b>	<b>1,762,975</b>	<b>1,718,841</b>	<b>2.6%</b>	<b>1,695,350</b>	
22	<b>Retail Sales Tax</b>	<b>15,922,041</b>	<b>15,024,099</b>	<b>6.0%</b>	<b>14,402,095</b>	
23	<b>Total Taxes</b>	<b>\$ 24,979,495</b>	<b>\$ 28,781,753</b>	<b>-13.2%</b>	<b>\$ 27,393,073</b>	

Note: General Property Tax in FY17 was \$9.7M and in FY18 it is \$3.6M which accounts for the 63% change from 2017 to 2018.



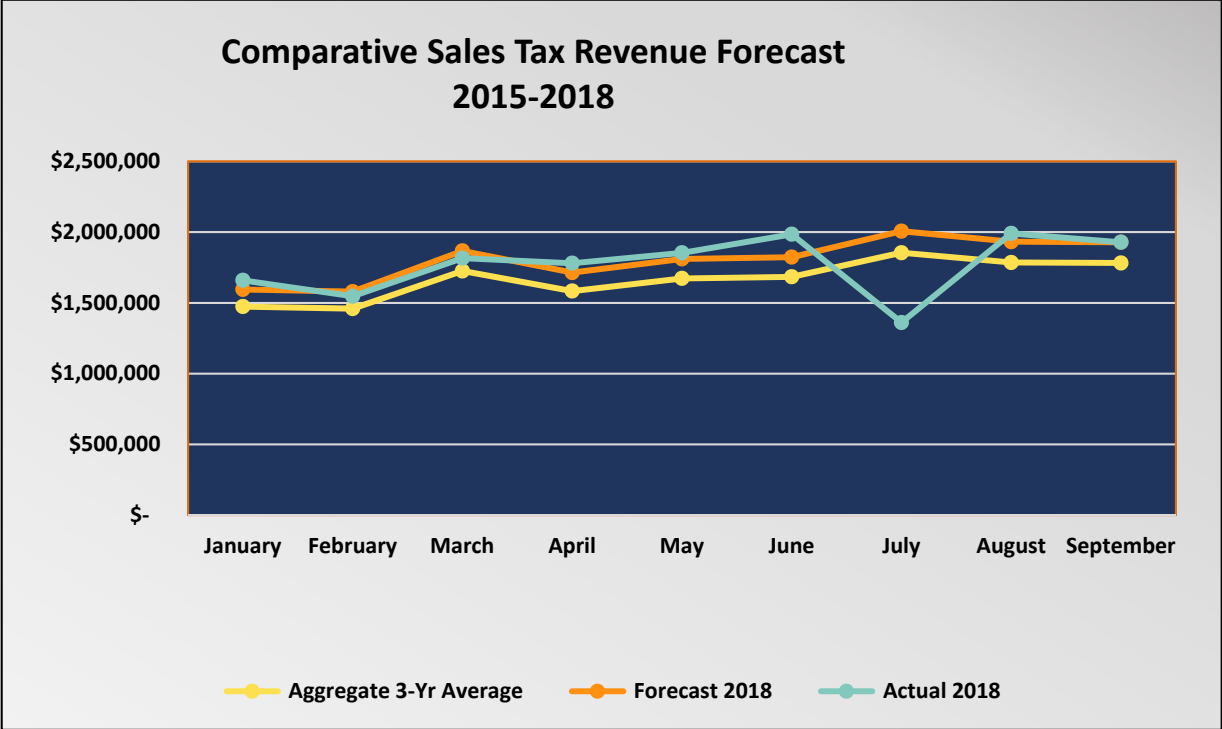
**Table 12: Actual Gross Historical Sales Tax Collection (includes EDIF portion)**

	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	3.63%	1,956,153	8.79%	1,887,629	1,923,826	1,751,554	1,552,163	1,263,931
10	August	6.91%	1,990,993	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			\$ 14,688,392	100.0%	\$ 21,951,301	\$ 21,598,281	\$ 19,723,330	\$ 18,577,727	\$ 14,875,912
16			6.41%		1.63%	9.51%	6.17%	3.64%	-14.01%
17	Percentage Increase from 2017 to 2018								
18	2010 thru 2013 Sales Tax Collection Information are not presented.								

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

	A	B	C	D	E	F	G	H
1	Comparative Sales Tax Revenue Forecast 2015-2018 For the General Fund							
2	Actual Month Sales Tax	Actual 2018	Forecast 2018	Aggregate 3-Yr Average	15-17 Avg % Rcpt	Year 2017	Year 2016	Year 2015
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	1,810,608	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	1,361,384	2,006,890	1,854,336	8.96%	1,887,629	1,923,826	1,751,554
10	August	1,990,993	1,932,242	1,785,363	8.63%	1,862,273	1,795,304	1,698,511
11	September	1,928,418	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		\$ 15,922,041	\$ 22,392,505	\$ 20,690,343	100.0%	\$ 20,749,419	\$ 21,598,281	\$ 19,723,330
16		-2.07%	Biennial through September Increase			-3.93%	9.51%	6.17%
17								
18		\$ 15,922,041	\$ 16,257,834	Through September 2018 (Actual/F orecast)				
19	Note: Year to date sales tax transferred to the EDIF Fund is \$694,769							

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



Sales Tax related to EDIF Fund in the amount of \$1,896,651 was transferred through the biennium as of September 2018. Second quarter sales tax totaling \$594,769 was transferred to EDIF in July 2018.



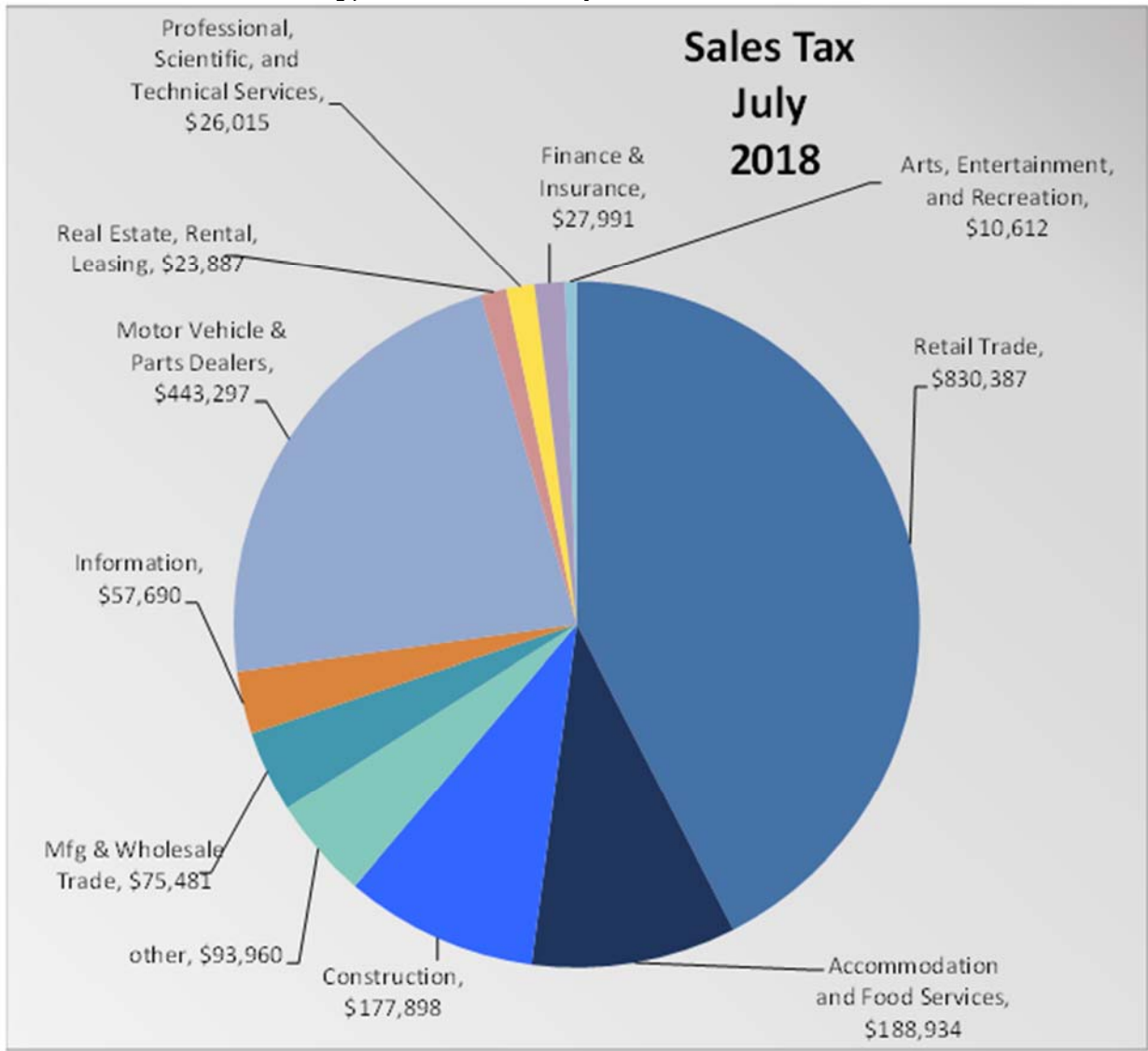
# Report on Year-To-Date Sales Tax Earned for the month of July 2018, Cash Received in September 2018 (Cash Basis)

