



# City of Arlington 2015 Budget



# 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 Northwest EAA 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. In April, 2014, the City's official population was 18,360. 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 Stickles  
Dick Butner  
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/Airport Director  
Roxanne Guenzler, Interim 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 2<sup>nd</sup> Tuesday of each month at 7:00 pm at the Arlington Municipal Airport Office.

A.J. Chase, Chair  
Cheri Carlson  
Don Munson  
John Swizer  
Chuck Clark  
Mike Hopson  
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, Chair  
Maxine Jenft, Vice Chair  
Christie Christianson  
Allen Ice  
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, Chair  
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.

Chris Raezer, Chair  
Laura Kuhl  
Maryann Monty  
Kristen Granroth  
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 3<sup>rd</sup> Thursday of each month at the Police Station, Council Conference Room.

Charles Van Pelt, Chair  
Jerrie Inman  
Sherri McCarthy  
Al Jung

## **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 4<sup>th</sup> Tuesday of each month at 6:00 pm in the Arlington City Council Chambers.

Brittany Kleinman, Commission Chair

Bob Leonard

Tiffany McAuslan

Jenny Nelson

Rob Ruth

Sarah Cone

Vanessa Peterson, Student Representative

## **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 1<sup>st</sup> and 3<sup>rd</sup> 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, Commission Chair

Mike Thomas, Vice Chair

Craig Chase

Vicki Hadley

Ken Levesque

Tony La Salata

Trevor Gaskin

## **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.

## **2015 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

## 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 2015 is estimated to be \$1.955 per \$1,000 of AV, and \$.50 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 8.6%. 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 2015 Preliminary Budget is 18,360 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. However, the state legislature passed legislation to increase the share of the revenues going into the state general fund thereby reducing the amounts going to cities and counties.

### 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/or capital expenditures. The city deposits all gas tax revenue into the Street fund. The city’s allocation for the gas tax for 2015 is estimated to be \$21.07 per capita. The amount per capita for 2014 was \$20.80.

### 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. The City Council placed a proposition before the voters to authorize a permanent increase in regular property tax levies of 58 cents per thousand dollars of assessed value. The proposition passed and will go into effect January 1, 2015. This 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. 2015 collections are projected to be about \$3.4 million.

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 from the State because we were calculated to be a losing entity. This amount is far from making Arlington whole.

Steps have been taken over the years to reduce costs to provide services. Nineteen staff positions have been eliminated over the past five years. Furlough days were implemented in 2009 and 2012, Cost of Living Adjustments (COLA's) were eliminated for non-union employees and public safety employees agreed to reduce amounts of holiday and overtime pay received.

A ten year revenue and expenditure forecast for the General Fund indicates that without additional revenues, additional reduction of staff is needed, which would result in a substantial reduction in basic services, including public safety, parks and other community services.

## **2015 Budget**

### **Major Revenue Assumptions**

1. The population figure used in the 2015 Budget is 18,360 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 2015 Preliminary Estimated Assessed Valuation for Arlington is \$2,004,773,979 as determined by the Snohomish County Assessor's Office. This is approximately a 10.4% increase from 2014 and includes new construction, annexations and State assessed utility values.
3. Estimates for property tax revenues are based on 1.955 per 1,000 of AV, this includes estimates for new construction and annexations and increases in State assessed utility values.
4. Estimates for sales tax receipts are based on 2013 collections and estimated 2014 collection amounts.
5. Estimates for Utility taxes are based on 2013 collections and estimated 2014 collection amounts.
6. Gambling tax estimates are based on year to date 2014 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](http://www.mrsc.org)) from the Budget Suggestions for 2015 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. Based on 2013 and 2014 collections, these amounts were decreased by 50% in the 2015 Budget.
11. Real estate excise taxes are based on 2014 collection rates and current data.
12. Motor Vehicle Fuel Tax revenues are based upon estimates from the Municipal Research Services Center ([www.mrsc.org](http://www.mrsc.org)) from the Budget Suggestions for 2015 booklet.

## **Major Expenditure Assumptions**

1. Departments in the General Fund are contributing to the Equipment Rental Replacement Fund in 2015. These funds are used to purchase new vehicles and equipment.
2. Positions and salary ranges reflect a 1% decrease from 2014. Decrease is due to reorganization of Community Development and Public Safety Departments. Generally, payroll benefit costs reflect an overall increase of 2.1% in 2015. Medical, Dental and Vision insurance benefit amounts, however, were based upon the current (2014) adopted employee benefits plans with any anticipated percentage increases. Police and Fire Unions are utilizing the LEOFF Trust Medical/Vision plan which announced a decrease in costs for 2015. All other employees are utilizing the AWC Benefits Trust offered plans which announced a 5%-6% increase in medical costs and an 8% increase for dental costs for 2015. The employer contribution rate for PERS retirement is anticipated to increase approximately 1% in 2015. Other payroll benefit costs include FICA, Medicare, industrial insurance, unemployment and disability insurance costs.
3. The Police and ASFCME union contracts expire at the end of 2014 and are still in negotiations as of November 17, 2014. The Fire union contract is in effect until December 31, 2016 with one "opener" for wages and/or benefits during the contract period. The IAFF has currently exercised their right to open the contract and are currently in negotiations with the City.

**ORDINANCE NO. 2014- 018**

**AN ORDINANCE ADOPTING THE CITY OF ARLINGTON BUDGET FOR THE YEAR 2015.**

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 2015; NOW, THEREFORE,

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

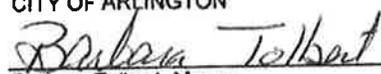
Section One. The following expenditures budget containing the totals set forth for each fund for the year 2015 is hereby adopted.

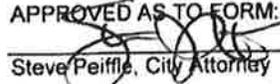
<b>2015 BUDGET ORDINANCE</b>	<b>BEGINNING FUND BALANCES</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCES</b>
GENERAL FUND	\$ 502,652	\$ 14,426,538	\$ 14,017,816	\$911,374
GENERAL FUND MANDATORY RESERVE FUND	50,000	50,000	0	100,000
STREETS MAINTENANCE FUND	60,000	972,200	1,015,152	17,048
PROGRAM DEVELOPMENT FUND	125,000	167,600	23,100	269,500
GROWTH FUND	1,075,000	130,000	300,000	905,000
EMERGENCY MEDICAL SERVICES FUND	120,000	2,472,715	2,567,692	25,023
STREAM CORRIDOR RESTORATION FUND	31,207	250	7,000	24,457
LODGING TAX FUND	51,716	65,500	99,000	38,216
CEMETERY IMPROVEMENT FUND	50,000	215,925	259,839	6,086
LID #21	60,000	39,100	60,000	39,100
REET 1 FUND	100,000	277,000	281,400	95,600
REET 2 FUND	10,000	312,000	284,600	37,400
CAPITAL FACILITIES/BUILDING FUND	1,900	146,100	96,000	52,000
TRANSPORTATION IMPROVEMENT FUND	40,000	1,812,400	1,731,300	121,100
PARK IMPROVEMENT	30,000	276,100	152,000	154,100
LIBRARY CAPITAL IMPROVEMENT FUND	14,200	100	0	14,300
CEMETERY CAPITAL IMPROVEMENTS FUND	5,600	0	0	5,600
WATER / SEWER FUND	3,745,595	9,306,700	9,297,191	3,755,104
AIRPORT FUND	700,000	3,446,641	4,123,020	23,621
WATER IMPROVEMENT FUND	4,700,000	1,016,000	1,291,890	4,424,110
SEWER IMPROVEMENT FUND	3,200,000	283,000	207,520	3,275,480
PUBLIC WORKS-UTILITIES ADMINISTRATION FUND	135,000	821,129	849,661	106,468
STORM WATER CIP FUND	21,000	255,100	175,000	101,100
AIRPORT RESERVE FUND	345,346	75,500	0	420,846
WATER/SEWER BOND RESERVE FUND	1,502,000	0	0	1,502,000
STORMWATER MANAGEMENT FUND	258,600	898,000	875,530	281,070
AIRPORT CIP	371,500	125,800	182,000	315,300
EQUIPMENT RENTAL MAINT & OPERATIONS FUND	30,000	503,590	529,605	3,985
EQUIP RENTAL DEPREC (REPLACEMENT) FUND	1,189,479	2,197,695	2,230,090	1,157,084
PUB WORKS MAINTENANCE & OPERATIONS FUND	28,647	1,384,127	1,323,505	89,269
CEMETERY ENDOWMENT FUND	240,000	15,500	0	255,500
CEMETERY PRE-NEED TRUST FUND	22,500	5,200	4,000	23,700
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 18,816,942</b>	<b>\$ 41,717,510</b>	<b>\$ 41,983,911</b>	<b>\$ 18,550,541</b>

Section Two. This Ordinance shall be in full force and effect on January 1, 2015.

PASSED by the City Council of the City of Arlington on this 5<sup>th</sup> day of December, 2014.

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. 2014-018 was approved at the December 15, 2014 City Council meeting.

ORDINANCE NO. 2014-018

“AN ORDINANCE ADOPTING THE CITY OF ARLINGTON  
BUDGET FOR THE YEAR 2015”

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

Dated this 16<sup>th</sup> day of December, 2014.



