



DATE: Friday, April 27, 2012

TO: Mayor Don Gough
Lynnwood City Council
Department Directors

FROM: Lorenzo Hines Jr., Finance Director

SUBJECT: **2012 1st Quarter Financial Report & March 2012 Financial Report – General Fund**

OVERVIEW

General Fund revenues and expenditures are performing as prescribed in the 2011-2012 Adopted Budget. As of March 31, 2012, actual GF revenues were \$9,588,607, exceeding actual expenditures of \$9,444,142 by \$144,465.

City of Lynnwood
Monthly Income Statement Summary - General Fund

| | Revenue Budget | YTD Revenue | Expenditure Budget | YTD Expenditures | YTD Balance |
|-----------|-------------------|----------------|-----------------------|---------------------|----------------|
| January | \$ 4,109,609 | \$ 2,971,600 | \$ 3,937,868 | \$ 2,167,615 | \$ 803,985 |
| February | 8,219,218 | 6,912,161 | 7,875,736 | 5,517,751 | 1,394,410 |
| March | 12,328,827 | 9,588,607 | 11,813,603 | 9,444,142 | 144,465 |
| April | 16,438,436 | | 15,751,471 | | |
| May | 20,548,045 | | 19,689,339 | | |
| June | 24,657,655 | | 23,627,207 | | |
| July | 28,767,264 | | 27,565,074 | | |
| August | 32,876,873 | | 31,502,942 | | |
| September | 36,986,482 | | 35,440,810 | | |
| October | 41,096,091 | | 39,378,678 | | |
| November | 45,205,700 | | 43,316,545 | | |
| December | 49,315,309 | | 47,254,413 | | |

Budget Methodology – The budgets for revenues and expenditures are 1/12 of the total for comparison purposes. The YTD Revenues and Expenditures are running totals (additive of each month)

While the difference between revenues and expenditures are small (less than 1.5% of overall revenues), we can conclude that spending and revenue patterns are in line with the budget for the 1st quarter.

City of Lynnwood
First Quarter Expenditures by Department thru 3/31/12
2010 - 2012

| | 2012 Budget | 03/31/12 Actual | 2012 Target 03/31/12 | % Target | 03/31/11 Actual | % Change 2011 - 2012 | 03/31/10 Actual | % Change 2010 - 2011 |
|-------------------------|----------------------|---------------------|----------------------|--------------|---------------------|----------------------|---------------------|----------------------|
| ADMINISTRATIVE SERVICES | \$ 3,971,500 | \$ 961,820 | \$ 911,674 | 105.5% | \$ 853,056 | 12.7% | \$ 966,274 | -0.5% |
| COMMUNITY DEVELOPMENT | 1,890,338 | 442,131 | 419,304 | 105.4% | 412,558 | 7.2% | 438,948 | 0.7% |
| ECONOMIC DEVELOPMENT | 449,748 | 61,535 | 99,677 | 61.7% | 62,139 | -1.0% | 75,563 | -18.6% |
| EXECUTIVE | 227,516 | 59,128 | 49,834 | 118.6% | 59,397 | -0.5% | 78,418 | -24.6% |
| FIRE | 7,306,191 | 1,744,749 | 1,662,976 | 104.9% | 2,025,406 | -13.9% | 1,941,109 | -10.1% |
| HUMAN RESOURCES | 560,007 | 95,477 | 124,785 | 76.5% | 120,610 | -20.8% | 97,971 | -2.5% |
| LEGAL | 629,357 | 181,736 | 157,339 | 115.5% | 169,562 | 7.2% | 232,287 | -21.8% |
| LEGISLATIVE | 384,992 | 74,331 | 92,017 | 80.8% | 78,968 | -5.9% | 101,417 | -26.7% |
| MUNICIPAL COURT | 1,445,780 | 241,408 | 330,445 | 73.1% | 249,380 | -3.2% | 283,743 | -14.9% |
| NON-DEPARTMENTAL | 4,809,901 | 808,137 | 1,202,475 | 67.2% | 178,635 | 352.4% | 179,950 | 349.1% |
| PARKS & RECREATION | 5,921,486 | 937,146 | 1,329,156 | 70.5% | 945,845 | -0.9% | 873,765 | 7.3% |
| POLICE | 16,222,924 | 3,128,678 | 3,674,346 | 85.1% | 3,385,928 | -7.6% | 3,268,420 | -4.3% |
| PUBLIC WORKS | 3,434,673 | 707,870 | 787,515 | 89.9% | 705,435 | 0.3% | 828,279 | -14.5% |
| GRAND TOTAL | \$ 47,254,413 | \$ 9,444,144 | \$ 10,841,543 | 87.1% | \$ 9,246,919 | 2.1% | \$ 9,366,144 | 0.8% |

