



CITY OF ARLINGTON 2016 BUDGET

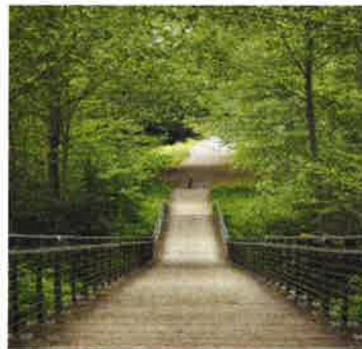


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MAYOR'S 2016 BUDGET MESSAGE



November 2, 2015

Honorable City Council and Members of our Community:

I am pleased to submit a balanced budget that was developed by cooperative efforts of the Mayor, Council and City staff. The 2016 budget was built to meet the needs of the citizens by promoting the economic prosperity of the business community and providing a high quality of life. My administration and I understand the importance of fiscal responsibility and we built a budget within our means while continuing to provide a high level of service to the community. The 2016 budget is conservative although we are optimistic that the great work we're doing with investments in marketing and infrastructure improvements, the City will begin to see revenue growth in the near future.

The 2016 budget was focused on the following priorities; fiscal sustainability, economic development, public safety and infrastructure.

OVERVIEW

The final budget reflects total City revenues of \$48 million. General fund revenues are projected at \$14.6 million and reflect a 1% increase in property tax. Retail sales tax collections are budgeted at a 3% increase based on projected increases in consumer spending.

Total expenditures are \$50 million, which includes \$2.5 million of cash reserves that were saved for specific infrastructure projects. In relation to the total City budget, the general fund represents \$14.5 million. 56% of the general fund budget is spent on public safety, 10% on services from facilities, parks and streets, 9% on debt obligations, 6% on community and economic development and the remainder on executive, administration, IT and finance.

FISCAL SUSTAINABILITY

During the last 5 years of economic recovery, the City has completely turned its financial condition around from having an ending fund balance of \$77 in 2011 to a projected ending fund balance in 2016 of over \$1 million. Significant progress toward meeting this goal was a shared effort between City Administration being fiscally conservative and asking the public to approve a levy lid lift in 2015. I want to thank the citizens for supporting your community and partnering with the City in this way so we can continue to have a great place to work, live and play. The investment you made

MAYOR'S 2016 BUDGET MESSAGE

in us helped support staff retention and equipment needs of the public safety department and our continued commitment to keep our City safe. The City will continue its responsibility to ensure fiscal sustainability by updating our 10 year financial plan and aligning it with the annual budgeting and goal setting process.

ECONOMIC DEVELOPMENT

The budget implements Council goals of focusing on retail development. Discretionary spending available within the general fund was invested in a retail marketing program intended to promote economic development and increase sales tax revenue. The City is in the process of developing the marketing program which will provide tools for us to reach out to potential businesses and will create a brand for the City of Arlington of why we are the best choice for residential, recreation and business opportunities. Our goal of the marketing program is to increase retail sales tax, provide more local options for residents in jobs and purchases. The City has carefully planned for this growth over the last four years with process development and infrastructure.

PUBLIC SAFETY

Public safety represents 56% of the general fund budget and through the City's policing programs, we continue our commitment to reduce the crime rate by 30%. The 2016 budget reflects continued support for the All In campaign, the Volunteer Program, the Pro-Act and drug detection teams. The public safety budget is not without challenges. We are seeing increased costs for dispatch and public defender services and increased cost of jail services. The Fire Department and EMS also present challenges for the 2016 budget. Revenues are not increasing at a rate to sustain the increased cost of providing services. The City has recently contracted with a firm to perform a sustainability study so that the City can implement a plan to provide a high level of fire and EMS service without placing a financial burden on other City departments.

The City has also made significant investments in upgrading and replacing obsolete vehicles and equipment. In 2014 and 2015, the City has replaced a total of eight police vehicles and purchased two fire trucks. In 2016, the budget includes \$132,000 for replacement of vehicles in the police department and \$50,000 in equipment at the fire department. An additional \$19,000 is budgeted for the fire department to keep technology up to date and relevant.

INFRASTRUCTURE

Infrastructure plays a vital role in our community by providing a means for economic development, keeping our roads safe for travel, having sidewalks and trails that are pedestrian friendly, and providing consistent, high quality utility services to our citizens. The 2016 budget reflects an investment of \$4.6 million in transportation improvements for the third phase of 173rd Avenue and Arlington Valley Road projects, \$2.5 million in utility improvements for a variety of projects including Highland Drive, Arlington Valley Road, 5th Street and lift station 2. Storm water

MAYOR'S 2016 BUDGET MESSAGE

improvements include replacing a culvert on Prairie Creek for \$1.4 million. The Airport will be investing \$1 million on several projects including; an update to the airport layout plan, lighting for taxiway C, paving, striping and a variety of routine maintenance. \$1.4 million will be spent in park improvements for Haller Park and the Stilly Valley Youth Project.

DEPARTMENTAL GOALS

In addition to meeting Council goals and implementing the City's vision, the 2016 budget was developed to meet departmental goals which include;

- ▶ Continued contributions toward equipment and technology replacement reserves
- ▶ Implementation of a new cost allocation methodology that is transparent and clearly defined
- ▶ Continued work with Strategies 360 to advance SR531, to pursue work on the manufacturing industrial center project and pursue funding for capital projects
- ▶ Implementation of the retail marketing program to promote economic development and increase sales tax
- ▶ Enhance the level of internal service provided by the finance and purchasing departments
- ▶ Continued maintenance of City roadway and sidewalk systems
- ▶ Staff development and training
- ▶ Continued management of our investment in technology

CONCLUSION

I am fortunate to work with a group of amazing individuals dedicated to accountability and transparency. I want to personally thank the City Council, City staff and citizens of this great community for their hard work and input into the budgeting process. Together we can accomplish anything we set our minds to! The 2016 budget put forward is balanced, articulates the City's vision, meets Council goals and sets forth a path to fiscal sustainability. It is a pleasure to serve as your Mayor and I appreciate the opportunity to work with and for my community.

Sincerely,



Mayor Barbara Tolbert

PROFILE

City of Arlington

Arlington, Washington, is a city with a rich farming and timber history, situated amidst natural splendor, with excellent schools, a renowned general aviation airport, and is home to more than 882 thriving businesses. Located just 40 miles from Seattle and nestled in the foothills of the Cascade Mountains, Arlington combines the best of northwest living with easy access to urban centers and outdoor activities.

Situated adjacent to Interstate 5 and convenient to the Seattle metropolitan area, Arlington (Snohomish County) offers industrial, commercial and retail zoning in close proximity to family-oriented residential areas. The city boasts a high jobs-to-population ratio (1.8 jobs per residence), and is home to a wide variety of aerospace, high tech manufacturing, construction and green technology enterprises. The Arlington Marysville Manufacturing and Industrial Center is the second largest concentration of manufacturing businesses in Snohomish County. The community has an exceptional public school system and offers outstanding recreational opportunities. The Arlington Municipal Airport is one of the state's premier general aviation airports, and is the site of the annual Arlington Fly-In, attracting over 50,000 visitors from throughout the United States and Canada.

The City has experienced continued growth over the last twenty years, increasing population by over 450% since 1990. The City's estimated population for 2016 is 18,490. People and businesses are drawn to the area by the availability of suitable property and accessibility to water and sewer services. With the City's proximity to the population centers of Everett and Seattle, continued growth of this area is expected. Arlington was incorporated as a city in 1903. Although always a distinctly separate and independent community, Arlington, borders the City of Marysville and is just north of the City of Everett making it conveniently located for diverse business enterprises.

The City of Arlington is committed to exceptional customer service. Our pledge is to provide you with prompt, courteous, accurate, complete and personalized assistance, whether you are a resident, a visitor, opening a new firm, expanding, or relocating a business. We have a team ready to assist you with answers to your questions and we are prepared to offer you a smooth transition as you begin doing business in Arlington.

Our Vision

The City of Arlington is a community of vibrant businesses and a home for families that combines the best of sustainable development with the highest quality of life in the region. It is a place where the natural world is honored and respected while high value jobs and businesses are encouraged to prosper. The City is recognized throughout the State as the best example of how to preserve the past in concert with preparing for the change inherent in the future. As the vision evolves, the Arlington brand, or identity becomes recognized for its unique ability to set the City apart as a model of civility and community harmony.

OUR MISSION STATEMENT

The City of Arlington provides high quality services that are essential for a safe and vibrant community.

THE SETTING

Arlington is located where the north and south forks of the Stillaguamish River join. The City's western edge adjoins the Stillaguamish River Valley, and its eastern side looks toward the Cascade foothills. Arlington offers multi-modal transportation, with good freight mobility offering Highway, rail and air freight opportunities.

THE ECONOMY

Arlington's future depends on its economic equality. Citizens enjoy the quality of life, good schools, parks and employment opportunities. To secure this quality of life, the city supports a growing retail base and continuing efforts to improve the infrastructure needed to fuel industrial growth.

THE SOCIAL FABRIC

Citizens establish the City's values, sense of place, and quality of life. In return they need cultural opportunities, recreational activities, educational resources, and entertainment for a full life.

MOBILITY

Arlington is continuing its improvements to mobility and access to our county, state and federal transportation system. The ability to move freight and people assist in the development of a sustainable community.

HOUSING

Arlington values its neighborhoods and the creation of diverse housing opportunities for all types of housing needs.

SUMMARY

Because of Arlington's proximity to population centers and the freeway, future growth is inevitable, but not as a bedroom community. Arlington will continue to have a small town identity with an expanding airport, a manufacturing industrial center, a medical community, a growing educated employment base and a pride that most small towns seldom experience. Above all, Arlington is a caring community.

CITY OF ARLINGTON

Mayor
Barbara Tolbert

Arlington City Council

Jesica Stickle
Austin DeFreece
Jan Schuette
Debora Nelson
Marilyn Oertle
Chris Raezer
Randy Tendering

Arlington City Management Staff

Paul Ellis, City Administrator
Steve Peiffle, City Attorney
Chris Young, Community & Economic Development Director
Kristin Garcia, Finance Director
James Kelly, Public Works Director
Bruce Stedman, Director of Public Safety
Kristin Banfield, Director of Human Resources, Communications & City Clerk
David Ryan, Airport Manager

Boards, Committees and Commissions

Arlington Airport Commission

The Commission consists of seven members appointed by the City Council. Terms are three years. Duties: to operate and regulate the Airport, subject to City Council approval. Meetings are the 2nd Tuesday of each month at 7:00 pm at the Arlington Municipal Airport Office.

Don Munson
Cheri Carlson
A.J. Chase
Mike Hopson
Chuck Clark
John Swizer
Ruth Gonzales

Arlington Cemetery Advisory Board

The Board consists of five members, appointed by the Mayor and subject to approval of the City Council. Terms are 4 years. Meets quarterly as scheduled. Duties are to advise the Mayor and City Council in all matters relating to the development and expansion of the Cemetery.

Skip Smith
Allen E. Ice
Annette Patterson
Maxine Jenft
Leilani Lucrisia

Arlington Civil Service Commission

The Commission consists of three members appointed by the Mayor. Terms are 6 years. Duties are selection, appointment and employment of police officers and fire fighters. Meets on the first Monday of the month at 9:00 am at the Police Station, Council Conference Room.

Kay Duskin
Steve Peterson
Jim Rankin

Arlington Lodging (Hotel-Motel) Tax Advisory Committee

The Committee consists of five members. One member of the Committee shall be from the City Council. Two are to be representatives of businesses required to collect the tax. The other two are persons involved in activities authorized to be funded from the tax. Terms are for 2 years. The committee meets as needed to provide a recommendation to the full City Council for allocation of the funds collected. Two positions are currently up for appointment.

Chris Raezer
Mary Ann Monty
Rachel Ralson

Arlington Library Board

The Board consists of five members appointed by the Mayor, subject to approval of the City Council. State law limits members to two consecutive 5 year terms. Duties are management and control of the Public Library. Board meets on the 3rd Thursday of each month at the Police Station, Council Conference Room.

Stephanie Dickson
Sherri McCarthy
Dawn Boyden
Al Jung
Jerrie Inman

Arlington Parks, Arts & Recreation Commission (PARC)

The Commission serves as an advisory commission to the Mayor and City Council with respect to Parks, Arts and Recreation facilities and programs within the city, as well as changes, expansion or new acquisition of both facilities and programs. Terms are 4 years. Meets on the 4th Tuesday of each month at 6:00 pm in the Arlington City Council Chambers.

Bob Leonard
Steve Maisch
Brittany Kleinman
Katherine Nelson
Tiffany McAuslan
Rob Ruth
Christopher St. John

Arlington Planning Commission

The Commission consists of seven members appointed by the Mayor and subject to approval of the City Council. Terms are 6 years. Commission meets 1st and 3rd Tuesdays at 7:00 pm in the Arlington City Council Chambers. The City Council may refer to the Commission, for its recommendation and report, any ordinance, resolution, or other proposal relating to amendments to the City's comprehensive plan, amendments to the City's land use code, or any of the matters and subjects referred to in the Revised Code of Washington (RCW) Chapter 35A.63.

Bruce Angell
Ken Levesque
Vernon Beach
Mike Thomas
Craig Chase
Aaron MacDonald

About the Budget and the Budget Process

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council and Mayor to the staff and community. As a result, the Mayor, the City Council, staff and public are involved in establishing the budget for the City of Arlington.

The budget provides four functions:

1. A Policy Document

The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

2. An Operational Guide

The budget of the City reflects its operations. Activities of each City function and organization have been planned, debated, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.

3. A Link with the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

4. A Legally Required Financial Planning Tool

The budget is a financial planning tool, which has been its most traditional use. In this light, preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available. The budget takes into account unforeseen contingencies and provides for the need for periodic adjustments.

2016 Budget Process

The budget process for the City of Arlington is, in some respects, an ongoing, year-round activity. The formal budget planning began in January with discussions between the Mayor, City Administrator and City Council during the City Council's annual retreat. The City Administrator and the Department Directors prepare the preliminary budget based upon the priorities set by the Mayor and City Council. The City Council reviews the preliminary budget between October and December.

The City of Arlington budget procedures are mandated by RCW 35A.33.135. There are several steps in the budget process. The first requirement is that the Mayor and City Administrator submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in November. Public hearings are held to obtain taxpayers' comments, and revisions, as applicable, are made. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget not later than December 31. The final operating budget as adopted is published, distributed, and made available on the City's website or to the public when requested.

The City Administrator is authorized to transfer budgeted amounts within an account; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance approved by one more than the majority. This is usually performed once a year in December.

Selected Budget Policies

Department directors have primary responsibility for formulating budget proposals in line with City Council and Mayoral priority direction, and for implementing them once they are approved.

The Finance Department is responsible for coordinating the overall preparation and administration of the City's operating budget and capital improvements. This function is fulfilled in compliance with applicable State of Washington statutes governing local government budgeting practices.

The Finance Department assists department staff in identifying budget issues, formulating solutions and alternatives, and implementing any necessary corrective actions.

Interfund charges will be based on recovery of the direct costs associated with providing those services.

Regular employee positions will normally be budgeted only in the City's operating funds and will be retained in accordance with rules established by the Finance Department.