**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 July 2018 (Jan 2017 to Jul 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>Jul-18</b>	<b>Jul-17</b>	<b>% Change</b>
9		Retail Trade	\$ 5,236,929	\$ 5,274,977	-0.7%
10		Accommodation and Food Services	1,209,575	1,196,088	1.1%
11		Construction	1,172,667	949,306	23.5%
12		All Others <sup>2</sup>	654,637	575,041	13.8%
13		Mfg and Wholesale Trade	657,487	464,924	41.4%
14		Information <sup>1</sup>	394,600	413,143	-4.5%
15		Motor Vehicle & Part's Dealers	2,794,363	2,529,944	10.5%
16		Real Estate, Rental, Leasing	152,221	149,207	2.0%
17		Professional, Scientific, and Technical Services	178,475	147,467	21.0%
18		Finance and Insurance	168,749	166,944	1.1%
19		Arts, Entertainment, and Recreation	77,698	74,170	4.8%
20		<b>TOTAL</b>	<b>\$ 12,697,401</b>	<b>\$ 11,941,211</b>	<b>6.3%</b>
21					
22		<sup>1</sup> Category on "information" pertains to businesses in telecommunications, internet service			
23		providers, motion pictures, sound record, publishing industries, broadcasting, and other			
24		information services.			
25					
26		<sup>2</sup> All Others pertain to various categories not included in the other segments and not material enough			
27		to have a separate category.			
28					
29					

Chart 5: Pie Chart for the month of July 2018 Sales Tax Collection on a Cash Basis

Sales Tax Earned in July, Collected in September



## General Fund's Expenditures

Table 15:

	A	B	C	D
1	<b>Biennial Expenditures by Department through September 2018</b>			
2	<b>FY 2017 - 2018</b>			
3				
4	<b>Department</b>	<b>Actual thru September 2018</b>	<b>2017-2018 Budget</b>	<b>% of Budget</b>
5	ADMINISTRATIVE SERVICES	\$ 6,161,837	\$ 7,455,046	82.7%
6	INFORMATION TECHNOLOGY	4,027,589	4,907,144	82.1%
7	COMMUNITY DEVELOPMENT	4,876,734	6,420,448	76.0%
8	ECONOMIC DEVELOPMENT	1,245,023	2,070,134	60.1%
9	EXECUTIVE	1,328,695	1,660,918	80.0%
10	FIRE - OTHER**	8,954,011	8,627,154	103.8%
11	FIRE - MARSHALL	1,474,934	1,916,418	77.0%
12	FIRE - RFA PAYMENTS	4,835,144	5,437,794	88.9%
13	HUMAN RESOURCES	1,335,286	1,712,421	78.0%
14	LEGAL	2,847,895	3,416,074	83.4%
15	LEGISLATIVE	722,301	902,262	80.1%
16	MUNICIPAL COURT	2,262,299	2,895,095	78.1%
17	NON-DEPARTMENTAL	7,094,101	8,502,946	83.4%
18	PARKS & RECREATION	12,992,585	15,983,980	81.3%
19	POLICE	33,650,227	39,680,752	84.8%
20	PUBLIC WORKS	5,524,413	7,212,791	76.6%
21	<b>Grand Total</b>	<b>\$ 99,333,074</b>	<b>\$ 118,801,377</b>	<b>83.6%</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:**

	A	B	C	D	E
1	<b>General Fund Comparative Expenditures by Department</b>				
2	<b>For the Year-To-Date Period Ending September 2016, 2017 &amp; 2018</b>				
3	<b>Department</b>	<b>September 2018</b>	<b>September 2017</b>	<b>% Change 2017 - 2018</b>	<b>September 2016</b>
4	ADMINISTRATIVE SERVICES	\$ 2,621,649	\$ 2,521,387	4.0%	\$ 2,158,193
5	INFORMATION TECHNOLOGY <sub>1</sub>	1,599,158	1,397,815	14.4%	1,816,325
6	COMMUNITY DEVELOPMENT <sub>2</sub>	2,143,608	1,856,250	15.5%	1,606,794
7	ECONOMIC DEVELOPMENT	531,553	483,751	9.9%	295,140
8	EXECUTIVE	566,586	578,760	-2.1%	555,146
9	FIRE - OTHER	-	8,804,190	100.0%	7,423,731
10	FIRE - MARSHALL	632,332	427,377	48.0%	455,983
11	FIRE - RFA PAYMENTS	2,147,986	-	100.0%	-
12	HUMAN RESOURCES	518,672	587,023	-11.6%	433,781
13	LEGAL <sub>3</sub>	1,288,609	992,900	29.8%	983,614
14	LEGISLATIVE <sub>4</sub>	285,079	318,151	-10.4%	288,007
15	MUNICIPAL COURT	957,617	899,999	6.4%	882,524
16	NON-DEPARTMENTAL	2,995,924	2,986,262	0.3%	3,768,608
17	PARKS & RECREATION	5,797,280	5,184,671	11.8%	4,908,561
18	POLICE	14,299,513	13,629,790	4.9%	11,878,913
19	PUBLIC WORKS	2,177,632	2,327,936	-6.5%	2,222,021
20	<b>Grand Total</b>	<b>\$ 38,563,198</b>	<b>\$ 42,996,262</b>	<b>-10.31%</b>	<b>\$ 39,677,341</b>

1. The Information Technology expenditures in 2018 are 29.7% higher than the same eight 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 four months of 2017.
2. The 2018 expenditures in the Community Development department exceed the 2017 expenditures for the first eight 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 27.6% higher than the first eight 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 September 2018**

	A	B	C	D	E
1	<b>Biennial Expenditure Categories through September FY 2017 - 2018</b>				
2					
3					
4	<b>Department</b>	<b>Actual thru September 2018</b>	<b>2017-2018 Budget</b>	<b>% of Total</b>	<b>% of Budget</b>
5	SALARIES & WAGES	\$ 44,411,250	\$ 51,523,865	44.7%	86.2%
6	PERSONNEL BENEFITS	17,631,502	21,924,769	17.7%	80.4%
7	SUPPLIES	2,751,964	3,781,860	2.8%	72.8%
8	SERVICES	17,204,670	21,991,923	17.3%	78.2%
9	INTERGOVTL SERVICES/PYMNT	4,403,850	4,625,932	4.4%	95.2%
10	RFA SERVICES**	5,687,680	6,494,997	5.7%	87.6%
11	CAPITAL OUTLAYS	400,120	180,836	0.4%	221.3%
12	DEBT INTEREST & OTHER COST	427	425,000	0.0%	0.1%
13	OPERATING TRANSFERS OUT	6,841,611	7,852,195	6.9%	87.1%
14	<b>Grand Total</b>	<b>\$ 99,333,074</b>	<b>\$ 118,801,377</b>	<b>100.0%</b>	<b>83.6%</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 September 2016-2018</b>				
3					
4	<b>Department</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>
5	SALARIES & WAGES	\$ 16,715,667	\$ 21,266,088	-21.4%	\$ 20,826,466
6	PERSONNEL BENEFITS	6,409,925	8,437,339	-24.0%	8,185,183
7	SUPPLIES	1,114,192	1,297,065	-14.1%	734,906
8	SERVICES	6,739,627	6,999,037	-3.7%	6,836,843
9	INTERGOVTL SERVICES/PYMNT	1,719,073	1,934,869	-11.2%	1,618,713
10	RFA SERVICES	2,761,988	-	100.0%	-
11	CAPITAL OUTLAYS	156,906	136,423	15.0%	135,865
12	DEBT INTEREST & OTHER COST	-	-	0.0%	-
13	OPERATING TRANSFERS OUT	2,945,820	2,925,441	0.7%	1,339,365
14	<b>Grand Total</b>	<b>\$ 38,563,198</b>	<b>\$ 42,996,262</b>	<b>-10.3%</b>	<b>\$ 39,677,341</b>

	A	B	C	D	E
19	<b>SUMMARY:</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>
20	SALARIES & BENEFITS	\$ 23,125,592	\$ 29,703,427	-22.1%	\$ 29,011,649
21	OTHER COSTS	12,491,786	10,367,394	20.5%	9,326,327
22	OPERATING TRANSFERS OUT	2,945,820	2,925,441	0.7%	1,339,365
23	<b>Grand Total</b>	<b>\$ 38,563,198</b>	<b>\$ 42,996,262</b>	<b>-10.3%</b>	<b>\$ 39,677,341</b>



