City of Arlington Council Agenda Bill

Item: WS #5 Attachment E

COUNCIL MEETING DATE:	
November 28, 2016	
SUBJECT:	
October 2016 Financial Report	
ATTACHMENTS:	
Financial Reports – Narrative General Fund Operating Statement Revenue Charts Other Fund Operating Statements	
DEPARTMENT OF ORIGIN	
Finance; Sheri Amundson – Assistant Finance Director 360-403-3426	
EXPENDITURES REQUESTED:	0
BUDGET CATEGORY:	N/A
LEGAL REVIEW:	
DESCRIPTION:	
Attached is the October 2016 financial report.	
HISTORY:	
ALTERNATIVES	
RECOMMENDED MOTION:	
Workshop; discussion only.	

2016 October Financial Report – Kristin Garcia, Finance Director

GENERAL FUND

The ending fund balance as of October 31 was $2,404,209 and is still on track to be able to make an additional contribution into the mandatory reserve fund by year end. We had originally budgeted to contribute $50,000, based on current cash flow, I anticipate the contribution could be at least $300,000. The additional contribution will require a budget amendment and will be brought to council during the budget amendment process in December.

Retail Sales Tax collected to date is $3,329,729 or 93% of budget and is still trending ahead of last year's revenues. October revenue was $382,105, which is the highest October in our history!

We've received our second ABC reimbursement bringing the total reimbursement amount to $33,483, about 1/3 of the total amount awarded. These revenues are reflected in the "Misc Revenue" category but are tracked within a separate line item in the accounting system. It's because of these reimbursements (which were not budgeted) that the miscellaneous revenue category is well above budget.

OTHER FUNDS

EMS Fund – A principal payment was made in October of $112,849 bringing the outstanding loan balance down to $219,648. An additional payment will be made in November and December with the intent to pay the loan in full by year end.

Capital Facilities Building Fund – In accordance with policy and as per the budget, the general fund contributed $50,000 in October bringing the ending fund balance to $100,004.

Lodging Tax Fund – Revenues received to date are $117,738 or 7% over budget!

Cemetery Fund – the cemetery fund required a transfer from the general fund of $2,263 for the month of October. Year to date support from the general fund is $3,006. Based on cash flow projections for the cemetery fund, it is likely additional support from the general fund will be needed in November and December. As of November 16, the fund has a $10,000 deficit.

Storm Water Mgmt Fund – the budget reflected an operating transfer of $330,000 into the storm water capital improvement fund. This transfer was made in October. The purpose of the transfer is to move excess fund balance from storm water operations into the respective capital improvement fund for current and/or future projects.

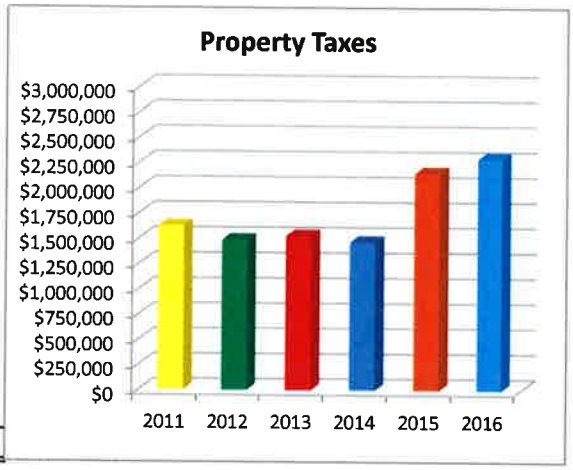
GENERAL FUND OPERATING STATEMENT
THROUGH **OCTOBER** 2016

	YTD 2016 ACTUAL	2016 BUDGET	% OF ANNUAL BUDGET	YTD 2015 ACTUAL	TOTAL 2015 ACTUAL	% OF TOTAL ACTUAL
REVENUE SOURCES						
TAXES:						
-PROPERTY	$ 2,292,085	$ 3,959,174	57.89%	$ 2,150,213	$ 3,892,623	55.24%
-SALES - 1% City	3,329,729	3,579,250	93.03%	$ 3,078,046	$ 3,749,211	82.10%
-SALES - 0.1% SnoCo Crim Just.	257,048	304,500	84.42%	$ 241,612	$ 292,151	82.70%
-UTILITY	2,471,625	2,884,042	85.70%	$ 2,505,663	$ 2,976,884	84.17%
-LEASEHOLD EXCISE	108,721	123,118	88.31%	$ 108,601	$ 133,039	81.63%
-GAMBLING	53,967	60,000	89.95%	$ 66,148	$ 74,439	88.86%
LICENSES & PERMITS	478,762	473,950	101.02%	$ 440,072	$ 497,681	88.42%
INTERGOV REVENUE	631,750	656,300	96.26%	$ 415,699	$ 505,878	82.17%
CHARGES FOR SERVICES	1,852,073	2,194,197	84.41%	$ 2,046,944	$ 2,405,388	85.10%
FINES & FORFEITURES	174,095	240,200	72.48%	$ 168,078	$ 197,544	85.08%
MISC REVENUE	90,571	21,700	417.38%	$ 77,380	$ 82,858	93.39%
OTHER FIN SOURCES/TRANSFERS	4,900	4,900	100.00%	$ 102,408	$ 121,351	84.39%
NON-REVENUES	137,768	181,000	76.11%	$ 126,589	$ 146,837	86.21%
TOTAL REVENUES	11,883,094	14,682,331	80.93%	11,527,453	15,075,884	76.46%
BEGINNING CASH BALANCE	1,272,154	925,000		502,082	502,082	
TOTAL SOURCES	13,155,248	15,607,331		12,029,535	15,577,966	
EXPENDITURES						
LEGISLATIVE	133,119	147,694	90.13%	$ 114,715	$ 106,004	108.22%
EXECUTIVE	752,525	888,417	84.70%	$ 772,759	$ 949,530	81.38%
FINANCE	642,347	756,124	84.95%	$ 663,445	$ 794,714	83.48%
LEGAL	53,151	85,000	62.53%	$ 91,001	$ 111,363	81.72%
INFORMATION TECHNOLOGY	334,075	405,393	82.41%	$ 342,815	$ 389,750	87.96%
OTHER GOVT SERVICES	198,834	262,615	75.71%	$ 218,882	$ 250,599	87.34%
LAW ENFORCEMENT	4,020,253	5,561,886	72.28%	$ 4,148,904	$ 5,204,568	79.72%
FIRE CONTROL	2,305,307	2,681,437	85.97%	$ 2,319,238	$ 2,796,044	82.95%
RECYCLING	17,731	18,000	98.51%	$ 1,680	$ 2,118	0.00%
COMMUNITY DEVELOPMENT	697,596	809,800	86.14%	$ 530,538	$ 627,085	84.60%
AMERICA'S BEST COMMUNITIES	30,987					
LIBRARY SERVICES	30,474	36,908	82.57%	$ 30,000	$ 36,000	83.33%
NON-EXPENDITURES	120,566	237,000	50.87%	$ 117,158	$ 148,296	79.00%
DEBT SERVICE	409,140	1,228,890	33.29%	$ 260,620	$ 917,324	28.41%
INTERFUND TRANSACTIONS	1,004,934	1,463,702	68.66%	$ 1,183,501	$ 1,971,914	60.02%
TOTAL EXPENSES	10,751,039	14,582,866	73.72%	10,795,256	14,305,309	75.46%
ENDING FUND BALANCE		1,024,465			1,272,657	
TOTAL EXPEND & FUND BALANCE		$ 15,607,331			$ 15,577,966	
AVAILABLE CASH BALANCE	$ 2,404,209			$ 1,234,279		
Percentage of budget allocated to October			83.33%			