Budget adjustments requiring City Council approval occur through the ordinance process at the fund level coordinated by the Finance Department and any adjustments to the current year budget are required to occur prior to the end of the current year.

The City's budget presentation will be directed at displaying the City's services plan in a Council/constituent-friendly format.

The City will maintain equipment replacement funds that will receive annually budgeted contributions from the operating expenses of departments owning the capital equipment in an amount necessary to replace the equipment at the end of its useful life. Life cycle assumptions and required contributions are reviewed annually as part of the budget process

Reserve Fund Policies

The City will strive to maintain a Mandatory Reserve Fund with a target balance of eight percent (8%) of the total expected revenue for taxes and licenses & permits. Based on the 2016 budget, the required mandatory reserve will be \$907,588. The 2016 budget reflects this reserve will be at 16% of goal.

The City will also maintain in its general fund, an ending fund balance in an amount equal to one-month operating cash. The 2016 budget projects ending fund balance will be \$1,024,465 which is 85% of goal.

The City maintains a Capital Facilities Building Fund and contributes to it when funding is available. The 2016 budget reflects a contribution of \$50,000 into this fund from the general fund.

Each department contributes to an equipment replacement fund to accumulate reserves needed for future replacement of vehicles and equipment. The budget reflects contributions and planned spending for each department in accordance with the equipment replacement schedule which is updated annually.

Basis of Accounting and Budgeting

Accounting

Accounting records for the City are maintained, and financial statements are prepared on the basis of accounting that demonstrates compliance with Washington State statutes and the Budgeting, Accounting and Reporting System (BARS) manual in accordance with methods prescribed by the State Auditor, which is a comprehensive basis of accounting (cash basis) other than generally accepted accounting principles.

Basis of Presentation - Fund Accounting

The accounts of the City of Arlington are organized on the basis of funds and account groups, each of which is considered a separate accounting entity and accounted for with a separate set of single entry accounts. Reported are beginning and ending cash and investment balances, cash receipts, and disbursements.

Governmental Fund Types

Governmental fund operating statements focus on measuring changes in cash and investment balances rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in cash.

General Fund

This fund is the general operating fund of the city. It accounts for all financial resources and transactions except those required to be accounted for in another fund.

Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the city. Special Revenue funds include the Street Fund and Arterial Street Fund.

Debt Service Funds

These funds account for financial resources which are designated for the retirement of debt.

Capital Project Funds

These funds account for financial resources, which are designated for the acquisition or construction of general government capital projects.

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily user charges. The Water Fund, Sewer Fund, Stormwater Management Fund and the Airport Fund are included in this group of funds.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City. The Equipment Rental and Replacement Fund and Self-Insurance Fund are included in this group of funds.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of fixed assets are expensed during the year of acquisition. There is no capitalization of fixed assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Water/Sewer Utility Plant and Depreciation

Major expenses for fixed assets, including major repairs that increase useful lives, are capitalized. Maintenance, repairs and minor renewals are accounted for as expenses when incurred.

Utility plant in service and other fixed assets are stated at cost where the historical cost is known. Where historical cost is not known, assets are recorded at the City's engineers estimated cost. Donations by developers and customers are recorded at the contract price or donor cost.

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds. These funds are budgeted on the modified cash basis of accounting. The financial statements include budgetary comparisons for those funds.

Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.

EXPLANATION OF REVENUE SOURCES

GENERAL FUND REVENUES:

Property Tax Revenue

Property taxes play an essential role in the finances of the municipal budget. Arlington is a part of the Sno-Isle Regional Library system. This reduces the City's levy limit by \$0.50 per \$1,000. The annual property tax levy amount must be established by ordinance by November 30th for the following levy year. Cities with a population of more than 10,000 are limited to annual increases by the lesser of 1% or the percentage increase in the implicit price deflator (a national inflation index). The City's General Expense levy amount for 2016 is estimated to be \$1.8602 per \$1,000 of AV, and \$.44 per \$1,000 of AV for Emergency Medical Services (which tax dollars go into the EMS Fund).

Local Retail Sales and Use Tax

The local retail sales and use tax totals 8.8%. Arlington receives 1%*, the State receives 6.5%, Community Transit receives 0.9%, 0.1% goes to Mental Health, and another 0.1% goes to Criminal Justice.

*Of the 1% that Arlington receives, Snohomish County receives 15% and the State receives a portion for administration and collection services. The City actually collects about 0.84%.

During 2013, Arlington voters approved a 2/10% sales tax increase to be collected by the Arlington Transportation Benefit District (TBD) to be used to repair and improve 126 selected road segments over a ten year period. The TBD is a separate legal entity. The tax went into effect on January 1, 2014.

Local Criminal Justice Sales Tax

Local Sales Tax for Criminal Justice funding is to be used solely for criminal justice purposes. This tax is authorized at 1/10 of 1% of retail sales transacted in the County. Of the total amount collected, the State distributes 10% to the County, with the remainder being distributed by population to cities.

Utility Taxes

The City receives utility taxes from local utilities as a form of a business license to operate the utility in the City. The rates are as follows: Water, Sewer, Stormwater – 5%, Telephone, Natural Gas, Electricity – 6%, Cable TV and Garbage – 8%.

Gambling Tax Revenues

Gambling tax revenues must be spent primarily on law enforcement purposes pertaining to gambling. Funds remaining after necessary expenditures for such enforcement purposes may be used for any general government purpose.

Gambling taxes are paid monthly to the City. The City imposes a tax on the following forms of gambling at the following rates: Bingo (5% gross, less prizes); Raffles (5% gross, less prizes); Games (5% gross, less prizes); Punch Boards (5% gross); Pull Tabs (5% gross); Card games (10% gross in 2015).

Leasehold Excise Tax

Most leases of publicly-owned real and personal property in the state are subject to a leasehold excise tax in lieu of a property tax. Rentals of city property, mostly at the municipal airport, fall into this category and the city collects this tax. The tax is paid to the State which then remits a portion back to the City.

Franchise Fees

This is a fee levied on private utilities for the right to use city streets, alleys, and other public properties and right of ways. The City has a franchise agreement with a cable TV company who is paying this 5% fee.

State-Shared Revenues

State-shared revenues are received for gasoline taxes, liquor receipts, and motor vehicle excise taxes including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population. State-shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The population figure used in the 2016 Preliminary Budget is 18,490 as determined by the Office of Financial Management for the Washington State. This figure is important when determining distribution of State shared revenues on a per capita basis.

Liquor Board Profits and Liquor Excise Tax

Cities receive a share of both liquor board profits and liquor excise tax receipts. The profits are distributed on the last day of March, June, September, and December. The excise portion is distributed on the last day of January, April, July, and October. To be eligible to receive these revenues, a city must devote at least two percent of the distribution to support an approved alcoholism or drug addiction program. In 2011, Initiative 1183 was passed privatizing the sale of liquor. The result of the passage was to increase cities share of the revenue and be available to be used for additional public safety expenditures. This was restored this last legislative session.

Service Revenues

Fees are charged for services rendered by the City of Arlington. Most of the fees in the General Fund are protective inspections and permits related to services such as planning, zoning, building, and fire safety inspections.

Fines and Forfeitures

Fines and penalties are collected as a result of Municipal Court rulings and other miscellaneous rule infractions. All court fines and penalties are shared with the State, County, and the City, on average, keeps only 40% of the amount collected.

Recreation Program Fees

The Parks and Recreation Department charges fees for selected recreation programs. These fees offset some of the costs related to providing the program.

Investment Interest

The City invests idle cash holding and earns investment interest on those funds.

OTHER FUND REVENUES

STREET FUND

Gas tax funds are “unrestricted” and can be used for maintenance and operations and/or capital expenditures related to street and bridge maintenance, construction or repair. The city deposits all gas tax revenue into the Street fund. The city’s allocation for the gas tax for 2016 is estimated to be \$21.57 per capita. The amount per capita for 2015 was \$21.07.

EMERGENCY MEDICAL SERVICES FUND:

In 2011 the voters approved a permanent \$0.50 maximum per \$1,000 of AV levy for Emergency Medical Services (EMS). The EMS Fund also received EMS tax dollars from Fire District #21, Fire District #24 and Fire District #25 to provide services to the citizens of those districts. District #21 is proposing to provide their own BLS and are currently in negotiations with the City for services. The fund also receives funding from charging for transport services to local hospitals.

HOTEL/MOTEL FUND:

This fund receives all revenue resulting from the Hotel/Motel Tax levied upon charges made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and other transient accommodations in the City. The tax rate is 2 percent of the selling price or charge made for the lodging. It is collected and administered by the Washington State Department of Revenue. State law requires that these taxes be credited to a special fund with limitations on use, principally to support the promotion of tourism/convention activities and related facilities, as prescribed by RCW 67.28.310.

REAL ESTATE EXCISE TAX 1 FUND

Under Washington State Law, RCW 82.46.010, the City is allowed to impose an excise tax on each sale of real property at the rate of one-quarter of one percent of the selling price. The revenue generated can be used for operations and maintenance and for financing capital projects as specified in the capital facilities plan under the Growth Management Act.

REAL ESTATE EXCISE TAX 2 FUND

Under Washington State Law, RCW 82.46.010, the City is allowed to impose an additional excise tax on each sale of real property at the rate of one-quarter of one percent of the selling price. The revenue generated can be used for operations and maintenance and for financing public works capital projects as specified in the capital facilities plan under the Growth Management Act. These public works projects are generally limited to road and street construction.

Major Issues

Over the past twelve years, Initiative 747 (the 1% property tax initiative) has limited the increase in annual property tax revenues to a rate that has been less than the actual rate of inflation to pay for the costs of providing services. Arlington saw a major decline of sales tax due to lumber sales from Arlington businesses and from the economic recession that began around that same time. The city went from collecting over \$4 million in 2007 to \$3 million in 2009. Collections in 2013 were almost \$3.2 million. In 2014, the voters authorized a permanent increase in the regular property tax levy of 58 cents per thousand of assessed value. The proposition took effect January 1, 2015. The increase allows the City to continue providing the current level of essential city services and also replace aging Police vehicles and Fire apparatus critical equipment.

In 2008 the State of Washington changed the way it collects sales taxes from a point of sales to a destination based tax. If a sale is made in Arlington and the goods are picked up by the customer at the place of the sale, the sales tax goes to Arlington. If the goods are delivered to another place outside of Arlington, the sales tax would not go to Arlington but to the place of delivery. The city does receive about \$100,000 each year from the State to mitigate the impact of this change.

A ten year revenue and expenditure forecast for the General Fund was developed as a tool to measure its long term sustainability. Although the City has made significant progress toward meeting its mandated reserve policies, current trends show that revenue growth is slower than expenditure growth. As a way to align revenue growth with expenditure growth, the City has been focusing on retail development. The budget will reflect an investment in marketing the retail focus areas with the intent to see a return on that investment in the near future.

Another major challenge the City is facing is the cost of providing Emergency Medical Services (EMS). The City is in the process of conducting a study to determine what steps will need to be taken to put these services on a financially sustainable path.

2016 Budget

Major Revenue Assumptions

1. The population figure used in the 2016 Budget is 18,490 as determined by the Office of Financial Management for the State of Washington. This figure is important when determining distribution of State shared revenues on a per capita basis.
2. The 2016 Preliminary Estimated Assessed Valuation for Arlington is \$2,134,585,449 as determined by the Snohomish County Assessor's Office. This is approximately a 6.5% increase from 2015 and includes new construction, annexations and State assessed utility values.
3. Estimates for property taxes are based on a 1% increase from last year's levy.
4. Estimates for sales tax receipts are based on historical trend, year-end projections and general economic indicators.
5. There will be no increase in utility tax rates for 2016. Estimates for utility taxes are based on tax rates as established by Municipal Code 3.16.040 and historical trend.
6. Gambling tax estimates are based on a 4 year average of actual collections.
7. Franchise fees are based upon the current adopted rates.
8. Liquor excise taxes and liquor profits are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the Budget Suggestions for 2016 booklet.
9. Fines and Forfeits are based upon prior year totals and current collection rates.
10. Building permit and land use fees are estimated by the City's Building Official based upon historical records and adjusted to reflect our current level of development and available land.
11. Real estate excise taxes are based on 2015 collection rates and current data.
12. Motor Vehicle Fuel Tax revenues are based upon estimates from the Municipal Research Services Center (www.mrsc.org) from the Budget Suggestions for 2016 booklet.
13. On September 30, 2015, the City received its first quarterly distribution of marijuana enforcement state shared revenues. Based on this initial distribution, that amount was prorated over 4 quarters and included in the 2016 general fund budget.

Major Expenditure Assumptions

1. Departments kept discretionary spending at the same level as last year with the exception of implementing a new program to meet Council goals as set in April 2015. The budget reflects investment in the Retail Marketing Program which is intended to promote economic development and increase sales tax revenue.
2. Departments in the General Fund are contributing to the Equipment Rental Replacement Fund in 2016. These funds are used to purchase new vehicles and equipment.
3. Liability/Property insurance had a decrease of 8%.
4. Fund 501 – Equipment Rental and Replacement will no longer be used in 2016. Costs for fuel, vehicle maintenance and insurance will be a direct cost to each applicable department. Direct costing is a more efficient way to account for these transactions and creates better transparency so each department can manage their budget within their own fund.
5. The general fund reflects the addition of principal and interest payments for debt obligations for the purchase of police vehicles/equipment and two fire apparatus.
6. Two union contracts are still under negotiation. The budget accounts for anticipated resolution of the labor contracts.
7. The budget reflects the following increases in employee benefits; Group Health 10%, Regence 5%, LEOFF Trust 2%, PERS (2/3) 2%. No anticipated increase for dental for LEOFF 2.

ORDINANCE NO. 2015-027

AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BUDGET FOR THE YEAR 2016.

WHEREAS, subsequent to due notice and public hearing thereon, the City Council of the City of Arlington has approved the annual budget for the year 2016; NOW, THEREFORE,

THE CITY COUNCIL OF THE CITY OF ARLINGTON, WASHINGTON DO ORDAIN AS FOLLOWS:

Section One. The following expenditures budget containing the totals set forth for each fund for the year 2016 is hereby adopted.