  
\_\_\_\_\_  
Kristin Banfield  
City Clerk for the City of Arlington



## 2015 SUMMARIZED REVENUES & EXPENDITURES

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**CITY OF ARLINGTON  
2015 SUMMARIZED REVENUES  
ALL OPERATING FUNDS**

	TAXES	LICENSES & PERMITS	INTER- GOVERN. REVENUE	CHARGES FOR SERVICES	FINES AND FORFEITURES
<b>GENERAL FUND:</b>					
GENERAL FUND	\$ 10,715,000	\$ 456,000	\$ 502,700	\$ 2,164,288	\$ 250,200
GENERAL FUND MANDATORY RESERVE FUND	0	0	0	0	0
<b>SPECIAL REVENUE FUNDS:</b>					
STREET MAINTENANCE FUND	0	0	385,000	1,000	0
PROGRAM DEVELOPMENT FUND	0	0	0	0	0
GROWTH MANAGEMENT FUND	0	0	0	110,000	0
EMERGENCY MEDICAL SERVICES FUND	1,347,000	0	1,500	1,035,400	0
STREAM CORRIOR RESTORATION FUND	0	0	0	0	0
LODGING TAX FUND	85,000	0	0	0	0
CEMETERY FUND	0	0	0	205,100	0
<b>DEBT SERVICE FUNDS:</b>					
LID #21 FUND	0	0	0	0	0
<b>CAPITAL PROJECTS FUNDS:</b>					
REET 1 FUND	276,000	0	0	0	0
REET 2 FUND	276,000	0	0	0	0
CAPITAL FACILITIES/BUILDING FUND	0	0	0	0	0
TRANSPORTATION IMPROVEMENT FUND	0	0	1,500,000	0	0
PARK IMPROVEMENT FUND	0	0	0	0	0
LIBRARY CAPITAL IMPROVEMENT FUND	0	0	0	0	0
CEMETERY CAPITAL IMPROVEMENT FUND	0	0	0	0	0
<b>ENTERPRISE FUNDS:</b>					
WATER / SEWER UTILITY FUND	0	0	0	9,269,500	0
AIRPORT FUND	0	0	0	4,000	0
WATER IMPROVEMENT FUND	0	0	0	0	0
SEWER IMPROVEMENT FUND	0	0	0	0	0
PW-UTILITIES ADMINISTRATION FUND	0	0	0	819,529	0
SURFACE WATER CIP FUND	0	0	80,000	0	0
AIRPORT RESERVE FUND	0	0	0	0	0
WATER/SEWER BOND RESERVE FUND	0	0	0	0	0
STORM WATER MANAGEMENT FUND	0	0	50,000	845,000	2000
AIRPORT CIP FUND	0	0	28,800	0	0
<b>INTERNAL SERVICE FUNDS:</b>					
EQUIPMENT RENTAL MAINT & OPER FUND	0	0	0	0	0
EQUIPMENT RENTAL DEPRECIATION FUND	0	0	0	0	0
PUBLIC WORKS MAINT & OPER FUND	0	0	0	1,354,827	0
<b>TRUST &amp; AGENCY FUNDS:</b>					
CEMETERY ENDOWMENT FUND	0	0	0	14,000	0
CEMETERY PRE-NEED TRUST FUND	0	0	0	5,000	0
<b>TOTAL ESTIMATED REVENUES</b>					
	<b>\$ 12,699,000</b>	<b>\$ 456,000</b>	<b>\$ 2,548,000</b>	<b>\$ 15,827,644</b>	<b>\$ 252,200</b>

MISC. REVENUE	NON- REVENUES	OTHER FIN SOURCES	INTERFUND TRANSFERS	BEGINNING FUND BALANCE	TOTAL AVAILABLE RESOURCES
\$ 14,250 0	\$ 259,000 0	200 \$ 50,000	64,900 \$ 0	502,652 \$ 50,000	14,929,190 100,000
31,100	100	0	555,000	60,000	1,032,200
100	0	0	167,500	125,000	292,600
20,000	0	0	0	1,075,000	1,205,000
500	0	0	88,315	120,000	2,592,715
250	0	0	0	31,207	31,457
500	0	0	0	51,716	137,216
575	10,250	0	0	50,000	265,925
39,100	0	0	0	60,000	99,100
1,000	0	0	0	100,000	377,000
1,000	0	0	35,000	10,000	322,000
100	0	0	146,000	1,900	148,000
11,100	1,300	0	300,000	40,000	1,852,400
276,100	0	0	0	30,000	306,100
100	0	0	0	14,200	14,300
0	0	0	0	5,600	5,600
36,000	1,000	200	0	3,745,595	13,052,295
3,036,239	406,402	0	0	700,000	4,146,641
30,000	50,000	86,000	850,000	4,700,000	5,716,000
15,000	0	168,000	100,000	3,200,000	3,483,000
1,600	0	0	0	135,000	956,129
100	0	0	175,000	21,000	276,100
500	0	0	75,000	345,346	420,846
0	0	0	0	1,502,000	1,502,000
1,000	0	0	0	258,600	1,156,600
1,000	0	0	96,000	371,500	497,300
503,590	0	0	0	30,000	533,590
697,695	1,500,000	0	0	1,189,479	3,387,174
18,300	11,000	0	0	28,647	1,412,774
1,500	0	0	0	240,000	255,500
200	0	0	0	22,500	27,700
<b>\$ 4,738,499</b>	<b>\$ 2,239,052</b>	<b>\$ 304,400</b>	<b>\$ 2,652,715</b>	<b>\$ 18,816,942</b>	<b>\$ 60,534,452</b>

**CITY OF ARLINGTON**  
**2015 SUMMARIZED EXPENDITURES**  
**ALL OPERATING FUNDS**

	<b>SALARIES &amp; WAGES</b>	<b>PERSONNEL BENEFITS</b>	<b>SUPPLIES</b>	<b>OTHER SERVICES &amp; CHARGES</b>	<b>INTERGOVT SERVICES &amp; TAXES</b>
<b>GENERAL FUNDS:</b>					
LEGISLATIVE	\$ 67,200	\$ 5,340	\$ 0	\$ 14,000	\$ 40,000
EXECUTIVE	483,001	150,126	16,000	58,500	0
PARKS & RECREATION	34,424	11,661	6,200	24,350	0
FINANCE	498,867	181,828	0	142,700	0
LEGAL SERVICES	0	0	0	70,000	0
INFORMATION TECHNOLOGY	181,833	64,642	10,250	112,750	0
MISCELLANEOUS	0	77,000	0	206,800	0
POLICE	2,735,793	1,055,032	38,000	362,831	896,800
FIRE	1,685,707	541,749	34,500	75,810	55,175
RECYCLING	0	0	20,000	0	0
COMMUNITY DEVELOPMENT	348,258	142,223	3,850	139,700	0
LIBRARY SERVICES	0	0	0	200	0
NON EXPENDITURES	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0
OTHER FINANCING USES	0	0	0	0	0
<b>TOTAL GENERAL FUND</b>	<b>6,035,083</b>	<b>2,229,601</b>	<b>128,800</b>	<b>1,207,641</b>	<b>991,975</b>
GENERAL MANDATORY RESERVE	0	0	0	0	0
<b>SPECIAL REVENUE FUNDS:</b>					
STREET MAINTENANCE FUND	325,974	138,952	53,025	281,100	30,000
PROGRAM DEVELOPMENT FUND	0	0	0	0	0
GROWTH MANAGEMENT FUND	0	0	0	0	0
EMERGENCY MEDICAL SERVICES	1,545,454	404,435	88,400	259,125	9,600
STREAM CORRIOR RESTORATION	0	0	5,000	0	0
LODGING TAX FUND	0	0	0	95,000	0
CEMETERY FUND	105,763	50,956	25,700	23,000	12,120
<b>DEBT SERVICE FUNDS:</b>					
LID #21 FUND	0	0	0	0	0
<b>CAPITAL PROJECTS FUNDS:</b>					
REET 1 FUND	0	0	0	70,000	0
REET 2 FUND	0	0	0	0	0
CAPITAL FACILITIES/BUILDING	0	0	0	0	0
TRANSPORTATION IMPROVEMENT	0	0	0	10,000	0
PARK IMPROVEMENT FUND	0	0	0	0	0
LIBRARY CAPITAL IMPROVEMENT	0	0	0	0	0
CEMETERY CAPITAL IMPROVEMENT	0	0	0	0	0
<b>ENTERPRISE FUNDS:</b>					
WATER / SEWER UTILITY FUND	1,344,533	570,288	434,500	857,860	788,800
AIRPORT FUND	316,407	119,961	41,450	209,491	800
WATER IMPROVEMENT FUND	0	0	0	275,000	1,290
SEWER IMPROVEMENT FUND	0	0	0	40,000	2,520
PW-UTILITIES ADMINISTRATION	517,620	206,031	6,500	113,510	0
WWTP IMPROVEMENT & EXPANSION	0	0	0	0	0
SURFACE WATER CIP FUND	0	0	0	0	0