**Table 19: General Fund's Biennial Legal Expenditures Through August 2018**

	A	B	C	D	E
1	<b>Biennial Legal Expenditures through September</b>				
2	<b>FY 2017 - 2018</b>				
3					
4	<b>Department</b>	<b>Actual thru September 2018</b>	<b>% of Total</b>	<b>2017-2018 Budget</b>	<b>% of Budget</b>
5	ATTORNEY FEES	\$ 496,041	17.42%	\$ 768,000	64.59%
6	ATTORNEY FEES-INSURANCE CLAIMS	93,301	3.28%	-	0.00%
7	PROSECUTING ATTORNEY	\$ 931,842	32.72%	\$ 1,073,074	86.84%
8	PUBLIC DEFENDERS	1,307,813	45.92%	1,540,000	84.92%
9	LANGUAGE INTERPRETERS	\$ 18,583	0.65%	\$ 32,000	58.07%
10	OTHERS	315	0.01%	3,000	10.50%
11	<b>Grand Total</b>	<b>\$ 2,847,895</b>	<b>100.00%</b>	<b>\$ 3,416,074</b>	<b>83.37%</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 September 2016-2018</b>				
3	<b>Department</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>
4	ATTORNEY FEES	\$ 233,075	\$ 145,469	60.2%	\$ 237,457
5	ATTORNEY FEES-INSURANCE CLAIMS	93,301	-	100.0%	-
6	PROSECUTING ATTORNEY	409,625	348,030	17.7%	240,000
7	PUBLIC DEFENDERS	542,659	492,243	10.2%	503,369
8	LANGUAGE INTERPRETERS	9,853	7,023	40.3%	2,199
9	OTHERS	96	135	-28.9%	589
10	<b>Grand Total</b>	<b>\$ 1,288,609</b>	<b>\$ 992,900</b>	<b>29.78%</b>	<b>\$ 983,614</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	TABLE 21: Change in REET I's Fund Balance in 2018							
2	Fund 331 REET I							
3							ACTUAL	BUDGET
4	Beginning Fund Balance - REET I Fund (Fd 331)						\$ 1,230,396	\$ 1,105,004
5	3263	6/12/17 Beginning Fund Balance Adjustment					-	125,392
6	Adjusted Beginning Fund Balance						\$ 1,230,396	\$ 1,230,396
7	Plus: 2017-2018 Operating Revenues						2,072,869	1,900,000
8	Closing of Capital Funds							
9	2017 Transfer From Fund 309						81,854	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						27,457	-
13	2017 - 2018 Total Revenues and Other Financing Sources						2,291,765	2,091,440
14	Total Beg F/B, Revenues & Other Financing Sources						3,522,161	3,321,836
15	Less: 2017-2018 Expenditures and Other Financing Uses							
16	2017 Transfer to Fund 380 Parks & Recreation Capital						(655,000)	(1,310,000)
17	2017 Transfer to Fund 360 Transportation Capital						(1,961,310)	(1,740,310)
18	2017-2018 Total Expenditures and Other Financing Uses						(2,616,310)	(3,050,310)
19								
20	Ending Fund Balance - (September 30, 2018)						\$ 905,851	\$ 271,526

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

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

(2)(a) The legislative authority of any county or any city may impose an excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. The revenues from this tax must be used by any city or county with a population of five thousand or less and any city or county that does not plan under RCW 36.70A.040 for any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040.

(b) After April 30, 1992, revenues generated from the tax imposed under this subsection (2) in counties over five thousand population and cities over five thousand population that are required or choose to plan under RCW 36.70A.040 must be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450. However, revenues (i) pledged by such counties and cities to debt retirement prior to April 30, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (ii) committed prior to April 30, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the legislative authority of any county or any city may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-half of one percent of the selling price.

(4) Taxes imposed under this section must be collected from persons who are taxable by the state under chapter 82.45 RCW upon the occurrence of any taxable event within the unincorporated areas of the county or within the corporate limits of the city, as the case may be.

(5) Taxes imposed under this section must comply with all applicable rules, regulations, laws, and court decisions regarding real estate excise taxes as imposed by the state under chapter 82.45 RCW.

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

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

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

(7) From July 22, 2011, until December 31, 2016, a city or county may use the greater of one hundred thousand dollars or thirty-five percent of available funds under this section, but not to exceed one million dollars per year, for the operations and maintenance of existing capital projects as defined in subsection (6) of this section.

**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 (Fund 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						2,072,869	1,900,000
8	Closing of Capital Funds							
9	2017 Transfer From Fund 311						296,876	296,875
10	2017 Transfer From Fund 318						65,477	65,475
11	Investment Interest						33,443	
12	2017-2018 Total Revenues						2,468,665	2,262,350
13	Total Beg F/B, Revenues & Other Sources						3,860,783	3,654,468
14	Less: 2017-2018 Expenditures							
15	2017-2018 Expenditures and Other Financing Uses							
16	2017 Transfer to Fund 360 Transportation Capital						(1,076,375)	(1,959,561)
17	2017 Transfer to Fund 370 Facilities Capital						(440,000)	(880,000)
18	2017 Transfer to Fund 380 Parks & Recreation Capital						(150,000)	(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	2017-2018 Expenditures and Other Financing Uses						(1,666,375)	(3,289,561)
23								
24	<b>Ending Fund Balance - (September 30, 2018)</b>						<b>\$ 2,194,408</b>	<b>\$ 364,907</b>

**RCW 82.46.035** Additional tax—Certain counties and cities—Ballot proposition—Use limited to capital projects—Temporary rescindment for noncompliance.

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

(2) The legislative authority of any county or any city that plans under RCW 36.70A.040(1) may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. Any county choosing to plan under RCW 36.70A.040(2) and any city within such a county may only adopt an ordinance imposing the excise tax authorized by this section if the ordinance is first authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters.

(3) Revenues generated from the tax imposed under subsection (2) of this section must be used by such counties and cities solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan. However, revenues (a) pledged by such counties and cities to debt retirement prior to March 1, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to March 1, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(4) Revenues generated by the tax imposed by this section must be deposited in a separate account.

(5) As used in this section, "city" means any city or town and "capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.



**Table 23: 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		<b>September 2018</b>			<b>September 2017</b>		
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	15,922,041	694,769	16,616,810	15,024,099	667,111	15,691,210
8							
9	32-Licenses and Permits						
10	Building Permits	733,457	356,923	1,090,380	264,764	481,952	746,716
11							
12	34-Charges For Services						
13	Plan Check Fees	457,156	-	457,156	453,086	-	453,086
14							
15	36-Miscellaneous Revenue						
16	Other Interest Earnings	123,406	67,807	191,213	158	-	158
17							
18	39-Other & Disposal-Cap. Assets						
19	Sale of Capital Asset	28	-	28	46,785	-	46,785
20	<b>Total Revenue</b>	<b>17,236,088</b>	<b>1,119,499</b>	<b>18,355,587</b>	<b>15,788,892</b>	<b>1,149,063</b>	<b>16,937,955</b>

Note: Costco Warehouse by Alderwood Mall opened in October 2015. All sales tax generated from its new location with a maximum of \$400,000 per year is allocated to the EDIF Fund for the calendar years 2016, 2017 & 2018. Applicable sales tax and permit revenues earned through the second quarter of 2018 were transferred to the EDIF fund in July 2018.

**Table 24: EDIF Fund Performance**

	A	B	C	D	E	F	G	H
1	Fund 020 ECONOMIC DEVELOPMENT INFRASTRUCTURE FUND							
2							ACTUAL	BUDGET
3	Beginning Fund Balance - EDIF Fund (Fd 020)						\$ 4,485,397	\$ 3,600,223
4	3263	6/12/17	Beginning Fund Balance Adjustment				-	885,174
5	Adjusted Beginning Fund Balance						\$ 4,485,397	\$ 4,485,397
6	Plus: 2017-2018 Operating Revenues							
7	Tax Revenue						1,896,651	2,275,721
8	Licenses and Permits						916,905	1,410,000
9	Investment Interest						94,124	500
10	2017-2018 Total Revenues						2,907,680	3,686,221
11	Plus: 2017-2018 Other Financing Sources							
12	Transfer from Fund 357						290,000	
13	Transfer from Fund 360						275,000	
14	Total Other Financing Sources						565,000	-
15	Total Beg F/B, Revenues & Other Sources						7,958,077	8,171,618
16	Less: 2017-2018 Expenditures							
17	Expenditures and Other Financing Uses							
18	2017 Transfer to Fund 357						(290,000)	(370,000)
19	2017 Transfer to Fund 360						(355,000)	(710,000)
20	Expenditures and Other Financing Uses						(645,000)	(1,080,000)
21	Ending Fund Balance - (September 30, 2018)						\$ 7,313,077	\$ 7,091,618

**Table 25: Cash and Investment**

	A	B	C	D
1	City of Lynnwood			
2	Monthly Cash and Investment Reconciliation Report			
3	As of September 30, 2018			
4				
5		Sep-18		Sep-17
6				
7	Lynnwood Main Account - US Bank	\$ 1,915,265	\$	1,915,265
8	Lynnwood Municipal Court Acct	\$ 97,506	\$	97,506
9	Custodial Accounts	\$ 12,013	\$	12,013
10	Cash in Bank	\$ 2,024,784	\$	2,024,784
11				
12	LGIP	\$ 35,642,115	\$	42,399,802
13	LGIP - Rev Bonds - Bond Reserves	\$ 606,142	\$	596,371
14	LGIP - Transportation Benefit District	\$ 2,004,862	\$	821,367
15	LGIP - 2015 Util Sys	\$ 1,287,980	\$	4,454,675
16	Police Major Buy Fund	\$ 103,546	\$	103,546
17	Investments	\$ 16,228,349	\$	12,929,293
18	Total Investments	\$ 55,872,994	\$	61,305,054
19				
20	Total Cash in Bank & Investments	\$ 57,897,778	\$	63,329,838
21				
22	Other Cash			
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	\$ 57,930,778	\$	63,362,838