2016 BUDGET ORDINANCE

FUND	BEGINNING FUND BALANCES	REVENUES	EXPENDITURES	ENDING FUND BALANCES
GENERAL FUND	\$ 925,000	\$ 14,682,331	\$ 14,582,866	\$1,024,465
GENERAL FUND MANDATORY RESERVE FUND	100,000	50,000	0	150,000
STREETS MAINTENANCE FUND	20,000	2,573,548	2,576,979	16,569
PROGRAM DEVELOPMENT FUND	66,450	139,274	31,800	173,924
GROWTH FUND	1,680,000	228,000	784,000	1,124,000
EMERGENCY MEDICAL SERVICES FUND	5,000	2,826,056	2,831,056	0
STREAM CORRIDOR RESTORATION FUND	33,000	300	7,000	26,300
LODGING TAX FUND	49,295	110,700	134,663	25,332
CEMETERY IMPROVEMENT FUND	50,000	254,485	296,624	7,861
LID #21	18,896	100	0	18,996
REET 1 FUND	120,250	292,000	381,800	30,450
REET 2 FUND	25,000	327,000	285,600	66,400
CAPITAL FACILITIES/BUILDING FUND	1,900	50,100	0	52,000
TRANSPORTATION IMPROVEMENT FUND	20,000	4,707,170	4,646,570	80,600
PARK IMPROVEMENT	0	1,610,473	1,610,473	0
LIBRARY CAPITAL IMPROVEMENT FUND	14,200	100	0	14,300
CEMETERY CAPITAL IMPROVEMENTS FUND	5,700	0	0	5,700
WATER / SEWER FUND	1,425,000	9,453,700	9,268,592	1,610,108
AIRPORT FUND	871,000	3,608,902	4,044,229	435,673
WATER IMPROVEMENT FUND	6,600,000	966,000	2,084,570	5,481,430
SEWER IMPROVEMENT FUND	3,800,000	288,000	458,301	3,629,699
PUBLIC WORKS-UTILITIES ADMINISTRATION FUND	140,000	907,290	927,868	119,422
STORM WATER CIP FUND	275,000	1,332,000	1,550,000	57,000
AIRPORT RESERVE FUND	884,000	505,000	250,000	1,139,000
WATER/SEWER BOND RESERVE FUND	1,502,000	0	0	1,502,000
STORMWATER MANAGEMENT FUND	365,000	904,500	1,047,174	222,326
AIRPORT CIP	267,000	531,000	480,000	318,000
EQUIP RENTAL DEPREC (REPLACEMENT) FUND	1,252,000	733,751	689,804	1,295,947
PUB WORKS MAINTENANCE & OPERATIONS FUND	28,647	1,337,201	1,275,502	90,346
CEMETERY ENDOWMENT FUND	257,000	18,000	0	275,000
CEMETERY PRE-NEED TRUST FUND	25,000	5,200	3,000	27,200
GRAND TOTAL ALL FUNDS	\$ 20,826,338	\$ 48,442,181	\$ 50,248,471	\$ 19,020,048

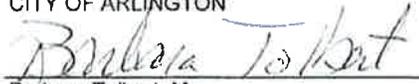
Section Two. This Ordinance shall be in full force and effect on January 1, 2016.

PASSED by the City Council of the City of Arlington on this 2nd day of November, 2015.

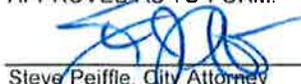
ATTEST:


 Kristin Banfield, City Clerk

CITY OF ARLINGTON


 Barbara Tolbert, Mayor

APPROVED AS TO FORM:


 Steve Peiffle, City Attorney

CERTIFICATION OF ORDINANCE

I, Kristin Banfield, being the duly appointed and acting Clerk of the City of Arlington, Washington, a municipal corporation, do hereby certify that the following Ordinance No. 2015-027 was approved at the November 2, 2015 City Council meeting.

ORDINANCE NO. 2015-027

“AN ORDINANCE ADOPTING THE CITY OF ARLINGTON
BUDGET FOR THE YEAR 2016”

A true and correct copy of the original ordinance is attached.

Dated this 3rd day of November, 2015.




Kristin Banfield
City Clerk for the City of Arlington



2016 SUMMARIZED REVENUES & EXPENDITURES

CITY OF ARLINGTON
2016 SUMMARIZED REVENUES
ALL OPERATING FUNDS

	<u>TAXES</u>	<u>LICENSES & PERMITS</u>	<u>INTER- GOVERN. REVENUE</u>	<u>CHARGES FOR SERVICES</u>
GENERAL FUND:				
GENERAL FUND	\$ 10,910,334	\$ 473,700	\$ 656,300	\$ 2,194,397
GENERAL FUND MANDATORY RESERVE FUND	0	0	0	0
SPECIAL REVENUE FUNDS:				
STREET MAINTENANCE FUND	0	0	400,000	1,000
PROGRAM DEVELOPMENT FUND	0	0	0	0
GROWTH MANAGEMENT FUND	0	0	0	210,000
EMERGENCY MEDICAL SERVICES FUND	1,368,340	0	1,500	1,152,475
STREAM CORRIOR RESTORATION FUND	0	0	0	0
LODGING TAX FUND	110,000	0	0	0
CEMETERY FUND	0	0	0	233,390
DEBT SERVICE FUNDS:				
LID #21 FUND	0	0	0	0
CAPITAL PROJECTS FUNDS:				
REET 1 FUND	291,000	0	0	0
REET 2 FUND	291,000	0	0	0
CAPITAL FACILITIES/BUILDING FUND	0	0	0	0
TRANSPORTATION IMPROVEMENT FUND	0	0	3,974,511	0
PARK IMPROVEMENT FUND	0	0	1,408,473	0
LIBRARY CAPITAL IMPROVEMENT FUND	0	0	0	0
CEMETERY CAPITAL IMPROVEMENT FUND	0	0	0	0
ENTERPRISE FUNDS:				
WATER / SEWER UTILITY FUND	0	0	0	9,319,500
AIRPORT FUND	0	0	0	5,000
WATER IMPROVEMENT FUND	0	0	0	0
SEWER IMPROVEMENT FUND	0	0	0	0
PW-UTILITIES ADMINISTRATION FUND	0	0	0	905,390
SURFACE WATER CIP FUND	0	0	1,000,000	0
AIRPORT RESERVE FUND	0	0	0	0
WATER/SEWER BOND RESERVE FUND	0	0	0	0
STORM WATER MANAGEMENT FUND	0	0	30,000	870,000
AIRPORT CIP FUND	0	0	432,000	0
INTERNAL SERVICE FUNDS:				
EQUIPMENT RENTAL DEPRECIATION FUND	0	0	0	0
PUBLIC WORKS MAINT & OPER FUND	0	0	0	1,317,701
TRUST & AGENCY FUNDS:				
CEMETERY ENDOWMENT FUND	0	0	0	16,000
CEMETERY PRE-NEED TRUST FUND	0	0	0	5,000
TOTAL ESTIMATED REVENUES	<u>\$ 12,970,674</u>	<u>\$ 473,700</u>	<u>\$ 7,902,784</u>	<u>\$ 16,229,853</u>

CITY OF ARLINGTON
2016 SUMMARIZED REVENUES (CONT'D)
ALL OPERATING FUNDS

	<u>FINES AND FORFEITURES</u>	<u>MISC. REVENUE</u>	<u>NON- REVENUES</u>	<u>OTHER FIN SOURCES</u>	<u>INTERFUND TRANSFERS</u>	<u>BEGINNING FUND BALANCE</u>	<u>TOTAL AVAILABLE RESOURCES</u>
GENERAL FUND:							
GENERAL FUND	\$ 240,200	\$ 21,700	\$ 180,800	\$ 0	\$ 4,900	\$ 925,000	\$ 15,607,331
GENERAL & MANDATORY RES FUND	0	0	0		50,000	100,000	150,000
SPECIAL REVENUE FUNDS:							
STREET MAINTENANCE FUND	0	31,100	100	0	2,141,348	20,000	2,593,548
PROGRAM DEVELOPMENT FUND	0	100	0	0	139,174	66,450	205,724
GROWTH MANAGEMENT FUND	0	18,000	0	0	0	1,680,000	1,908,000
EMERGENCY MEDICAL SERVICES FUND	0	500	303,241	0		5,000	2,831,056
STREAM CORRIOR RESTORATION FUND	0	300	0	0	0	33,000	33,300
LODGING TAX FUND	0	700	0	0	0	49,295	159,995
CEMETERY FUND	0	575	20,520	0	0	50,000	304,485
DEBT SERVICE FUNDS:							
LID #21 FUND	0	100	0	0	0	18,896	18,996
CAPITAL PROJECTS FUNDS:							
REET 1 FUND	0	1,000	0	0	0	120,250	412,250
REET 2 FUND	0	1,000	0	0	35,000	25,000	352,000
CAPITAL FACILITIES/BUILDING FUND	0	100	0	0	50,000	1,900	52,000
TRANSPORTATION IMPROVEMENT FUND	0	10,600	1,300	0	720,759	20,000	4,727,170
PARK IMPROVEMENT FUND	0	0	0	0	202,000	0	1,610,473
LIBRARY CAPITAL IMPROVEMENT FUND	0	100	0	0	0	14,200	14,300
CEMETERY CAPITAL IMPROVEMENT FUNI	0	0	0	0	0	5,700	5,700
ENTERPRISE FUNDS:							
WATER / SEWER UTILITY FUND	90,000	43,000	1,200			1,425,000	10,878,700
AIRPORT FUND	0	3,151,682	399,565	52,655		871,000	4,479,902
WATER IMPROVEMENT FUND	0	30,000	50,000	86,000	800,000	6,600,000	7,566,000
SEWER IMPROVEMENT FUND	0	20,000	0	168,000	100,000	3,800,000	4,088,000
PW-UTILITIES ADMINISTRATION FUND	0	1,900	0	0	0	140,000	1,047,290
SURFACE WATER CIP FUND	0	2,000	0	0	330,000	275,000	1,607,000
AIRPORT RESERVE FUND	0	5,000	0	0	500,000	884,000	1,389,000
WATER/SEWER BOND RESERVE FUND	0	0	0	0	0	1,502,000	1,502,000
STORM WATER MANAGEMENT FUND	3000	1,500	0	0	0	365,000	1,269,500
AIRPORT CIP FUND	0	3,000	0	96,000	0	267,000	798,000
INTERNAL SERVICE FUNDS:							
EQUIP RENTAL DEPRECIATION FUND	0	733,751	0	0	0	1,252,000	1,985,751
PUBLIC WORKS MAINT & OPER FUND	0	8,500	11,000	0	0	28,647	1,365,848
TRUST & AGENCY FUNDS:							
CEMETERY ENDOWMENT FUND	0	2,000	0	0	0	257,000	275,000
CEMETERY PRE-NEED TRUST FUND	0	200	0	0	0	25,000	30,200
TOTAL ESTIMATED REVENUES	<u>\$ 333,200</u>	<u>\$ 4,088,408</u>	<u>\$ 967,726</u>	<u>\$ 402,655</u>	<u>\$ 5,073,181</u>	<u>\$ 20,826,338</u>	<u>\$ 69,268,519</u>

CITY OF ARLINGTON
2016 SUMMARIZED EXPENDITURES
ALL OPERATING FUNDS

	<u>SALARIES & WAGES</u>	<u>PERSONNEL BENEFITS</u>	<u>SUPPLIES</u>	<u>OTHER SERVICES & CHARGES</u>	<u>INTERGOVT SERVICES & TAXES</u>
GENERAL FUNDS:					
LEGISLATIVE	\$ 100,800	\$ 7,894	\$ 0	\$ 14,000	\$ 25,000
EXECUTIVE	557,301	205,897	20,200	85,033	0
FINANCE	399,976	190,849	1,500	148,875	0
LEGAL SERVICES	0	0	0	85,000	0
INFORMATION TECHNOLOGY	175,434	77,083	10,250	108,818	0
OTHER GOVERNMENT SERVICES	0	73,200	0	189,415	0
POLICE	2,790,163	1,063,929	44,000	384,497	1,172,000
FIRE	1,737,421	517,728	34,750	199,465	65,000
RECYCLING	0	0	18,000	0	0
COMMUNITY DEVELOPMENT	428,193	168,107	4,500	192,430	0
LIBRARY SERVICES	0	0	0	908	0
NON EXPENDITURES	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0
OTHER FINANCING USES	0	0	0	0	0
TOTAL GENERAL FUND	<u>6,189,288</u>	<u>2,304,687</u>	<u>133,200</u>	<u>1,408,441</u>	<u>1,262,000</u>
GENERAL MANDATORY RES FUND	0	0	0	0	0
SPECIAL REVENUE FUNDS:					
STREET MAINTENANCE FUND	350,865	148,005	54,800	289,865	0
PROGRAM DEVELOPMENT FUND	0	0	0	0	0
GROWTH MANAGEMENT FUND	0	0	0	0	0
EMERGENCY MEDICAL SERV FUND	1,688,205	421,557	88,400	352,921	9,600
STREAM CORR RESTORATION FUND	0	0	7,000	0	0
LODGING TAX FUND	0	0	0	134,663	0
CEMETERY FUND	129,706	58,087	36,800	24,015	20,520
DEBT SERVICE FUNDS:					
LID #21 FUND	0	0	0	0	0
CAPITAL PROJECTS FUNDS:					
REET 1 FUND	0	0	0	73,000	0
REET 2 FUND	0	0	0	0	0
CAPITAL FACILITIES/BUILDING FUND	0	0	0	0	0
TRANSPORTATION IMPr FUND	0	0	0	0	0
PARK IMPROVEMENT FUND	0	0	0	0	0
LIBRARY CAPITAL IMPR FUND	0	0	0	0	0
CEMETERY CAPITAL IMPR FUND	0	0	0	0	0
ENTERPRISE FUNDS:					
WATER / SEWER UTILITY FUND	1,441,521	606,497	435,250	845,846	780,675
AIRPORT FUND	285,039	112,410	53,800	388,121	800
WATER IMPROVEMENT FUND	0	0	0	340,000	1,290
SEWER IMPROVEMENT FUND	0	0	0	40,000	2,520
PW-UTILITIES ADMINISTRATION FUND	537,324	226,904	10,000	59,317	0
SURFACE WATER CIP FUND	0	0	0	0	0
AIRPORT RESERVE FUND	0	0	0	0	0
WATER/SEWER BOND RES FUND	0	0	0	0	0
STORM WATER MANAGEMENT FUND	179,173	69,537	15,500	23,650	103,285
AIRPORT CIP	0	0	0	0	0
INTERNAL SERVICE FUNDS:					
EQUIPMENT RENTAL REPL FUND	0	0	0	0	0
PUBLIC WORKS MAINT & OPER FUND	562,750	223,657	47,800	318,363	0
TRUST & AGENCY FUNDS:					
CEMETERY ENDOWMENT FUND	0	0	0	0	0
CEMETERY PRE-NEED TRUST FUND	0	0	0	3,000	0
TOTAL ALL FUNDS	<u>\$ 11,363,871</u>	<u>\$ 4,171,341</u>	<u>\$ 882,550</u>	<u>\$ 4,301,202</u>	<u>\$ 2,180,690</u>