General Fund Revenue Charts

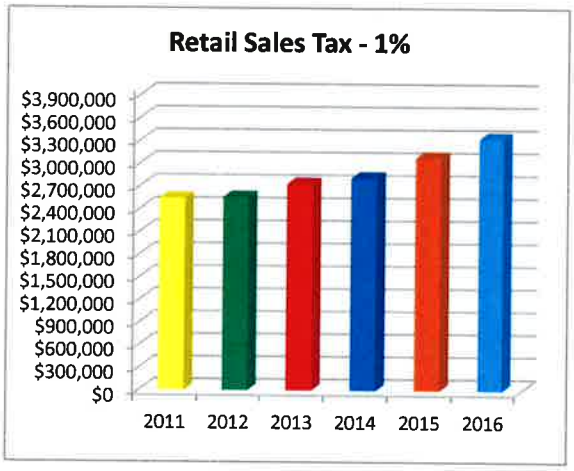
Property Taxes

	2011	2012	2013	2014	2015	2016
Jan	$ 43,863	$ 13,735	$ 17,528	$ 13,051	$ 21,463	$ 14,623
Feb	6,939	8,731	11,473	20,864	7,471	9,423
March	36,300	69,232	49,570	26,373	70,516	47,084
April	121,892	213,717	203,950	338,280	330,468	436,651
May	1,021,034	935,094	988,890	848,191	1,593,772	1,479,347
June	24,760	21,831	26,875	76,034	38,665	81,007
July	8,241	23,700	16,701	9,134	22,990	26,775
Aug	9,547	4,589	16,062	6,900	7,019	17,488
Sept	37,485	40,360	12,664	42,213	20,647	31,827
Oct	318,247	157,685	182,363	87,911	37,202	147,860
Nov	743,089	886,365	913,874	979,815	1,696,804	
Dec	17,201	35,571	21,448	70,893	45,606	
	2,388,598	2,410,610	2,461,398	2,519,658	3,892,623	2,292,085
					2016 Budget	3,959,174
						57.89%



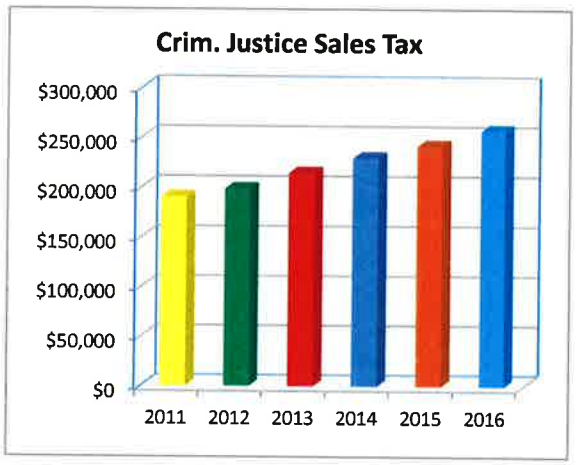
Retail Sales Taxes - 1%

	2011	2012	2013	2014	2015	2016
Jan	$ 231,247	$ 248,861	$ 250,760	$ 269,131	$ 271,834	$ 303,597
Feb	327,957	285,164	307,572	315,250	360,204	366,184
March	198,195	219,727	204,765	242,354	259,006	260,961
April	236,714	234,622	237,322	244,563	279,848	283,531
May	276,830	270,011	286,357	279,418	301,379	345,531
June	244,488	242,401	291,441	276,129	279,364	319,427
July	250,540	265,711	279,283	284,348	329,368	330,996
August	277,164	265,845	299,857	293,713	351,418	374,367
Sept	250,027	251,684	284,347	297,799	339,181	363,030
October	247,503	270,521	289,400	307,097	306,444	382,105
Nov	250,547	280,060	283,972	311,378	360,199	
Dec	242,434	252,952	264,547	283,992	310,966	
	3,033,646	3,087,559	3,279,623	3,405,173	3,749,211	3,329,729
					2016 Budget	3,579,250
						93.03%



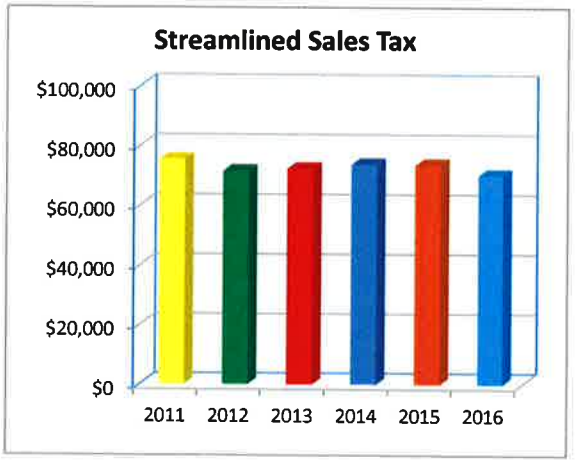
Snoh. Co. Criminal Justice Sales Tax - 0.1%

	2011	2012	2013	2014	2015	2016
Jan	$ 18,911	$ 18,796	$ 20,472	$ 22,137	$ 22,352	$ 23,781
Feb	23,935	24,853	26,163	27,956	29,513	30,868
March	16,203	16,396	18,838	20,165	20,969	21,660
April	15,930	17,518	18,252	19,843	20,405	21,913
May	18,149	19,753	21,828	23,201	24,061	26,584
June	19,007	18,864	19,858	21,719	23,090	24,597
July	18,988	19,693	21,119	22,229	23,501	24,921
Aug	20,627	20,735	22,504	24,060	26,697	28,000
Sept	19,160	20,877	22,602	24,686	26,374	27,325
Oct	19,420	21,149	22,886	23,726	24,650	27,400
Nov	20,146	22,012	23,632	24,661	26,057	
Dec	18,477	20,247	21,650	23,439	24,482	
	228,953	240,894	259,805	277,822	292,150	257,049
					2016 Budget	304,500
						84.42%



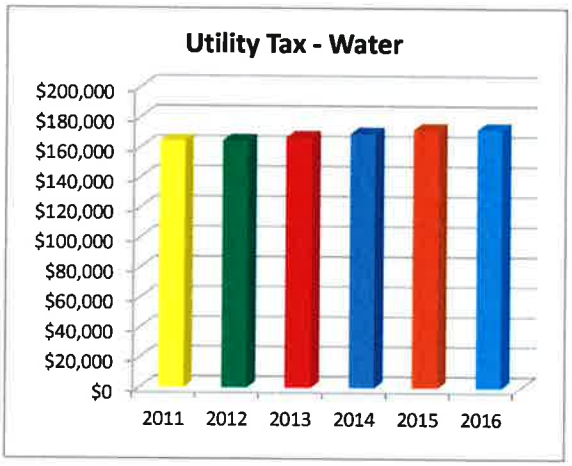
Streamlined Sales Tax Mitigation Payments

	2011	2012	2013	2014	2015	2016
Jan	$ -	$ -	$ -	$ -	$ -	$ -
Feb			-	-	-	-
March	25,024	25,377	23,888	24,876	24,827	23,554
April	-	-	-	-		-
May	-	-	-	-		-
June	25,161	21,824	23,603	24,608	24,903	23,767
July	-	-	-	-	-	-
Aug	-	-	-	-	-	-
Sept	25,321	24,388	24,848	24,402	23,929	22,866
Oct	-	-	-	-	-	-
Nov	-	-	-	-	-	
Dec	25,266	24,403	24,971	24,611	23,081	
	100,771	95,992	97,310	98,497	96,740	70,187
					2016 Budget	98,000
						71.62%



Utility Tax - Water

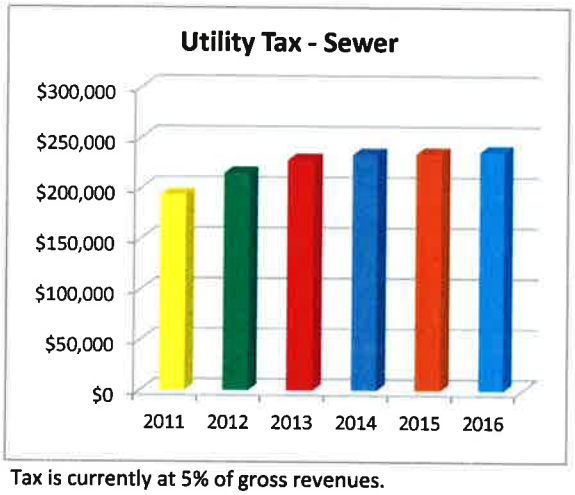
	2011	2012	2013	2014	2015	2016
Jan	$ 15,779	$ 16,437	$ 15,712	$ 17,366	$ 15,263	$ 15,369
Feb	15,103	16,565	15,734	14,380	13,996	16,762
March	16,090	14,824	14,469	15,900	17,177	16,097
April	16,578	15,535	16,293	14,732	15,388	15,397
May	15,477	15,627	15,891	14,671	15,123	16,089
June	15,690	15,025	15,062	15,946	16,122	17,195
July	15,706	16,427	16,341	18,095	17,888	17,615
Aug	16,400	16,612	17,941	17,922	21,422	18,192
Sept	18,282	18,174	20,613	19,596	20,756	20,576
Oct	19,126	19,380	18,538	20,758	18,946	18,882
Nov	15,220	16,455	15,745	15,169	15,738	
Dec	14,820	16,317	16,274	16,534	17,548	
	194,271	197,378	198,613	201,069	205,367	172,174
					2016 Budget	195,000
						88.29%



Tax is currently at 5% of gross revenues.