City of Lynnwood
First Quarter Revenue by Category thru 3/31/12
2010 - 2012

| | 2012 Budget | 2012 1st Qtr Actual | 2012 1st Qtr Target | % of Target | 2011 1st Qtr Actual | % Change 2011 - 2012 | 2010 1st Qtr Actual | % Change 2010 - 2012 |
|---------------------------|----------------------|---------------------|---------------------|-------------|---------------------|----------------------|---------------------|----------------------|
| Taxes | \$ 30,287,619 | \$ 5,528,442 | \$ 4,942,877 | 112% | \$ 5,099,790 | 8.4% | \$ 4,785,964 | 15.5% |
| Licenses and Permits | 3,156,961 | 2,022,724 | 1,939,472 | 104% | 1,939,472 | 4.3% | 1,041,465 | 94.2% |
| Intergovernmental Revenue | 1,405,007 | 295,730 | 227,929 | 130% | 171,109 | 72.8% | 284,749 | 3.9% |
| Charges for Services | 5,146,354 | 664,449 | 778,703 | 85% | 697,157 | -4.7% | 860,250 | -22.8% |
| Fines and Forfeits | 5,380,540 | 1,002,094 | 1,107,428 | 90% | 1,107,428 | -9.5% | 1,864,139 | -46.2% |
| Miscellaneous Revenues | 734,267 | 75,169 | 164,091 | 46% | 96,194 | -21.9% | 231,987 | -67.6% |
| Non-Revenue | - | - | 44,816 | 0% | 48,735 | 0.0% | 40,897 | 0.0% |
| Other Financing Sources | 3,204,561 | - | 121,914 | 0% | 182,951 | 0.0% | 60,877 | 0.0% |
| Total | \$ 49,315,309 | \$ 9,588,607 | \$ 9,327,230 | 103% | \$ 9,342,835 | 2.6% | \$ 9,170,328 | 4.6% |

REVENUES

1st quarter revenues totaling \$9.6M are 103% of the estimated target for the period. In addition, the revenue level is up over the same periods in 2011 and 2010, by 2.6% and 4.6%, respectively. The Taxes and License and Permits categories comprise the bulk of the revenues and both are trending at slightly higher than expected budgetary levels.