CITY OF ARLINGTON
2016 SUMMARIZED EXPENDITURES (CONT'D)
ALL OPERATING FUNDS

	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND PMT FOR SERVICES	INTERFUND TRANSFERS	NON- EXPEND.	ENDING FUND BALANCE	TOTAL
GENERAL FUND							
LEGISLATIVE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 147,694
EXECUTIVE	0	0	19,986	0	0	0	888,417
FINANCE	4,000	0	10,924	0	0	0	756,124
LEGAL SERVICES	0	0	0	0	0	0	85,000
INFORMATION TECHNOLOGY	27,000	0	6,808	0	0	0	405,393
OTHER GOVERNMENT SERVICES	0	0	0	0	0	0	262,615
POLICE	3,000	0	104,297	0	0	0	5,561,886
FIRE	3,200	0	123,873	0	0	0	2,681,437
RECYCLING	0	0	0	0	0	0	18,000
COMMUNITY DEVELOPMENT	0	0	16,570	0	0	0	809,800
LIBRARY SERVICES	0	0	36,000	0	0	0	36,908
NON EXPENDITURES	0	0	0	0	237,000	0	237,000
DEBT SERVICE	0	1,228,890	0	0	0	0	1,228,890
OTHER FINANCING USES	0	0	814,528	649,174	0	1,024,465	2,488,167
TOTAL GENERAL FUND	37,200	1,228,890	1,132,986	649,174	237,000	1,024,465	15,607,331
GENERAL MANDATORY RES FUNI	0	0	0	0	0	150,000	150,000
SPECIAL REVENUE FUNDS:							
STREET MAINTENANCE FUND	1,585,348	0	148,096	0	0	16,569	2,593,548
PROGRAM DEVELOPMENT FUND	31,800	0	0	0	0	173,924	205,724
GROWTH MANAGEMENT FUND	0	0	0	480,759	303,241	1,124,000	1,908,000
EMERGENCY MED SERV FUND	4,000	0	266,373	0	0	0	2,831,056
STREAM CORR REST FUND	0	0	0	0	0	26,300	33,300
LODGING TAX FUND	0	0	0	0	0	25,332	159,995
CEMETERY FUND	0	0	27,496	0	0	7,861	304,485
DEBT SERVICE FUNDS:							
LID #21 FUND	0	0	0	0	0	18,996	18,996
CAPITAL PROJECT FUNDS:							
REET 1 FUND	0	48,800	0	260,000	0	30,450	412,250
REET 2 FUND	0	285,600	0	0	0	66,400	352,000
CAPITAL FAC/BUILDING FUND	0	0	0	0	0	52,000	52,000
TRANSPORTATION IMPr FUND	4,645,270	0	0	0	1,300	80,600	4,727,170
PARK IMPROVEMENT FUND	1,458,473	152,000	0	0	0	0	1,610,473
LIBRARY CAPITAL IMPR FUND	0	0	0	0	0	14,300	14,300
CEMETERY CAPITAL IMPR FUND	0	0	0	0	0	5,700	5,700
ENTERPRISE FUNDS:							
WATER / SEWER UTILITY FUND	0	2,739,353	1,516,050	903,400	0	1,610,108	10,878,700
AIRPORT FUND	600,000	112,270	1,599,724	500,000	392,065	435,673	4,479,902
WATER IMPROVEMENT FUND	1,743,280	0	0	0	0	5,481,430	7,566,000
SEWER IMPROVEMENT FUND	415,781	0	0	0	0	3,629,699	4,088,000
PW-UTILITIES ADMINISTRATION F	27,000	0	67,323	0	0	119,422	1,047,290
SURFACE WATER CIP FUND	1,550,000	0	0	0	0	57,000	1,607,000
AIRPORT RESERVE FUND	0	0	0	250,000	0	1,139,000	1,389,000
WATER/SEWER BOND RES FUND	0	0	0	0	0	1,502,000	1,502,000
STORM WATER MAN FUND	0	0	159,729	445,000	51,300	222,326	1,269,500
AIRPORT CIP	480,000	0	0	0	0	318,000	798,000
INTERNAL SERVICE FUNDS:							
EQUIPMENT RENTAL REPL FUND	689,804	0	0	0	0	1,295,947	1,985,751
PUBLIC WORKS MAINT & OPER FL	2,000	0	119,432	1,500	0	90,346	1,365,848
TRUST & AGENCY FUNDS:							
CEMETERY ENDOWMENT FUND	0	0	0	0	0	275,000	275,000
CEMETERY PRE-NEED TRUST FUI	0	0	0	0	0	27,200	30,200
TOTAL ALL FUNDS	\$ 13,269,956	\$ 4,566,913	\$ 5,037,209	\$ 3,489,833	\$ 984,906	19,020,048	\$ 69,268,519

**CITY OF ARLINGTON
EXPENDITURE SUMMARY
ALL OPERATING FUNDS**

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
GENERAL FUNDS:				
GENERAL FUND	\$ 12,651,304	\$ 13,109,457	\$ 14,017,816	\$ 14,582,866
GENERAL FUND MANDATORY RESERVE FUND	0	0	0	0
SPECIAL REVENUE FUNDS:				
STREET MAINTENANCE FUND	941,825	842,155	1,015,152	2,576,979
PROGRAM DEVELOPMENT FUND	39,264	39,222	23,100	31,800
GROWTH MANAGEMENT FUND	1,342,979	1,091,664	300,000	784,000
EMERGENCY MEDICAL SERVICES FUND	2	3,380,223	2,567,692	2,831,056
STREAM CORRIOR RESTORATION FUND	1,624	3,633	7,000	7,000
LODGING TAX FUND	66,857	106,205	99,000	134,663
CEMETERY IMPROVEMENT FUND	234,011	270,151	259,839	296,624
DEBT SERVICE FUNDS:				
LID #21 FUND	0	60,000	60,000	0
CAPITAL PROJECTS FUNDS:				
REET 1 FUND	214,453	253,738	281,400	381,800
REET 2 FUND	286,723	290,075	284,600	285,600
CAPITAL FACILITIES/BUILDING FUND	73,417	72,000	96,000	0
TRANSPORTATION IMPROVEMENT FUND	8,016,320	2,681,956	1,731,300	4,646,570
PARK IMPROVEMENT FUND	188,909	199,253	152,000	1,610,473
LIBRARY CIP FUND	0	0	0	0
CEMETERY CAPITAL IMPROVEMENT FUND	37,988	0	0	0
ENTERPRISE FUNDS:				
WATER / SEWER UTILITY FUND	9,154,619	9,013,684	9,297,191	9,268,592
AIRPORT FUND	3,040,238	3,183,452	4,123,020	4,044,229
WATER IMPROVEMENT FUND	759,299	1,110,047	1,291,890	2,084,570
SEWER IMPROVEMENT FUND	327,033	947,924	207,520	458,301
PW-UTILITIES ADMINISTRATION FUND	631,180	791,273	849,661	927,868
WWTP IMPROVEMENT & EXPANSION FUND	1,318,988	0	0	0
SURFACE WATER CIP FUND	1,232,881	1,145,306	175,000	1,550,000
AIRPORT RESERVE FUND	1,243,694	0	0	250,000
STORM WATER MANAGEMENT FUND	750,287	799,669	875,530	1,047,174
AIRPORT CIP FUND	335,206	1,493,610	182,000	480,000
INTERNAL SERVICE FUNDS:				
EQUIPMENT RENTAL FUND	526,250	509,585	529,605	0
EQUIPMENT RENTAL DEPRECIATION FUND	178,871	555,002	2,230,090	689,804
PUBLIC WORKS MAINT & OPER FUND	1,132,755	1,135,675	1,323,505	1,275,502
TRUST & AGENCY FUNDS:				
CEMETERY ENDOWMENT FUND	0	0	0	0
CEMETERY PRE-NEED TRUST FUND	0	3,380	4,000	3,000
	<u>\$ 44,726,977</u>	<u>\$ 43,088,339</u>	<u>\$ 41,983,911</u>	<u>\$ 50,248,471</u>

General

Fund Information



**CITY OF ARLINGTON
REVENUE SUMMARY
GENERAL FUND**

SOURCE OF REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES				
GENERAL PROPERTY	\$ 2,464,430	\$ 2,519,658	\$ 3,920,000	\$ 3,959,174
RETAIL SALES TAX				
1% General Sales Tax	3,279,621	3,405,173	3,475,000	3,579,250
.1% Criminal Justice	259,804	277,822	290,000	304,500
NATURAL GAS USE TAX	8,733	24,555	20,000	22,000
UTILITY				
Water	198,614	201,069	205,000	195,000
Sewer	274,780	280,665	280,000	277,000
Stormwater	42,949	45,279	45,000	44,000
Natural Gas	214,817	253,542	260,000	253,542
Cable TV	352,531	364,870	360,000	378,000
Telephone	551,302	525,878	545,000	525,000
Electricity	879,378	934,796	900,000	927,000
Solid Waste	245,796	258,138	250,000	262,500
OTHER TAXES				
Leasehold Excise	124,497	123,118	125,000	123,118
Gambling	54,933	60,999	40,000	60,000
Firework permits	0	0	0	250
	<u>8,952,185</u>	<u>9,275,562</u>	<u>10,715,000</u>	<u>10,910,334</u>
LICENSES AND PERMITS				
BUSINESS LICENSES	53,315	51,020	54,000	55,000
BUILDING PERMITS	193,068	102,550	150,000	157,500
FRANCHISE FEES	219,577	236,038	220,000	227,000
OTHER	32,437	31,861	32,000	34,200
	<u>498,397</u>	<u>421,469</u>	<u>456,000</u>	<u>473,700</u>
INTERGOVERNMENTAL				
GRANTS	93,174	197,954	28,500	115,000
STATE SHARED REVENUES				
Marijuana Enforcement				52,000
PUD Privilege Tax	108,115	112,042	110,000	113,300
SST Mitigation	97,310	98,497	95,000	98,000
Criminal Justice	20,428	22,135	19,000	22,000
DUI Cities	3,268	3,290	3,500	3,000
Liquor Excise Tax	12,050	34,342	20,000	81,000
Liquor Board Profits	161,694	162,389	150,000	159,000
INTERLOCAL REVENUES	73,892	17,543	76,700	13,000
INTERGOVERNMENTAL SERVICE REVENUES	0	0	0	
	<u>569,931</u>	<u>648,192</u>	<u>502,700</u>	<u>656,300</u>

SOURCE OF REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
CHARGES FOR SERVICE				
GENERAL GOVERNMENT	6,139	7,227	5,500	7,500
SECURITY OF PERSONS & PROPERTY	48,892	106,981	46,800	102,650
ECONOMIC ENVIRONMENT	189,989	122,137	145,000	157,500
CULTURE AND RECREATION	11,251	9,127	12,000	11,000
INTERFUND/INTER DEPARTMENTAL CHARGES	2,098,900	1,904,188	1,954,988	1,915,747
	<u>2,355,171</u>	<u>2,149,660</u>	<u>2,164,288</u>	<u>2,194,397</u>
FINES & FORFEITURES				
COURT FINES	199,553	228,519	250,200	240,200
PENALTIES ON DELIQU UTIL TAXES	0	0	0	
	<u>199,553</u>	<u>228,519</u>	<u>250,200</u>	<u>240,200</u>
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	8,345	8,758	9,000	10,600
RENTS	0	0	100	0
CONTRIBUTIONS	4,914	150,102	200	9,550
OTHER MISCELLANEOUS	23,982	9,519	4,950	1,550
	<u>37,241</u>	<u>168,379</u>	<u>14,250</u>	<u>21,700</u>
NON-REVENUES				
STATE PORTION OF REVENUES	138,063	131,082	255,000	175,800
OTHER REIMBURSEMENTS	141	403	4,000	5,000
	<u>138,204</u>	<u>131,485</u>	<u>259,000</u>	<u>180,800</u>
OTHER FINANCING SOURCES				
OTHER REVENUES	12,784	2,614	200	0
TRANSFERS FROM OTHER FUNDS	14,846	80,162	64,900	4,900
INTERFUND LOAN	0	0	0	
	<u>27,630</u>	<u>82,776</u>	<u>65,100</u>	<u>4,900</u>
TOTAL GENERAL FUND REVENUE	<u>12,778,312</u>	<u>13,106,042</u>	<u>14,426,538</u>	<u>14,682,331</u>
BEGINNING FUND BALANCE	377,749	505,494	502,652	925,000
TOTAL GENERAL FUND RESOURCES	<u>\$ 13,156,061</u>	<u>\$ 13,611,536</u>	<u>\$ 14,929,190</u>	<u>\$ 15,607,331</u>

CITY OF ARLINGTON

GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

<u>DEPARTMENT</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2016 BUDGET</u>
GENERAL GOVERNMENT				
LEGISLATIVE (CITY COUNCIL)	\$ 120,918	\$ 118,857	\$ 126,540	\$ 147,694
EXECUTIVE	794,251	876,807	807,426	888,417
FINANCIAL & ADMINISTRATIVE	813,787	809,574	840,113	756,124
INFORMATION TECHNOLOGY	344,173	382,953	409,895	405,393
LEGAL SERVICES	102,912	144,002	70,000	85,000
MISCELLANEOUS	294,771	282,619	283,800	262,615
SECURITY OF PERSONS & PROPERTY				
LAW ENFORCEMENT	4,808,042	5,058,649	5,345,002	5,561,886
FIRE CONTROL	2,418,747	2,625,146	2,619,754	2,681,437
ENVIRONMENT				
ENGINEERING	280,306	0	0	0
RECYCLING	5,599	40,998	20,000	18,000
ECONOMIC ENVIRONMENT				
COMMUNITY DEVELOPMENT	597,785	764,194	658,398	809,800
CULTURE & RECREATION				
LIBRARY SERVICES	36,696	36,000	36,200	36,908
DEBT SERVICE	876,847	873,354	961,345	1,228,890
INTERFUND CHARGES & TRANSFERS	1,008,250	935,504	1,580,343	1,463,702
TOTAL OPERATIONS	<u>12,503,084</u>	<u>12,948,657</u>	<u>13,758,816</u>	<u>14,345,866</u>
NON-EXPENDITURES	148,220	160,799	259,000	237,000
TOTAL GENERAL FUND EXPENDITURES	<u>12,651,304</u>	<u>13,109,456</u>	<u>14,017,816</u>	<u>14,582,866</u>
UNRESERVED ENDING FUND BALANCE	504,742	502,082	911,374	1,024,465
TOTAL EXPENDITURES	<u>\$ 13,156,046</u>	<u>\$ 13,611,538</u>	<u>\$ 14,929,190</u>	<u>\$ 15,607,331</u>

**GENERAL FUND EXPENDITURE SUMMARY
BY CATEGORY**

CATEGORY	2013	2014	2015	2016
	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES AND WAGES	\$ 6,095,423	\$ 6,174,013	\$ 6,035,083	\$ 6,189,288
PERSONNEL BENEFITS	2,023,007	2,125,905	2,229,601	2,304,687
SUPPLIES	96,585	132,171	128,800	133,200
SERVICES/CHARGES	1,103,457	1,371,623	1,207,641	1,408,441
INTERGOVT'L SERVICES	809,178	887,115	991,975	1,262,000
CAPITAL OUTLAY	107,130	182,986	48,000	37,200
DEBT SERVICE	876,847	873,354	961,345	1,228,890
INTERFUND PMT FOR SERVICES	1,031,223	942,984	1,390,556	1,132,986
INTERFUND TRANSFERS	360,250	258,503	765,815	649,174
TOTAL OPERATIONS	12,503,100	12,948,654	13,758,816	14,345,866
NON-EXPENDITURES	148,220	160,799	259,000	237,000
TOTAL EXPENDITURES	12,651,320	13,109,453	14,017,816	14,582,866
UNRESERVED ENDING FUND BALANCE	504,742	502,082	911,374	1,024,465
TOTAL EXPENDITURES	\$ 13,156,062	\$ 13,611,535	\$ 14,929,190	\$ 15,607,331

GENERAL FUND

DEPARTMENT SUMMARIES

LEGISLATIVE

The City Council is responsible for:

Developing municipal policy and providing direction to the City Administrator.

Overseeing municipal finances, approving contracts, acquisition and/or conveyance of land and other property, and exercising municipal legislative authority.

Ongoing efforts to diversify and expand Arlington's economy as well as continued provision of cost-effective municipal services.