Utility Tax - Sewer

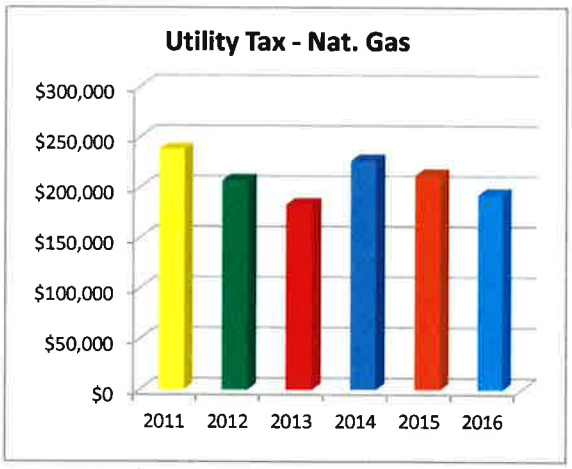
	2011	2012	2013	2014	2015	2016
Jan	$ 18,513	$ 20,707	$ 22,301	$ 24,441	$ 22,423	$ 22,891
Feb	17,132	20,725	21,327	20,813	20,783	24,577
March	20,022	21,603	22,450	23,951	26,314	23,374
April	18,484	19,030	23,445	21,567	22,861	23,232
May	20,239	21,424	23,664	23,108	23,674	23,253
June	18,908	21,994	21,804	24,280	23,387	23,927
July	19,883	21,987	24,262	24,192	23,757	23,727
Aug	19,567	22,954	21,466	22,497	23,848	23,567
Sept	19,746	21,957	24,269	23,185	24,468	23,801
Oct	21,101	22,633	23,241	25,620	22,901	23,935
Nov	18,874	22,016	22,321	21,427	23,404	
Dec	20,577	22,210	24,229	25,584	24,549	
	233,046	259,240	274,779	280,665	282,368	236,284
					2016 Budget	277,000
						85.30%



Tax is currently at 5% of gross revenues.

Utility Tax - Natural Gas

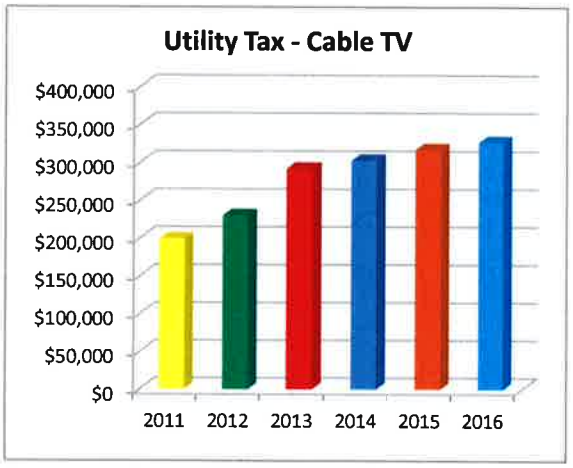
	2011	2012	2013	2014	2015	2016
Jan	$ 36,179	$ 35,573	$ 26,378	$ 37,322	$ 36,050	$ 30,415
Feb	41,081	33,778	32,351	41,502	40,501	42,304
March	30,449	29,154	30,760	39,463	29,854	28,277
April	39,426	32,759	27,275	31,323	30,197	26,984
May	25,634	24,199	20,087	24,769	23,111	18,185
June	23,779	15,727	16,081	17,203	16,606	12,209
July	13,874	11,422	9,893	9,471	12,056	10,527
Aug	9,629	9,355	7,694	9,694	7,581	8,549
Sept	8,946	7,886	6,282	7,548	7,674	7,480
Oct	8,717	7,252	6,215	8,547	8,554	7,922
Nov	12,464	11,960	12,981	10,162	11,145	
Dec	22,809	18,929	18,820	16,538	16,250	
	272,987	237,994	214,817	253,543	239,579	192,852
					2016 Budget	253,542
						76.06%



Tax is currently at 6% of gross revenues.
To raise this tax over 6%, a public vote is needed.

Utility Tax - Cable TV

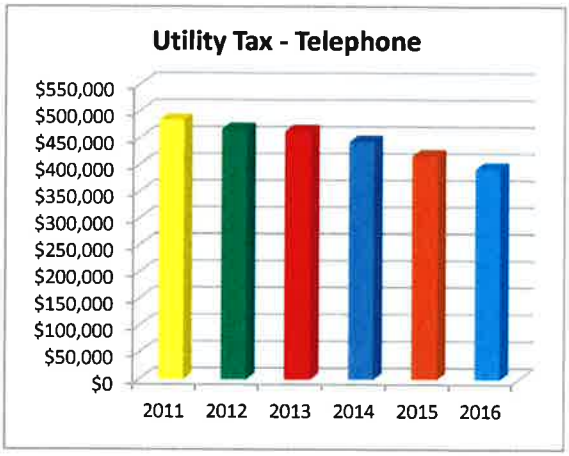
	2011	2012	2013	2014	2015	2016
Jan	19,754	$ 20,349	$ 28,936	$ -	$ 31,784	$ 31,773
Feb	20,393	-	28,669	60,794	31,815	32,586
March	20,296	40,313	28,387	29,935	31,251	31,914
April	19,945	20,432	-	30,620	31,734	32,323
May	20,130	20,416	58,132	30,943	31,401	32,158
June	19,714	20,436	28,908	30,159	32,582	32,527
July	19,761	49,691	29,195	30,843	31,972	32,519
Aug	20,146	-	-	29,632	30,542	33,883
Sept	19,641	58,417	58,179	29,886	31,704	33,097
Oct	19,687	-	31,533	29,765	32,365	33,981
Nov	20,862	58,231	29,938	30,880	32,439	
Dec	20,360	27,961	30,654	31,412	33,110	
	240,689	316,246	352,531	364,869	382,698	326,761
					2016 Budget	378,000
						86.44%



Tax is currently at 8% of gross revenues.

Utility Tax - Telephone

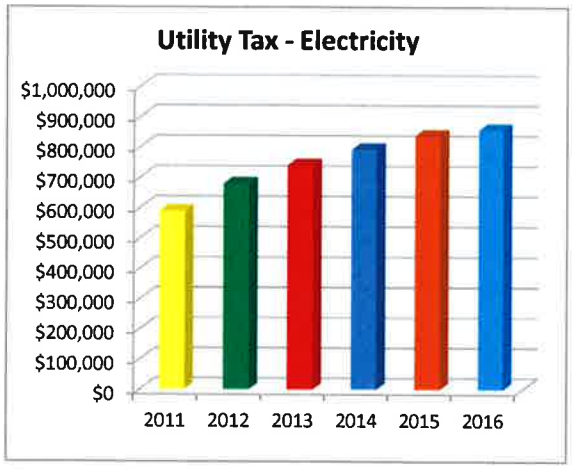
	2011	2012	2013	2014	2015	2016
Jan	$ 49,514	$ 48,104	$ 48,733	$ 41,935	$ 43,064	$ 30,339
Feb	47,162	46,413	46,420	49,795	36,211	53,332
March	47,001	45,922	44,971	43,391	44,204	38,626
April	49,593	47,991	49,639	45,166	43,575	41,143
May	48,868	44,896	43,514	44,431	39,158	37,803
June	47,980	45,113	46,181	43,617	42,165	38,469
July	49,151	47,858	44,795	45,876	42,236	38,745
Aug	47,501	46,408	43,252	43,061	42,074	37,686
Sept	48,418	47,018	48,896	43,342	41,849	37,473
Oct	48,145	46,568	45,845	42,177	42,109	38,504
Nov	46,999	47,039	44,276	34,912	35,725	
Dec	47,294	46,622	44,780	48,176	42,637	
	577,626	559,952	551,302	525,878	495,007	392,120
					2016 Budget	525,000
						74.69%



Tax currently at 6% of gross revenues.
To raise this tax over 6%, a public vote is needed.