**Table 26: Investment Portfolio**

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

	A	B	C	D	E	F	G	H
1	<b>City of Lynnwood</b>							
2	<b>Treasurer's Investment Report</b>							
3	<b>Activity for September 2018</b>							
4								
5								
6	<b>INVESTMENTS</b>	<b>FUND</b>	<b>PURCHASE DATE</b>	<b>YIELD INTEREST RATE</b>	<b>MATURITY DATE</b>	<b>TYPE OF INVEST</b>	<b>PAR AMOUNT</b>	<b>COST OF INVESTMENT</b>
7	Federal Farm Credit Bank	699	8/11/15	1.23%	11/6/18	FFCB	1,000,000	995,883
8	FICO Strip PRIN13	699	8/28/15	1.20%	12/27/18	FICO	2,081,000	1,999,446
9	Federal Home Loan Bank	699	2/28/18	1.42%	5/28/19	FHLB	1,000,000	992,860
10	Federal Home Loan Mtg Corp	699	5/16/17	1.50%	12/26/19	FHLMC	1,000,000	1,000,000
11	Federal Home Loan Bank	699	6/15/18	2.13%	2/11/20	FHLB	1,000,000	995,800
12	Resolution Funding Corp Strips	699	2/28/18	2.31%	7/15/20	RFCSP	1,055,000	999,612
13	Federal Farm Credit Bank	699	8/24/16	1.32%	8/24/20	FFCB	2,250,000	2,250,000
14	Resolution Funding Corp Strip Princ	699	12/22/16	1.90%	10/15/20	RFCSP	2,150,000	2,000,422
15	Federal Home Loan Mtg Corp	699	10/30/17	1.91%	4/30/21	FHLMC	1,000,000	999,000
16	Federal Home Loan Mtg Corp	699	8/16/18	3.00%	11/16/21	FHLMC	1,000,000	1,001,500
17	Federal Farm Credit Bank	699	10/30/17	1.95%	3/14/22	FFCB	1,000,000	994,575
18	Federal Farm Credit Bank	699	6/18/18	3.00%	6/13/22	FFCB	1,000,000	999,251
19	Farmer Mac	699	8/1/18	3.27%	8/1/23	FAMCA	1,000,000	1,000,000
20	<b>Total Investments</b>						<b>\$ 16,536,000</b>	<b>\$ 16,228,349</b>

**Table 27: Investment Interest Earnings**

Listed below is the City's interest earnings performance as of September 30, 2018.

	A	B	C	D	E	F
1	<b>Comparative Interest Earnings</b>					
2	<b>For the Year-To-Date Period Ending September 2015 - 2018</b>					
3	<b>Fund</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>	<b>Actual thru September 2015</b>
4	GENERAL FUND	\$ 123,406	\$ 158	78005.1%	\$ 18,338	\$ 44,628
5	UTILITIES	219,639	43,903	400.3%	43,718	5,284
6	ECO DEV INFRASTRUCTURE	67,807	-	0.0%	-	-
7	TRANSPD BD DISTRICT (TBD)	20,004	2,577	676.3%	1,012	333
8	GOLF	2,171	-	0.0%	-	-
9	OTHER FUNDS	224,408	314,786	-28.7%	272,802	-
10	<b>Grand Total</b>	<b>\$ 657,435</b>	<b>\$ 361,424</b>	<b>81.90%</b>	<b>\$ 335,870</b>	<b>\$ 50,245</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 September 2018.



Table 28: General Fund's Biennial Revenues by Category

A	B	C	D	E	F
1	TABLE 28: General Fund's Biennial Revenues By Category				
2	Biennial Revenue Through September 30, 2018				
3					
4	Category	Actual thru September 2018	2017-2018 Budget	% of Budget	
5	BEGINNING FUND BALANCE	\$ 10,134,924	\$ 10,134,924	100.0%	
6	31-Taxes	64,647,236	76,476,160	84.5%	
7	BUSINESS & EXCISE TAXES	11,595,995	14,537,629	79.8%	
8	GENERAL PROPERTY TAXES	12,344,578	13,368,189	92.3%	
9	EMS PROPERTY TAXES	4,035,203	4,642,364	86.9%	
10	RETAIL SALES AND USE TAXES	36,671,460	43,927,978	83.5%	
11	32-Licenses and Permits	8,024,893	8,614,351	93.2%	
12	BUSINESS LICENSES AND PERMITS	5,539,116	6,409,872	86.4%	
13	NON-BUS LICENSES & PERMITS	2,485,777	2,204,479	112.8%	
14	33-Intergovernmental Revenue	3,472,296	3,760,749	92.3%	
15	DIRECT FEDERAL GRANTS	226,395	226,000	0.0%	
16	INDIRECT FEDERAL GRANTS	59,810	-	0.0%	
17	INTLCL GRNTS ENT IMP PYMTS	1,447,822	1,391,494	104.0%	
18	ST ENT IMPCT PYMTS & IN LIEU T	1,170,262	1,487,941	78.6%	
19	STATE GRANTS	42,757	106,505	40.1%	
20	STATE SHARED REVENUES	525,250	548,809	95.7%	
21	34-Charges for Services	12,003,088	13,348,739	89.9%	
22	CULTURE & RECREATION	4,801,581	5,154,000	93.2%	
23	UTILITIES & ECONOMIC ENVIRONMENT	1,854,657	1,474,962	125.7%	
24	GENERAL GOVERNMENT	4,008,462	5,114,789	78.4%	
25	SECURITY OF PERSONS & PROPERTY	1,338,388	1,604,988	83.4%	
26	35-Fines and Forfeits	7,855,753	10,083,422	77.9%	
27	CIVIL PARKING INFRACTION PENAL	5,544,640	6,950,708	79.8%	
28	CRIMINAL COSTS	2,227,839	3,036,496	73.4%	
29	NON-CRT FINES, FORFEIT & PENAL	83,274	96,218	86.5%	
30	36-Miscellaneous Revenues	1,301,761	1,493,685	87.2%	
31	CONTRIB/DONATIONS FROM PRV SRC	112,050	141,900	79.0%	
32	INTEREST & OTHER EARNINGS	288,916	215,921	133.8%	
33	P CARD REBATES	133,633	125,391	106.6%	
34	OTHER	151,165	382,167	39.6%	
35	RENTS, LEASES & CONCESSIONS	615,997	628,306	98.0%	
36	38-Non-Revenue	30,145	279,000	10.8%	
37	PROC LONG-TRM DBT-PROP FUNDS ON	30,145	279,000	10.8%	
38	39-Other Financing Sources	240,445	192,000	125.2%	
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	Total Revenue	97,575,617	114,248,106	85.4%	
43	Total Revenue Including Fund Balance	\$ 107,710,541	\$ 124,383,030	*	86.6%
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 September 30, 2016, 2017 &amp; 2018</b>				
3	<b>Category</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 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>24,979,495</b>	<b>28,781,753</b>	<b>-13.2%</b>	<b>27,393,071</b>
6	BUSINESS & EXCISE TAXES	4,594,479	4,712,692	-2.5%	4,427,751
7	GENERAL PROPERTY TAXES	2,700,000	7,326,121	-63.1%	6,867,875
8	EMS PROPERTY TAXES	1,762,975	1,718,841	2.6%	1,695,350
9	RETAIL SALES AND USE TAXES	15,922,041	15,024,099	6.0%	14,402,095
10	<b>32-Licenses and Permits</b>	<b>3,390,755</b>	<b>3,485,239</b>	<b>-2.7%</b>	<b>3,294,754</b>
11	BUSINESS LICENSES AND PERMITS	2,004,913	2,598,493	-22.8%	2,565,540
12	NON-BUS LICENSES & PERMITS	1,385,842	886,746	56.3%	729,214
13	<b>33-Intergovernmental Revenue</b>	<b>1,539,749</b>	<b>1,134,641</b>	<b>35.7%</b>	<b>1,192,495</b>
14	DIRECT FEDERAL GRANTS	-	192,348	0.0%	137,530
15	INDIRECT FEDERAL GRANTS	25,181	16,827	49.6%	2,767
16	INTLCL GRNTS ENT IMP PYMTS	807,800	389,857	107.2%	251,344
17	ST ENT IMPCT PYMTS & IN LIEU T	425,738	512,303	-16.9%	515,597
18	STATE GRANTS	12,887	23,306	-44.7%	21,060
19	STATE SHARED REVENUES	268,143	-	0.0%	264,197
20	<b>34-Charges for Services</b>	<b>4,902,428</b>	<b>5,410,900</b>	<b>-9.4%</b>	<b>4,364,665</b>
21	CULTURE & RECREATION	2,201,720	2,116,745	4.0%	1,975,827
22	UTILITIES & ECONOMIC ENVIRONMENT	744,170	753,837	-1.3%	391,707
23	GENERAL GOVERNMENT	1,757,543	1,739,487	1.0%	1,146,571
24	SECURITY OF PERSONS & PROPERTY	198,995	800,831	-75.2%	850,560
25	<b>35-Fines and Forfeits</b>	<b>3,284,923</b>	<b>3,534,103</b>	<b>-7.1%</b>	<b>3,518,689</b>
26	CIVIL PARKING INFRACTION PENAL	2,241,545	2,360,442	-5.0%	2,240,238
27	CRIMINAL COSTS	1,008,933	1,135,582	-11.2%	1,241,208
28	NON-CRT FINES, FORFEIT & PENAL	34,445	38,079	-9.5%	37,243
29	<b>36-Miscellaneous Revenues</b>	<b>630,986</b>	<b>420,095</b>	<b>50.2%</b>	<b>351,638</b>
30	CONTRIB/DONATIONS FROM PRV SRC	67,012	32,105	108.7%	30,780
31	INTEREST & OTHER EARNINGS	144,803	13,516	971.3%	29,148
32	P CARD REBATES	72,234	45,030	60.4%	49,344
33	OTHERS	15,449	109,568	-85.9%	19,265
34	RENTS, LEASES & CONCESSIONS	331,488	219,876	50.8%	223,101
35	<b>38-Non-Revenue</b>	<b>21,078</b>	<b>5,391</b>	<b>291.0%</b>	<b>-</b>
36	PROC LONG-TRM DBT-PROP FUNDS ON	21,078	5,391	291.0%	-
37	<b>39-Other Financing Sources</b>	<b>560</b>	<b>247,547</b>	<b>-99.8%</b>	<b>75,259</b>
38	OTHER	119	11	981.8%	259
39	DISPOSITION OF FIXED ASSETS	441	55,536	-99.2%	-
40	OPERATING TRANSFERS-IN**	-	192,000	0.0%	75,000
41	<b>Total Revenue</b>	<b>38,749,974</b>	<b>43,019,669</b>	<b>-9.9%</b>	<b>40,190,571</b>
42	<b>Total Revenue Including Fund Balance</b>	<b>\$ 46,940,665</b>	<b>\$ 53,154,593</b>	<b>-11.7%</b>	<b>\$ 51,787,037</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 September 30, 2018</b>				
3					
4		<b>Department</b>	<b>Actual thru September 2018</b>	<b>2017-2018 Biennial Budget</b>	<b>% of Budget</b>
5		<b>ADMINISTRATIVE SERVICES</b>	<b>6,161,837</b>	<b>7,455,046</b>	<b>82.65%</b>
6		1-Salaries & Wages	3,639,983	4,303,941	84.57%
7		2-Personnel Benefits	1,484,063	1,801,935	82.36%
8		3-Supplies	74,074	129,975	56.99%
9		4-Services	962,373	1,216,795	79.09%
10		5-Intergovernmental Svcs	917	2,400	38.21%
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>4,027,590</b>	<b>4,907,144</b>	<b>82.08%</b>
15		1-Salaries & Wages	1,785,959	2,128,858	83.89%
16		2-Personnel Benefits	803,459	1,000,336	80.32%
17		3-Supplies	184,436	338,800	54.44%
18		4-Services	1,004,503	1,379,650	72.81%
19		5-Intergovernmental Svcs	-	-	0.00%
20		6-Capital Outlay	249,233	59,500	418.88%
21		9-Interfund Payment for Svcs	-	-	0.00%
22		<b>COMMUNITY DEVELOPMENT</b>	<b>4,876,734</b>	<b>6,420,448</b>	<b>75.96%</b>
23		1-Salaries & Wages	2,590,163	3,322,958	77.95%
24		2-Personnel Benefits	1,114,185	1,369,093	81.38%
25		3-Supplies	103,985	211,187	49.24%
26		4-Services	956,895	1,395,874	68.55%
27		6-Capital Outlay	111,506	121,336	91.90%
28		<b>ECONOMIC DEVELOPMENT</b>	<b>1,245,025</b>	<b>2,070,134</b>	<b>60.14%</b>
29		1-Salaries & Wages	523,871	671,389	78.03%
30		2-Personnel Benefits	192,589	248,139	77.61%
31		3-Supplies	10,994	10,300	106.74%
32		4-Services	517,571	1,140,306	45.39%
33		9-Interfund Payment for Svcs	-	-	0.00%
34		<b>EXECUTIVE</b>	<b>1,328,695</b>	<b>1,660,918</b>	<b>80.00%</b>
35		1-Salaries & Wages	765,778	898,154	85.26%
36		2-Personnel Benefits	272,790	324,157	84.15%
37		3-Supplies	11,610	28,000	41.46%
38		4-Services	278,517	410,607	67.83%
39		5-Intergovernmental Svcs	-	-	0.00%
40		9-Interfund Payment for Svcs	-	-	0.00%