	<b>SALARIES &amp; WAGES</b>	<b>PERSONNEL BENEFITS</b>	<b>SUPPLIES</b>	<b>OTHER SERVICES &amp; CHARGES</b>	<b>INTERGOVT SERVICES &amp; TAXES</b>
<b>ENTERPRISE FUNDS:</b>					
AIRPORT RESERVE FUND	0	0	0	0	0
WATER/SEWER BOND RESERVE	0	0	0	0	0
STORM WATER MANAGEMENT	168,032	67,018	15,000	95,100	189,080
AIRPORT CIP	0	0	0	0	0
<b>INTERNAL SERVICE FUNDS:</b>					
EQUIPMENT RENTAL MAINT. & OPER.	0	0	224,400	305,205	0
EQUIPMENT RENTAL DEPRECIATION	0	0	0	0	0
PUBLIC WORKS MAINT & OPER	593,094	239,310	60,100	339,501	0
<b>TRUST &amp; AGENCY FUNDS:</b>					
CEMETERY ENDOWMENT	0	0	0	0	0
CEMETERY PRE-NEED TRUST	0	0	0	4,000	0
<b>TOTAL ALL FUNDS</b>	<b>\$ 10,951,960</b>	<b>\$ 4,026,552</b>	<b>\$ 1,082,875</b>	<b>\$ 4,185,533</b>	<b>\$ 2,026,185</b>

CAPITAL OUTLAY	DEBT SERVICE	INTERFUND PMT FOR SERVICES	INTERFUND TRANSFERS	NON- EXPEND.	ENDING FUND BALANCE	TOTAL
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 126,540
4,000	0	23,164	0	0	0	734,791
						76,635
2,000	0	10,718	0	0	0	836,113
0	0	0	0	0	0	70,000
32,800	0	7,620	0	0	0	409,895
0	0	0	0	0	0	283,800
3,000	0	253,546	0	0	0	5,345,002
6,200	0	220,613	0	0	0	2,619,754
0	0	0	0	0	0	20,000
0	0	24,367	0	0	0	658,398
0	0	36,000	0	0	0	36,200
0	0	0	0	259,000	0	259,000
0	961,345	0	0	0	0	961,345
0	0	814,528	765,815	0	911,374	2,491,717
48,000	961,345	1,390,556	765,815	259,000	911,374	14,929,190
0	0	0	0	0	100,000	100,000
0	0	186,101	0	0	17,048	1,032,200
23,100	0	0	0	0	269,500	292,600
0	0	0	300,000	0	905,000	1,205,000
4,000	0	256,678	0	0	25,023	2,592,715
2,000	0	0	0	0	24,457	31,457
0	0	4,000	0	0	38,216	137,216
0	0	42,300	0	0	6,086	265,925
0	0	0	60,000	0	39,100	99,100
0	50,400	0	161,000	0	95,600	377,000
0	284,600	0	0	0	37,400	322,000
96,000	0	0	0	0	52,000	148,000
1,720,000	0	0	0	1,300	121,100	1,852,400
0	152,000	0	0	0	154,100	306,100
0	0	0	0	0	14,300	14,300
0	0	0	0	0	5,600	5,600
0	2,741,141	1,605,669	953,400	1,000	3,755,104	13,052,295
1,272,200	113,160	1,592,412	75,000	382,139	23,621	4,146,641
1,015,600	0	0	0	0	4,424,110	5,716,000
165,000	0	0	0	0	3,275,480	3,483,000
6,000	0	0	0	0	106,468	956,129
0	0	0	0	0	0	0
175,000	0	0	0	0	101,100	276,100

<b>CAPITAL OUTLAY</b>	<b>DEBT SERVICE</b>	<b>INTERFUND PMT FOR SERVICES</b>	<b>INTERFUND TRANSFERS</b>	<b>NON- EXPEND.</b>	<b>ENDING FUND BALANCE</b>	<b>TOTAL</b>
0	0	0	0	0	420,846	420,846
0	0	0	0	0	1,502,000	1,502,000
0	51,300	0	290,000	0	281,070	1,156,600
182,000	0	0	0	0	315,300	497,300
0	0	0	0	0	3,985	533,590
2,230,090	0	0	0	0	1,157,084	3,387,174
0	0	90,000	1,500	0	89,269	1,412,774
0	0	0	0	0	255,500	255,500
0	0	0	0	0	23,700	27,700
<b>\$ 6,938,990</b>	<b>\$ 4,353,946</b>	<b>\$ 5,167,716</b>	<b>\$ 2,606,715</b>	<b>\$ 643,439</b>	<b>18,550,541</b>	<b>\$ 60,534,452</b>

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

	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
<b>GENERAL FUNDS:</b>				
GENERAL FUND	\$ 12,852,487	\$ 12,651,304	\$ 12,985,530	\$ 14,017,816
GENERAL FUND MANDATORY RESERVE FUND	0	0	0	0
<b>SPECIAL REVENUE FUNDS:</b>				
STREET MAINTENANCE FUND	913,017	941,825	939,444	1,015,152
PROGRAM DEVELOPMENT FUND	42,129	39,264	23,100	23,100
GROWTH MANAGEMENT FUND	1,070,856	1,342,979	500,000	300,000
EMERGENCY MEDICAL SERVICES FUND	2,896,624	2,834,597	2,706,395	2,567,692
STREAM CORRIOR RESTORATION FUND	22	1,624	7,000	7,000
LODGING TAX FUND	124,068	66,857	84,000	99,000
CEMETERY IMPROVEMENT FUND	210,732	234,011	250,962	259,839
<b>DEBT SERVICE FUNDS:</b>				
LID #21 FUND	97,663	0	60,000	60,000
<b>CAPITAL PROJECTS FUNDS:</b>				
REET 1 FUND	131,517	214,453	243,600	281,400
REET 2 FUND	311,679	286,723	285,600	284,600
CAPITAL FACILITIES/BUILDING FUND	33,456	73,417	72,000	96,000
TRANSPORTATION IMPROVEMENT FUND	1,940,042	8,016,320	4,144,958	1,731,300
PARK IMPROVEMENT FUND	308,817	188,909	177,000	152,000
LIBRARY CIP FUND	0	0	0	0
CEMETERY CAPITAL IMPROVEMENT FUND	17,976	37,988	0	0
<b>ENTERPRISE FUNDS:</b>				
WATER / SEWER UTILITY FUND	9,154,619	9,154,619	9,035,682	9,297,191
AIRPORT FUND	5,423,825	3,040,238	3,751,162	4,123,020
WATER IMPROVEMENT FUND	3,040,238	759,299	1,227,000	1,291,890
SEWER IMPROVEMENT FUND	481,509	327,033	1,335,000	207,520
PW-UTILITIES ADMINISTRATION FUND	576,840	631,180	816,713	849,661
WWTP IMPROVEMENT & EXPANSION FUND	178,586	1,318,988	0	0
SURFACE WATER CIP FUND	387,674	1,232,881	2,216,000	175,000
AIRPORT RESERVE FUND	576,385	1,243,694	195,000	0
STORM WATER MANAGEMENT FUND	722,142	750,287	815,148	875,530
AIRPORT CIP FUND	116,088	335,206	650,500	182,000
<b>INTERNAL SERVICE FUNDS:</b>				
EQUIPMENT RENTAL FUND	575,702	526,250	521,972	529,605
EQUIPMENT RENTAL DEPRECIATION FUND	116,275	178,871	384,900	2,230,090
PUBLIC WORKS MAINT & OPER FUND	1,052,404	1,132,755	1,173,664	1,323,505
<b>TRUST &amp; AGENCY FUNDS:</b>				
CEMETERY ENDOWMENT FUND	2,500	0	2,500	0
CEMETERY PRE-NEED TRUST FUND	0	0	10,100	4,000
	<u>\$ 43,355,872</u>	<u>\$ 47,561,572</u>	<u>\$ 44,614,930</u>	<u>\$ 41,983,911</u>



**CITY OF ARLINGTON**

**2015 BUDGET SUMMARY SHEETS**

GENERAL  
FUND  
INFORMATION

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**CITY OF ARLINGTON  
REVENUE SUMMARY  
GENERAL FUND**

<b>SOURCE OF REVENUE</b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
<b>TAXES</b>				
GENERAL PROPERTY	\$ 2,410,610	\$ 2,464,430	\$ 2,500,000	\$ 3,920,000
RETAIL SALES TAX				
1% General Sales Tax	3,087,559	3,279,621	3,200,000	3,475,000
.1% Criminal Justice	240,895	259,804	260,000	290,000
NATURAL GAS USE TAX	11,616	8,733	10,000	20,000
UTILITY				
Water	197,378	198,614	209,100	205,000
Sewer	259,241	274,780	275,400	280,000
Stormwater	36,503	42,949	41,600	45,000
Natural Gas	237,994	214,817	260,000	260,000
Cable TV	316,246	352,531	345,000	360,000
Telephone	559,952	551,302	560,000	545,000
Electricity	813,288	879,378	890,000	900,000
Solid Waste	202,847	245,796	240,000	250,000
OTHER TAXES				
Leasehold Excise	116,084	124,497	120,000	125,000
Gambling	115,833	54,933	40,000	40,000
Penalties	13,721	0	0	0
	<u>8,619,767</u>	<u>8,952,185</u>	<u>8,951,100</u>	<u>10,715,000</u>
<b>LICENSES AND PERMITS</b>				
BUSINESS LICENSES	52,640	53,315	53,200	54,000
BUILDING PERMITS	343,010	193,068	300,000	150,000
FRANCHISE FEES	249,388	219,577	210,000	220,000
OTHER	34,145	32,437	33,600	32,000
	<u>679,183</u>	<u>498,397</u>	<u>596,800</u>	<u>456,000</u>
<b>INTERGOVERNMENTAL</b>				
GRANTS	178,828	93,174	24,600	28,500
STATE SHARED REVENUES				
PUD Privilege Tax	106,513	108,115	105,000	110,000
SST Mitigation	95,992	97,310	95,000	95,000
Criminal Justice	19,257	20,428	19,000	19,000
DUI Cities	3,356	3,268	3,500	3,500
Liquor Excise Tax	66,106	12,050	40,000	20,000
Liquor Board Profits	179,073	161,694	155,000	150,000
INTERLOCAL REVENUES	93,984	73,892	63,892	76,700
INTERGOVERNMENTAL SERVICE REVENUES	1,222	0	0	0
	<u>744,331</u>	<u>569,931</u>	<u>505,992</u>	<u>502,700</u>