Utility Tax - Electricity

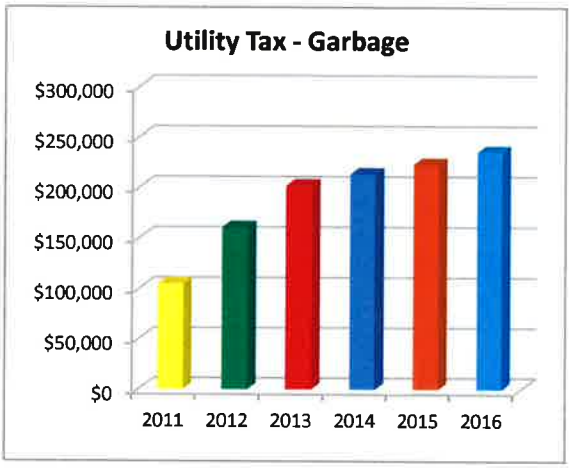
	2011	2012	2013	2014	2015	2016
Jan	$ 85,675	$ 90,775	$ 103,172	$ 114,147	$ 117,013	$ 100,151
Feb	45,924	52,732	67,082	71,787	66,718	97,285
March	85,151	91,009	112,114	119,425	112,826	99,979
April	52,944	54,791	62,768	67,965	69,936	91,278
May	78,401	95,590	94,693	95,928	97,850	77,865
June	42,306	49,079	49,929	52,943	54,126	79,751
July	66,531	80,553	77,961	83,333	91,715	76,619
Aug	33,892	45,026	48,437	49,984	55,806	76,848
Sept	66,854	70,885	82,008	82,104	94,510	79,238
Oct	30,989	49,563	42,735	54,789	77,912	78,036
Nov	70,805	87,318	92,901	92,726	79,624	
Dec	39,772	45,967	45,579	49,664	81,982	
	699,244	813,288	879,379	934,795	1,000,018	857,050
					2016 Budget	927,000
						92.45%



Tax is currently at 6% of gross revenues.
To raise this tax over 6%, a public vote is needed.

Utility Tax - Solid Waste (Garbage)

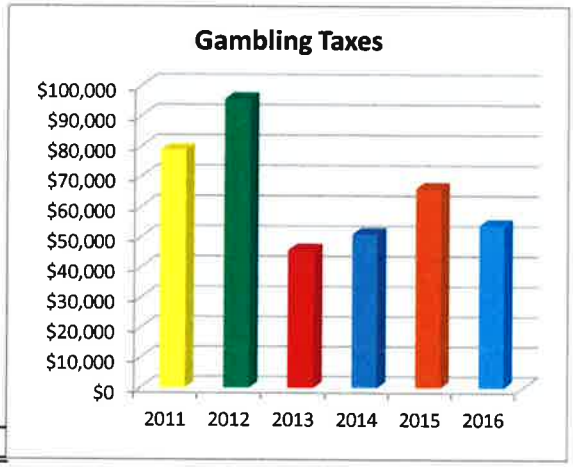
	2011	2012	2013	2014	2015	2016
Jan	$ 10,912	$ 10,959	$ 20,047	$ 20,913	$ 22,381	$ -
Feb	10,495	10,516	-	20,757	22,213	45,456
March	10,794	11,108	39,805	21,220	22,375	23,326
April	10,148	10,678	19,544	20,799	22,258	23,075
May	10,848	11,279	20,758	21,746	22,182	23,515
June	10,104	10,929	20,056	21,426	22,532	23,617
July	10,781	11,397	20,321	21,657	22,552	24,412
Aug	9,984	18,774	20,500	21,494	21,913	23,802
Sept	10,419	46,317	20,762	22,060	22,653	24,578
Oct	10,586	19,156	20,655	21,761	22,486	23,944
Nov	11,150	21,807	21,346	22,566	22,621	
Dec	10,479	19,927	22,002	21,738	22,629	
	126,700	202,847	245,796	258,137	268,796	235,725
					2016 Budget	262,500
						89.80%



Tax is currently at 8% of gross revenues.

Gambling Taxes

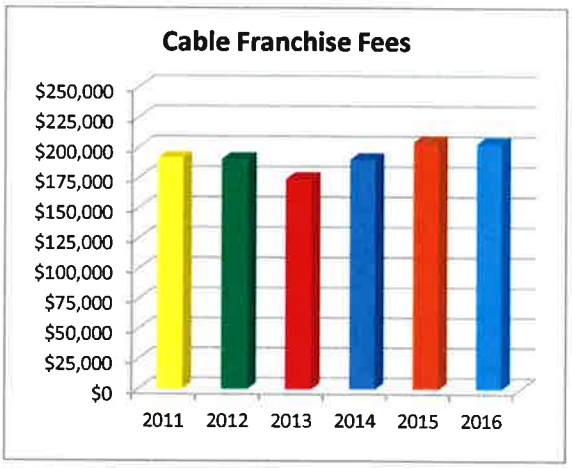
	2011	2012	2013	2014	2015	2016
Jan	$ 9,892	$ 10,232	$ 11,104	$ 4,485	9,354	8,606
Feb	4,270	9,479	3,156	3,928	6,730	5,466
March	12,809	9,781	3,109	5,167	6,183	3,110
April	7,503	12,224	2,930	4,776	5,871	9,704
May	5,894	10,528	4,974	4,983	4,060	(1,952)
June	8,238	9,011	3,543	5,524	8,940	8,093
July	8,521	7,626	5,504	5,446	6,131	2,604
Aug	7,435	10,036	2,177	4,944	5,812	5,395
Sept	6,790	8,374	3,694	6,253	6,556	7,285
Oct	7,404	8,389	5,570	5,582	6,511	5,654
Nov	7,689	10,799	4,335	3,736	3,502	
Dec	8,479	9,354	4,837	6,176	4,789	
	94,924	115,833	54,933	61,000	74,439	53,965
					2016 Budget	60,000
						89.94%



Tax on Pull tabs is 5% of gross receipts.
Tax on card games is 9% in 2014 and will increase 1% per year and max at 12%.

Cable TV Franchise Fees

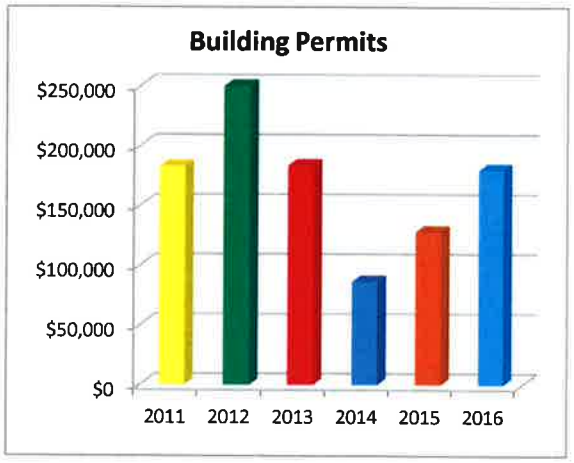
	2011	2012	2013	2014	2015	2016
Jan	$ 48,268	$ 48,935	$ 18,224	$ -	24,324	-
Feb	-	-	16,488	38,906	17,940	40,585
March	-	-	16,324	17,192	17,629	18,185
April	47,913	48,344	1,490	17,624	17,949	18,425
May	-	-	33,481	22,092	26,495	22,259
June	-	33,896	16,642	17,354	18,438	18,577
July	47,913	23,436	18,361	17,771	18,091	18,552
Aug	-	16,402	-	21,461	21,120	22,931
Sept	-	16,052	33,441	17,164	18,098	18,966
Oct	47,707	3,771	19,807	20,933	24,741	24,897
Nov	-	33,622	17,243	17,589	18,521	
Dec	-	14,235	17,644	17,807	18,913	
	191,801	238,693	209,145	225,893	242,259	203,377
					2016 Budget	217,000
						93.72%



Tax is 5% of gross revenues.