City of Lynnwood
First Quarter Revenue by Category thru 3/31/12
2010 - 2012

| | 2012 Budget | 2012 1st Qtr Actual | 2012 1st Qtr Target | % of Target | 2011 1st Qtr Actual | % Change 2011 - 2012 | 2010 1st Qtr Actual | % Change 2010 - 2012 |
|-------------------------------------------|----------------------|---------------------|---------------------|-------------|---------------------|----------------------|---------------------|----------------------|
| 31-Taxes | | | | | | | | |
| BUSINESS TAXES | \$ 6,451,819 | \$1,001,087 | \$ 784,326 | 128% | \$ 832,117 | 20.3% | \$ 736,535 | 35.9% |
| EXCISE TAXES | 159,687 | 29,802 | 38,888 | 77% | 29,546 | 0.9% | 48,230 | -38.2% |
| GENERAL PROPERTY TAXES | 8,476,534 | 246,557 | 222,907 | 111% | 274,365 | -10.1% | 171,448 | 43.8% |
| RETAIL SALES AND USE TAXES | 15,199,579 | 4,250,996 | 3,896,756 | 109% | 3,963,761 | 7.2% | 3,829,751 | 11.0% |
| 31-Taxes Total | 30,287,619 | 5,528,442 | 4,942,877 | 112% | 5,099,790 | 8.4% | 4,785,964 | 15.5% |
| 32-Licenses and Permits | | | | | | | | |
| BUSINESS LICENSES AND PERMITS | 2,298,537 | 1,840,546 | 1,795,571 | 103% | 1,795,571 | 2.5% | 706,989 | 160.3% |
| INTERFUND LICENSES & PERMITS | 103,837 | - | - | 0% | - | 0.0% | 81,067 | 0.0% |
| NON-BUS LICENSES & PERMITS | 754,587 | 182,178 | 143,900 | 127% | 143,900 | 26.6% | 253,409 | -28.1% |
| 32-Licenses and Permits Total | 3,156,961 | 2,022,724 | 1,939,472 | 104% | 1,939,472 | 4.3% | 1,041,465 | 94.2% |
| 33-Intergovernmental Revenue | | | | | | | | |
| DIRECT FEDERAL GRANTS | - | 6,094 | - | 0% | - | 0.0% | - | 0.0% |
| INDIRECT FEDERAL GRANTS | 12,000 | 1,618 | 5,623 | 29% | 1,246 | 29.8% | 10,000 | -83.8% |
| INTERGOVERN SERVICE REVENUES | 459,625 | 99,448 | 64,786 | 154% | 60,412 | 64.6% | 69,160 | 43.8% |
| INTLCL GRNTS ENT IMP PYMTS | 2,834 | 24,757 | - | 0% | - | 0.0% | - | 0.0% |
| ST ENT IMPCT PYMTS & IN LIEU T | 472,963 | 89,891 | 118,776 | 76% | 110,158 | -18.4% | 127,394 | -29.4% |
| STATE GRANTS | 110,055 | 6,981 | (24,527) | -28% | (64,086) | -110.9% | 15,033 | -53.6% |
| STATE SHARED REVENUES | 347,530 | 66,941 | 63,270 | 106% | 63,379 | 5.6% | 63,162 | 6.0% |
| 33-Intergovernmental Revenue Total | 1,405,007 | 295,730 | 227,929 | 130% | 171,109 | 72.8% | 284,749 | 3.9% |
| 34-Charges for Services | | | | | | | | |
| CULTURE & RECREATION | 1,907,767 | 464,612 | 129,827 | 358% | 107,245 | 333.2% | 152,410 | 204.8% |
| ECONOMIC ENVIRONMENT | 284,451 | 85,453 | 72,750 | 117% | 85,336 | 0.1% | 60,164 | 42.0% |
| GENERAL GOVERNMENT | 228,683 | 373 | 184 | 203% | 344 | 8.5% | 24 | 1454.2% |
| INTRFND/INTERDEP SLS & SRVCS | 1,670,114 | - | 384,846 | 0% | 370,490 | 0.0% | 399,202 | 0.0% |
| SECURITY OF PERSONS & PROPERTY | 1,045,656 | 110,012 | 187,426 | 59% | 129,673 | -15.2% | 245,180 | -55.1% |
| TRANSPORTATION | - | - | - | 0% | - | 0.0% | - | 0.0% |
| UTILITIES & ENVIRONMENT | 9,683 | 3,998 | 3,670 | 109% | 4,069 | -1.7% | 3,270 | 22.3% |
| 34-Charges for Services Total | 5,146,354 | 664,449 | 778,703 | 85% | 697,157 | -4.7% | 860,250 | -22.8% |
| 35-Fines and Forfeits | | | | | | | | |
| CIVIL PARKING INFRACTION PENAL | 2,660,288 | 555,060 | 592,519 | 94% | 592,519 | -6.3% | 1,244,061 | -55.4% |
| CRIMINAL COSTS | 2,720,252 | 440,785 | 505,409 | 87% | 505,409 | -12.8% | 610,854 | -27.8% |
| NON-CRT FINES, FORFEIT & PENAL | - | 6,250 | 9,362 | 67% | 9,500 | -34.2% | 9,224 | -32.2% |
| 35-Fines and Forfeits Total | 5,380,540 | 1,002,094 | 1,107,290 | 90% | 1,107,428 | -9.5% | 1,864,139 | -46.2% |
| 36-Miscellaneous Revenues | | | | | | | | |
| CONTRIB/DONATIONS FROM PRV SRC | 71,665 | 9,521 | 38,353 | 25% | 11,158 | -14.7% | 65,548 | -85.5% |
| INTEREST & OTHER EARNINGS | 262,775 | 10,124 | 66,569 | 15% | 32,232 | -68.6% | 100,907 | -90.0% |
| OTHER | 22,000 | 2,925 | 7,175 | 41% | 7,231 | -59.5% | 7,119 | -58.9% |
| RENTS, LEASES & CONCESSIONS | 377,827 | 52,599 | 51,993 | 101% | 45,572 | 15.4% | 58,414 | -10.0% |
| 36-Miscellaneous Revenues Total | 734,267 | 75,169 | 164,091 | 46% | 96,194 | -21.9% | 231,987 | -67.6% |
| 38-Non-Revenue | | | | | | | | |
| PROC LNG-TRM DBT-PROP FUNDS ON | - | - | - | 0% | 48,735 | 0.0% | 40,897 | 0.0% |
| 38-Non-Revenue Total | - | - | - | 0% | 48,735 | 0.0% | 40,897 | 0.0% |
| 39-Other Financing Sources | | | | | | | | |
| OPERATING TRANSFERS-IN | 3,204,561 | - | 121,914 | 0% | 182,951 | 0.0% | 60,877 | 0.0% |
| 39-Other Financing Sources Total | 3,204,561 | - | 121,914 | 0% | 182,951 | 0.0% | 60,877 | 0.0% |
| Total | \$ 49,315,309 | \$ 9,588,607 | \$ 9,282,276 | 103% | \$ 9,342,835 | 2.6% | \$ 9,170,328 | 4.6% |

Revenue Target Methodology - The estimated targets for revenue are based on the average of 2009 and 2010 first quarter receipts with the exception of the Licenses and Permits categories. Because of recent changes in current law we used the 2011 activity as the base for those categories.

EXPENSES

1st quarter expenditures totaling \$9.4M are 87.1% of the estimated target for the period. In addition, the expenditure level is slightly up over the same periods in 2011 and 2010, by 2.1% and 0.8%, respectively. A department level detail report is attached (Exhibit A).