<b>SOURCE OF REVENUE</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
<b>CHARGES FOR SERVICE</b>				
GENERAL GOVERNMENT	4,044	6,139	4,500	5,500
SECURITY OF PERSONS & PROPERTY	5,229	48,892	41,500	46,800
ECONOMIC ENVIRONMENT	256,732	189,989	230,000	145,000
CULTURE AND RECREATION	17,174	11,251	23,000	12,000
INTERFUND/INTER DEPARTMENTAL CHARGES	2,282,147	2,098,900	1,964,588	1,954,988
	<u>2,565,326</u>	<u>2,355,171</u>	<u>2,263,588</u>	<u>2,164,288</u>
<b>FINES &amp; FORFEITURES</b>				
COURT FINES	251,820	199,553	320,200	250,200
PENALTIES ON DELIQU UTIL TAXES	0	0	0	0
	<u>251,820</u>	<u>199,553</u>	<u>320,200</u>	<u>250,200</u>
<b>MISCELLANEOUS REVENUE</b>				
INTEREST EARNINGS	10,542	8,346	12,000	9,000
RENTS	0	0	100	100
CONTRIBUTIONS	17,676	4,914	200	200
OTHER MISCELLANEOUS	47,271	23,982	6,450	4,950
	<u>75,489</u>	<u>37,242</u>	<u>18,750</u>	<u>14,250</u>
<b>NON-REVENUES</b>				
STATE PORTION OF REVENUES	174,578	138,063	255,000	255,000
OTHER REIMBURSEMENTS	2,509	141	4,000	4,000
	<u>177,087</u>	<u>138,204</u>	<u>259,000</u>	<u>259,000</u>
<b>OTHER FINANCING SOURCES</b>				
OTHER REVENUES	993	12,784	200	200
TRANSFERS FROM OTHER FUNDS	4,900	14,846	69,900	64,900
INTERFUND LOAN	124,984	0	0	0
	<u>130,877</u>	<u>27,630</u>	<u>70,100</u>	<u>65,100</u>
<b>TOTAL GENERAL FUND REVENUE</b>	<u>13,243,880</u>	<u>12,778,313</u>	<u>12,985,530</u>	<u>14,426,538</u>
<b>BEGINNING FUND BALANCE</b>	77	377,749	500,000	502,652
<b>TOTAL GENERAL FUND RESOURCES</b>	<u>\$ 13,243,957</u>	<u>\$ 13,156,062</u>	<u>\$ 13,485,530</u>	<u>\$ 14,929,190</u>

# CITY OF ARLINGTON

## GENERAL FUND EXPENDITURE SUMMARY BY DEPARTMENT

<u>DEPARTMENT</u>	<u>2012 ACTUAL</u>	<u>2013 ACTUAL</u>	<u>2014 BUDGET</u>	<u>2015 BUDGET</u>
GENERAL GOVERNMENT				
LEGISLATIVE (CITY COUNCIL)	\$ 109,849	\$ 120,918	\$ 122,145	\$ 126,540
EXECUTIVE	804,895 0	697,878 0	697,864 0	734,791
FINANCIAL & ADMINISTRATIVE	769,337	813,787	822,871	836,113
INFORMATION TECHNOLOGY	314,649	344,173	388,312	409,895
LEGAL SERVICES	61,990	102,912	70,000	70,000
MISCELLANEOUS	241,145	294,771	272,396	283,800
SECURITY OF PERSONS & PROPERTY				
LAW ENFORCEMENT	4,645,568	4,808,042	5,069,852	5,345,002
FIRE CONTROL	2,242,306	2,418,747	2,464,645	2,619,754
ENVIRONMENT				
ENGINEERING	572,677	280,306	0	0
RECYCLING	20,575	5,599	20,000	20,000
ECONOMIC ENVIRONMENT				
COMMUNITY DEVELOPMENT	586,243	597,785	740,507	656,398
ECONOMIC DEVELOPMENT	282	0	2,500	2,000
CULTURE & RECREATION				
LIBRARY SERVICES	37,944	36,696	36,200	36,200
PARKS & RECREATION	134,358 0	96,373 0	75,517 0	76,635
DEBT SERVICE	867,549	876,847	872,720	961,345
INTERFUND CHARGES & TRANSFERS	1,111,200	1,008,250	1,071,001	1,580,343
TOTAL OPERATIONS	<u>12,520,567</u>	<u>12,503,084</u>	<u>12,726,530</u>	<u>13,758,816</u>
NON-EXPENDITURES	<u>331,920</u>	<u>148,220</u>	<u>259,000</u>	<u>259,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u>12,852,487</u>	<u>12,651,304</u>	<u>12,985,530</u>	<u>14,017,816</u>
UNRESERVED ENDING FUND BALANCE	<u>377,749</u>	<u>504,742</u>	<u>500,000</u>	<u>911,374</u>
TOTAL EXPENDITURES	<u>\$ 13,230,236</u>	<u>\$ 13,156,046</u>	<u>\$ 13,485,530</u>	<u>\$ 14,929,190</u>

**GENERAL FUND EXPENDITURE SUMMARY  
BY CATEGORY**

<b>CATEGORY</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
SALARIES AND WAGES	\$ 6,135,386	\$ 6,095,423	\$ 6,199,068	\$ 6,035,083
PERSONNEL BENEFITS	1,977,550	2,023,007	2,089,366	2,229,601
SUPPLIES	115,952	96,585	127,600	128,800
SERVICES/CHARGES	1,028,534	1,103,457	1,153,161	1,207,641
INTERGOVT'L SERVICES	795,783	809,178	862,339	991,975
CAPITAL OUTLAY	169,870	107,130	57,600	48,000
DEBT SERVICE	867,549	876,847	872,720	961,345
INTERFUND PMT FOR SERVICES	282,743	347,223	257,675	540,028
INTERFUND CHARGES FOR SERVICES	497,200	684,000	737,001	850,528
INTERFUND TRANSFERS	650,000	360,250	320,000	765,815
TOTAL OPERATIONS	<u>12,520,567</u>	<u>12,503,100</u>	<u>12,676,530</u>	<u>13,758,816</u>
NON-EXPENDITURES	<u>331,920</u>	<u>148,220</u>	<u>259,000</u>	<u>259,000</u>
TOTAL EXPENDITURES	<u>12,852,487</u>	<u>12,651,320</u>	<u>12,935,530</u>	<u>14,017,816</u>
UNRESERVED ENDING FUND BALANCE	<u>377,749</u>	<u>504,742</u>	<u>500,000</u>	<u>911,374</u>
TOTAL EXPENDITURES	<u>\$ 13,230,236</u>	<u>\$ 13,156,062</u>	<u>\$ 13,435,530</u>	<u>\$ 14,929,190</u>

**GENERAL FUND**

**DEPARTMENT SUMMARIES**

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## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 52,249	\$ 50,050	\$ 67,200	\$ 67,200
PERSONNEL BENEFITS	16,316	3,949	5,945	5,340
SUPPLIES	506	0	0	0
OTHER SERVICES/CHARGES	17,046	16,483	14,000	14,000
INTERGOVT'L SERVICES & TAXES	23,732	50,436	35,000	40,000
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	109,849	120,918	122,145	126,540
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 109,849	\$ 120,918	\$ 122,145	\$ 126,540

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
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) and Citywide communications.

### EXECUTIVE DEPARTMENT EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 586,845	\$ 481,174	\$ 481,622	\$ 483,001
PERSONNEL BENEFITS	142,860	124,624	141,242	150,126
SUPPLIES	5,387	19,008	15,000	16,000
OTHER SERVICES/CHARGES	54,971	70,205	58,500	58,500
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	7,987	117	0	4,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	6,845	2,750	1,500	23,164
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	804,895	697,878	697,864	734,791
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 804,895	\$ 697,878	\$ 697,864	\$ 734,791

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
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
ASST. CA FOR SPECIAL PROJECTS / ECON. DEVEL.	1.00	0.00	0.00	0.00
HR ANALYST	1.00	1.00	1.00	0.00
ADMINISTRATIVE SPECIALIST	1.00	0.00	0.00	0.00
ADMINISTRATIVE ASST / RECREATION MGR	0.00	1.00	0.50	0.50
FACILITIES / PURCHASING COORDINATOR	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT	0.25	0.25	0.00	1.00
TOTAL	7.25	6.25	5.50	5.50

## PARKS & RECREATION

The Parks and Recreation Department provides facility rental, recreation management and community event promotion for the City of Arlington citizens.