LEGISLATIVE (CITY COUNCIL) EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 50,050	\$ 58,500	\$ 67,200	\$ 100,800
PERSONNEL BENEFITS	3,949	4,579	5,340	7,894
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	16,483	16,207	14,000	14,000
INTERGOVT'L SERVICES & TAXES	50,436	39,570	40,000	25,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	120,918	118,856	126,540	147,694
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 120,918	\$ 118,856	\$ 126,540	\$ 147,694

BUDGETED PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
CITY COUNCILMEMBERS	7.00	7.00	7.00	7.00
TOTAL	7.00	7.00	7.00	7.00

EXECUTIVE

The City Administrator is the chief administrative officer of the general city government.

The City Administrator is :

Accountable to the Mayor and the City Council for operational results and financial integrity;

Coordinates the allocation of resources in the organization to implement the policy goals of the Mayor, and City Council;

Provides communication links between citizens, the Mayor, the City Council, City Departments, and other governmental agencies.

Additional services provided include: City Clerk, Human Resources (which includes employee recruitment testing and selection, labor relations for two bargaining units, Fair Labor Standards Act compliance, administration of the City's classification pay plan including performance appraisal program and City benefits programs), parks, special event & recreation management and promotion, and Citywide communications.

EXECUTIVE DEPARTMENT EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 515,185	\$ 532,641	\$ 517,425	\$ 557,301
PERSONNEL BENEFITS	135,268	129,906	161,529	205,897
SUPPLIES	26,006	26,146	22,200	22,000
OTHER SERVICES/CHARGES	90,983	186,048	84,608	83,233
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	117	0	0	0
DEBT SERVICE	23,942	0	0	0
INTERFUND PMT FOR SERVICES	2,750	2,066	21,664	19,986
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	794,251	876,807	807,426	888,417
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 794,251	\$ 876,807	\$ 807,426	\$ 888,417

BUDGETED PERSONNEL SUMMARY					
POSITION	NUMBER OF EMPLOYEES				
	2013	2014	2015	2016	
MAYOR	1.00	1.00	1.00	1.00	
CITY ADMINISTRATOR	1.00	1.00	1.00	1.00	
HR-COMMUNICATIONS DIRECTOR/CITY CLERK	1.00	1.00	1.00	1.00	
HR ANALYST	1.00	1.00	1.00	0.50	
RECREATION MANAGER	1.00	1.00	1.00	1.00	
FACILITIES / PURCHASING COORDINATOR	1.00	1.00	1.00	1.00	
EXECUTIVE ASSISTANT	0.25	0.00	0.00	1.00	
TOTAL	6.25	6.00	6.00	6.50	

FINANCE

The Finance Department provides financial management support services for all City departments, including budgeting, reporting, auditing, treasury and cash management in accordance with legal, fiscal and state and national accounting requirements.

Basic services provided include; Treasury cash control and investing, utility and LID billing, receipting and collection, payroll, accounts payable, accounts receivable, budget preparation and control, and preparation of financial reports and statements.

FINANCE DEPARTMENT EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 502,476	\$ 497,588	\$ 498,867	\$ 399,976
PERSONNEL BENEFITS	163,833	162,647	181,828	190,849
SUPPLIES	570	1,019	0	1,500
OTHER SERVICES/CHARGES	133,491	137,543	142,700	148,875
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	13,417	10,776	2,000	4,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	10,718	10,924
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	813,787	809,573	836,113	756,124
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 813,787	\$ 809,573	\$ 836,113	\$ 756,124

BUDGETED PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION		2013	2014	2015	2016
FINANCE DIRECTOR		1.00	1.00	1.00	1.00
ASSISTANT FINANCE DIRECTOR		1.00	1.00	1.00	1.00
STAFF ACCOUNTANT		1.00	1.00	1.00	0.00
FINANCE SPECIALIST		1.00	1.00	1.00	0.00
FINANCE TECHNICIAN		1.00	1.00	1.00	1.00
FINANCE TECHNICIAN II		1.00	1.00	1.00	1.00
ADMINISTRATIVE TECHNICIAN		1.00	1.00	1.00	1.00
HR ANALYST (payroll)					0.50
TOTAL		7.00	7.00	7.00	5.50

INFORMATION TECHNOLOGY

Information Technology provides the means for employees of the City to share, relay, and receive information throughout the internal network of departments, county, state, and federal government agencies, and citizens in and around the community in an efficient, effective, and secure environment.

Information Technology is responsible for the entire computer and communications network for the City. The department is charged with providing an easy and accessible link between the citizens of Arlington and their local government.

INFORMATION TECHNOLOGY EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 172,722	\$ 176,949	\$ 181,833	\$ 175,434
PERSONNEL BENEFITS	57,764	61,910	64,642	77,083
SUPPLIES	6,369	8,909	10,250	10,250
OTHER SERVICES/CHARGES	77,302	96,640	112,750	108,818
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	25,366	37,796	32,800	27,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	4,650	749	7,620	6,808
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	344,173	382,953	409,895	405,393
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 344,173	\$ 382,953	\$ 409,895	\$ 405,393

BUDGETED PERSONNEL SUMMARY				
NUMBER OF EMPLOYEES				
POSITION	2013	2014	2015	2016
INFORMATION TECHNOLOGY MANAGER	1.00	1.00	1.00	1.00
SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00	2.00

LEGAL

The City Attorney provides accurate and timely legal advice to the Mayor, City Council, City departments and advisory boards and commissions to improve effectiveness and minimize risk of city operations.

General legal services for the City are contracted from the law firm of Bailey, Duskin, Peiffle and Canfield. Steve Peiffle is the lead attorney.

LEGAL EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	102,912	144,002	70,000	85,000
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	<u>102,912</u>	<u>144,002</u>	<u>70,000</u>	<u>85,000</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 102,912</u>	<u>\$ 144,002</u>	<u>\$ 70,000</u>	<u>\$ 85,000</u>

MISCELLANEOUS

This area provides for the cost of items like dues and assessments that benefit more than just one area or department.

MISCELLANEOUS EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	65,141	48,201	77,000	73,200
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	229,630	234,418	206,800	189,415
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	<u>294,771</u>	<u>282,619</u>	<u>283,800</u>	<u>262,615</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 294,771</u>	<u>\$ 282,619</u>	<u>\$ 283,800</u>	<u>\$ 262,615</u>

POLICE DEPARTMENT

The Arlington Police Department provides public safety services, primarily protection of life and property. This includes responding to emergencies and other calls for service 24 hours a day, phone and walk-in services at the police station, records and evidence management, criminal investigations, supervision and administrative support.

The department uses a community-based policing approach to provide proactive services to prevent crimes, like the School Resource Officer and Airport Resource Officer, and targets problem areas and repeat offenders with the Anti-crime unit.

POLICE EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 2,666,989	\$ 2,790,972	\$ 2,735,793	\$ 2,790,163
PERSONNEL BENEFITS	939,092	971,626	1,055,032	1,063,929
SUPPLIES	30,533	34,074	38,000	35,000
OTHER SERVICES/CHARGES	283,412	315,560	362,831	528,497
INTERGOVT'L SERVICES & TAXES	709,066	799,802	896,800	1,037,000
CAPITAL OUTLAY	6,910	13,960	3,000	3,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	172,040	132,654	253,546	104,297
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	4,808,042	5,058,648	5,345,002	5,561,886
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 4,808,042	\$ 5,058,648	\$ 5,345,002	\$ 5,561,886

BUDGETED PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
PUBLIC SAFETY DIRECTOR	0	0	0.5	0.5
DEPUTY CHIEF	0	0	0	1.00
POLICE CHIEF	1.00	1.00	0.00	0.00
COMMANDERS	2.00	2.00	2.00	0.00
SERGEANTS	5.00	5.00	5.00	5.00
SUPPORT SERVICES SUPERVISOR	1.00	1.00	1.00	1.00
PATROL OFFICERS	14.00	14.00	15.00	15.00
SCHOOL RESOURCE OFFICER	1.00	1.00	1.00	1.00
AIRPORT RESOURCE OFFICERS	2.00	2.00	2.00	2.00
SUPPORT SERVICES OFFICERS	1.00	1.00	1.00	1.00
SUPPORT SERVICES TECHNICIANS	2.00	2.00	2.00	2.00
EXECUTIVE ASSISTANT TO PSD				0.50
TOTAL	29.00	29.00	29.00	29.00

FIRE DEPARTMENT

The Arlington Fire Department is committed to the saving of lives and the preservation of property through efficient and effective emergency operations, fire prevention activities, public education, and preparations for the management of disasters.

The City of Arlington as a member agency by interlocal agreement with the Snohomish County Department of Emergency Management. This partnership provides critical links and support to the City in times of disaster and resource emergencies. Emergency management efforts in the City of Arlington take the form of planning for emergency response in times of natural and man-made disasters.

FIRE EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 1,635,067	\$ 1,691,186	\$ 1,685,707	\$ 1,737,421
PERSONNEL BENEFITS	468,658	594,420	541,749	517,728
SUPPLIES	22,601	17,912	34,500	31,250
OTHER SERVICES/CHARGES	53,735	62,568	75,810	202,965
INTERGOVT'L SERVICES & TAXES	49,676	47,743	55,175	65,000
CAPITAL OUTLAY	37,260	120,454	6,200	3,200
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR EQUIPMENT RENTAL	151,750	90,863	220,613	123,873
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	2,418,747	2,625,146	2,619,754	2,681,437
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 2,418,747	\$ 2,625,146	\$ 2,619,754	\$ 2,681,437

BUDGETED PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
PUBLIC SAFETY DIRECTOR			0.38	0.25
ACTING FIRE CHIEF	0.50	0.50	0.50	0.50
DEPUTY FIRE CHIEF / FIRE MARSHALL	0.50	0.50	0.00	0.00
CAPTAINS	6.00	6.00	6.00	6.00
FIREFIGHTER / EMT'S	9.00	9.00	9.00	9.00
EXECUTIVE ASSISTANT	0.25	0.25	0.38	0.25
TOTAL	16.25	16.25	16.26	16.00
PART-PAID VOLUNTEERS	30.00	30.00	30.00	30.00
TOTAL	46.25	46.25	46.26	46.00

RECYCLING

The Recycling Services program is designed to educate residents about the benefits of recycling and to encourage residents to recycle. The fund is comprised of half of the solid waste collection fees that would ordinarily be charged to the City Departments.

This function was brought into the General Fund for 2011.

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	5,599	40,998	20,000	18,000
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	<u>5,599</u>	<u>40,998</u>	<u>20,000</u>	<u>18,000</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 5,599</u>	<u>\$ 40,998</u>	<u>\$ 20,000</u>	<u>\$ 18,000</u>

COMMUNITY & ECONOMIC DEVELOPMENT

The City of Arlington strives to be a community of vibrant businesses in a natural setting providing a home for families that combines the best of sustainable development with the highest quality of life in the region. Services provided by the department include planning, design, engineering, and construction review and inspection of new developments or redeveloping properties. Planning, design and engineering services are also provided to the City's Public Works divisions.

The department is also responsible for the implementation of the City's Economic Development Plan. The plan is intended to assist the City in its focus of diversifying the economic tax base.

COMMUNITY DEVELOPMENT EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 552,295	\$ 426,177	\$ 348,258	\$ 428,193
PERSONNEL BENEFITS	189,245	152,616	142,223	168,107
SUPPLIES	4,891	3,113	3,850	4,500
OTHER SERVICES/CHARGES	115,509	178,637	139,700	173,230
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	118	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	16,033	3,651	24,367	35,770
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	878,091	764,194	658,398	809,800
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 878,091	\$ 764,194	\$ 658,398	\$ 809,800

BUDGETED PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
COMM DEVEL. DIRECTOR	1.00	0.67	0.5	1
BUILDING OFFICIAL	1.00	1.00	0.00	0.00
COMBINATION INSPECTOR	1.00	1.00	1.00	1.00
COMMUNITY SERVICES LIAISON/PERMIT MANAGER	0.00	0.00	1.00	1.00
CITY ENGINEER	1.00	1.00	0.00	0.00
PERMIT TECHNICIAN	1.50	2.00	1.80	1.80
SENIOR PLANNER	1.00	1.00	1.00	1.00
ADMINISTRATIVE SPECIALIST	0.20	0.50	0.00	0.00
TOTAL	6.70	7.17	5.30	5.80

LIBRARY

The Sno-Isle Library District provides library services to the residents of Arlington.

The mission of Sno-Isle Libraries is to be a community doorway to reading, resources, and lifelong learning, and a center for people, ideas, and culture

LIBRARY SERVICES EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 639	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	57	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	36,000	36,000	36,200	36,908
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	36,696	36,000	36,200	36,908
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 36,696	\$ 36,000	\$ 36,200	\$ 36,908

BUDGETED PERSONNEL SUMMARY				
NUMBER OF EMPLOYEES				
POSITION	2013	2014	2015	2016
ADMINISTRATIVE SPECIALIST - MINUTE TAKER	0.10	0.00	0.00	0.00
TOTAL	0.10	0.00	0.00	0.00

NON EXPENDITURES

Non-Expenditures are fees and assessments that are collected by the City and passed on to Snohomish County, or to the State of Washington.

The amounts collected are reported as Non-Revenues. The amounts remitted to the County and or the State are, therefore, reported as a Non-Expenditure.

One of the largest items in this category is the amount from a traffic ticket that is required to be remitted to the State to fund Public Safety Education programs from traffic infractions.

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-EXPENDITURES	148,220	160,799	259,000	237,000
TOTAL USES OF FUNDS	<u>\$ 148,220</u>	<u>\$ 160,799</u>	<u>\$ 259,000</u>	<u>\$ 237,000</u>

DEBT SERVICE

Debt Service is the payment of outstanding debt (Loans, Bonds) and interest amounts that are owed by the City.

The City is now recording debt service costs, principal and interest payments on long term debt, in the fund responsible for the repayment of the debt instead of transferring those funds to a "debt service fund" to record the payment. This debt consists of the 2004 and 2010 Limited Tax General Obligation Bonds.

The City is attempting to reduce the number of funds being used to "simplify" the government.

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	876,847	873,354	961,345	1,228,890
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	<u>876,847</u>	<u>873,354</u>	<u>961,345</u>	<u>1,228,890</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 876,847</u>	<u>\$ 873,354</u>	<u>\$ 961,345</u>	<u>\$ 1,228,890</u>

OTHER FINANCING USES

Monies are transferred out of the General Fund each year to support the operations of other funds. This includes a transfer to the Street Fund where the revenues from Motor Vehicle Fuel Taxes are not sufficient to cover street maintenance costs.

Monies are also transfers into the Public Works Maintenance and Operations Fund, which performs building and grounds maintenance as well as parks maintenance.

INTERFUND CHARGES & TRANSFERS

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	648,000	677,001	814,528	814,528
INTERFUND TRANSFERS	360,250	258,503	765,815	649,174
TOTAL EXPENDITURES	<u>1,008,250</u>	<u>935,504</u>	<u>1,580,343</u>	<u>1,463,702</u>

GENERAL FUND MANDATORY RESERVE FUND

This fund is one of two reserve accounts available to the City in case of emergencies. This fund will be used to accumulate a reserve amount in accordance with the City's Financial Management Policies.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	0	0	0	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	50,000	50,000	50,000
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	0	50,000	50,000	50,000
BEGINNING FUND BALANCE	0	0	50,000	100,000
TOTAL RESOURCES	\$ 0	\$ 50,000	\$ 100,000	\$ 150,000

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	0	0	0	0
ENDING FUND BALANCE	0	50,000	100,000	150,000
TOTAL	\$ 0	\$ 50,000	\$ 100,000	\$ 150,000

**SPECIAL
REVENUE
FUNDS**

Special Revenue Funds are Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

STREET MAINTENANCE FUND

Street Maintenance is responsible for maintaining all public streets and roadways in the City, including contracting with other public and private organizations for necessary assistance.