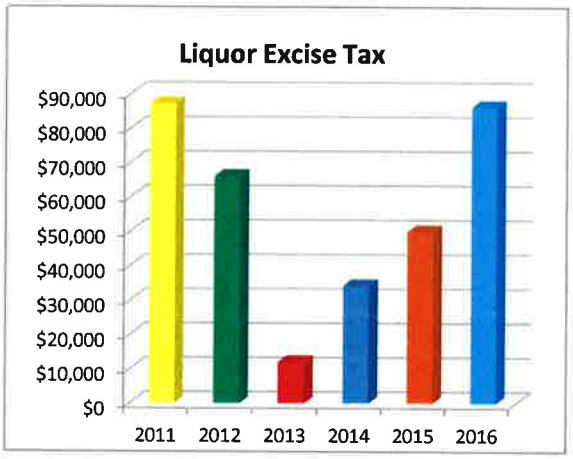
Building Permits

	2011	2012	2013	2014	2015	2016
Jan	$ 9,672	$ 52,758	$ 6,763	$ 923	$ 3,409	$ 10,913
Feb	5,597	45,748	6,304	10,535	5,173	7,032
March	52,830	50,294	13,513	6,366	26,839	21,743
April	8,303	10,982	17,948	6,246	22,439	11,087
May	5,445	11,055	79,689	3,672	7,215	25,379
June	4,461	19,105	12,034	9,177	14,461	22,759
July	15,101	39,249	4,929	11,894	12,753	11,278
Aug	14,043	38,617	4,944	19,775	6,690	32,999
Sept	16,702	36,642	21,237	8,126	18,315	33,722
Oct	50,782	23,863	16,112	9,755	10,797	2,817
Nov	56,511	6,297	3,945	7,858	7,658	
Dec	15,540	8,400	5,651	8,224	3,607	
	254,987	343,010	193,069	102,550	139,356	179,729
					2016 Budget	157,500
						114.11%



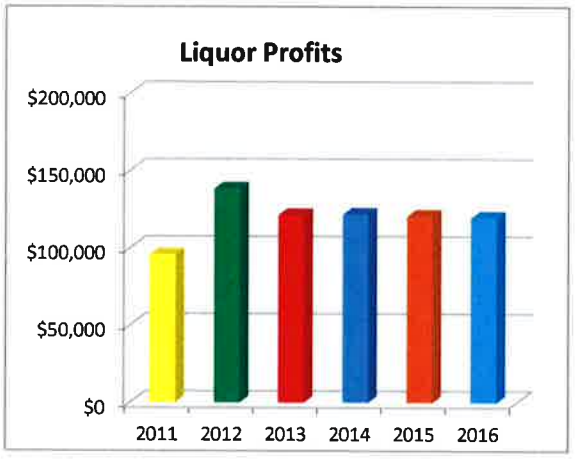
Liquor Excise Taxes

	2011	2012	2013	2014	2015	2016
Jan	$ 20,972	$ 21,133	$ -	$ 12,113	$ 9,133	$ 19,592
Feb	-	-	-	-	-	-
March	-	-	-	-		-
April	22,886	23,235	-	5,600	11,425	24,532
May	-	-	-	-		-
June	-	-	-	-		-
July	21,077	21,738	-	7,676	8,434	19,502
Aug	-	-	-	-	-	-
Sept	-	-	-	-	-	-
Oct	22,244	-	12,050	8,952	20,993	22,642
Nov	-	-	-	-	-	
Dec	-	-	-	-	-	
	87,179	66,106	12,050	34,341	49,985	86,268
					2016 Budget	81,000



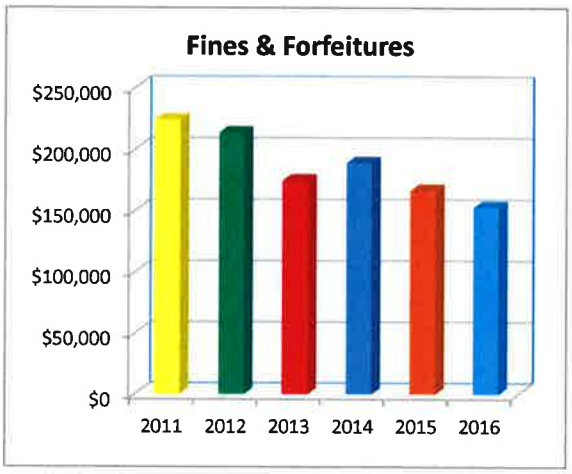
Liquor Profits

	2011	2012	2013	2014	2015	2016
Jan	$ -	$ -	$ -	$ -	$ -	$ -
Feb	-	-	-	-	-	-
March	33,151	23,858	40,428	40,633	40,230	39,916
April	-	-	-	-		
May	-	-	-	-		
June	37,009	73,882	40,416	40,632	40,221	39,789
July	-	-	-	-		
Aug	-	-	-	-	-	
Sept	25,535	40,674	40,427	40,568	40,219	39,789
Oct	-	-	-	-	-	-
Nov	-	-	-	-	-	
Dec	29,280	40,660	40,423	40,555	40,206	
	124,975	179,074	161,694	162,389	160,876	119,494
					2016 Budget	159,000
						75.15%



Traffic Infractions

	2011	2012	2013	2014	2015	2016
Jan	24,336	20,217	15,782	$ 18,009	18,316	18,044
Feb	22,741	16,844	21,485	17,749	15,188	14,950
March	21,711	24,490	17,436	17,508	17,575	14,803
April	29,060	24,522	22,793	25,526	19,654	13,783
May	20,085	18,988	21,143	18,319	13,723	15,931
June	22,028	22,774	14,513	17,261	15,402	13,832
July	21,780	21,702	11,950	21,707	17,115	15,429
Aug	19,147	21,814	16,910	18,724	15,681	19,844
Sept	20,860	23,095	17,762	17,667	18,670	11,139
Oct	22,151	19,022	14,578	16,585	15,163	15,011
Nov	22,401	18,531	15,686	16,634	11,345	
Dec	20,459	19,821	9,514	19,999	18121	
	$ 266,759	251,820	199,552	225,688	195,953	152,766
					2016 Budget	210,000
						72.75%

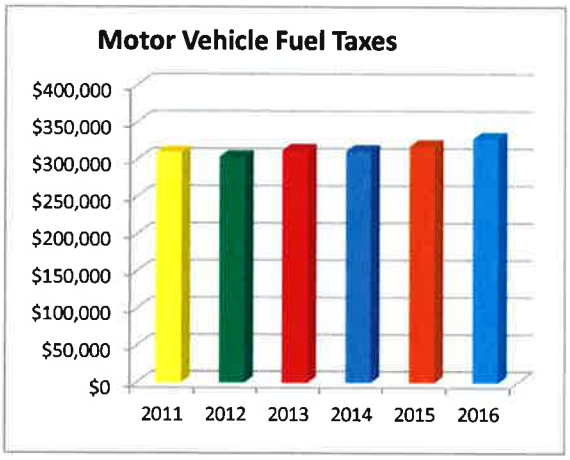


Other Funds Revenue Charts

Street Fund

Motor Vehicle Fuel Taxes

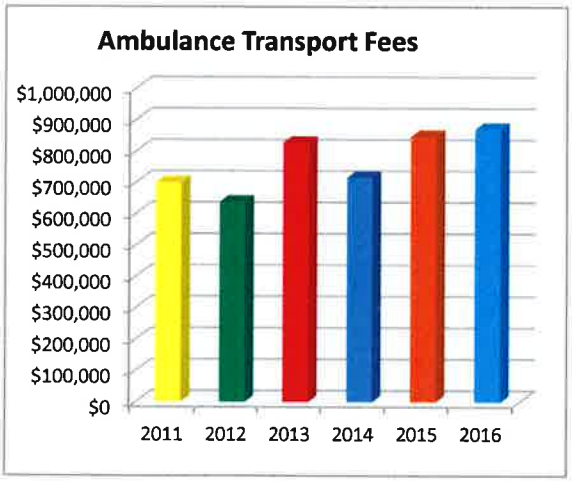
	2011	2012	2013	2014	2015	2016
Jan	$ 28,999	$ 26,401	$ 29,006	$ 29,968	$ 29,763	$ 30,375
Feb	29,651	31,775	29,032	30,543	30,437	32,482
March	29,230	26,930	29,003	29,588	29,012	32,296
April	28,331	28,741	26,956	26,218	28,123	28,830
May	32,958	30,583	31,095	31,216	31,513	33,142
June	30,897	28,815	30,115	31,332	31,167	31,279
July	31,626	31,834	33,270	32,354	32,884	31,247
Aug	33,033	31,981	30,860	31,523	33,550	35,147
Sept	30,629	32,675	34,562	34,420	37,154	35,174
Oct	34,751	34,224	38,816	34,618	34,806	38,557
Nov	31,765	30,509	26,508	32,069	32,216	
Dec	32,080	32,364	32,639	33,134	36,255	
	373,950	366,833	371,862	376,984	386,880	328,529
					2016 Budget	400,000
						82.13%