### PARKS & RECREATION DEPARTMENT EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 65,443	\$ 34,011	\$ 34,083	\$ 34,424
PERSONNEL BENEFITS	\$ 19,771	\$ 10,644	\$ 11,084	\$ 11,661
SUPPLIES	\$ 5,141	\$ 6,998	\$ 6,000	\$ 6,200
OTHER SERVICES/CHARGES	\$ 29,128	\$ 20,778	\$ 24,350	\$ 24,350
INTERGOVT'L SERVICES & TAXES	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0
DEBT SERVICE	\$ 14,875	\$ 23,942	\$ 0	\$ 0
INTERFUND PMT FOR SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
INTERFUND TRANSFERS	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	134,358	96,373	75,517	76,635
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 134,358	\$ 96,373	\$ 75,517	\$ 76,635

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
PARKS & RECREATION MANAGER	1.00	0.50	0.50	0.50
	1.00	0.50	0.50	0.50

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 467,519	\$ 502,476	\$ 514,140	\$ 498,867
PERSONNEL BENEFITS	149,737	163,833	171,531	181,828
SUPPLIES	6,368	570	0	0
OTHER SERVICES/CHARGES	128,369	133,491	126,700	142,700
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	17,344	13,417	10,500	2,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	10,718
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	769,337	813,787	822,871	836,113
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 769,337	\$ 813,787	\$ 822,871	\$ 836,113

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
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	1.00
FINANCE SPECIALIST	1.00	1.00	1.00	1.00
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
TOTAL	7.00	7.00	7.00	7.00

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 160,163	\$ 172,722	\$ 176,949	\$ 181,833
PERSONNEL BENEFITS	51,968	57,764	60,488	64,642
SUPPLIES	6,478	6,369	10,250	10,250
OTHER SERVICES/CHARGES	74,235	77,302	102,775	112,750
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	19,055	25,366	36,900	32,800
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	2,750	4,650	950	7,620
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	314,649	344,173	388,312	409,895
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 314,649	\$ 344,173	\$ 388,312	\$ 409,895

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	61,990	102,912	70,000	70,000
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>61,990</u>	<u>102,912</u>	<u>70,000</u>	<u>70,000</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 61,990</u>	<u>\$ 102,912</u>	<u>\$ 70,000</u>	<u>\$ 70,000</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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	49,883	65,141	68,100	77,000
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	180,612	229,630	204,296	206,800
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	10,650	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>241,145</u>	<u>294,771</u>	<u>272,396</u>	<u>283,800</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 241,145</u>	<u>\$ 294,771</u>	<u>\$ 272,396</u>	<u>\$ 283,800</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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 2,541,854	\$ 2,666,989	\$ 2,781,041	\$ 2,735,793
PERSONNEL BENEFITS	884,775	939,092	995,654	1,055,032
SUPPLIES	34,031	30,533	37,000	38,000
OTHER SERVICES/CHARGES	287,913	283,412	330,993	362,831
INTERGOVT'L SERVICES & TAXES	721,880	709,066	772,164	896,800
CAPITAL OUTLAY	23,075	6,910	3,000	3,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	152,040	172,040	150,000	253,546
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	4,645,568	4,808,042	5,069,852	5,345,002
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 4,645,568	\$ 4,808,042	\$ 5,069,852	\$ 5,345,002

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
PUBLIC SAFETY DIRECTOR				0.50
POLICE CHIEF	1.00	1.00	1.00	
COMMANDERS	2.00	2.00	2.00	2.00
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	14.00	14.00
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	2.00	1.00	1.00	1.00
SUPPORT SERVICES TECHNICIANS	2.00	2.00	2.00	2.00
EXECUTIVE ASSISTANT				0.50
TOTAL	30.00	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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 1,500,766	\$ 1,635,067	\$ 1,717,182	\$ 1,685,707
PERSONNEL BENEFITS	440,573	468,658	484,791	541,749
SUPPLIES	26,282	22,601	35,500	34,500
OTHER SERVICES/CHARGES	51,360	53,735	71,747	75,810
INTERGOV'T'L SERVICES & TAXES	50,171	49,676	55,175	55,175
CAPITAL OUTLAY	65,229	37,260	3,200	6,200
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR EQUIPMENT RENTAL	107,925	151,750	97,050	220,613
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	2,242,306	2,418,747	2,464,645	2,619,754
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 2,242,306	\$ 2,418,747	\$ 2,464,645	\$ 2,619,754

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
PUBLIC SAFETY DIRECTOR				0.38
ACTING FIRE CHIEF	0.50	0.50	0.50	0.50
DEPUTY FIRE CHIEF / FIRE MARSHALL	0.50	0.50	0.50	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	0.25	0.38
TOTAL	16.25	16.25	16.25	16.26
PART-PAID VOLUNTEERS	30.00	30.00	30.00	30.00
TOTAL	46.25	46.25	46.25	46.26

## 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

<b>FUNCTION</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	20,575	5,599	20,000	20,000
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>20,575</u>	<u>5,599</u>	<u>20,000</u>	<u>20,000</u>
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	<u>\$ 20,575</u>	<u>\$ 5,599</u>	<u>\$ 20,000</u>	<u>\$ 20,000</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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 758,767	\$ 552,295	\$ 426,851	\$ 348,258
PERSONNEL BENEFITS	221,503	189,245	150,531	142,223
SUPPLIES	11,184	4,891	3,850	3,850
OTHER SERVICES/CHARGES	142,910	115,509	149,600	139,700
INTERGOVT'L SERVICES & TAXES	0	0	0	0
CAPITAL OUTLAY	11,655	118	4,000	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	13,183	16,033	8,175	24,367
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	1,159,202	878,091	743,007	658,398
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 1,159,202	\$ 878,091	\$ 743,007	\$ 658,398

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
AIRPORT, COMM DEVEL. DIRECTOR	1.00	1.00	0.67	0.50
BUILDING OFFICIAL	1.00	1.00	1.00	
COMBINATION INSPECTOR	1.00	1.00	1.00	1.00
COMMUNITY SERVICES LIAISON/PERMIT MANAGER				1.00
CITY ENGINEER	1.00	1.00	0.00	0.00
PERMIT TECHNICIAN	2.50	1.50	2.00	1.80
ASSOCIATE PLANNER	1.00	1.00	1.00	1.00
ADMINISTRATIVE SPECIALIST	0.20	0.20	0.50	0.00
TOTAL	7.70	6.70	6.17	5.30

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 1,780	\$ 639	\$ 0	\$ 0
PERSONNEL BENEFITS	164	57	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	0	0	200	200
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	36,000	36,000
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	37,944	36,696	36,200	36,200
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 37,944	\$ 36,696	\$ 36,200	\$ 36,200

PERSONNEL SUMMARY				
POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
ADMINISTRATIVE SPECIALIST - MINUTE TAKER	0.10	0.10	0.00	0.00
TOTAL	0.10	0.10	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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	0	0	0	0
NON-EXPENDITURES	331,920	148,220	259,000	259,000
TOTAL USES OF FUNDS	\$ 331,920	\$ 148,220	\$ 259,000	\$ 259,000

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	867,549	876,847	872,720	961,345
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL EXPENDITURES	867,549	876,847	872,720	961,345
NON-EXPENDITURES	0	0	0	0
TOTAL USES OF FUNDS	\$ 867,549	\$ 876,847	\$ 872,720	\$ 961,345

## 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

<u>FUNCTION</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>ACTUAL</u>	<u>2014</u> <u>BUDGET</u>	<u>2015</u> <u>BUDGET</u>
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	461,200	648,000	701,001	814,528
INTERFUND TRANSFERS	650,000	360,250	370,000	765,815
TOTAL EXPENDITURES	<u>1,111,200</u>	<u>1,008,250</u>	<u>1,071,001</u>	<u>1,580,343</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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	50,000	50,000
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	0	0	50,000	50,000
BEGINNING FUND BALANCE	0	0	0	50,000
TOTAL RESOURCES	\$ 0	\$ 0	\$ 50,000	\$ 100,000

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	0	50,000	100,000
TOTAL	\$ 0	\$ 0	\$ 50,000	\$ 100,000

**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.**

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## 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	2012	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	469,382	371,863	380,000	385,000
CHARGES FOR SERVICES	0	115,000	1,000	1,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS REVENUES	31,463	31,576	26,100	31,100
NON-REVENUES	0	100	100	100
OTHER FINANCING SOURCES	3,112	0	0	0
INTERFUND TRANSFERS	538,112	376,250	460,000	555,000
TOTAL REVENUES	1,042,069	894,789	867,200	972,200
BEGINNING FUND BALANCE	437	129,489	77,000	60,000
TOTAL RESOURCES	\$ 1,042,506	\$ 1,024,278	\$ 944,200	\$ 1,032,200