Included functions are pavement maintenance including patching, paving and sealing; sidewalk repair and maintenance; other roadway functions including sweeping and snow removal.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	371,863	377,005	385,000	400,000
CHARGES FOR SERVICES	115,000	0	1,000	1,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS REVENUES	31,576	36,113	31,100	31,100
NON-REVENUES	100	0	100	100
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	376,250	355,004	555,000	558,000
INTERFUND TRANSFER - TBD				1,583,348
TOTAL REVENUES	894,789	768,122	972,200	2,573,548
BEGINNING FUND BALANCE	129,489	79,241	60,000	20,000
TOTAL RESOURCES	\$ 1,024,278	\$ 847,363	\$ 1,032,200	\$ 2,593,548

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 364,218	\$ 359,231	\$ 325,974	\$ 350,865
PERSONNEL BENEFITS	145,960	147,064	138,952	148,005
SUPPLIES	31,207	21,523	53,025	54,800
OTHER SERVICES/CHARGES	238,079	224,328	281,100	289,865
INTERGOVT'L SERVICES & TAXES	9,255	9,429	30,000	
NON-EXPENDITURES	0	0	0	
CAPITAL OUTLAY - STREETS	506	519	0	2,000
CAPITAL OUTLAY - TBD				1,583,348
DEBT SERVICE	0	0	0	
INTERFUND PMT FOR SERVICES	152,600	80,061	186,101	148,096
INTERFUND TRANSFERS	0	0	0	
SUB-TOTAL EXPENDITURES	941,825	842,155	1,015,152	2,576,979
ENDING FUND BALANCE	82,453	5,208	17,048	16,569
TOTAL	\$ 1,024,278	\$ 847,363	\$ 1,032,200	\$ 2,593,548

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
PW M&O MANAGER	0.50	0.60	0.30	0.30
LEAD MAINTENANCE WORKER	1.00	1.00	0.00	0.00
SR MAINTENANCE WORKER	3.00	3.00	3.00	3.00
MAINTENANCE WORKERS	1.00	1.00	1.00	1.00
TOTAL	5.50	5.60	4.30	4.30

PROGRAM DEVELOPMENT FUND

This fund is one of two reserve accounts available to the City in case of emergencies. Some expenditures are expected in this fund in 2014. The fund will be used to purchase public safety equipment.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	0	0	100	100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	167,500	139,174
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>167,600</u>	<u>139,274</u>
BEGINNING FUND BALANCE	175,685	136,421	125,000	66,450
TOTAL RESOURCES	<u>\$ 175,685</u>	<u>\$ 136,421</u>	<u>\$ 292,600</u>	<u>\$ 205,724</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	39,264	39,222	23,100	31,800
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	<u>39,264</u>	<u>39,222</u>	<u>23,100</u>	<u>31,800</u>
ENDING FUND BALANCE	136,421	97,199	269,500	173,924
TOTAL	<u>\$ 175,685</u>	<u>\$ 136,421</u>	<u>\$ 292,600</u>	<u>\$ 205,724</u>

ARLINGTON GROWTH FUND

The Arlington Growth Fund is used to track mitigation fees paid to the City for new construction impacts on the City. These funds must be used within six years of receipt and must be expended for the costs of financing improvements related to growth and increasing infrastructure needs of the City as a direct result of growth.

The moneys in the Growth Fund shall be revenues generated by developer contributions, mitigation fees, and such other and further sums as the city council may from time to time provide.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	403,581	158,769	110,000	210,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	19,228	14,360	20,000	18,000
NON-REVENUES	291,865	0	0	0
OTHER FINANCING SOURCES	0	626,731	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	714,674	799,860	130,000	228,000
BEGINNING FUND BALANCE	2,457,642	1,829,337	1,537,533	1,680,000
TOTAL RESOURCES	<u>\$ 3,172,316</u>	<u>\$ 2,629,197</u>	<u>\$ 1,667,533</u>	<u>\$ 1,908,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	294,979	0	0	303,241
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	1,048,000	1,091,664	500,000	480,759
SUB-TOTAL EXPENDITURES	1,342,979	1,091,664	500,000	784,000
ENDING FUND BALANCE	1,829,337	1,537,533	1,167,533	1,124,000
TOTAL	<u>\$ 3,172,316</u>	<u>\$ 2,629,197</u>	<u>\$ 1,667,533</u>	<u>\$ 1,908,000</u>

EMERGENCY MEDICAL SERVICES FUND

The goal of the Arlington Fire Department is to provide the highest quality of medical care possible under current conditions to mitigate loss of life; paid and suffering; and enhance possibilities for rapid and complete patient recovery.

Emergency Medical Services (EMS) is responsible for providing medical care for emergency calls that have a high potential for acute trauma or loss of life and emergency medical coverage for special events on a case-by-case basis.

Public education functions include; conducting blood pressure screenings; cardio pulmonary resuscitation (CPR); training; education providing high school alcohol/driving education drills.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 1,386,377	\$ 1,416,160	\$ 1,347,000	\$ 1,368,340
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	62,457	71,658	1,500	1,500
CHARGES FOR SERVICES	1,174,204	1,130,457	1,035,400	1,152,475
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	531	0	500	500
NON-REVENUES	291,865	0	0	303,241
OTHER FINANCING SOURCES	0	627,162	0	0
INTERFUND TRANSFERS	0	0	88,315	
TOTAL REVENUES	2,915,434	3,245,437	2,472,715	2,826,056
BEGINNING FUND BALANCE	84,282	137,651	120,000	5,000
TOTAL RESOURCES	\$ 2,999,716	\$ 3,383,088	\$ 2,592,715	\$ 2,831,056

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 1,494,766	\$ 1,741,018	\$ 1,545,454	\$ 1,688,205
PERSONNEL BENEFITS	416,719	419,238	404,435	421,557
SUPPLIES	61,771	68,210	88,400	88,400
OTHER SERVICES/CHARGES	233,159	235,861	259,125	352,921
INTERGOVT'L SERVICES & TAXES	8,312	8,282	9,600	9,600
NON-EXPENDITURES	291,865	0	0	0
CAPITAL OUTLAY	72,923	2,872	4,000	4,000
DEBT SERVICE	82	626,949	0	0
INTERFUND PMT FOR SERVICES	255,000	277,794	256,678	266,373
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	2,834,597	3,380,224	2,567,692	2,831,056
ENDING FUND BALANCE	165,119	2,864	25,023	0
TOTAL	\$ 2,999,716	\$ 3,383,088	\$ 2,592,715	\$ 2,831,056

BUDGETED PERSONNEL SUMMARY

POSITION	2013	2014	2015	2016
PUBLIC SAFETY DIRECTOR			0.125	0.25
FIRE CHIEF	0.50	0.50	0.00	0.00
ACTING FIRE CHIEF	0.50	0.50	0.50	0.50
MEDICAL SERVICES ADMINISTRATOR	1.00	1.00	0.00	0.00
FF/EMT-PARAMEDIC	12.00	12.00	12.00	12.00
ADMINISTRATIVE SPECIALIST	0.75	0.75	0.125	0.25
TOTAL	14.75	14.75	12.75	13.00

STREAM CORRIDOR RESTORATION

The Stream Corridor Restoration Fund is used for capital improvements to streams. The improvements can be either restoration or enhancement of stream corridors within the City.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	8,113	792	250	300
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>8,113</u>	<u>792</u>	<u>250</u>	<u>300</u>
BEGINNING FUND BALANCE	31,468	37,899	35,058	33,000
TOTAL RESOURCES	<u>\$ 39,581</u>	<u>\$ 38,691</u>	<u>\$ 35,308</u>	<u>\$ 33,300</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	1,624	0	5,000	7,000
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	3,633	2,000	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	<u>1,624</u>	<u>3,633</u>	<u>7,000</u>	<u>7,000</u>
ENDING FUND BALANCE	37,957	35,058	28,308	26,300
TOTAL	<u>\$ 39,581</u>	<u>\$ 38,691</u>	<u>\$ 35,308</u>	<u>\$ 33,300</u>

LODGING TAX FUND

The Lodging Tax Fund, also referred to as the Hotel/Motel Tax Fund, is to distribute funds to promote tourism in and around Arlington. The Lodging Tax Advisory Board will recommend to the City Council a proposed distribution of funds following a competitive grant application process.

The City collects a 2% tax on all lodging stays from all lodging facilities within city limits (hotels, motels, bed and breakfast's, etc.). Those facilities remit the tax to the State which then distributes it to City on a monthly basis.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 84,030	\$ 111,427	\$ 85,000	\$ 110,000
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	393	607	500	700
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUE	<u>84,423</u>	<u>112,034</u>	<u>85,500</u>	<u>110,700</u>
BEGINNING FUND BALANCE	42,150	59,715	65,544	49,295
TOTAL RESOURCES	<u>\$ 126,573</u>	<u>\$ 171,749</u>	<u>\$ 151,044</u>	<u>\$ 159,995</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	53,911	106,205	90,000	134,663
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	3,000	0	4,000	0
INTERFUND TRANSFERS	9,946	0	5,000	0
SUB-TOTAL EXPENDITURES	<u>66,857</u>	<u>106,205</u>	<u>99,000</u>	<u>134,663</u>
ENDING FUND BALANCE	59,716	65,544	52,044	25,332
TOTAL	<u>\$ 126,573</u>	<u>\$ 171,749</u>	<u>\$ 151,044</u>	<u>\$ 159,995</u>

CEMETERY IMPROVEMENT FUND

The Cemetery Fund provides for operation and maintenance of the Arlington Cemetery.

Services provided include internment services, maintenance of landscape and various structures, i.e., flagpole, niche wall, equipment/shop/office.

The Cemetery also includes activities such as plot sales and the placement of memorial markers.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	172,033	230,508	205,100	233,390
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	40,502	605	575	575
NON-REVENUES	8,740	12,226	10,250	20,520
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	221,275	243,339	215,925	254,485
BEGINNING FUND BALANCE	68,186	58,086	50,000	50,000
TOTAL RESOURCES	\$ 289,461	\$ 301,425	\$ 265,925	\$ 304,485

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 75,169	\$ 102,855	\$ 105,763	\$ 129,706
PERSONNEL BENEFITS	32,242	47,928	50,956	58,087
SUPPLIES	19,760	40,480	25,700	36,800
OTHER SERVICES/CHARGES	22,237	19,474	23,000	24,015
INTERGOVT'L SERVICES & TAXES	9,862	13,805	12,120	20,520
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	1,066	268	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	30,675	43,342	42,300	27,496
INTERFUND TRANSFERS	43,000	0	0	0
SUB-TOTAL EXPENDITURES	234,011	268,152	259,839	296,624
ENDING FUND BALANCE	55,450	33,273	6,086	7,861
TOTAL	\$ 289,461	\$ 301,425	\$ 265,925	\$ 304,485

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
CEMETERY MAINTENANCE WORKER	0.50	1.00	1.00	1.00
ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00	1.00
TOTAL	1.50	2.00	2.00	2.00

**DEBT
SERVICE
FUNDS**

Funds established to account for the accumulation of resources for,
and the payment of, general long-term debt principal and interest.

L I D # 21 FUND

Local Improvement District #21 was created in 1995 to defray part of the costs of street improvements made in the Kent Prairie area. Revenues are received from properties deemed to benefit from the expansion of the City's street system to the area.

The City collects principal and interest on the outstanding amounts due. Payments are scheduled to be received until 2017.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	79,163	75,146	39,100	100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>79,163</u>	<u>75,146</u>	<u>39,100</u>	<u>100</u>
BEGINNING FUND BALANCE	25,930	40,093	60,000	18,896
TOTAL RESOURCES	<u>\$ 105,093</u>	<u>\$ 115,239</u>	<u>\$ 99,100</u>	<u>\$ 18,996</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	60,000	60,000	0
SUB-TOTAL EXPENDITURES	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
ENDING FUND BALANCE	105,093	55,239	39,100	18,996
TOTAL	<u>\$ 105,093</u>	<u>\$ 115,239</u>	<u>\$ 99,100</u>	<u>\$ 18,996</u>

CAPITAL PROJECTS FUNDS

Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds).

REAL ESTATE EXCISE TAX I FUND

Snohomish County collects a 1/4 of 1% Real Estate Excise Tax on the sale of property in Arlington. These funds are available for Capital Projects within the City.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 206,059	\$ 278,582	\$ 276,000	\$ 291,000
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	1,209	1,320	1,000	1,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>207,268</u>	<u>279,902</u>	<u>277,000</u>	<u>292,000</u>
BEGINNING FUND BALANCE	145,002	138,267	100,000	120,250
TOTAL RESOURCES	<u>\$ 352,270</u>	<u>\$ 418,169</u>	<u>\$ 377,000</u>	<u>\$ 412,250</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	68,803	67,638	70,000	73,000
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	2,500	0	0
DEBT SERVICE	47,650	123,600	50,400	48,800
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	98,000	60,000	161,000	260,000
SUB-TOTAL EXPENDITURES	<u>214,453</u>	<u>253,738</u>	<u>281,400</u>	<u>381,800</u>
ENDING FUND BALANCE	137,817	164,431	95,600	30,450
TOTAL	<u>\$ 352,270</u>	<u>\$ 418,169</u>	<u>\$ 377,000</u>	<u>\$ 412,250</u>

REAL ESTATE EXCISE TAX II FUND

Snohomish County also collects an additional 1/4 of 1% in Real Estate Excise Taxes from property sales within the City of Arlington. These funds are also available for Capital Projects within the City but have a more restricted use.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 206,508	\$ 278,582	\$ 276,000	\$ 291,000
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	1,290	1,207	1,000	1,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	10,000	28,503	35,000	35,000
TOTAL REVENUES	<u>217,798</u>	<u>308,292</u>	<u>312,000</u>	<u>327,000</u>
BEGINNING FUND BALANCE	82,169	13,245	10,000	25,000
TOTAL RESOURCES	<u>\$ 299,967</u>	<u>\$ 321,537</u>	<u>\$ 322,000</u>	<u>\$ 352,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	286,723	29,075	284,600	285,600
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	<u>286,723</u>	<u>29,075</u>	<u>284,600</u>	<u>285,600</u>
ENDING FUND BALANCE	13,244	292,462	37,400	66,400
TOTAL	<u>\$ 299,967</u>	<u>\$ 321,537</u>	<u>\$ 322,000</u>	<u>\$ 352,000</u>

CAPITAL FACILITIES / BUILDING FUND

The Capital Facilities/Building Fund was created to fund future building needs.