**City of Lynnwood
First Quarter Expenditures by Department thru 3/31/12
2010 - 2012**

| | 2012 Budget | 03/31/12 Actual | 2012 Target 03/31/12 | % Target | 03/31/11 Actual | % Change 2011 - 2012 | 03/31/10 Actual | % Change 2010 - 2011 |
|-------------------------|---------------------|--------------------|----------------------|--------------|---------------------|----------------------|--------------------|----------------------|
| ADMINISTRATIVE SERVICES | \$ 3,971,500 | \$ 961,820 | \$ 911,674 | 105.5% | \$ 853,056 | 12.7% | \$ 966,274 | -0.5% |
| COMMUNITY DEVELOPMENT | 1,890,338 | 442,131 | 419,304 | 105.4% | 412,558 | 7.2% | 438,948 | 0.7% |
| ECONOMIC DEVELOPMENT | 449,748 | 61,535 | 99,677 | 61.7% | 62,139 | -1.0% | 75,563 | -18.6% |
| EXECUTIVE | 227,516 | 59,128 | 49,834 | 118.6% | 59,397 | -0.5% | 78,418 | -24.6% |
| FIRE | 7,306,191 | 1,744,749 | 1,662,976 | 104.9% | 2,025,406 | -13.9% | 1,941,109 | -10.1% |
| HUMAN RESOURCES | 560,007 | 95,477 | 124,785 | 76.5% | 120,610 | -20.8% | 97,971 | -2.5% |
| LEGAL | 629,357 | 181,736 | 157,339 | 115.5% | 169,562 | 7.2% | 232,287 | -21.8% |
| LEGISLATIVE | 384,992 | 74,331 | 92,017 | 80.8% | 78,968 | -5.9% | 101,417 | -26.7% |
| MUNICIPAL COURT | 1,445,780 | 241,408 | 330,445 | 73.1% | 249,380 | -3.2% | 283,743 | -14.9% |
| NON-DEPARTMENTAL | 4,809,901 | 808,137 | 1,202,475 | 67.2% | 178,635 | 352.4% | 179,950 | 349.1% |
| PARKS & RECREATION | 5,921,486 | 937,146 | 1,329,156 | 70.5% | 945,845 | -0.9% | 873,765 | 7.3% |
| POLICE | 16,222,924 | 3,128,678 | 3,674,346 | 85.1% | 3,385,928 | -7.6% | 3,268,420 | -4.3% |
| PUBLIC WORKS | 3,434,673 | 707,870 | 787,515 | 89.9% | 705,435 | 0.3% | 828,279 | -14.5% |
| GRAND TOTAL | \$47,254,413 | \$9,444,144 | \$10,841,543 | 87.1% | \$ 9,246,919 | 2.1% | \$9,366,144 | 0.8% |

Expense Target Methodology - The estimated target is composed of two computations.

1. The 2012 expenditure budgets have been adjusted to reflect the 2011 amendments and the Administration's 5.5% reduction.
2. The first computation addresses salary, wages, and those benefits that are calculated based on salaries and wages. Essentially, we take the number of payrolls that occurred in the first quarter and divide that number by the total payrolls for the year. That divisor is then multiplied by the budget figures for salary, wages, and those benefits that are calculated based on salary and wages to arrive at the 1st quarter target.
3. The second part of the computation, which includes all personnel insurance which is calculated based on 24 pay periods, merely divides the remaining operational expenses by 12 and the divisor is multiplied by the budget line for the remaining expenses.
4. We will adjust these estimates for the instances where we know there will be an event which will skew our estimates.

CASH

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

**City of Lynnwood
Monthly Cash and Investment Reconciliation Report
As of March 31, 2012**

| | | | |
|-----------------------------------------------|-----------------------------|-----------------------------|-------------------------|
| Lynnwoods Main Account - US Bank | \$ 4,439,285 | <u>Other Cash</u> | |
| Lynnwood Municipal Court Acct | <u>32,207</u> | Cash in Office | \$ 8,170 |
| Cash in Bank | \$ 4,471,492 | Advance Travel | 15,000 |
| LGIP | 24,823,793 | Police Investigation | <u>8,000</u> |
| LGIP - Revenue Bonds | 7,620,699 | | |
| LGIP - Transportation Benefit District | 304,251 | | |
| Investments | <u>103,546</u> | | |
| Total Investments | \$ 32,852,289 | | |
| Total Cash in Bank & Investments | <u><u>\$ 37,323,780</u></u> | Total | <u><u>\$ 31,170</u></u> |

LGIP = Local Government Investment Pool

March 2012 Monthly Financial Report – General Fund

**City of Lynnwood
Expenditures by Department for March 2012
2010 - 2012**

| | 2012 Budget | March-12 | March-11 | % Change 2011 - 2012 | March-10 | % Change 2010 - 2011 |
|-------------------------|---------------------|--------------------|--------------------|-------------------------|--------------------|-------------------------|
| ADMINISTRATIVE SERVICES | \$ 3,971,500 | \$ 462,056 | \$ 338,928 | 36.3% | \$ 406,934 | 13.5% |
| COMMUNITY DEVELOPMENT | 1,890,338 | 227,473 | 151,873 | 49.8% | 164,374 | 38.4% |
| ECONOMIC DEVELOPMENT | 449,748 | 22,647 | 22,784 | -0.6% | 26,710 | -15.2% |
| EXECUTIVE | 227,516 | 20,223 | 20,897 | -3.2% | 60,550 | -66.6% |
| FIRE | 7,306,191 | 670,854 | 853,591 | -21.4% | 706,394 | -5.0% |
| HUMAN RESOURCES | 560,007 | 33,598 | 43,430 | -22.6% | 36,796 | -8.7% |
| LEGAL | 629,357 | 122,410 | 78,876 | 55.2% | 134,345 | -8.9% |
| LEGISLATIVE | 384,992 | 25,857 | 26,968 | -4.1% | 35,183 | -26.5% |
| MUNICIPAL COURT | 1,445,780 | 90,085 | 92,119 | -2.2% | 105,108 | -14.3% |
| NON-DEPARTMENTAL | 4,809,901 | 298,848 | 59,545 | 401.9% | 59,983 | 398.2% |
| PARKS & RECREATION | 5,921,486 | 368,534 | 389,753 | -5.4% | 327,351 | 12.6% |
| POLICE | 16,222,924 | 1,270,739 | 1,312,746 | -3.2% | 1,188,790 | 6.9% |
| PUBLIC WORKS | 3,434,673 | 313,068 | 251,000 | 24.7% | 309,877 | 1.0% |
| TOTAL | \$47,254,413 | \$3,926,391 | \$3,642,510 | 7.8% | \$3,562,395 | 10.2% |