### FUND EXPENDITURES

FUNCTION	2012	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES AND WAGES	\$ 341,755	\$ 364,218	\$ 348,509	\$ 325,974
PERSONNEL BENEFITS	132,894	145,960	146,310	138,952
SUPPLIES	29,591	31,207	47,525	53,025
OTHER SERVICES/CHARGES	216,970	238,079	281,100	281,100
INTERGOVT'L SERVICES & TAXES	10,495	9,255	6,000	30,000
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	506	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	181,312	152,600	110,000	186,101
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	913,017	941,825	939,444	1,015,152
ENDING FUND BALANCE	129,489	82,453	4,756	17,048
TOTAL	\$ 1,042,506	\$ 1,024,278	\$ 944,200	\$ 1,032,200

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
	PW M&O MANAGER	0.30	0.50	0.60
M&O SUPERVISOR	0.00	0.00	0.00	0.30
LEAD MAINTENANCE WORKER	1.00	1.00	1.00	
SR MAINTENANCE WORKER	3.00	3.00	3.00	3.00
MAINTENANCE WORKERS	3.00	1.00	1.00	1.00
TOTAL	7.00	5.00	5.00	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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	195,000	0	100	100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	167,500
TOTAL REVENUES	195,000	0	100	167,600
BEGINNING FUND BALANCE	22,814	175,685	148,000	125,000
TOTAL RESOURCES	\$ 217,814	\$ 175,685	\$ 148,100	\$ 292,600

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	3,160	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	38,969	39,264	23,100	23,100
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	42,129	39,264	23,100	23,100
ENDING FUND BALANCE	175,685	136,421	125,000	269,500
TOTAL	\$ 217,814	\$ 175,685	\$ 148,100	\$ 292,600

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	54,000	403,581	220,000	110,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	27,594	19,228	40,000	20,000
NON-REVENUES	531,246	291,865	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	612,840	714,674	260,000	130,000
BEGINNING FUND BALANCE	2,915,658	2,457,642	1,315,000	1,075,000
TOTAL RESOURCES	\$ 3,528,498	\$ 3,172,316	\$ 1,575,000	\$ 1,205,000

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	531,246	294,979	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	539,610	1,048,000	500,000	300,000
SUB-TOTAL EXPENDITURES	1,070,856	1,342,979	500,000	300,000
ENDING FUND BALANCE	2,457,642	1,829,337	1,075,000	905,000
TOTAL	\$ 3,528,498	\$ 3,172,316	\$ 1,575,000	\$ 1,205,000

## 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; pain 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 1,421,478	\$ 1,386,377	\$ 1,426,756	\$ 1,347,000
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	1,534	62,457	1,600	1,500
CHARGES FOR SERVICES	912,250	1,174,204	1,185,900	1,035,400
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	1,323	531	500	500
NON-REVENUES	406,262	291,865	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	88,315
TOTAL REVENUES	2,742,847	2,915,434	2,614,756	2,472,715
BEGINNING FUND BALANCE	238,059	84,282	100,000	120,000
TOTAL RESOURCES	\$ 2,980,906	\$ 2,999,716	\$ 2,714,756	\$ 2,592,715

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 1,491,515	\$ 1,494,766	\$ 1,661,332	\$ 1,545,454
PERSONNEL BENEFITS	414,947	416,719	440,913	404,435
SUPPLIES	51,488	61,771	77,400	88,400
OTHER SERVICES/CHARGES	242,496	233,159	253,550	259,125
INTERGOVT'L SERVICES & TAXES	8,912	8,312	9,600	9,600
NON-EXPENDITURES	406,262	291,865	0	0
CAPITAL OUTLAY	463	72,923	4,000	4,000
DEBT SERVICE	116	82	0	0
INTERFUND PMT FOR SERVICES	280,425	255,000	259,600	256,678
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	2,896,624	2,834,597	2,706,395	2,567,692
ENDING FUND BALANCE	84,282	165,119	8,361	25,023
TOTAL	\$ 2,980,906	\$ 2,999,716	\$ 2,714,756	\$ 2,592,715

### PERSONNEL SUMMARY

POSITION	2012	2013	2014	2015
PUBLIC SAFETY DIRECTOR			0.25	0.125
FIRE CHIEF	0.50	0.50	0.25	
ACTING FIRE CHIEF				0.50
DEPUTY FIRE CHIEF	0.50	0.50	0.50	
MEDICAL SERVICES ADMINISTRATOR	1.00	1.00	1.00	
FF/EMT-PARAMEDIC	12.00	12.00	12.00	12.00
EXECUTIVE ASSISTANT	0.75	0.75	0.75	0.125
TOTAL	14.75	14.75	14.75	12.75

## STREAM CORRIDOR RESTORATION FUND

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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	4,086	8,113	250	250
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	4,086	8,113	250	250
BEGINNING FUND BALANCE	27,404	31,468	24,000	31,207
TOTAL RESOURCES	\$ 31,490	\$ 39,581	\$ 24,250	\$ 31,457

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	22	1,624	5,000	5,000
OTHER SERVICES/CHARGES	0	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	2,000	2,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	22	1,624	7,000	7,000
ENDING FUND BALANCE	31,468	37,957	17,250	24,457
TOTAL	\$ 31,490	\$ 39,581	\$ 24,250	\$ 31,457

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 74,708	\$ 84,030	\$ 75,000	\$ 85,000
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	739	393	1,000	500
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUE	75,447	84,423	76,000	85,500
BEGINNING FUND BALANCE	90,771	42,150	35,000	51,716
TOTAL RESOURCES	\$ 166,218	\$ 126,573	\$ 111,000	\$ 137,216

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	73,367	53,911	75,000	95,000
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	2,700	3,000	4,000	4,000
INTERFUND TRANSFERS	48,001	9,946	5,000	0
SUB-TOTAL EXPENDITURES	124,068	66,857	84,000	99,000
ENDING FUND BALANCE	42,150	59,716	27,000	38,216
TOTAL	\$ 166,218	\$ 126,573	\$ 111,000	\$ 137,216

## CEMETERY IMPROVEMENT FUND

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

Services provided include interment 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	198,316	172,033	196,000	205,100
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	2,316	40,502	575	575
NON-REVENUES	10,236	8,740	9,000	10,250
OTHER FINANCING SOURCES	2,500	0	100	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	213,368	221,275	205,675	215,925
BEGINNING FUND BALANCE	68,186	68,186	68,000	50,000
TOTAL RESOURCES	\$ 281,554	\$ 289,461	\$ 273,675	\$ 265,925

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 68,830	\$ 75,169	\$ 100,700	\$ 105,763
PERSONNEL BENEFITS	27,399	32,242	46,612	50,956
SUPPLIES	28,553	19,760	24,700	25,700
OTHER SERVICES/CHARGES	21,170	22,237	24,000	23,000
INTERGOVT'L SERVICES & TAXES	12,885	9,862	10,000	12,120
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	3,320	1,066	575	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	32,175	30,675	34,375	42,300
INTERFUND TRANSFERS	16,400	43,000	10,000	0
SUB-TOTAL EXPENDITURES	210,732	234,011	250,962	259,839
ENDING FUND BALANCE	70,822	55,450	22,713	6,086
TOTAL	\$ 281,554	\$ 289,461	\$ 273,675	\$ 265,925

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
CEMETERY MAINTENANCE WORKER	0.50	0.50	1.00	1.00
ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00	1.00
TOTAL	1.50	1.50	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.**

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## 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 Prarie 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	113,850	79,163	57,100	39,100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	113,850	79,163	57,100	39,100
BEGINNING FUND BALANCE	9,743	25,930	5,000	60,000
TOTAL RESOURCES	\$ 123,593	\$ 105,093	\$ 62,100	\$ 99,100

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	97,663	0	60,000	60,000
SUB-TOTAL EXPENDITURES	97,663	0	60,000	60,000
ENDING FUND BALANCE	25,930	105,093	2,100	39,100
TOTAL	\$ 123,593	\$ 105,093	\$ 62,100	\$ 99,100

## **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).

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## REAL ESTATE EXCISE TAX 1 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 258,190	\$ 206,509	\$ 251,000	\$ 276,000
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	885	1,209	2,000	1,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>259,075</u>	<u>207,718</u>	<u>253,000</u>	<u>277,000</u>
BEGINNING FUND BALANCE	17,444	145,002	110,000	100,000
TOTAL RESOURCES	<u>\$ 276,519</u>	<u>\$ 352,720</u>	<u>\$ 363,000</u>	<u>\$ 377,000</u>

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	58,975	68,803	60,000	70,000
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	48,700	47,650	51,600	50,400
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	23,842	98,000	132,000	161,000
SUB-TOTAL EXPENDITURES	<u>131,517</u>	<u>214,453</u>	<u>243,600</u>	<u>281,400</u>
ENDING FUND BALANCE	145,002	138,267	119,400	95,600
TOTAL	<u>\$ 276,519</u>	<u>\$ 352,720</u>	<u>\$ 363,000</u>	<u>\$ 377,000</u>