	A	B	C	D	E
1	<b>TABLE 30: General Fund Biennial Detailed Expenditure By Dept.</b>				
2	<b>Actual Expenditures thru September 30, 2018</b>				
3					
4		<b>Department</b>	<b>Actual thru September 2018</b>	<b>2017-2018 Biennial Budget</b>	<b>% of Budget</b>
41	<b>FIRE</b>		<b>15,264,089</b>	<b>15,981,366</b>	<b>95.51%</b>
42	1-Salaries & Wages		5,546,972	5,204,413	106.58%
43	2-Personnel Benefits		2,231,812	2,521,820	88.50%
44	3-Supplies		511,899	571,205	89.62%
45	4-Services		930,873	818,510	113.73%
46	5-Intergovernmental Svcs		6,042,533	6,865,418	88.01%
47	6-Capital Outlay		-	-	0.00%
48	9-Interfund Payment for Svcs		-	-	0.00%
49	<b>HUMAN RE SOURCES</b>		<b>1,335,286</b>	<b>1,712,421</b>	<b>77.98%</b>
50	1-Salaries & Wages		780,311	909,668	85.78%
51	2-Personnel Benefits		231,254	360,033	64.23%
52	3-Supplies		23,366	66,400	35.19%
53	4-Services		300,355	376,320	79.81%
54	9-Interfund Payment for Svcs		-	-	0.00%
55	<b>LEGAL</b>		<b>2,847,893</b>	<b>3,416,074</b>	<b>83.37%</b>
56	3-Supplies		\$ 179	-	0.00%
57	4-Services		\$ 2,847,714	3,416,074	83.36%
58	9-Interfund Payment for Svcs		\$ -	-	0.00%
59	<b>LEGISLATIVE</b>		<b>722,300</b>	<b>902,262</b>	<b>80.05%</b>
60	1-Salaries & Wages		345,188	418,226	82.54%
61	2-Personnel Benefits		279,010	327,092	85.30%
62	3-Supplies		3,718	7,250	51.28%
63	4-Services		94,384	149,694	63.05%
64	9-Interfund Payment for Svcs		-	-	0.00%
65	<b>MUNICIPAL COURT</b>		<b>2,262,298</b>	<b>2,895,094</b>	<b>78.14%</b>
66	1-Salaries & Wages		1,231,999	1,560,733	78.94%
67	2-Personnel Benefits		497,675	635,022	78.37%
68	3-Supplies		33,759	59,200	57.03%
69	4-Services		498,865	640,139	77.93%
70	9-Interfund Payment for Svcs		-	-	0.00%
71	<b>NON-DEPARTMENTAL</b>		<b>7,094,102</b>	<b>8,502,946</b>	<b>83.43%</b>
72	0-Transfers**		6,785,862	7,781,193	87.21%
73	1-Salaries & Wages		149,111	200,000	74.56%
74	2-Personnel Benefits		50,889	-	0.00%
75	4-Services		108,240	96,753	111.87%
76	5-Intergovernmental Svcs		-	-	0.00%
77	6-Capital Outlay		-	-	0.00%
78	8-Debt Service-Interest		-	425,000	0.00%

	A	B	C	D	E
1	<b>TABLE 30: General Fund Biennial Detailed Expenditure By Dept.</b>				
2	<b>Actual Expenditures thru September 30, 2018</b>				
3					
4		<b>Department</b>	<b>Actual thru September 2018</b>	<b>2017-2018 Biennial Budget</b>	<b>% of Budget</b>
79		<b>PARKS &amp; RECREATION</b>	<b>12,992,584</b>	<b>15,983,980</b>	<b>81.29%</b>
80		1-Salaries & Wages	6,884,673	8,198,039	83.98%
81		2-Personnel Benefits	2,601,342	3,113,072	83.56%
82		3-Supplies	683,853	774,983	88.24%
83		4-Services	2,685,307	3,734,686	71.90%
84		5-Intergovernmental Svcs	131,265	163,200	80.43%
85		6-Capital Outlay	6,144	-	0.00%
86		9-Interfund Payment for Svcs	-	-	0.00%
87		<b>POLICE</b>	<b>33,650,229</b>	<b>39,680,753</b>	<b>84.80%</b>
88		1-Salaries & Wages	17,554,120	20,077,455	87.43%
89		2-Personnel Benefits	6,714,094	8,662,545	77.51%
90		3-Supplies	862,771	1,333,501	64.70%
91		4-Services	4,575,345	5,517,340	82.93%
92		5-Intergovernmental Svcs	3,916,815	4,089,912	95.77%
93		6-Capital Outlay	27,084	-	0.00%
94		9-Interfund Payment for Svcs	-	-	0.00%
95		<b>PUBLIC WORKS</b>	<b>5,524,412</b>	<b>7,212,791</b>	<b>76.59%</b>
96		1-Salaries & Wages	2,613,122	3,630,031	71.99%
97		2-Personnel Benefits	1,158,340	1,561,525	74.18%
98		3-Supplies	247,320	251,060	98.51%
99		4-Services	1,443,727	1,699,175	84.97%
100		5-Intergovernmental Svcs	-	-	0.00%
101		6-Capital Outlay	6,153	-	0.00%
102		9-Interfund Payment for Svcs	55,750	71,000	78.52%
103		<b>Grand Totals</b>	<b>\$ 99,333,074</b>	<b>\$ 118,801,377</b>	<b>83.61%</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>September 30, 2016, 2017 &amp; 2018</b>					
3						
4		<b>Department</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>
5		<b>ADMINISTRATIVE SERVICES</b>	<b>2,621,649</b>	<b>2,521,387</b>	<b>3.98%</b>	<b>2,158,193</b>
6		1-Salaries & Wages	1,527,026	1,505,128	1.45%	1,384,428
7		2-Personnel Benefits	615,000	605,071	1.64%	532,488
8		3-Supplies	37,530	31,617	18.70%	15,169
9		4-Services	441,907	372,710	18.57%	220,090
10		5-Intergovernmental Svcs	186	474	-60.76%	6,018
11		6-Capital Outlay	-	6,387	0.00%	-
12		8-Debt Service-Interest	-	-	0.00%	-
13		9-Interfund Payment for Svcs	-	-	0.00%	-
14		<b>INFORMATION TECHNOLOGY</b>	<b>1,599,158</b>	<b>1,397,816</b>	<b>14.40%</b>	<b>1,816,326</b>
15		1-Salaries & Wages	865,364	610,300	41.79%	866,484
16		2-Personnel Benefits	366,608	292,638	25.28%	287,566
17		3-Supplies	55,467	78,689	-29.51%	62,026
18		4-Services	160,957	415,965	-61.31%	592,700
19		5-Intergovernmental Svcs	-	-	0.00%	-
20		6-Capital Outlay	150,762	224	67204.46%	7,550
21		9-Interfund Payment for Svcs	-	-	0.00%	-
22		<b>COMMUNITY DEVELOPMENT</b>	<b>2,143,608</b>	<b>1,856,250</b>	<b>15.48%</b>	<b>1,606,793</b>
23		1-Salaries & Wages	1,140,796	1,006,868	13.30%	941,273
24		2-Personnel Benefits	478,377	430,871	11.03%	415,895
25		3-Supplies	73,605	22,673	224.64%	18,401
26		4-Services	450,830	319,061	41.30%	231,224
27		6-Capital Outlay	-	76,777	0.00%	-
28		<b>ECONOMIC DEVELOPMENT</b>	<b>531,554</b>	<b>483,751</b>	<b>9.88%</b>	<b>295,141</b>
29		1-Salaries & Wages	200,640	231,836	-13.46%	195,315
30		2-Personnel Benefits	76,855	79,160	-2.91%	86,359
31		3-Supplies	8,975	1,533	485.45%	1,119
32		4-Services	245,084	171,222	43.14%	12,348
33		9-Interfund Payment for Svcs	-	-	0.00%	-
34		<b>EXECUTIVE</b>	<b>566,586</b>	<b>578,760</b>	<b>-2.10%</b>	<b>555,146</b>
35		1-Salaries & Wages	327,702	318,840	2.78%	293,744
36		2-Personnel Benefits	119,004	109,681	8.50%	102,733
37		3-Supplies	6,367	2,231	185.39%	8,720
38		4-Services	113,513	148,008	-23.31%	142,725
39		5-Intergovernmental Svcs	-	-	0.00%	7,224
40		9-Interfund Payment for Svcs	-	-	0.00%	-