City of Lynnwood
Revenue by Category for March 2012
2010 - 2012

| | | 2012 Budget | March-12 | March-11 | % Change 2011 - 2012 | March-10 | % Change 2010 - 2012 |
|------------------------------|-------------------------------------------|----------------------|---------------------|---------------------|-------------------------|---------------------|-------------------------|
| NON-DEPARTMENTAL | | | | | | | |
| 31-Taxes | | | | | | | |
| | BUSINESS TAXES | \$ 6,451,819 | \$ 441,792 | \$ 323,184 | 36.7% | \$ 174,700 | 152.9% |
| | EXCISE TAXES | 159,687 | - | 3,509 | 0.0% | 12,092 | 0.0% |
| | GENERAL PROPERTY TAXES | 8,476,534 | 215,177 | 247,588 | -13.1% | 162,109 | 32.7% |
| | RETAIL SALES AND USE TAXES | 15,199,579 | 1,066,538 | 968,745 | 10.1% | 1,000,646 | 6.6% |
| | 31-Taxes Total | 30,287,619 | 1,723,508 | 1,543,027 | 11.7% | 1,349,546 | 27.7% |
| 32-Licenses and Permits | | | | | | | |
| | BUSINESS LICENSES AND PERMITS | 2,298,537 | 146,709 | 158,745 | -7.6% | 48,523 | 202.4% |
| | INTERFUND LICENSES & PERMITS | 103,837 | - | - | 0.0% | 1,534 | 0.0% |
| | NON-BUS LICENSES & PERMITS | 754,587 | 67,641 | 75,423 | -10.3% | 68,200 | -0.8% |
| | 32-Licenses and Permits Total | 3,156,961 | 214,350 | 234,167 | -8.5% | 118,257 | 81.3% |
| 33-Intergovernmental Revenue | | | | | | | |
| | INDIRECT FEDERAL GRANTS | 12,000 | 1,618 | - | 0.0% | 10,000 | -83.8% |
| | INTERGOVERN SERVICE REVENUES | 459,625 | 33,320 | 10,356 | 221.7% | 4,973 | 570.0% |
| | INTLCL GRNTS ENT IMP PYMTS | 2,834 | 11,846 | - | 0.0% | - | 0.0% |
| | ST ENT IMPCT PYMTS & IN LIEU T | 472,963 | 47,667 | 66,273 | -28.1% | 83,444 | -42.9% |
| | STATE GRANTS | 110,055 | - | - | 0.0% | 15,033 | 0.0% |
| | STATE SHARED REVENUES | 347,530 | 66,941 | 63,379 | 5.6% | 63,162 | 6.0% |
| | 33-Intergovernmental Revenue Total | 1,405,007 | 161,393 | 140,008 | 15.3% | 176,612 | -8.6% |
| 34-Charges for Services | | | | | | | |
| | CULTURE & RECREATION | 1,907,767 | 131,619 | 36,340 | 262.2% | 47,580 | 176.6% |
| | ECONOMIC ENVIRONMENT | 284,451 | 29,975 | 37,519 | -20.1% | 23,371 | 28.3% |
| | GENERAL GOVERNMENT | 228,683 | 13 | 13 | 0.0% | 12 | 8.3% |
| | INTRFND/INTERDEP SLS & SRVCS | 1,670,114 | - | 123,497 | 0.0% | 160,648 | 0.0% |
| | SECURITY OF PERSONS & PROPERTY | 1,045,656 | 71,823 | 67,784 | 6.0% | 67,772 | 6.0% |
| | UTILITIES & ENVIRONMENT | 9,683 | 791 | 432 | 83.1% | 2,014 | -60.7% |
| | 34-Charges for Services Total | 5,146,354 | 234,221 | 265,585 | -11.8% | 301,397 | -22.3% |
| 35-Fines and Forfeits | | | | | 0.0% | | |
| | CIVIL PARKING INFRACTION PENAL | 2,660,288 | 162,771 | 198,459 | -18.0% | 948,853 | -82.8% |
| | CRIMINAL COSTS | 2,720,252 | 150,534 | 182,892 | -17.7% | 443,427 | -66.1% |
| | NON-CRT FINES, FORFEIT & PENAL | - | 1,775 | 3,600 | -50.7% | 3,474 | -48.9% |
| | 35-Fines and Forfeits Total | 5,380,540 | 315,080 | 384,951 | -18.2% | 1,395,755 | -77.4% |
| 36-Miscellaneous Revenues | | | | | 0.0% | | |
| | CONTRIB/DONATIONS FROM PRV SRC | 71,665 | 1,297 | 2,313 | -43.9% | 2,639 | -50.8% |
| | INTEREST & OTHER EARNINGS | 262,775 | 4,141 | 8,142 | -49.1% | 53,063 | -92.2% |
| | OTHER | 22,000 | 1,013 | 3,010 | -66.4% | 722 | 40.3% |
| | RENTS, LEASES & CONCESSIONS | 377,827 | 21,444 | 16,037 | 33.7% | 18,600 | 15.3% |
| | 36-Miscellaneous Revenues Total | 734,267 | 27,894 | 29,502 | -5.4% | 75,023 | -62.8% |
| 38-Non-Revenue | | | | | 0.0% | | |
| | PROC LNG-TRM DBT-PROP FUNDS ON | - | - | 19,308 | 0.0% | 13,811 | 0.0% |
| | 38-Non-Revenue Total | - | - | 19,308 | 0.0% | 13,811 | 0.0% |
| 39-Other Financing Sources | | | | | | | |
| | OPERATING TRANSFERS-IN | 3,204,561 | - | 182,951 | 0.0% | - | 0.0% |
| | 39-Other Financing Sources Total | 3,204,561 | - | 182,951 | 0.0% | - | 0.0% |
| | Total | \$ 49,315,309 | \$ 2,676,446 | \$ 2,799,500 | -4.4% | \$ 3,430,401 | -22.0% |