## REAL ESTATE EXCISE TAX 2 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 258,191	\$ 206,508	\$ 251,000	\$ 276,000
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	776	1,290	100	1,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	131,620	10,000	35,000	35,000
TOTAL REVENUES	390,587	217,798	286,100	312,000
BEGINNING FUND BALANCE	3,261	82,169	1,000	10,000
TOTAL RESOURCES	\$ 393,848	\$ 299,967	\$ 287,100	\$ 322,000

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	288,225	286,723	285,600	284,600
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	23,454	0	0	0
SUB-TOTAL EXPENDITURES	311,679	286,723	285,600	284,600
ENDING FUND BALANCE	82,169	13,244	1,500	37,400
TOTAL	\$ 393,848	\$ 299,967	\$ 287,100	\$ 322,000

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	33,440	73,420	72,000	146,000
TOTAL REVENUES	33,440	73,420	72,100	146,100
BEGINNING FUND BALANCE	17	1	1,800	1,900
TOTAL RESOURCES	\$ 33,457	\$ 73,421	\$ 73,900	\$ 148,000

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	33,456	73,417	72,000	96,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	33,456	73,417	72,000	96,000
ENDING FUND BALANCE	1	4	1,900	52,000
TOTAL	\$ 33,457	\$ 73,421	\$ 73,900	\$ 148,000

## TRANSPORTATION IMPROVEMENT FUND

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

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	753,954	5,406,665	3,683,109	1,500,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	105,758	10,706	11,100	11,100
NON-REVENUES	1,297	1,297	1,300	1,300
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	1,356,200	2,200,935	500,000	300,000
TOTAL REVENUES	2,217,209	7,619,603	4,195,509	1,812,400
BEGINNING FUND BALANCE	123,205	400,372	140,000	40,000
TOTAL RESOURCES	\$ 2,340,414	\$ 8,019,975	\$ 4,335,509	\$ 1,852,400

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	35,648	12,071	30,000	10,000
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	1,297	1,297	1,300	1,300
CAPITAL OUTLAY	1,852,772	8,002,952	4,113,658	1,720,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	50,325	0	0	0
SUB-TOTAL EXPENDITURES	1,940,042	8,016,320	4,144,958	1,731,300
ENDING FUND BALANCE	400,372	3,655	190,551	121,100
TOTAL	\$ 2,340,414	\$ 8,019,975	\$ 4,335,509	\$ 1,852,400

## PARK IMPROVEMENT FUND

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

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	106,700	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	251,806	68,516	26,100	276,100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	116,857	0	0	0
TOTAL REVENUES	475,363	68,516	26,100	276,100
BEGINNING FUND BALANCE	110,481	277,027	180,000	30,000
TOTAL RESOURCES	\$ 585,844	\$ 345,543	\$ 206,100	\$ 306,100

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	156,817	36,909	25,000	0
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	308,817	188,909	177,000	152,000
ENDING FUND BALANCE	277,027	156,634	29,100	154,100
TOTAL	\$ 585,844	\$ 345,543	\$ 206,100	\$ 306,100

# LIBRARY CAPITAL FUND

## FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	143	104	200	100
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	<u>143</u>	<u>104</u>	<u>200</u>	<u>100</u>
BEGINNING FUND BALANCE	13,446	13,589	14,000	14,200
TOTAL RESOURCES	<u>\$ 13,589</u>	<u>\$ 13,693</u>	<u>\$ 14,200</u>	<u>\$ 14,300</u>

## FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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>
ENDING FUND BALANCE	13,589	13,693	14,200	14,300
TOTAL	<u>\$ 13,589</u>	<u>\$ 13,693</u>	<u>\$ 14,200</u>	<u>\$ 14,300</u>

## CEMETERY CAPITAL IMPROVEMENT FUND

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

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	2,034	137	100	0
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	16,400	43,000	10,000	0
TOTAL REVENUES	18,434	43,137	10,100	0
BEGINNING FUND BALANCE	0	458	13,500	5,600
TOTAL RESOURCES	\$ 18,434	\$ 43,595	\$ 23,600	\$ 5,600

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	17,976	37,988	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	17,976	37,988	0	0
ENDING FUND BALANCE	458	5,607	23,600	5,600
TOTAL	\$ 18,434	\$ 43,595	\$ 23,600	\$ 5,600

# 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.

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## **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.

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## WATER

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

### WATER REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	3,587	0	0	0
CHARGES FOR SERVICES	3,909,470	3,940,190	3,736,650	3,785,900
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	34,148	26,048	17,500	23,000
NON-REVENUES	0	545	1,000	1,000
OTHER FINANCING SOURCES	0	0	0	100
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	3,947,205	3,966,783	3,755,150	3,810,000
BEGINNING FUND BALANCE	1,450,456	1,666,867	1,895,000	2,297,245
TOTAL RESOURCES	\$ 5,397,661	\$ 5,633,650	\$ 5,650,150	\$ 6,107,245

### WATER EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	705,716	705,716	747,148	751,236
PERSONNEL BENEFITS	266,519	266,519	291,468	322,640
SUPPLIES	151,535	151,535	172,500	176,500
OTHER SERVICES/CHARGES	257,589	257,589	322,600	342,710
INTERGOVT'L SERVICES & TAXES	390,011	390,011	378,800	393,800
NON-EXPENDITURES	750	750	0	0
CAPITAL OUTLAY	17,750	17,750	0	0
DEBT SERVICE	381,453	381,453	93,530	92,621
INTERFUND PMT FOR SERVICES	857,771	857,771	782,115	782,535
INTERFUND TRANSFERS	701,700	701,700	701,700	851,700
SUB-TOTAL EXPENDITURES	3,730,794	3,730,794	3,489,861	3,713,742
UNRESERVED ENDING FUND BALANCE	1,666,867	1,902,856	2,160,289	2,393,503
TOTAL	\$ 5,397,661	\$ 5,633,650	\$ 5,650,150	\$ 6,107,245

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
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
TOTAL	10.00	10.00	10.00	10.00

## SEWER

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

### SEWER REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	5,214,817	5,476,500	5,433,600	5,483,600
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	16,438	12,098	13,000	13,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	100
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	5,231,255	5,488,598	5,446,600	5,496,700
BEGINNING FUND BALANCE-UNRESERVED	1,508,459	1,315,889	1,050,000	1,448,350
TOTAL RESOURCES	\$ 6,739,714	\$ 6,804,487	\$ 6,496,600	\$ 6,945,050

### SEWER EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	537,263	537,263	596,016	593,297
PERSONNEL BENEFITS	205,358	205,358	236,169	247,648
SUPPLIES	201,520	201,520	263,500	258,000
OTHER SERVICES/CHARGES	437,082	437,082	526,350	515,150
INTERGOVT'L SERVICES & TAXES	371,919	371,919	343,100	395,000
NON-EXPENDITURES	0	0	1,000	1,000
CAPITAL OUTLAY	3,319	3,319	0	0
DEBT SERVICE	2,683,643	2,683,643	2,658,396	2,648,520
INTERFUND PMT FOR SERVICES	882,021	882,021	819,590	823,134
INTERFUND TRANSFERS	101,700	101,700	101,700	101,700
SUB-TOTAL EXPENDITURES	5,423,825	5,423,825	5,545,821	5,583,449
UNRESERVED ENDING FUND BALANCE	1,315,889	1,380,662	950,779	1,361,601
TOTAL	\$ 6,739,714	\$ 6,804,487	\$ 6,496,600	\$ 6,945,050

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
UTILITY SUPERVISOR	1.00	1.00	1.00	1.00
WASTEWATER TREATMNT PLANT OPER.	3.00	3.00	3.00	3.00
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
TOTAL	10.00	10.00	10.00	10.00

## 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	2012	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	16,685	16,685	45,000	0
CHARGES FOR SERVICES	8,760	8,760	4,000	4,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	2,788,190	2,788,190	2,916,916	3,036,239
NON-REVENUES	388,153	388,153	394,139	406,402
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	3,201,788	3,201,788	3,360,055	3,446,641
BEGINNING FUND BALANCE	355,346	516,896	400,000	700,000
TOTAL RESOURCES	\$ 3,557,134	\$ 3,718,684	\$ 3,760,055	\$ 4,146,641

### FUND EXPENDITURES

FUNCTION	2012	2013	2014	2015
	ACTUAL	ACTUAL	BUDGET	BUDGET
SALARIES AND WAGES	297,320	297,320	266,094	316,407
PERSONNEL BENEFITS	98,481	98,481	110,668	119,961
SUPPLIES	26,928	26,928	31,450	41,450
OTHER SERVICES/CHARGES	260,858	260,858	221,481	209,491
INTERGOVT'L SERVICES & TAXES	679	679	800	800
NON-EXPENDITURES	374,379	374,379	382,139	382,139
CAPITAL OUTLAY	396,858	396,858	781,000	1,272,200
DEBT SERVICE	196,631	196,631	120,520	113,160
INTERFUND PMT FOR SERVICES	1,388,104	1,388,104	1,543,642	1,592,412
INTERFUND TRANSFERS	0	0	293,368	75,000
SUB-TOTAL EXPENDITURES	3,040,238	3,040,238	3,751,162	4,123,020
UNRESERVED ENDING FUND BALANCE	516,896	678,446	8,893	23,621
TOTAL	\$ 3,557,134	\$ 3,718,684	\$ 3,760,055	\$ 4,146,641

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
AIRPORT/COMMUNITY DEVELOPMENT DIRECTOR			0.5	0.5
AIRPORT MANAGER	1.00	1.00	0.33	1.00
AIRPORT SUPERVISOR	1.00	1.00	1.00	0.00
AIRPORT COORDINATOR	1.00	1.00	1.00	1.00
ADMIN SPECIALIST	1.50	1.50	1.00	1.20
INTERN			1.00	1.00
TOTAL	4.50	# 4.50	4.83	4.70

## WATER/SEWER REVENUE BOND REDEMPTION FUND

This fund is used to accumulate dollars that can be used to pay the 2007 WATER/SEWER Refunding Bonds.  
 This fund will be closed in 2012 and amounts in the fund will be transferred to the Sewer Fund.