	A	B	C	D	E	F
1	TABLE 31: General Fund Detailed Comparative Expenditure By Department					
2	September 30, 2016, 2017 & 2018					
3						
4	Department		Actual thru September 2018	Actual thru September 2017	% Change 2017 - 2018	Actual thru September 2016
41	FIRE		2,780,318	9,231,567	-69.88%	7,879,711
42	1-Salaries & Wages		-	5,442,327	0.00%	5,022,809
43	2-Personnel Benefits		3,956	2,164,349	-99.82%	1,797,153
44	3-Supplies		65	481,320	-99.99%	164,633
45	4-Services		14,309	777,169	-98.16%	768,487
46	5-Intergovernmental Svcs		2,761,988	366,402	653.81%	6,081
47	6-Capital Outlay		-	-	0.00%	120,548
48	9-Interfund Payment for Svcs		-	-	0.00%	-
49	HUMAN RESOURCES		518,672	587,023	-11.64%	433,781
50	1-Salaries & Wages		319,500	331,734	-3.69%	261,521
51	2-Personnel Benefits		62,940	118,018	-46.67%	89,342
52	3-Supplies		4,453	8,540	-47.86%	6,477
53	4-Services		131,779	121,069	8.85%	76,441
54	6-Capital Outlay		-	7,662	0.00%	-
55	LEGAL		1,288,608	992,900	29.78%	983,614
56	3-Supplies		96	83	15.66%	-
57	4-Services		1,288,512	992,817	29.78%	983,614
59	LEGISLATIVE		285,079	318,151	-10.40%	288,007
60	1-Salaries & Wages		142,571	143,428	-0.60%	142,058
61	2-Personnel Benefits		111,355	116,988	-4.82%	104,658
62	3-Supplies		2,618	698	275.07%	1,260
63	4-Services		28,535	57,037	-49.97%	40,031
65	MUNICIPAL COURT		957,617	899,999	6.40%	882,525
66	1-Salaries & Wages		534,496	484,070	10.42%	481,814
67	2-Personnel Benefits		213,664	192,327	11.09%	190,408
68	3-Supplies		13,494	11,794	14.41%	10,737
69	4-Services		195,963	211,808	-7.48%	199,566
71	NON-DEPARTMENTAL		2,995,924	2,986,262	0.32%	3,768,608
72	0-Transfers**		2,900,070	2,917,943	-0.61%	1,339,365
73	1-Salaries & Wages		82,022	-	0.00%	303,208
74	2-Personnel Benefits		-	3,415	0.00%	535,165
75	4-Services		13,832	64,904	-78.69%	567,370
76	5-Intergovernmental Svcs		-	-	0.00%	1,023,500
77	6-Capital Outlay		-	-	0.00%	-
78	8-D/S Interest		-	-	0.00%	-

	A	B	C	D	E	F
1	<b>TABLE 31: General Fund Detailed Comparative Expenditure By Department</b>					
2	<b>September 30, 2016, 2017 &amp; 2018</b>					
3						
4		<b>Department</b>	<b>Actual thru September 2018</b>	<b>Actual thru September 2017</b>	<b>% Change 2017 - 2018</b>	<b>Actual thru September 2016</b>
79		<b>PARKS &amp; RECREATION</b>	<b>5,797,279</b>	<b>5,184,670</b>	<b>11.82%</b>	<b>4,908,561</b>
80		1-Salaries & Wages	3,078,756	2,799,344	9.98%	2,689,638
81		2-Personnel Benefits	1,121,645	1,043,321	7.51%	994,086
82		3-Supplies	354,677	254,994	39.09%	186,160
83		4-Services	1,183,355	1,051,799	12.51%	994,850
84		5-Intergovernmental Svcs	52,702	29,159	80.74%	41,127
85		6-Capital Outlay	6,144	6,053	1.50%	2,700
86		9-Interfund Payment for Svcs	-	-	0.00%	-
87		<b>POLICE</b>	<b>14,299,514</b>	<b>13,629,790</b>	<b>4.91%</b>	<b>11,878,914</b>
88		1-Salaries & Wages	7,485,049	7,211,931	3.79%	6,950,721
89		2-Personnel Benefits	2,781,169	2,763,082	0.65%	2,504,174
90		3-Supplies	438,481	316,556	38.52%	192,125
91		4-Services	1,928,629	1,772,302	8.82%	1,697,132
92		5-Intergovernmental Svcs	1,666,186	1,538,835	8.28%	534,762
93		6-Capital Outlay	-	27,084	0.00%	-
94		<b>PUBLIC WORKS</b>	<b>2,177,632</b>	<b>2,327,936</b>	<b>-6.46%</b>	<b>2,222,021</b>
95		1-Salaries & Wages	1,011,743	1,180,280	-14.28%	1,293,450
96		2-Personnel Benefits	459,352	518,419	-11.39%	545,158
97		3-Supplies	118,365	86,359	37.06%	68,079
98		4-Services	542,422	523,166	3.68%	310,267
99		5-Intergovernmental Svcs	-	12,213	0.00%	5,067
100		6-Capital Outlay	-	-	0.00%	-
101		9-Interfund Payment for Svcs	45,750	7,499	510.08%	-
102		<b>Grand Totals</b>	<b>\$ 38,563,198</b>	<b>\$ 42,996,262</b>	<b>-10.3%</b>	<b>\$ 39,677,341</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: September 30, 2018</b>				
3	<b>Fund</b>	<b>Balance 01/01/18 - (Note 1)</b>	<b>2018 YTD Revenue</b>	<b>2018 YTD Expenditure</b>	<b>Balance 09/30/18-Ending Balance</b>
4	011 General	\$ 8,190,691	\$ 38,749,974	\$ 38,563,198	\$ 8,377,467
5	020 Econ Dev Infrastructure	5,628,577	1,684,499	-	7,313,076
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	1,046,904	930,007	1,240,998
9	104 Drug Enforcement	476,035	42,455	304,596	213,894
10	105 Criminal Justice	3,227,034	626,055	339,037	3,514,052
11	110 Transportation Impact Fee	183,340	1,318,077	313,243	1,188,174
12	111 Street	202,943	1,496,914	1,575,801	124,056
13	114 Cum. Parks	70,666	2,541	9,036	64,171
14	116 Cum. Art	47,453	545	-	47,998
15	119 Cum. Aid Car	15,918	183	-	16,101
16	121 Tree Fund Reserve	211,797	15,946	10,038	217,705
17	128 Path and Trails	8,852	7,775	8,740	7,887
18	144 Solid Waste	26,551	45,750	15,002	57,299
19	150 Transportation Bene Dist-TBD	1,772,523	2,918,210	3,376,564	1,314,169
20	180 Park Impact Fees	-	28,158	-	28,158
21	215 800 MHz Debt Service	11,533	103,976	6,428	109,081
22	223 Rec Ctr 2012 LTGO Bonds	137,947	1,221,087	422,681	936,353
23	224 Local Improvement Guaranty	319,184	3,667	-	322,851
24	263 LID 93 1-5 196th Project	474,066	-	8,981	465,085
25	330 Real Estate Excise Tax II	1,396,661	969,342	171,595	2,194,408
26	331 Real Estate Excise Tax I	1,033,331	963,675	1,091,155	905,851
27	333 Capital Development Plan	412,421	825,006	400,000	837,427
28	411 Water/Sewer/Storm Utilities <sup>2</sup>	17,680,633	17,005,109	20,424,746	14,260,996
29	417 2008 Util Revenue Bond	(275,000)	335,550	128,224	(67,674)
30	419 2010 Util Revenue Bond	549,337	425,250	219,997	754,590
31	441 2010 Util Bond Construction <sup>2</sup>	166,902	-	-	166,902
32	460 Golf Course <sup>2</sup>	50,542	1,136,353	903,048	283,847
33	510 Equipment Rental & Reserve <sup>2</sup>	3,260,961	1,193,347	143,588	4,310,720
34	511 Equipment Rental M&O Fund <sup>2</sup>	(368,468)	779,636	930,075	(518,907)
35	513 Lynnwood Operation/Maintenance <sup>2</sup>	150,473	86,813	80,319	156,967
36	515 Self Insurance	164,270	2,557	27,684	139,143
37	519 Reserve Retirement Center	30,693	352	-	31,045
38	<b>Total</b>	<b>\$ 52,415,094</b>	<b>\$ 73,035,706</b>	<b>\$ 70,421,283</b>	<b>\$ 55,029,517</b>
39	Note 1 -- Beginning fund balances reflected audited 2017 year-end financial closing.				
40	Note 2 -- Fund balances were updated to reflect cash and investments applicable to Enterprise				
41	& Internal Service Funds.				