Emergency Medical Services Fund

Ambulance Transport Fees

	2011	2012	2013	2014	2015	2016
Jan	$ 71,482	$ 50,563	$ 120,025	$ 56,024	$ 73,549	$ 87,884
Feb	65,114	46,148	94,156	47,811	77,608	75,979
March	71,991	57,465	67,761	93,481	99,835	96,403
April	67,123	71,528	98,736	92,429	79,880	83,809
May	78,858	65,711	78,850	60,552	82,022	85,947
June	59,627	54,976	67,994	60,677	89,422	103,106
July	66,288	83,368	86,256	67,253	79,697	62,883
Aug	64,907	58,235	59,020	82,071	78,094	95,718
Sept	56,753	65,913	73,762	75,825	74,721	96,340
Oct	97,429	83,831	79,623	79,818	112,422	82,233
Nov	64,636	65,494	61,295	67,058	83,794	
Dec	49,362	63,072	60,673	85,722	98,676	
	$ 813,570	766,304	948,151	868,721	1,029,721	870,302
					2016 Budget	910,000
						95.64%



OTHER FUNDS OPERATING STATEMENTS

FUND 004 GENERAL MANDATORY RESERVE FUND

This fund will be used to accumulate a reserve amount for the General Fund in accordance with the City's Financial Policy.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 100,000	$ 100,000	
YTD Revenues -Transfers-in- GF	-	50,000	0.0%
YTD Expenditures	-	-	
End Fund Balance	$ 100,000	$ 150,000	

FUND 005 PROGRAM DEVELOPMENT FUND

This fund will be used for program development.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 300,000		
YTD Revenues		$ -	
YTD Expenditures			
End Fund Balance	$ 300,000	$ -	

SPECIAL REVENUE FUNDS (100 - 199)

- to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. These funds cannot be used for General Fund purposes. The General Fund can be reimbursed for services provided to these funds (utility billing and collection, acctg, and admin., payroll, personnel, Information Technology, etc.)

FUND 101 STREET MAINTENANCE FUND

This fund is responsible for maintaining all public streets and roadways (patching, paving and sealing of roads, sidewalk repair and maint., and other roadway functions including sweeping and snow removal)

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 85,302	$ 20,000	
Intergovernmental Revenues	347,055	400,000	86.8%
Interfund Transfers	464,900	558,000	83.3%
Misc. Revenues	35,787	32,200	111.1%
Transfers In - TBD	-	1,583,348	0.0%
YTD Revenues	847,742	2,573,548	32.9%
Salaries & Wages	262,576	350,865	74.8%
Personnel Benefits	105,335	148,005	71.2%
Supplies	19,327	54,800	35.3%
Other Services & Charges	179,411	249,865	71.8%
Intergov Serv & Taxes	22,096	40,000	55.2%
Capital Outlays	2,876	2,000	143.8%
Interfund Payment for Svcs	123,346	148,096	83.3%
TBD Funded Projects	-	1,583,348	0.0%
YTD Expenditures	714,967	2,576,979	27.7%
Ending Fund Balance	$ 218,077	$ 16,569	

FUND 104 PROGRAM DEVELOPMENT PUBLIC SAFETY

This fund is dedicated to the purchase of public safety vehicles and equipment from a donation from the Stillaguamish Tribe received at the beginning of 2012 plus transfers from General Fund.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 233,685	$ 66,450	
Stilly Tribe Donation	$ 43,628		
Interest Income	-	100	0.0%
Transfer in From General Fund	-	139,174	0.0%
YTD Revenues	43,628	139,274	
YTD Police Expenditures	52,617	22,000	239.2%
YTD Fire Expenditures	2,428	9,800	24.8%
YTD Expenditures	55,045	31,800	
End Fund Balance	$ 222,268	$ 173,924	

FUND 107 GROWTH MANAGEMENT FUND

This fund is used to track mitigation fees paid to the City for new construction impacts. These funds must be used within 10 years of receipt and expended for improvements relating to growth and infrastructure needs as a direct result of growth.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 1,972,113	$ 1,680,000	
Mitigation Fees	270,534	210,000	128.8%
Interest Income	14,567	18,000	80.9%
Transfer from Trans Improvement		-	
Loan Repayment-EMS	277,242		
YTD Revenues	562,343	228,000	246.6%
YTD Expenditures	16,111	784,000	2.1%
Loan Issued to EMS	169,648		
End Fund Balance	$ 2,348,697	$ 1,124,000	

FUND 108 **EMERGENCY MEDICAL SERVICES FUND**

The EMS Fund 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. The majority of the revenue in this fund are from and 25, and from transport fees.the 50 cent EMS property tax levy and the levies from Fire Dist. No. 21, 24 The other fire districts contract with us to help with EMS services in their areas.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 155,588	$ 5,000	
Property Taxes - Arlington	591,143	943,000	62.7%
Property Taxes FD #24 Darrington	42,140	84,660	49.8%
Property Taxes - #21 Arlington Rural	464,814	292,740	158.8%
Property Taxes - #25 Oso	21,349	47,940	44.5%
EMS Service - FD #19 Silvana	40,260	100,375	40.1%
Intergovernmental Grants	1,290	4,000	32.3%
Transport Fees	870,302	910,000	95.6%
Interfund Payments-Airport	116,300	139,600	83.3%
Other Misc./Interest	2,902	500	580.4%
Transfer from General Fund			
Interfund Loan - Growth Fund	169,648	303,241	55.9%
YTD Revenues	2,320,148	2,826,056	82.1%
Salaries & Wages	1,158,738	1,575,205	73.6%
Overtime	198,379	113,000	175.6%
Personnel Benefits	292,460	421,557	69.4%
Supplies	81,147	116,400	69.7%
Other Services & Charges	218,634	324,921	67.3%
Intergov Serv & Taxes	10,424	9,600	108.6%
Debt Repayment	277,242		
Medical Reimbursements	2,555		
Capital Outlays		4,000	0.0%
Interfund Payment for Svcs	222,023	266,373	83.4%
YTD Expenditures	2,461,602	2,831,056	86.9%
End Fund Balance	$ 14,134	$ -	

FUND 109 **STREAM COORIDOR RESTORATION FUND**

This fund is used for capital improvements to streams within the City.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 29,423	$ 33,000	
YTD Revenues - Stilly Tribe/Int. Income	210	300	70.0%
YTD Expenditures	2,553	7,000	36.5%
End Fund Balance	$ 27,080	$ 26,300	

FUND 114 **LODGING TAX FUND**

The City collects a 2% tax on lodging stays. This moneys in this fund is then used to promote tourism in and around the city. The Lodging Tax Advisory Committee makes a recommendation to the City Council for the distribution of funds to local non-profit and marketing organizations, following a competitive grant process.

Begin Fund Balance	$ 69,810	$ 49,295	
Hotel/Motel Tax	117,738	110,000	107.0%
Interest Income	756	700	108.0%
YTD Revenues	118,494	110,700	107.0%
YTD Expenditures	57,488	134,663	42.7%
End Fund Balance	$ 130,816	$ 25,332	

FUND 116 **CEMETERY OPERATIONS FUND**

This Fund provides for the operation and maintenance of the Arlington Cemetery.
Services provided include internment services, and maintenance of the landscape and the various structures.

Begin Fund Balance	$ 12,690	$ 50,000	
Charges for Services	181,583	233,390	77.8%
Misc	102	575	17.7%
Non-Revenues	16,716	20,520	81.5%
Transfer In	3,006		
YTD Revenues	201,407	254,485	79.1%
Salaries & Wages	90,748	129,706	70.0%
Personnel Benefits	42,850	58,387	73.4%
Supplies	30,816	37,000	83.3%
Other Services & Charges	16,931	23,515	72.0%
Intergov Serv & Taxes	11,146	20,520	54.3%
Capital Outlays		-	
Interfund Payment for Svcs	21,606	27,496	78.6%
Interfund Transfers/to Cap Improv			
YTD Expenditures	214,097	296,624	72.2%
End Fund Balance	$ -	$ 7,861	

CAPITAL PROJECTS FUNDS (300 - 399)
- to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those) financed by proprietary funds and trust funds).
These funds cannot be transferred and used for General Fund purposes.