City of Lynnwood
First Quarter Expenditures by Department thru 3/31/12
2010 - 2012

| | 2012 Budget | 03/31/12 Actual | 2012 Target 03/31/12 | % Target | 03/31/11 Actual | % Change 2011 - 2012 | 03/31/10 Actual | % Change 2010 - 2011 |
|--------------------------------|---------------------|--------------------|-------------------------|---------------|--------------------|-------------------------|--------------------|-------------------------|
| ADMINISTRATIVE SERVICES | | | | | | | | |
| 1-Salaries & Wages | 1,970,140 | 491,428 | 416,760 | | 475,474 | 3.4% | 563,240 | -12.7% |
| 2-Personnel Benefits | 688,805 | 190,881 | 166,775 | | 181,103 | 5.4% | 200,810 | -4.9% |
| 3-Supplies | 297,213 | 11,358 | 74,303 | | 17,524 | -35.2% | 29,386 | -61.3% |
| 4-Services | 915,323 | 247,402 | 228,831 | | 157,715 | 56.9% | 158,554 | 56.0% |
| 5-Intergovernmental Svcs | 4,637 | 113 | 1,159 | | 150 | -24.8% | 1,493 | -92.4% |
| 6-Capital Outlay | 57,773 | 19,282 | 14,443 | | 11,213 | 72.0% | 4,994 | 286.1% |
| 8-Debt Service-Interest | 974 | 906 | 243 | | - | 0.0% | - | 0.0% |
| 9-Interfund Payment for Svcs | 36,636 | 450 | 9,159 | | 9,877 | -95.4% | 7,797 | -94.2% |
| ADMINISTRATIVE SERVICES | \$ 3,971,500 | \$ 961,820 | \$ 911,674 | 105.5% | \$ 853,056 | 12.7% | \$ 966,274 | -0.5% |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| 1-Salaries & Wages | 1,251,732 | 260,101 | 264,790 | | 277,994 | -6.4% | 301,485 | -13.7% |
| 2-Personnel Benefits | 370,975 | 92,474 | 87,607 | | 108,075 | -14.4% | 108,317 | -14.6% |
| 3-Supplies | 41,206 | 1,957 | 10,301 | | 1,842 | 6.2% | 1,578 | 24.0% |
| 4-Services | 196,585 | 83,816 | 49,146 | | 16,904 | 395.8% | 24,127 | 247.4% |
| 9-Interfund Payment for Svcs | 29,839 | 3,783 | 7,460 | | 7,743 | -51.1% | 3,441 | 9.9% |
| COMMUNITY DEVELOPMENT | 1,890,338 | 442,131 | 419,304 | 105.4% | 412,558 | 7.2% | 438,948 | 0.7% |
| ECONOMIC DEVELOPMENT | | | | | | | | |
| 1-Salaries & Wages | 288,391 | 46,430 | 61,006 | | 45,649 | 1.7% | 56,953 | -18.5% |
| 2-Personnel Benefits | 94,257 | 13,763 | 21,897 | | 13,081 | 5.2% | 16,296 | -15.5% |
| 3-Supplies | 3,195 | 738 | 799 | | 49 | 1401.3% | 294 | 151.4% |
| 4-Services | 58,300 | 603 | 14,575 | | 2,218 | -72.8% | 1,597 | -62.2% |
| 9-Interfund Payment for Svcs | 5,606 | - | 1,402 | | 1,143 | 0.0% | 423 | 0.0% |
| ECONOMIC DEVELOPMENT | 449,748 | 61,535 | 99,677 | 61.7% | 62,139 | -1.0% | 75,563 | -18.6% |