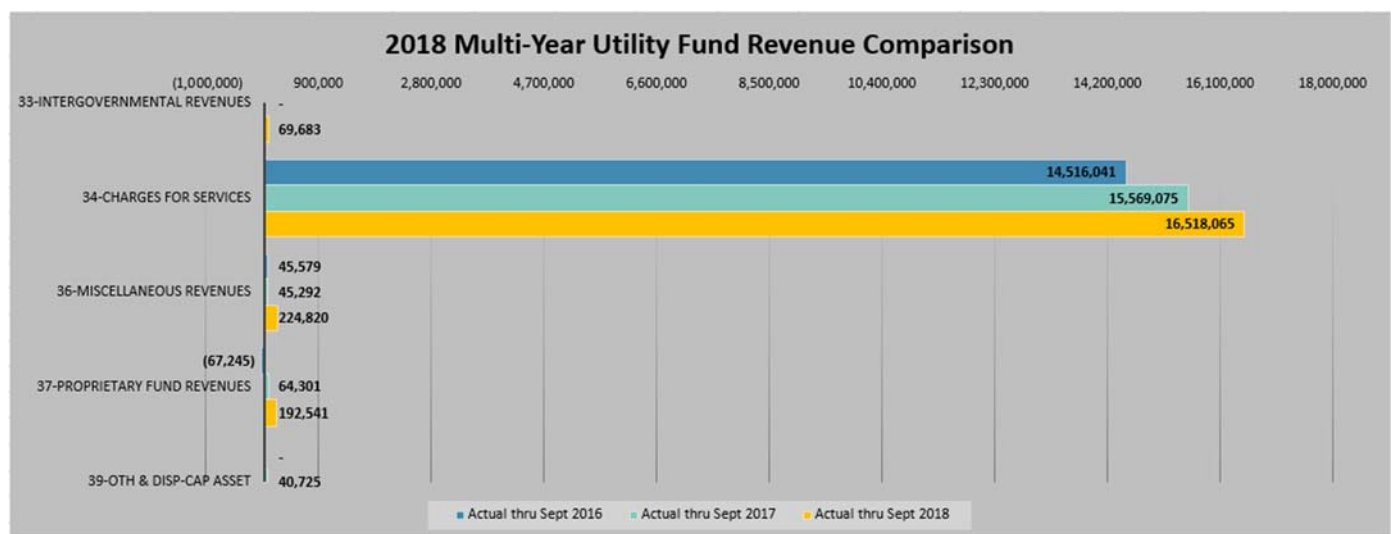
**Table 33: Year to Date Capital (CIP) – Fund Balance Report**

	A	B	C	D	E
1	<b>TABLE 33: Year to Date Capital (CIP) - Fund Balance Report</b>				
2	<b>Period Ending: September 30, 2018</b>				
3	<b>Fund</b>	<b>Balance 01/01/18 - (Note 1)</b>	<b>2018 YTD Revenue</b>	<b>2018 YTD Expenditure</b>	<b>Balance 09/30/18- Ending Balance</b>
4	310 194th Extension Project	\$ 18,299	\$ -	\$ -	\$ 18,299
5	311 Roadway Surfacing	7,687	-	3,256	4,431
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	-	100,062	7,175
11	350 Interurban Trail	138	-	-	138
12	356 Citywide Safety Project	59,948	-	870	59,078
13	357 Other General Govt Capital Improv.	437,315	-	301,245	136,070
14	360 Transportation Capital Project	6,414,238	7,837,308	10,510,782	3,740,764
15	370 Facilities Capital Infrastructure	591,747	-	330,468	261,279
16	380 Parks & Recr Capital Infrastructure	469,485	497,500	962,828	4,157
17	390 Public Safety Capital Infrastructure	-	-	-	-
18	412 Utilities Capital Construction	1,085,114	8,709,583	5,696,312	4,098,385
19					
20	<b>Total</b>	<b>9,782,168</b>	<b>17,044,391</b>	<b>17,905,823</b>	<b>8,920,736</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 September 2016, 2017 & 2018**

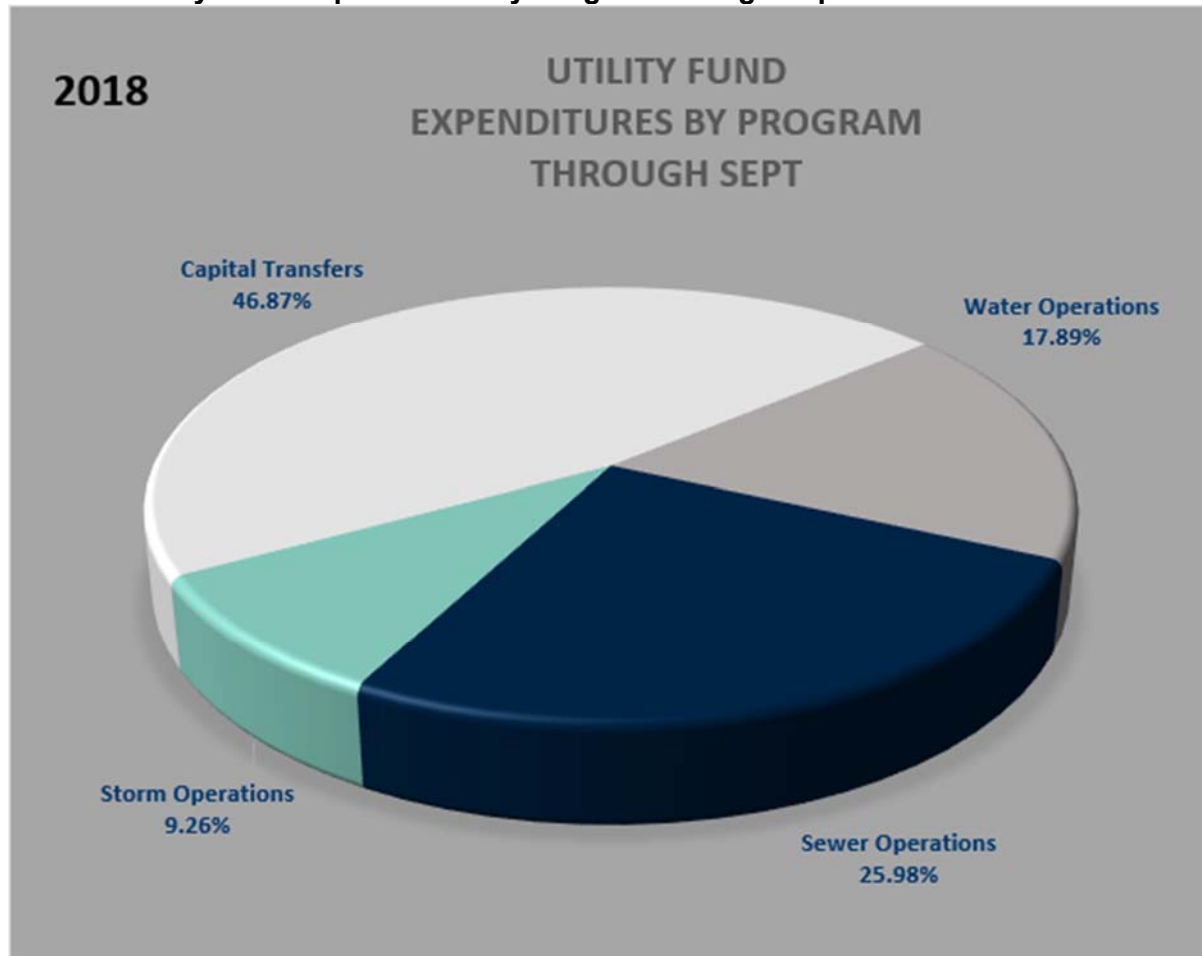
	A	B	C	D	E	F
1	<b>Utility Fund Revenues</b>					
2	<b>Comparative Fiscal Revenue For the Year-To-Date</b>					
3	<b>Period ending Sept 2016, 2017 &amp; 2018</b>					
4	<b>Category</b>	<b>2017-2018 Budget</b>	<b>Actual thru Sept 2018</b>	<b>% Change 2017-2018</b>	<b>Actual thru Sept 2017</b>	<b>Actual thru Sept 2016</b>
5	<b>33-INTERGOVERNMENTAL REVENUES</b>	-	69,683	0.00%	-	77,280
6		-	69,683	0.00%	-	77,280
7	<b>34-CHARGES FOR SERVICES</b>	38,465,284	16,518,065	6.10%	15,569,075	14,516,041
8	Water Sales	12,703,710	5,136,416	5.33%	4,876,521	4,453,025
9	Sewer/Reclaimed Water Sales	1,025,488	468,991	88.79%	248,418	334,151
10	Sewer Service	17,732,730	7,778,192	3.81%	7,492,883	7,073,475
11	Storm Drainage Services	6,745,096	3,008,457	6.45%	2,826,131	2,565,782
12	Misc Services	258,260	126,009	100.00%	125,121	89,608
13	<b>36-MISCELLANEOUS REVENUES</b>	70,480	224,820	396.37%	45,292	45,579
14	Interest Earnings	60,062	219,709	394.38%	44,442	44,569
15	Misc Water	1,000	4,761	100.00%	751	1,009
16	Misc Sewer	9,418	350	100.00%	100	-
17	Misc Storm	-	-	100.00%	-	-
18	<b>37-PROPRIETARY FUND REVENUES</b>	192,000	192,541	199.44%	64,301	(67,245)
19	Contributions	192,000	192,461	199.31%	64,301	60,032
20	Capital Gain/(Loss)/Transfer		80		-	(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>17,005,109</b>	<b>8.18%</b>	<b>15,719,393</b>	<b>14,571,654</b>