FUND 303 **REAL ESTATE EXCISE TAX 1 FUND (FIRST 1/4% TAX)**

This fund is used to collect the first 1/4% of real estate excise tax on property sales and can be usedfor capital projects within the City, maintenance, and for debt service.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 224,520	$ 120,250	
REET	466,132	291,000	160.2%
Interest Income	1,950	1,000	195.0%
YTD Revenues	468,082	292,000	160.3%
800 Mhz Radio Maintenance	80,251	73,000	109.9%
Debt Service	4,400	48,800	9.0%
Interfund Transfers	216,800	260,000	83.4%
Capital Expenditures			
YTD Expenditures	301,451	381,800	79.0%
Ending Fund Balance	$ 391,151	$ 30,450	

FUND 304 **REAL ESTATE EXCISE TAX 1 FUND (SECOND 1/4% TAX)**

This fund is used to collect the second 1/4% of real estate excise tax on property sales and can be used for capital projects within the City and for debt service.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 112,820	$ 25,000	
REET	465,642	291,000	160.0%
Interest Income	2,276	1,000	227.6%
Transfer In General Fund	-	35,000	0.0%
YTD Revenues	467,918	327,000	143.1%
Debt Service Costs	52,236	285,600	18.3%
Interfund Transfers	-		
End Fund Balance	$ 528,502	$ 66,400	

FUND 305 **CAPITAL FACILITIES/BUILDING FUND**

This fund is used to fund future building needs.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 50,004	$ 1,900	
Transf In from REET1 & General Fund	50,000	50,000	100.0%
Misc Revenue		100	0.0%
YTD Revenues	50,000	50,100	99.8%
YTD Expenditures	-	-	
End Fund Balance	$ 100,004	$ 52,000	

FUND 310 **TRANSPORTATION IMPROVEMENT FUND**

This fund accounts for all transportation related capital improvements (not including the TBD projects)

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 45,300	$ 20,000	
Grant Receipts	57,984	3,974,511	1.5%
Misc. Revenues	9,643	11,900	81.0%
Transfers-In-Growth Fund	16,111	720,759	2.2%
YTD Revenues	83,738	4,707,170	1.8%
YTD Expenditures	129,037	4,646,570	2.8%
End Fund Balance	$ 1	$ 80,600	

FUND 311 **PARKS IMPROVEMENT FUND**

This fund is to account for all Parks related capital improvement projects.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 420	$ -	
Grant Receipts		1,408,473	0.0%
Investment Interest	69	-	
Land Rent (Country Charm)	5,000	-	
Lodging Tax - Boat Launch	-	-	
Haller Boat Launch Donations	-		
Veterans Memorial Plaques	30		
Interfund Transfers	160,200	202,000	79.3%
YTD Revenues	165,299	1,610,473	10.3%
Country Charm Park Debt - Interest	126,667	152,000	83.3%
Haller Park Restrooms	1,674	258,473	0.6%
Veterans Plaque Donations	2,357		
Quake Field Project	12,838		
Stilly Valley Youth Project	-	1,200,000	0.0%
YTD Expenditures	143,536	1,610,473	8.9%
End Fund Balance	$ 22,183	$ -	

FUND 312 **LIBRARY CAPITAL IMPROVEMENT FUND**

This fund is used to account for any improvements made at the Arlington Library.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 13,977	$ 14,200	
YTD Revenues - Interest Income	107	100	107.0%
YTD Expenditures	-	-	
End Fund Balance	$ 14,084	$ 14,300	

FUND 316 **CEMETERY CAPITAL IMPROVEMENT FUND**

This fund is used to account for any improvements made at the Arlington Cemetery.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 5,723	$ 5,700	
YTD Revenues - Transf. In-Cemetery Fu	44		
YTD Expenditures	-	-	
End Fund Balance	$ 5,767	$ 5,700	

ENTERPRISE FUNDS (400 - 499)

- an enterprise fund may be used to report activity for which a fee is charged to external users for goods or services.

An enterprise fund is also required for any activity whose principal revenue sources meet any of the following criteria -

- Debt backed solely by fees and charges
- Legal requirement to recover costs
- Policy decision to recover costs

These funds cannot be transferred and used for General Fund purposes.

FUND 401 **WATER**

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 customers.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance-Unreserved-Water	$ 1,145,471	$ 700,000	
Charges for Services	3,346,963	3,815,900	87.7%
Fines & Penalties	71,672	60,000	119.5%
Miscellaneous-Int. Income	23,823	23,000	103.6%
Non-Revenues	1,234	1,100	112.2%
YTD Revenues-Water	3,443,692	3,900,000	88.3%
Salaries & Wages	638,154	808,933	78.9%
Personnel Benefits	145,124	342,687	42.3%
Supplies	109,442	195,250	56.1%
Other Services & Charges	661,597	735,625	89.9%
Intergov Serv & Taxes	342,737	388,995	88.1%
Non-Expenditures	82	-	
Debt Service	91,711	91,714	100.0%
Capital Outlay	1,374	-	
Interfund Payment for Services	205,819	246,869	83.4%
Interfund Transfers	1,700	801,700	0.2%
YTD Expenditures-Water	2,197,740	3,611,773	60.8%
End Fund Balance-Unreserved-Water	$ 2,391,423	$ 988,227	

FUND 401 **WASTEWATER**

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 properly graded to move waste efficiently to the treatment plant after which the treated water can be sent back to the Stillaguamish River cleaner than when it wasoriginally taken out.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance-Unreserved - Sewe	$ 1,121,114	$ 725,000	
Charges for Services	4,669,502	5,503,600	84.8%
Fines & Penalties	45,823	30,000	152.7%
Miscellaneous-Interest Income	11,575	20,100	57.6%
YTD Revenues-Sewer	4,726,900	5,553,700	85.1%
Salaries & Wages	494,933	632,588	78.2%
Personnel Benefits	178,449	260,810	55.6%
Supplies	163,305	240,000	74.4%
Other Services & Charges	747,290	1,000,573	74.7%
Intergov Serv & Taxes	326,925	391,680	83.5%
Non-Expenditures	842	-	
Debt Service	1,565,920	2,647,639	59.1%
Capital Outlay	-	-	
Interfund Payment for Services	318,629	381,829	83.4%
Interfund Transfers	1,700	101,700	1.7%
YTD Expenditures-Sewer	3,797,993	5,656,819	67.1%
End Fund Balance-Unreserved-Sewer	$ 2,050,021	$ 621,881	

FUND 402 **AIRPORT**

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

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 1,001,706	$ 871,000	
Rental Income	2,821,398	3,134,682	90.0%
Other Misc Revenues	84,247	74,655	112.8%
Non-Revenues	360,026	399,565	90.1%
YTD Revenues	3,265,671	3,608,902	90.5%
Salaries & Wages	233,863	285,039	82.0%
Personnel Benefits	82,015	112,410	73.0%
Supplies	41,412	53,800	77.0%
Other Services & Charges	178,822	308,121	58.0%
Intergov Serv & Taxes	462	800	57.8%
Non-Expenditures	415,444	392,065	106.0%
Capital Outlays	278,506	600,000	46.4%
Debt Service	51,178	112,270	45.6%
Interfund Payment for Services	1,328,164	1,679,724	79.1%
Interfund Transfers	500,000	500,000	100.0%
YTD Expenditures	3,109,866	4,044,229	76.9%
End Fund Balance	$ 1,157,511	$ 435,673	

FUND 405 **WATER CAPITAL IMPROVEMENT FUND**

This fund is used to account for major capital projects constructed by the Water division. All revenues from new connection fees are receipted into this fund as well as a small portion of the monthly utility rate.

		YTD Oct 2016		BUDGET 2016	%
Begin Fund Balance	$	6,749,691	$	6,600,000	
Interest Income		49,443		30,000	164.8%
Water Connection Fees		260,577		86,000	303.0%
Non-Revenues		9,224			
Loan Repaymt-Stormwater				50,000	0.0%
Loan Repay - Storm CIP					
Transfer-In-Water Fund				800,000	0.0%
YTD Revenues		319,244		966,000	33.0%
YTD Expenditures		1,677,482		2,084,570	80.5%
End Fund Balance	$	5,391,453	$	5,481,430	

FUND 406 **SEWER CAPITAL IMPROVEMENT FUND**

This fund is used to account for major capital projects constructed by the Sewer division. All revenues from new connection fees are receipted into this fund as well as a small portion of the monthly utility rate.