City of Lynnwood
First Quarter Expenditures by Department thru 3/31/12
2010 - 2012

| | 2012 Budget | 03/31/12 Actual | 2012 Target 03/31/12 | % Target | 03/31/11 Actual | % Change 2011 - 2012 | 03/31/10 Actual | % Change 2010 - 2011 |
|------------------------------|------------------|------------------|----------------------|---------------|------------------|----------------------|------------------|----------------------|
| EXECUTIVE | | | | | | | | |
| 1-Salaries & Wages | 163,628 | 41,143 | 34,614 | | 40,596 | 1.3% | 39,694 | 3.6% |
| 2-Personnel Benefits | 48,865 | 14,313 | 11,464 | | 13,485 | 6.1% | 12,715 | 12.6% |
| 3-Supplies | 4,709 | 150 | 1,177 | | 525 | -71.4% | 403 | -62.8% |
| 4-Services | 7,282 | 1,508 | 1,821 | | 1,646 | -8.4% | 21,326 | -92.9% |
| 5-Intergovernmental Svcs | - | 2,014 | - | | 2,255 | -10.7% | 1,918 | 5.0% |
| 9-Interfund Payment for Svcs | 3,032 | - | 758 | | 890 | 0.0% | 2,361 | 0.0% |
| EXECUTIVE | 227,516 | 59,128 | 49,834 | 118.6% | 59,397 | -0.5% | 78,418 | -24.6% |
| FIRE | | | | | | | | |
| 1-Salaries & Wages | 4,370,764 | 1,125,636 | 924,585 | | 1,220,669 | -7.8% | 1,183,860 | -4.9% |
| 2-Personnel Benefits | 1,886,886 | 530,977 | 476,256 | | 539,115 | -1.5% | 438,883 | 21.0% |
| 3-Supplies | 160,670 | 11,070 | 40,168 | | 14,211 | -22.1% | 23,249 | -52.4% |
| 4-Services | 226,861 | 33,766 | 56,715 | | 43,147 | -21.7% | 31,469 | 7.3% |
| 5-Intergovernmental Svcs | 461,184 | - | 115,296 | | 147,505 | 0.0% | 210,378 | 0.0% |
| 6-Capital Outlay | - | - | - | | - | 0.0% | 53,271 | 0.0% |
| 9-Interfund Payment for Svcs | 199,825 | 43,300 | 49,956 | | 60,759 | -28.7% | - | 0.0% |
| FIRE | 7,306,191 | 1,744,749 | 1,662,976 | 104.9% | 2,025,406 | -13.9% | 1,941,109 | -10.1% |
| HUMAN RESOURCES | | | | | | | | |
| 1-Salaries & Wages | 358,401 | 65,192 | 75,816 | | 63,424 | 2.8% | 65,752 | -0.9% |
| 2-Personnel Benefits | 112,794 | 26,152 | 26,767 | | 25,147 | 4.0% | 24,612 | 6.3% |
| 3-Supplies | 10,834 | 251 | 2,709 | | 389 | -35.4% | 417 | -39.8% |
| 4-Services | 71,781 | 3,881 | 17,945 | | 30,170 | -87.1% | 6,644 | -41.6% |
| 9-Interfund Payment for Svcs | 6,197 | - | 1,549 | | 1,481 | 0.0% | 546 | 0.0% |
| HUMAN RESOURCES | 560,007 | 95,477 | 124,785 | 76.5% | 120,610 | -20.8% | 97,971 | -2.5% |
| LEGAL | | | | | | | | |
| 4-Services | 629,357 | 181,736 | 157,339 | | 169,562 | 7.2% | 231,936 | -21.6% |
| 9-Interfund Payment for Svcs | - | - | - | | - | 0.0% | 351 | 0.0% |
| LEGAL | 629,357 | 181,736 | 157,339 | 115.5% | 169,562 | 7.2% | 232,287 | -21.8% |

City of Lynnwood
First Quarter Expenditures by Department thru 3/31/12
2010 - 2012