In prior years, property taxes helped provide revenue for this fund. Due to the current economic recession, property taxes are all being directed to the General Fund.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	0	0	100	100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	73,420	72,000	146,000	50,000
TOTAL REVENUES	<u>73,420</u>	<u>72,000</u>	<u>146,100</u>	<u>50,100</u>
BEGINNING FUND BALANCE	1	4	4	1,900
TOTAL RESOURCES	<u>\$ 73,421</u>	<u>\$ 72,004</u>	<u>\$ 146,104</u>	<u>\$ 52,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	73,417	72,000	96,000	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	<u>73,417</u>	<u>72,000</u>	<u>96,000</u>	<u>0</u>
ENDING FUND BALANCE	4	4	50,104	52,000
TOTAL	<u>\$ 73,421</u>	<u>\$ 72,004</u>	<u>\$ 146,104</u>	<u>\$ 52,000</u>

TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund accounts for all transportation related capital projects.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	5,406,665	2,727,769	1,500,000	3,974,511
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	10,706	13,886	11,100	10,600
NON-REVENUES	1,297	0	1,300	1,300
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	2,200,935	431,148	300,000	720,759
TOTAL REVENUES	<u>7,619,603</u>	<u>3,172,803</u>	<u>1,812,400</u>	<u>4,707,170</u>
BEGINNING FUND BALANCE	400,372	3,655	40,000	20,000
TOTAL RESOURCES	<u>\$ 8,019,975</u>	<u>\$ 3,176,458</u>	<u>\$ 1,852,400</u>	<u>\$ 4,727,170</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	12,071	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	1,297	0	1,300	1,300
CAPITAL OUTLAY	8,002,952	2,681,956	0	4,645,270
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	<u>8,016,320</u>	<u>2,681,956</u>	<u>1,300</u>	<u>4,646,570</u>
ENDING FUND BALANCE	3,655	494,502	1,851,100	80,600
TOTAL	<u>\$ 8,019,975</u>	<u>\$ 3,176,458</u>	<u>\$ 1,852,400</u>	<u>\$ 4,727,170</u>

PARK IMPROVEMENT FUND

The Park Improvement Fund was created to group all parks capital projects in one location.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	1,408,473
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	68,516	11,873	276,100	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	30,850	0	202,000
TOTAL REVENUES	68,516	42,723	276,100	1,610,473
BEGINNING FUND BALANCE	277,027	156,634	30,000	0
TOTAL RESOURCES	\$ 345,543	\$ 199,357	\$ 306,100	\$ 1,610,473

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	36,909	47,253	0	1,458,473
DEBT SERVICE	152,000	152,000	152,000	152,000
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	188,909	199,253	152,000	1,610,473
ENDING FUND BALANCE	156,634	104	154,100	0
TOTAL	\$ 345,543	\$ 199,357	\$ 306,100	\$ 1,610,473

LIBRARY CAPITAL FUND

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	104	135	100	100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	104	135	100	100
BEGINNING FUND BALANCE	13,589	13,693	13,828	14,200
TOTAL RESOURCES	\$ 13,693	\$ 13,828	\$ 13,928	\$ 14,300

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	0	0	0	0
ENDING FUND BALANCE	13,693	13,828	13,928	14,300
TOTAL	\$ 13,693	\$ 13,828	\$ 13,928	\$ 14,300

CEMETERY CAPITAL IMPROVEMENT FUND

The Cemetery Capital Improvement Fund accounts for all cemetery related capital projects.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	137	55	0	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	43,000	0	0	0
TOTAL REVENUES	43,137	55	0	0
BEGINNING FUND BALANCE	458	5,607	5,600	5,700
TOTAL RESOURCES	\$ 43,595	\$ 5,662	\$ 5,600	\$ 5,700

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	37,988	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	37,988	0	0	0
ENDING FUND BALANCE	5,607	5,662	5,600	5,700
TOTAL	\$ 43,595	\$ 5,662	\$ 5,600	\$ 5,700

ENTERPRISE FUNDS

Enterprise funds are established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed through user charges.

WATER & SEWER UTILITY FUNDS

The Water / Sewer Utility Fund is used to account for all revenues generated by water sales, sewer collection, and related services, and expenditures at the water and sewer plant.

The Water Division's responsibility is to provide clean, clear, potable water to utility customers, to maintain a high quality and deliver the product economically and plentifully to the consumers.

The Wastewater or Sewer Division is charged with treating industrial and domestic wastes. Sewer maintenance insures that the system is leak and seepage proof, unblocked by sand, grease, or roots, and graded to move wastes efficiently to the treatment plant where the treated water is sent back to the Stillaguamish River cleaner than when it was originally taken out.

WATER

The Water Division is responsible for the development, expansion, maintenance and operation of the City's water utility.

WATER REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	3,940,190	3,905,772	3,785,900	3,815,900
FINES & FORFEITURES	0	73,300	0	60,000
MISCELLANEOUS	26,048	35,709	23,000	23,000
NON-REVENUES	545	7,725	1,000	1,000
OTHER FINANCING SOURCES	0	0	100	100
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	3,966,783	4,022,506	3,810,000	3,900,000
BEGINNING FUND BALANCE	1,666,867	2,031,955	2,297,245	700,000
TOTAL RESOURCES	\$ 5,633,650	\$ 6,054,461	\$ 6,107,245	\$ 4,600,000

WATER EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	705,716	714,383	747,148	808,933
PERSONNEL BENEFITS	266,519	272,167	291,468	345,687
SUPPLIES	151,535	170,545	172,500	195,250
OTHER SERVICES/CHARGES	257,589	342,819	322,600	309,889
INTERGOVT'L SERVICES & TAXES	390,011	397,913	378,800	388,995
NON-EXPENDITURES	750	924	0	0
CAPITAL OUTLAY	17,750	0	0	0
DEBT SERVICE	381,453	93,527	93,530	91,714
INTERFUND PMT FOR SERVICES	857,771	779,599	782,115	669,605
INTERFUND TRANSFERS	701,700	751,700	701,700	801,700
SUB-TOTAL EXPENDITURES	3,730,794	3,523,577	3,489,861	3,611,773
UNRESERVED ENDING FUND BALANCE	1,902,856	2,530,884	2,617,384	988,227
TOTAL	\$ 5,633,650	\$ 6,054,461	\$ 6,107,245	\$ 4,600,000

BUDGETED PERSONNEL SUMMARY

BUDGETED PERSONNEL SUMMARY				
NUMBER OF EMPLOYEES				
POSITION	2013	2014	2015	2016
UTILITY SUPERVISOR	1.00	1.00	1.00	1.00
WATER TREATMENT PLANT OPERATOR	3.00	3.00	3.00	3.00
WATER QUALITY SPECIALIST	1.00	1.00	1.00	1.00
LEAD WATER DISTRIBUTION SPECIALIST	1.00	1.00	1.00	1.00
WATER DISTRIBUTION SPECIALIST	2.00	2.00	2.00	2.00
WATER METER SPECIALISTS	2.00	2.00	2.00	2.00
FINANCE SPECIALIST	0.00	0.00	0.00	0.60
TOTAL	10.00	10.00	10.00	10.60

SEWER

The sewer division is responsible for the development, expansion, maintenance and operation of the City's sewer utility.

SEWER REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	5,476,500	5,549,725	5,483,600	5,503,600
FINES & FORFEITURES	0	32,447	0	30,000
MISCELLANEOUS	12,098	30,424	13,000	20,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	100	100
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	5,488,598	5,612,596	5,496,700	5,553,700
BEGINNING FUND BALANCE-UNRESERVED	1,315,889	1,542,569	1,448,350	725,000
TOTAL RESOURCES	\$ 6,804,487	\$ 7,155,165	\$ 6,945,050	\$ 6,278,700

SEWER EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	537,263	574,669	596,016	632,588
PERSONNEL BENEFITS	205,358	209,974	234,949	260,810
SUPPLIES	201,520	190,558	263,500	240,000
OTHER SERVICES/CHARGES	409,169	442,221	526,000	593,148
INTERGOVT'L SERVICES & TAXES	371,919	385,507	343,100	391,680
NON-EXPENDITURES	0	1,500	1,000	0
CAPITAL OUTLAY	3,319	0	0	0
DEBT SERVICE	2,683,643	2,657,844	2,658,396	2,647,639
INTERFUND PMT FOR SERVICES	882,021	826,136	819,590	789,254
INTERFUND TRANSFERS	1,700	201,700	101,700	101,700
SUB-TOTAL EXPENDITURES	5,295,912	5,490,109	5,544,251	5,656,819
UNRESERVED ENDING FUND BALANCE	1,508,575	1,665,056	1,400,799	621,881
TOTAL	\$ 6,804,487	\$ 7,155,165	\$ 6,945,050	\$ 6,278,700

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
UTILITY SUPERVISOR	1.00	1.00	1.00	1.00
WASTEWATER TREATMNT PLANT OPER.	3.00	3.00	3.00	2.00
LAB/PRETREATMENT SPECIALIST	1.00	1.00	1.00	1.00
COMPOST FACILITY OPERATOR	1.00	1.00	1.00	1.00
COLLECTION SYSTEMS WORKERS	4.00	4.00	4.00	4.00
FINANCE SPECIALIST	0.00	0.00	0.00	0.30
TOTAL	10.00	10.00	10.00	9.30

AIRPORT FUND

The operation of the Arlington Municipal Airport includes land and facility management and maintenance; aviation, industrial and commercial development; security and administrative services; and airport planning.

The airport has a rich history dating back to the 1930's when the Town of Arlington began leasing the property. In 1940, a lease was negotiated with the Navy and the airport became an auxiliary Naval Air Station and was used as an additional training location.

It was not until 1959 that the City actually obtained the property from the US Government General Services Administration when they declared the property as surplus and gave it to the City through a quit claim deed.

We aspire to be Washington's premier general aviation airport and a vibrant economic resource for the citizens of Arlington.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	16,685	144	0	0
CHARGES FOR SERVICES	8,760	32,829	4,000	5,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	2,788,190	3,021,684	3,036,239	3,151,682
NON-REVENUES	388,153	395,760	406,402	399,565
OTHER FINANCING SOURCES	0	0	0	52,655
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	3,201,788	3,450,417	3,446,641	3,608,902
BEGINNING FUND BALANCE	516,896	726,139	700,000	871,000
TOTAL RESOURCES	\$ 3,718,684	\$ 4,176,556	\$ 4,146,641	\$ 4,479,902

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	297,320	267,569	266,094	285,039
PERSONNEL BENEFITS	98,481	88,149	110,668	112,410
SUPPLIES	26,928	19,427	31,450	53,800
OTHER SERVICES/CHARGES	260,858	211,988	221,481	388,121
INTERGOVT'L SERVICES & TAXES	679	405	800	800
NON-EXPENDITURES	374,379	400,545	382,139	392,065
CAPITAL OUTLAY	396,858	274,315	781,000	600,000
DEBT SERVICE	196,631	116,118	120,520	112,270
INTERFUND PMT FOR SERVICES	1,388,104	1,523,268	1,543,642	1,599,724
INTERFUND TRANSFERS	0	281,668	293,368	500,000
SUB-TOTAL EXPENDITURES	3,040,238	3,183,452	3,751,162	4,044,229
UNRESERVED ENDING FUND BALANCE	678,446	993,104	395,479	435,673
TOTAL	\$ 3,718,684	\$ 4,176,556	\$ 4,146,641	\$ 4,479,902

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
AIRPORT/COMMUNITY DEVELOPMENT DIRECTOR	0	0.5	0.5	0
AIRPORT MANAGER	1.00	0.33	1.00	1.00
AIRPORT SUPERVISOR	1.00	1.00	0.00	0.00
AIRPORT COORDINATOR	1.00	1.00	1.00	1.00
ADMIN SPECIALIST	1.50	1.00	1.20	1.20
INTERN	0	1.00	1.00	1.00
TOTAL	4.50	4.83	4.70	4.20

WATER IMPROVEMENT FUND

The Water Improvement Fund is used to fund any major capital projects constructed by the Water division. All revenues received by the City from new connections to the water system is placed into this fund. A small portion of the monthly utility rate is also transferred to this fund for future improvements.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	35,602	41,107	30,000	30,000
NON-REVENUES	53,230	67,791	50,000	50,000
OTHER FINANCING SOURCES	148,350	348,472	86,000	86,000
INTERFUND TRANSFERS	800,000	750,000	850,000	800,000
TOTAL REVENUES	<u>1,037,182</u>	<u>1,207,370</u>	<u>1,016,000</u>	<u>966,000</u>
BEGINNING FUND BALANCE	4,813,544	4,641,426	4,700,000	6,600,000
TOTAL RESOURCES	<u>\$ 5,850,726</u>	<u>\$ 5,848,796</u>	<u>\$ 5,716,000</u>	<u>\$ 7,566,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	40,000	0	48,500	340,000
INTERGOVT'L SERVICES & TAXES	2,728	0	1,550	1,290
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	101,346	1,110,047	935,000	1,743,280
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	615,225	0	0	0
SUB-TOTAL EXPENDITURES	<u>759,299</u>	<u>1,110,047</u>	<u>985,050</u>	<u>2,084,570</u>
UNRESERVED ENDING FUND BALANCE	5,091,427	4,738,749	4,730,950	5,481,430
TOTAL	<u>\$ 5,850,726</u>	<u>\$ 5,848,796</u>	<u>\$ 5,716,000</u>	<u>\$ 7,566,000</u>

SEWER IMPROVEMENT FUND

The Sewer Improvement Fund is used to fund any major capital projects constructed by the Sewer division. All revenues received by the City from new connections to the sewer system is placed into this fund. A small portion of the monthly utility rate is also transferred to this fund for future improvements.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	35,346	29,758	15,000	20,000
NON-REVENUES	4,026	1,676	0	0
OTHER FINANCING SOURCES	865,200	109,200	168,000	168,000
INTERFUND TRANSFERS	100,000	200,000	100,000	100,000
TOTAL REVENUES	<u>1,004,572</u>	<u>340,634</u>	<u>283,000</u>	<u>288,000</u>
BEGINNING FUND BALANCE	3,421,794	3,570,011	3,200,000	3,800,000
TOTAL RESOURCES	<u>\$ 4,426,366</u>	<u>\$ 3,910,645</u>	<u>\$ 3,483,000</u>	<u>\$ 4,088,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	4,340	0	45,000	40,000
INTERGOVT'L SERVICES & TAXES	17,690	0	0	2,520
NON-EXPENDITURES	3,993	0	0	0
CAPITAL OUTLAY	16,837	947,924	877,500	415,781
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	284,173	0	390,000	0
SUB-TOTAL EXPENDITURES	<u>327,033</u>	<u>947,924</u>	<u>1,312,500</u>	<u>458,301</u>
UNRESERVED ENDING FUND BALANCE	4,099,333	2,962,721	2,170,500	3,629,699
TOTAL	<u>\$ 4,426,366</u>	<u>\$ 3,910,645</u>	<u>\$ 3,483,000</u>	<u>\$ 4,088,000</u>

PUBLIC WORKS - UTILITIES ADMINISTRATION FUND

The Utilities Administration is responsible for the management of the City's three utilities - Water, Wastewater and Stormwater - including financial management, regulatory compliance and personnel management.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	616,560	832,560	819,529	905,390
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	2,158	2,709	1,600	1,900
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	618,718	835,269	821,129	907,290
BEGINNING FUND BALANCE	140,321	127,858	135,000	140,000
TOTAL RESOURCES	\$ 759,039	\$ 963,127	\$ 956,129	\$ 1,047,290

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	384,829	496,718	512,534	537,324
PERSONNEL BENEFITS	158,673	198,120	203,585	226,904
SUPPLIES	5,860	7,085	6,500	10,000
OTHER SERVICES/CHARGES	80,676	46,055	120,883	59,317
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	1,142	0	6,000	27,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	43,296	0	67,323
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	631,180	791,274	849,502	927,868
UNRESERVED ENDING FUND BALANCE	127,859	171,853	106,627	119,422
TOTAL	\$ 759,039	\$ 963,127	\$ 956,129	\$ 1,047,290

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
PW DIRECTOR	1.00	1.00	1.00	1.00
ENGINEER	0.00	0.00	1.00	1.00
PW/EXECUTIVE ASSISTANT/STAFF ACCOUNT.	1.00	1.00	1.00	1.00
STAFF ACCOUNTANT - PW	1.00	1.00	1.00	0.00
ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00	1.00
SR GIS ANALYST	1.00	1.00	1.00	1.00
GIS COORDINATOR	0.00	0.00	0.00	1.00
TOTAL	5.00	5.00	6.00	6.00

WW TREATMENT PLANT IMPROVEMENT & EXPANSION FUND

The Wastewater Treatment Plant (WWTP) Upgrade and Expansion Fund was created in 2008 to account for the WWTP Expansion project.