		YTD Oct 2016		BUDGET 2016	%
Begin Fund Balance	$	3,855,809	$	3,800,000	
Interest Income		29,403		20,000	147.0%
Sewer Connection Fees		134,378		168,000	80.0%
Non-Revenues					
Transfer-In-Sewer Fund				100,000	0.0%
YTD Revenues		163,781		288,000	56.9%
YTD Expenditures		135,616		458,301	29.6%
End Fund Balance	$	3,883,974	$	3,629,699	

FUND 407 **PUBLIC WORKS-UTILITIES ADMINISTRATION FUND**

This fund is responsible for the management of the three utilities - Water, Sewer and Storm water.This includes financial management, regulatory compliance and personnel management.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 141,521	$ 140,000	
Charges for Services	723,590	905,390	79.9%
Misc. Revenue	3,837	1,900	201.9%
YTD Revenues	727,427	907,290	80.2%
Salaries & Wages	429,761	537,324	80.0%
Personnel Benefits	167,117	226,904	73.7%
Supplies	9,127	11,500	79.4%
Other Services & Charges	61,859	76,848	80.5%
Interfund Payment for Services	39,292	48,292	81.4%
Capital Outlays	24,823	27,000	91.9%
YTD Expenditures	731,979	927,868	78.9%
End Fund Balance	$ 136,969	$ 119,422	

FUND 409 **STORM WATER CAPITAL IMPROVEMENT FUND**

This fund is used to fund any major capital projects constructed by the Storm Water Utility.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 279,249	$ 275,000	
Grant Revenues	3,649	1,000,000	0.4%
Interest Income	1,950	2,000	97.5%
Transfers-In-Stormwater Fund	330,000	330,000	100.0%
YTD Revenues	335,599	1,332,000	25.2%
YTD Expenditures	97,045	1,550,000	6.3%
End Fund Balance	$ 517,803	$ 57,000	

FUND 410 **AIRPORT RESERVE FUND**

This fund is used to fund emergency repairs and large capital projects at the Municipal Airport.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 962,090	$ 884,000	
Interest Income	10,620	5,000	212.4%
Transfers-In-Airport Fund	500,000	500,000	100.0%
YTD Revenues	510,620	505,000	101.1%
YTD Expenditures	-	250,000	
End Fund Balance	$ 1,472,710	$ 1,139,000	

FUND 411 **WATER/SEWER BOND RESERVE FUND**

The legal requirements in Bond and Loan documents required the City hold an amount in reserve that totals the smaller of:

1) the maximum annual debt service of the W/S Revenue Bonds and Loans
2) 125% of the annual debt service of the utility, or
3) 10% of the stated principal amount of the bonds

The current amount in this fund is sufficient to satisfy the reserve requirement. Investment Interest is going to the Water/Sewer Funds.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 1,501,946	$ 1,502,000	
YTD Revenues	-	-	
YTD Expenditures	-	-	
End Fund Balance	$ 1,501,946	$ 1,502,000	

ENTERPRISE FUNDS - cont. FUND NAME

FUND 412 **STORM WATER MANAGEMENT FUND**

This fund was created to administer, manage, develop, operate and maintain the City's Storm Water Management Plan. This is our communities effort to building and provide flood management and water quality protection. The Plan and creating public awareness programs that help to protect includes maintaining the storm water systems, providing erosion control,our water quality.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 486,682	$ 365,000	
Charges for Services	780,276	870,000	89.7%
Grant Revenue	5,412	30,000	18.0%
Misc revenue	17,052	4,500	378.9%
YTD Revenues	802,740	904,500	88.7%
Salaries & Wages	138,648	179,173	77.4%
Personnel Benefits	47,666	69,717	68.4%
Supplies	15,743	20,100	78.3%
Other Services & Charges	118,816	158,410	75.0%
Intergov Serv & Taxes	48,116	54,285	88.6%
Interfund Payment for Services	57,639	69,189	83.3%
Loan Repayments - Wtr Imp	-	51,300	0.0%
Capital Outlay		-	
Interfund Transfers	425,800	445,000	95.7%
YTD Expenditures	852,428	1,047,174	81.4%
End Fund Balance	$ 436,994	$ 222,326	

FUND 413 **AIRPORT CAPITAL IMPROVEMENT (FAA) FUND**

This fund accounts for capital improvements at the Airport that are eligible for, and receive grant funding from the federal Aviation Administration (FAA).

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 402,986	$ 267,000	
Grant Receipts	13,903	432,000	3.2%
Interest Income	3,311	3,000	110.4%
Interfund Loan Payment	80,000	96,000	83.3%
	97,214	531,000	18.3%
YTD Expenditures	20,477	480,000	4.3%
End Fund Balance	$ 479,723	$ 318,000	

INTERNAL SERVICE FUNDS (500 - 599)

- to account for the financing of goods and or services provided by one department or agency or to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FUND 503 **EQUIPMENT RENTAL REPLACEMENT FUND**

This fund is used to account for the accumulation of resources for the future replacement of vehicles and equipment when the useful lives of those vehicles and equipment is nearing the end.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 1,557,562	$ 1,252,000	
Rental Fees	588,726	721,751	81.6%
Insurance reimbursements	2,443		
Stilly Tribe Donation (interfund transfer)	34,213		
Fire Truck Financing	712,010		
Sale of Fixed Assets	13,293		
Interest Income	11,095	12,000	92.5%
YTD Revenues	1,361,780	733,751	185.6%
YTD Expenditures	1,404,882	689,804	203.7%
End Fund Balance	$ 1,514,460	$ 1,295,947	

FUND 504

PUBLIC WORKS GROUNDS & FACILITIES MAINTENANCE & OPERATIONS FUND

This fund is responsible for the maintenance and operations of the airport, cemetery, parks and public areas, and all City owned facilities.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 139,237	$ 28,647	
Other Misc. Revenues - General Fund Suppc	669,428	850,528	78.7%
Other Misc. Revenues - Airport Support	353,408	424,208	83.3%
Other Misc. Revenues - Utility Fund Support	10,000	12,000	83.3%
Other Misc. Revenues - Cemetery Support	6,250	7,500	83.3%
Other Misc. Revenues - Building Rental Incoı	16,580	22,265	74.5%
Charges for Services - Ball Field Use	5,095	8,500	59.9%
Interest Income	1,382	1,000	138.2%
Non-Revenues/Misc	12,806	11,250	113.8%
	1,074,949	1,337,251	80.4%
Salaries & Wages	474,619	562,750	84.3%
Personnel Benefits	169,165	223,657	75.6%
Supplies	51,940	89,900	57.8%
Other services/Charges	267,377	276,313	96.8%
Interfund Payment for Services	99,582	119,432	83.4%
Capital Expenditures	7,869	2,000	393.5%
Interfund Transfers	1,500	1,500	100.0%
YTD Expenditures	1,072,052	1,275,552	84.0%
End Fund Balance	$ 142,134	$ 90,346	

PRIVATE PURPOSE TRUST FUNDS (620 - 629)
- to report all trust arrangements under which principal and interest benefit individuals, private organizations and other governments.

FUND 622 **CEMETERY PRE-NEED TRUST FUND**

This funds is used to account for dollars where individuals have pre-paid for their items needed at the time of burial.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 26,542	$ 25,000	
Sale of Liner/Vaults	3,200	5,000	64.0%
Interest Income	215	200	107.5%
	3,415	5,200	65.7%
YTD Expenditures	415	3,000	13.8%
End Fund Balance	$ 29,542	$ 27,200	

AGENCY FUNDS (630 - 699)
- used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds.

FUND 680 **ARLINGTON TRANSPORTATION BENEFIT DISTRICT (TBD)**

The TBD began receiving sales tax revenues in March 2014 to be used to fund street improvements. This is a separate entity from the City and will be audited separately by the State Auditor's Office.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 486,722	$ 344,000	
Sales Tax	781,486	824,000	94.8%
Grant Receipt	317,856	517,348	61.4%
Interest Income	4,498	500	899.6%
YTD Revenues	1,103,840	1,341,848	82.3%
YTD Expenditures	857,504	6,500	13192.4%
Transfer to Streets		1,583,348	0.0%
End Fund Balance	$ 733,058	$ 96,000	

PERMANENT FUNDS (700-799)
- to report resources that are restricted to the extent that only earnings (interest), not principal, can be used to support the local government's applicable program.

FUND 702 **CEMETERY ENDOWMENT FUND**

The Cemetery collects a perpetual care fee for each plot sold, either at the time of need or on a pre-need sale. Those funds are held in this fund and the interest earned can be transferred to the Cemetery Fund, if needed, to help cover the costs of maintaining the grounds of the Cemetery into perpetuity.

	YTD Oct 2016	BUDGET 2016	%
Begin Fund Balance	$ 262,980	$ 257,000	
Endowed Care Funds	9,578	16,000	59.9%
Interest Income	2,046	2,000	102.3%
YTD Revenues	11,624	18,000	64.6%
YTD Expenditures	-	-	
End Fund Balance	$ 274,604	$ 275,000	