| | 2012 Budget | 03/31/12 Actual | 2012 Target 03/31/12 | % Target | 03/31/11 Actual | % Change 2011 - 2012 | 03/31/10 Actual | % Change 2010 - 2011 |
|-------------------------------|------------------|-----------------|----------------------|--------------|-----------------|----------------------|-----------------|----------------------|
| LEGISLATIVE | | | | | | | | |
| 1-Salaries & Wages | 188,456 | 44,471 | 43,188 | | 44,294 | 0.4% | 45,454 | -2.2% |
| 2-Personnel Benefits | 104,687 | 24,450 | 25,866 | | 25,871 | -5.5% | 24,350 | 0.4% |
| 3-Supplies | 3,483 | 272 | 871 | | 117 | 133.3% | 509 | -46.5% |
| 4-Services | 84,248 | 5,139 | 21,062 | | 7,684 | -33.1% | 18,891 | -72.8% |
| 9-Interfund Payment for Svcs | 4,118 | - | 1,030 | | 1,002 | 0.0% | 12,213 | 0.0% |
| LEGISLATIVE | 384,992 | 74,331 | 92,017 | 80.8% | 78,968 | -5.9% | 101,417 | -26.7% |
| MUNICIPAL COURT | | | | | | | | |
| 1-Salaries & Wages | 723,542 | 144,002 | 153,057 | | 142,875 | 0.8% | 156,979 | -8.3% |
| 2-Personnel Benefits | 249,847 | 58,787 | 59,290 | | 59,880 | -1.8% | 64,123 | -8.3% |
| 3-Supplies | 14,789 | 5,239 | 3,697 | | 1,829 | 186.4% | 927 | 465.4% |
| 4-Services | 447,593 | 33,380 | 111,898 | | 42,342 | -21.2% | 60,517 | -44.8% |
| 9-Interfund Payment for Svcs | 10,009 | - | 2,502 | | 2,455 | 0.0% | 1,197 | 0.0% |
| MUNICIPAL COURT | 1,445,780 | 241,408 | 330,445 | 73.1% | 249,380 | -3.2% | 283,743 | -14.9% |
| NON-DEPARTMENTAL | | | | | | | | |
| 0-Reclassification | 1,721,425 | - | 430,356 | | 178,635 | 0.0% | 179,950 | 0.0% |
| 1-Salaries & Wages | 300,000 | - | 75,000 | | - | 0.0% | - | 0.0% |
| 2-Personnel Benefits | 400,000 | - | 100,000 | | - | 0.0% | - | 0.0% |
| 4-Services | 2,388,476 | 49,265 | 597,119 | | - | 0.0% | - | 0.0% |
| 5-Intergovernmental Svcs | - | 758,872 | - | | - | 0.0% | - | 0.0% |
| NON-DEPARTMENTAL | 4,809,901 | 808,137 | 1,202,475 | 67.2% | 178,635 | 352.4% | 179,950 | 349.1% |
| PARKS & RECREATION | | | | | | | | |
| 1-Salaries & Wages | 3,474,492 | 591,321 | 734,989 | | 577,802 | 2.3% | 586,546 | 0.8% |
| 2-Personnel Benefits | 1,202,945 | 215,582 | 283,155 | | 218,885 | -1.5% | 215,670 | 0.0% |
| 3-Supplies | 230,161 | 23,800 | 57,540 | | 16,918 | 40.7% | 6,147 | 287.2% |
| 4-Services | 760,829 | 93,939 | 190,207 | | 77,259 | 21.6% | 53,951 | 74.1% |
| 5-Intergovernmental Svcs | 26,924 | (15,282) | 6,731 | | 913 | -1773.4% | 1,044 | -1563.2% |
| 6-Capital Outlay | - | - | - | | - | 0.0% | - | 0.0% |
| 9-Interfund Payment for Svcs | 226,135 | 27,786 | 56,534 | | 54,068 | -48.6% | 10,407 | 167.0% |
| PARKS & RECREATION | 5,921,486 | 937,146 | 1,329,156 | 70.5% | 945,845 | -0.9% | 873,765 | 7.3% |

City of Lynnwood
First Quarter Expenditures by Department thru 3/31/12
2010 - 2012

| | 2012 Budget | 03/31/12 Actual | 2012 Target 03/31/12 | % Target | 03/31/11 Actual | % Change 2011 - 2012 | 03/31/10 Actual | % Change 2010 - 2011 |
|------------------------------|----------------------|---------------------|----------------------|--------------|---------------------|----------------------|---------------------|----------------------|
| POLICE | | | | | | | | |
| 1-Salaries & Wages | 8,656,752 | 1,882,147 | 1,831,236 | | 1,838,521 | 2.4% | 2,041,555 | -7.8% |
| 2-Personnel Benefits | 3,228,856 | 734,678 | 758,781 | | 754,210 | -2.6% | 701,037 | 4.8% |
| 3-Supplies | 375,075 | 41,661 | 93,769 | | 42,518 | -2.0% | 36,742 | 13.4% |
| 4-Services | 1,091,678 | 169,829 | 272,919 | | 177,821 | -4.5% | 114,618 | 48.2% |
| 5-Intergovernmental Svcs | 1,972,186 | 95,517 | 493,047 | | 341,088 | -72.0% | 330,297 | -71.1% |
| 9-Interfund Payment for Svcs | 898,377 | 204,848 | 224,594 | | 231,770 | -11.6% | 44,172 | 363.8% |
| POLICE | 16,222,924 | 3,128,678 | 3,674,346 | 85.1% | 3,385,928 | -7.6% | 3,268,420 | -4.3% |
| PUBLIC WORKS | | | | | | | | |
| 1-Salaries & Wages | 1,647,421 | 320,159 | 348,493 | | 348,750 | -8.2% | 452,535 | -29.3% |
| 2-Personnel Benefits | 533,091 | 128,870 | 125,482 | | 131,739 | -2.2% | 164,955 | -21.9% |
| 3-Supplies | 167,464 | 8,586 | 41,866 | | 17,801 | -51.8% | 15,382 | -44.2% |
| 4-Services | 991,227 | 241,455 | 247,807 | | 167,572 | 44.1% | 175,413 | 37.6% |
| 5-Intergovernmental Svcs | 19,207 | - | 4,802 | | 19,721 | 0.0% | 13,278 | 0.0% |
| 6-Capital Outlay | - | - | - | | - | 0.0% | 2,748 | 0.0% |
| 9-Interfund Payment for Svcs | 76,263 | 8,800 | 19,066 | | 19,853 | -55.7% | 3,968 | 121.8% |
| PUBLIC WORKS | 3,434,673 | 707,870 | 787,515 | 89.9% | 705,435 | 0.3% | 828,279 | -14.5% |
| GRAND TOTAL | \$ 47,254,413 | \$ 9,444,144 | \$ 10,841,543 | 87.1% | \$ 9,246,919 | 2.1% | \$ 9,366,144 | 0.8% |