Construction began in 2009 and is expected to be completed in 2011. Funding for this project is through Wastewater reserves, Public Works Trust Fund Loans (0.5% interest) and Department of Ecology Revolving Fund Loans (2.9% interest), both of which were obtained through the State of Washington.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	6,444	0	0	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	6,444	0	0	0
BEGINNING FUND BALANCE	1,312,544	0	0	0
TOTAL RESOURCES	\$ 1,318,988	\$ 0	\$ 0	\$ 0

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	40,923	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	1,278,065	0	0	0
SUB-TOTAL EXPENDITURES	1,318,988	0	0	0
UNRESERVED ENDING FUND BALANCE	0	0	0	0
TOTAL	\$ 1,318,988	\$ 0	\$ 0	\$ 0

STORMWATER CAPITAL IMPROVEMENT FUND

The Storm Water Capital Improvement Fund is used to fund any major capital projects constructed by the Storm Water Management Utility. 412

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	701,118	898,136	80,000	1,000,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	220	3,317	100	2,000
NON-REVENUES	450,000	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	149,100	160,000	175,000	330,000
TOTAL REVENUES	<u>1,300,438</u>	<u>1,061,453</u>	<u>255,100</u>	<u>1,332,000</u>
BEGINNING FUND BALANCE	92,973	160,531	21,000	275,000
TOTAL RESOURCES	<u>\$ 1,393,411</u>	<u>\$ 1,221,984</u>	<u>\$ 276,100</u>	<u>\$ 1,607,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0		0	0
PERSONNEL BENEFITS	0		0	0
SUPPLIES	0		0	0
OTHER SERVICES/CHARGES	0		0	0
INTERGOVT'L SERVICES & TAXES	0		0	0
NON-EXPENDITURES	0		0	0
CAPITAL OUTLAY	1,232,881	844,715	12,000	1,550,000
DEBT SERVICE	0	300,591	0	0
INTERFUND PMT FOR SERVICES	0		0	0
INTERFUND TRANSFERS	0		0	0
SUB-TOTAL EXPENDITURES	<u>1,232,881</u>	<u>1,145,306</u>	<u>12,000</u>	<u>1,550,000</u>
UNRESERVED ENDING FUND BALANCE	160,530	76,678	264,100	57,000
TOTAL	<u>\$ 1,393,411</u>	<u>\$ 1,221,984</u>	<u>\$ 276,100</u>	<u>\$ 1,607,000</u>

WATER/SEWER REVENUE BOND RESERVE FUND

The legal requirements in the bond covenants require that the City hold an amount in reserve in an amount equal to the lesser of the maximum annual debt service of the 2007 Water and Sewer Revenue Refunding Bonds, 125% of the average annual debt service, or 10% of the stated principal amount of the bonds.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	0	0	0	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	1,022,698	0	0	0
TOTAL REVENUES	<u>1,022,698</u>	<u>0</u>	<u>0</u>	<u>0</u>
BEGINNING FUND BALANCE	479,248	1,501,945	1,502,000	1,502,000
TOTAL RESOURCES	<u>\$ 1,501,946</u>	<u>\$ 1,501,945</u>	<u>\$ 1,502,000</u>	<u>\$ 1,502,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
UNRESERVED ENDING FUND BALANCE	1,501,946	1,501,945	1,502,000	1,502,000
TOTAL	<u>\$ 1,501,946</u>	<u>\$ 1,501,945</u>	<u>\$ 1,502,000</u>	<u>\$ 1,502,000</u>

STORM WATER MANAGEMENT FUND

The Stormwater Utility was created to administer, manage, develop, operate and maintain the City's Stormwater Management Plan (SMP). Stormwater management is our community's effort to provide flood management and water quality protection. Arlington's SMP includes building and maintaining public drainage systems that alleviate local flooding problems, cleaning and maintaining our systems, providing erosion control, and creating public awareness programs that help protect our water quality.

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FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	10,622	50,000	30,000
CHARGES FOR SERVICES	855,956	891,394	845,000	870,000
FINES & FORFEITURES	3,071	0	2,000	3,000
MISCELLANEOUS	1,838	3,730	1,000	1,500
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	860,865	905,746	898,000	904,500
BEGINNING FUND BALANCE	132,972	254,310	258,600	365,000
TOTAL RESOURCES	\$ 993,837	\$ 1,160,056	\$ 1,156,600	\$ 1,269,500

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	161,390	164,649	166,369	179,173
PERSONNEL BENEFITS	61,764	58,640	65,426	69,537
SUPPLIES	622	1,885	15,000	15,500
OTHER SERVICES/CHARGES	27,513	128,165	84,600	23,650
INTERGOVT'L SERVICES & TAXES	184,898	55,326	168,781	103,285
NON-EXPENDITURES	0	0	0	51,300
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	50,000	0	51,300	0
INTERFUND PMT FOR SERVICES	0	66,000	0	159,729
INTERFUND TRANSFERS	264,100	275,004	247,250	445,000
SUB-TOTAL EXPENDITURES	750,287	749,669	798,726	1,047,174
UNRESERVED ENDING FUND BALANCE	243,550	410,387	357,874	222,326
TOTAL	\$ 993,837	\$ 1,160,056	\$ 1,156,600	\$ 1,269,500

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
STORMWATER MANAGER	1.00	1.00	1.00	1.00
STORMWATER TECHNICIAN	1.00	1.00	1.00	1.00
FINANCE SPECIALIST	0.00	0.00	0.00	0.10
TOTAL	2.00	2.00	2.00	2.10

AIRPORT RESERVE FUND

The Airport Reserve includes funds set aside for emergencies and large projects at the Arlington Municipal Airport.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	10,834	5,831	500	5,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	78,300	281,668	75,000	500,000
TOTAL REVENUES	89,134	287,499	75,500	505,000
BEGINNING FUND BALANCE	1,496,874	342,315	345,346	884,000
TOTAL RESOURCES	\$ 1,586,008	\$ 629,814	\$ 420,846	\$ 1,389,000

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	10,190	0	0	0
DEBT SERVICE	979,967	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	253,537	0	0	250,000
SUB-TOTAL EXPENDITURES	1,243,694	0	0	250,000
UNRESERVED ENDING FUND BALANCE	342,314	629,814	420,846	1,139,000
TOTAL	\$ 1,586,008	\$ 629,814	\$ 420,846	\$ 1,389,000

AIRPORT CAPITAL IMPROVEMENT PLAN (FAA) FUND

The Airport Capital Improvement Program Fund includes payments received from the City for Quake and Evans parks. Capital Improvement Funds are used exclusively for Airport Improvement Program eligible projects that will not be funded by the FAA.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	212,463	1,247,466	28,800	432,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	4,797	4,221	1,000	3,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	96,000
INTERFUND TRANSFERS	24,000	72,000	96,000	0
TOTAL REVENUES	241,260	1,323,687	125,800	531,000
BEGINNING FUND BALANCE	518,236	499,066	371,500	267,000
TOTAL RESOURCES	\$ 759,496	\$ 1,822,753	\$ 497,300	\$ 798,000

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	335,206	1,493,610	0	480,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	335,206	1,493,610	0	480,000
UNRESERVED ENDING FUND BALANCE	424,290	329,143	497,300	318,000
TOTAL	\$ 759,496	\$ 1,822,753	\$ 497,300	\$ 798,000

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for operations that provide goods or services to other departments or funds of the City, or to other governmental units, on a cost reimbursement basis.

EQUIPMENT RENTAL MAINTENANCE & OPERATIONS FUND

Equipment Rental is responsible for the maintenance, repairs and inspections of all City owned vehicles and rolling equipment. The fleet ranges from Police and Fire vehicles and automobiles, Utility vehicles and heavy construction equipment, and Parks vehicles and maintenance equipment.

The Equipment Rental Operating Fund is used to account for the operation and maintenance of these vehicles and equipment. They are "rented" to City departments or funds and the rental rates are set to recover the actual cost of annual operational and maintenance expenses.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	511,014	509,465	503,590	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	15,298	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	526,312	509,465	503,590	0
BEGINNING FUND BALANCE	57	121	30,000	0
TOTAL RESOURCES	\$ 526,369	\$ 509,586	\$ 533,590	\$ 0

EQUIPMENT RENTAL OPERATING FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	210,643	224,179	224,400	0
OTHER SERVICES/CHARGES	315,607	285,406	256,150	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	526,250	509,585	480,550	0
ENDING FUND BALANCE	119	1	53,040	0
TOTAL	\$ 526,369	\$ 509,586	\$ 533,590	\$ 0

EQUIPMENT RENTAL REPLACEMENT FUND

The Equipment Rental Replacement Fund is used to account for the accumulation of resources for future replacement of vehicles and equipment purchased in this fund. The vehicles and various pieces of equipment are "rented" to City departments or funds and "rental" charges are set merely to replace the asset after a predetermined useful life.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	439,635	445,140	697,695	733,751
NON-REVENUES	0	0	1,500,000	0
OTHER FINANCING SOURCES	2,364	0	0	0
INTERFUND TRANSFERS	25,000	0		0
TOTAL REVENUES	466,999	445,140	2,197,695	733,751
BEGINNING FUND BALANCE	930,449	1,193,577	1,189,479	1,252,000
TOTAL RESOURCES	<u>\$ 1,397,448</u>	<u>\$ 1,638,717</u>	<u>\$ 3,387,174</u>	<u>\$ 1,985,751</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	178,871	555,002	2,372,090	689,804
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	178,871	555,002	2,372,090	689,804
ENDING FUND BALANCE	1,218,577	1,083,715	1,015,084	1,295,947
TOTAL	<u>\$ 1,397,448</u>	<u>\$ 1,638,717</u>	<u>\$ 3,387,174</u>	<u>\$ 1,985,751</u>

PUBLIC WORKS MAINTENANCE & OPERATIONS FUND

The PW - Maintenance & Operations Department is responsible for maintenance and operations of the Arlington Municipal Airport, the Arlington Cemetery, parks and public areas, streets and storm drainage, and all City owned facilities.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	1,087,538	1,144,089	1,354,827	1,317,701
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	17,193	481	18,300	8,500
NON-REVENUES	10,552	9,426	11,000	11,000
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	1,115,283	1,153,996	1,384,127	1,337,201
BEGINNING FUND BALANCE	26,580	9,106	28,647	28,647
TOTAL RESOURCES	\$ 1,141,863	\$ 1,163,102	\$ 1,412,774	\$ 1,365,848

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	483,554	510,213	617,155	562,750
PERSONNEL BENEFITS	172,281	175,843	207,546	223,657
SUPPLIES	54,837	53,941	45,150	47,800
OTHER SERVICES/CHARGES	331,563	273,213	361,101	318,363
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	1,602	1,000	2,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	87,600	119,362	90,000	119,432
INTERFUND TRANSFERS	2,920	1,500	1,500	1,500
SUB-TOTAL EXPENDITURES	1,132,755	1,135,674	1,323,452	1,275,502
ENDING FUND BALANCE	9,108	27,428	89,322	90,346
TOTAL	\$ 1,141,863	\$ 1,163,102	\$ 1,412,774	\$ 1,365,848

BUDGETED PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2013	2014	2015	2016
M&O SUPERVISOR	0.5	0.70	0.70	0.70
PW MAINT & OPER MANAGER	0.50	0.70	0.70	0.70
LEAD MAINTENANCE WORKER	1.00	1.00	1.00	1.00
SENIOR MAINTENANCE WORKERS	4.00	4.00	4.00	3.00
MAINTENANCE WORKERS	0.50	0.00	1.00	2.00
MAINTENANCE WORKERS (PT - PARKS)	1.50	1.50	1.50	1.50
MAINTENANCE WORKERS (PT - AIRPORT)	1.00	1.00	1.00	1.00
TOTAL	9.00	8.90	9.90	9.90

TRUST
AND
AGENCY
FUNDS

Trust Funds are used to account for assets held by a government in a trustee capacity for individuals, private organizations, or other governments, and/or other funds.

CEMETERY ENDOWMENT CARE TRUST FUND

The Cemetery Trust Fund is used to account for principal trust amounts received and related interest income. The interest portion of the trust can be transferred to the Cemetery Fund for perpetual care of the cemetery grounds.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	13,045	15,768	14,000	16,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	1,696	2,355	1,500	2,000
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>14,741</u>	<u>18,123</u>	<u>15,500</u>	<u>18,000</u>
BEGINNING FUND BALANCE	<u>213,004</u>	<u>227,745</u>	<u>240,000</u>	<u>257,000</u>
TOTAL RESOURCES	<u>\$ 227,745</u>	<u>\$ 245,868</u>	<u>\$ 255,500</u>	<u>\$ 275,000</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	2,500	0
SUB-TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
ENDING FUND BALANCE	<u>227,745</u>	<u>245,868</u>	<u>253,000</u>	<u>275,000</u>
TOTAL	<u>\$ 227,745</u>	<u>\$ 245,868</u>	<u>\$ 255,500</u>	<u>\$ 275,000</u>

CEMETERY PRE-NEED TRUST FUND

The Cemetery Pre-Need Trust Fund is used to account for the pre-sale of burial items. Principal amounts can be transferred to the Cemetery Fund when grave liners and markers are actually purchased for use.

FUND REVENUES

REVENUE	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	4,000	5,290	5,000	5,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	150	232	200	200
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>4,150</u>	<u>5,522</u>	<u>5,200</u>	<u>5,200</u>
BEGINNING FUND BALANCE	16,206	20,356	22,500	25,000
TOTAL RESOURCES	<u>\$ 20,356</u>	<u>\$ 25,878</u>	<u>\$ 27,700</u>	<u>\$ 30,200</u>

FUND EXPENDITURES

FUNCTION	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	0	3,000
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	3,380	100	0
SUB-TOTAL EXPENDITURES	<u>0</u>	<u>3,380</u>	<u>100</u>	<u>3,000</u>
ENDING FUND BALANCE	20,356	22,498	27,600	27,200
TOTAL	<u>\$ 20,356</u>	<u>\$ 25,878</u>	<u>\$ 27,700</u>	<u>\$ 30,200</u>