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



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

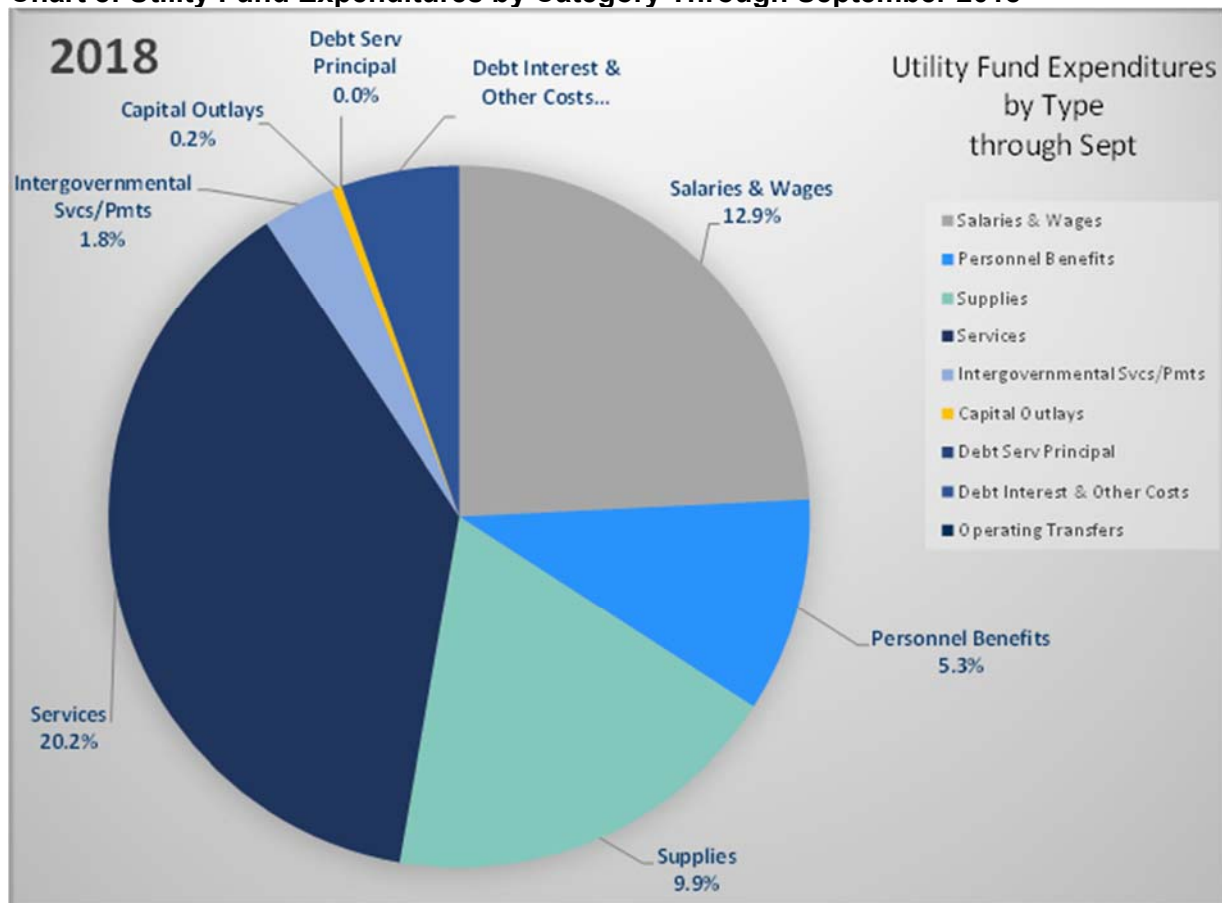
	A	B	C	D	E
1	<b>Expenditures by Utility Fund Program thru Sept 2018</b>				
2	<b>FY 2017-2018</b>				
3					
4	<b>Program Type</b>	<b>2017-2018 Revised Budget</b>	<b>Actual thru Sept 2018</b>	<b>% of Budget</b>	<b>% of Total</b>
5	PW-Water Ops	11,251,684	3,570,268	31.73%	17.89%
6	PW-Sewer Ops	17,237,912	5,183,975	30.07%	25.98%
7	PW-Storm Ops	5,642,060	1,848,327	32.76%	9.26%
8	PW-Operating Transfers	149,800	-	0.00%	0.00%
9	PW-Capital Transfers	45,362,046	9,352,450	20.62%	46.87%
10	<b>Grand Total</b>	<b>79,643,501</b>	<b>19,955,021</b>	<b>25.06%</b>	<b>100%</b>

**Chart 7: Utility Fund Expenditures by Program through September 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 September 2016-2018</b>					
3						
4	<b>Category</b>	<b>2017-2018 Budget</b>	<b>September 2018</b>	<b>September 2017</b>	<b>% Change 2017 - 2018</b>	<b>September 2016</b>
5	Salaries & Wages	\$ 6,721,831	\$ 2,566,750	\$ 2,396,521	7.1%	\$ 2,111,353
6	Personnel Benefits	3,050,153	1,054,166	1,011,546	4.2%	880,109
7	Supplies	6,641,633	1,968,831	2,031,628	-3.1%	1,775,683
8	Services	10,579,694	4,032,350	3,252,936	24.0%	3,365,923
9	Intergovernmental Svcs/Pmts	1,154,000	355,707	305,119	16.6%	274,814
10	Capital Outlays	518,431	46,637	38,569	20.9%	2,060,555
11	Debt Serv Principal	3,340,000	-	-	0.0%	
12	Debt Interest & Other Costs	2,125,913	578,130	608,692	-5.0%	698,255
13	Operating Transfers	149,800			0.0%	88,193
14	Capital Transfers	45,362,046	9,352,450	9,107,399	2.7%	2,110,896
15	Prior Period Adjustment	-	-	-	0.0%	
16	<b>Grand Total</b>	<b>\$ 79,643,501</b>	<b>\$ 19,955,021</b>	<b>\$ 18,752,410</b>	<b>6.4%</b>	<b>\$ 13,365,781</b>
	A	B	C	D	E	
17	<b>Summary</b>	<b>2017-2018 Budget</b>	<b>September 2018</b>	<b>September 2017</b>	<b>September 2016</b>	
18	Salaries and Benefits	\$ 9,771,984	\$ 3,620,916	\$ 3,408,067	\$ 2,991,462	
19	Other Costs	24,359,671	6,981,655	6,236,944	8,175,230	
20	Transfers	45,511,846	\$ 9,352,450	\$ 9,107,399	2,199,089	
21	<b>Grand Total</b>	<b>\$ 79,643,501</b>	<b>\$ 19,955,021</b>	<b>\$ 18,752,410</b>	<b>\$ 13,365,781</b>	

**Chart 8: Utility Fund Expenditures by Category Through September 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 September 2018</b>				
4		<b>Water</b>	<b>Sewer</b>	<b>Storm</b>	<b>Total</b>
5	<b>Revenue</b>	5,749,119	8,247,532	3,008,457	17,005,109
6	<b>Operating Expenditures</b>	3,570,268	5,183,975	1,848,327	10,602,571
7	<b>Subtotal - Revenue over/under Expenditures prior to Operating/Capital Funds Transfers</b>	2,178,852	3,063,557	1,160,130	6,402,538
8	<b>Operating/Capital Funds Transfers</b>	3,729,413	3,205,640	2,417,397	9,352,450
9	<b>Revenues over/(under) Expenditures and Operating/Capital Transfers</b>	\$ (1,550,561)	\$ (142,083)	\$ (1,257,268)	\$ (2,949,911)

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