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	0	0	0	0
TOTAL REVENUES	0	0	0	0
BEGINNING FUND BALANCE	48,814	0	0	0
TOTAL RESOURCES	\$ 48,814	\$ 0	\$ 0	\$ 0

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	48,814	0	0	0
SUB-TOTAL EXPENDITURES	48,814	0	0	0
UNRESERVED ENDING FUND BALANCE	0	0	0	0
TOTAL	\$ 48,814	\$ 0	\$ 0	\$ 0

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	50,990	35,602	30,000	30,000
NON-REVENUES	50,000	53,230	50,000	50,000
OTHER FINANCING SOURCES	449,350	148,350	86,000	86,000
INTERFUND TRANSFERS	700,000	800,000	700,000	850,000
TOTAL REVENUES	1,250,340	1,037,182	866,000	1,016,000
BEGINNING FUND BALANCE	5,304,683	4,813,544	5,100,000	4,700,000
TOTAL RESOURCES	\$ 6,555,023	\$ 5,850,726	\$ 5,966,000	\$ 5,716,000

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	347,506	40,000	137,000	275,000
INTERGOVT'L SERVICES & TAXES	8,940	2,728	0	1,290
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	1,311,558	101,346	1,090,000	1,015,600
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	73,475	615,225	0	0
SUB-TOTAL EXPENDITURES	1,741,479	759,299	1,227,000	1,291,890
UNRESERVED ENDING FUND BALANCE	4,813,544	5,091,427	4,739,000	4,424,110
TOTAL	\$ 6,555,023	\$ 5,850,726	\$ 5,966,000	\$ 5,716,000

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	35,346	15,000	15,000
NON-REVENUES	4,026	4,026	0	0
OTHER FINANCING SOURCES	865,200	865,200	168,000	168,000
INTERFUND TRANSFERS	100,000	100,000	100,000	100,000
TOTAL REVENUES	1,004,572	1,004,572	283,000	283,000
BEGINNING FUND BALANCE	2,898,731	3,421,794	2,490,000	3,200,000
TOTAL RESOURCES	<u>\$ 3,903,303</u>	<u>\$ 4,426,366</u>	<u>\$ 2,773,000</u>	<u>\$ 3,483,000</u>

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	0	0
OTHER SERVICES/CHARGES	2,178	4,340	45,000	40,000
INTERGOVT'L SERVICES & TAXES	0	17,690	0	2,520
NON-EXPENDITURES	0	3,993	0	0
CAPITAL OUTLAY	211,217	16,837	900,000	165,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	268,114	284,173	390,000	0
SUB-TOTAL EXPENDITURES	481,509	327,033	1,335,000	207,520
UNRESERVED ENDING FUND BALANCE	3,421,794	4,099,333	1,438,000	3,275,480
TOTAL	<u>\$ 3,903,303</u>	<u>\$ 4,426,366</u>	<u>\$ 2,773,000</u>	<u>\$ 3,483,000</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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	589,116	616,560	832,560	819,529
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	3,205	2,158	1,600	1,600
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	592,321	618,718	834,160	821,129
BEGINNING FUND BALANCE	124,840	140,321	120,000	135,000
TOTAL RESOURCES	\$ 717,161	\$ 759,039	\$ 954,160	\$ 956,129

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	340,333	384,829	497,969	517,620
PERSONNEL BENEFITS	131,185	158,673	204,304	206,031
SUPPLIES	5,210	5,860	6,500	6,500
OTHER SERVICES/CHARGES	74,284	80,676	101,940	113,510
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	25,828	1,142	6,000	6,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	576,840	631,180	816,713	849,661
UNRESERVED ENDING FUND BALANCE	140,321	127,859	137,447	106,468
TOTAL	\$ 717,161	\$ 759,039	\$ 954,160	\$ 956,129

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
	PW DIRECTOR	1.00	1.00	1.00
PW EXECUTIVE ASST/STAFF ACCOUNTANT	1.00	1.00	1.00	1.00
UTILITIES SPECIALIST	1.00			
ADMINISTRATIVE SPECIALIST	1.00	1.00	1.00	1.00
GIS COORDINATOR	1.00	1.00	1.00	1.00
SR GIS ANALYST	1.00	1.00	1.00	1.00
TOTAL	6.00	5.00	5.00	5.00

## 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 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	13,784	6,444	0	0
NON-REVENUES	415,340	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	429,124	6,444	0	0
BEGINNING FUND BALANCE	1,062,006	1,312,544	0	0
TOTAL RESOURCES	\$ 1,491,130	\$ 1,318,988	\$ 0	\$ 0

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	0	0	0	0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	34,108	40,923	0	0
OTHER SERVICES/CHARGES	46,384	0	0	0
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	43,094	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	55,000	1,278,065	0	0
SUB-TOTAL EXPENDITURES	178,586	1,318,988	0	0
UNRESERVED ENDING FUND BALANCE	1,312,544	0	0	0
TOTAL	\$ 1,491,130	\$ 1,318,988	\$ 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.

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	224,507	701,118	2,051,000	80,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	992	220	100	100
NON-REVENUES	0	450,000	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	132,250	149,100	160,000	175,000
TOTAL REVENUES	357,749	1,300,438	2,211,100	255,100
BEGINNING FUND BALANCE	122,898	92,973	43,000	21,000
TOTAL RESOURCES	\$ 480,647	\$ 1,393,411	\$ 2,254,100	\$ 276,100

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	387,674	1,232,881	2,216,000	175,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	387,674	1,232,881	2,216,000	175,000
UNRESERVED ENDING FUND BALANCE	92,973	160,530	38,100	101,100
TOTAL	\$ 480,647	\$ 1,393,411	\$ 2,254,100	\$ 276,100

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	0	1,022,698	0	0
TOTAL REVENUES	0	1,022,698	0	0
BEGINNING FUND BALANCE	479,248	479,248	679,000	1,502,000
TOTAL RESOURCES	\$ 479,248	\$ 1,501,946	\$ 679,000	\$ 1,502,000

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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
UNRESERVED ENDING FUND BALANCE	479,248	1,501,946	679,000	1,502,000
TOTAL	\$ 479,248	\$ 1,501,946	\$ 679,000	\$ 1,502,000

## 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.

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	50,000	50,000
CHARGES FOR SERVICES	726,851	855,956	775,000	845,000
FINES & FORFEITURES	1,874	3,071	2,000	2,000
MISCELLANEOUS	1,328	1,838	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	730,053	860,865	828,000	898,000
BEGINNING FUND BALANCE	125,061	132,972	120,000	258,600
TOTAL RESOURCES	\$ 855,114	\$ 993,837	\$ 948,000	\$ 1,156,600

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	152,006	161,390	164,649	168,032
PERSONNEL BENEFITS	58,178	61,764	64,899	67,018
SUPPLIES	1,773	622	15,000	15,000
OTHER SERVICES/CHARGES	23,409	27,513	84,600	95,100
INTERGOVT'L SERVICES & TAXES	187,751	184,898	159,500	189,080
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	1,775	0	0	0
DEBT SERVICE	50,000	50,000	51,500	51,300
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	247,250	264,100	275,000	290,000
SUB-TOTAL EXPENDITURES	722,142	750,287	815,148	875,530
UNRESERVED ENDING FUND BALANCE	132,972	243,550	132,852	281,070
TOTAL	\$ 855,114	\$ 993,837	\$ 948,000	\$ 1,156,600

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
STORMWATER MANAGER	1.00	1.00	1.00	1.00
STORMWATER TECHNICIAN	1.00	1.00	1.00	1.00
TOTAL	2.00	2.00	2.00	2.00

## AIRPORT RESERVE FUND

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

### FUND REVENUES

REVENUE	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	1,030,000	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	19,423	10,834	500	500
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	78,300	281,668	75,000
TOTAL REVENUES	1,049,423	89,134	282,168	75,500
BEGINNING FUND BALANCE	1,023,836	1,496,874	345,346	345,346
TOTAL RESOURCES	\$ 2,073,259	\$ 1,586,008	\$ 627,514	\$ 420,846

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	101,385	10,190	195,000	0
DEBT SERVICE	0	979,967	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	475,000	253,537	0	0
SUB-TOTAL EXPENDITURES	576,385	1,243,694	195,000	0
UNRESERVED ENDING FUND BALANCE	1,496,874	342,314	432,514	420,846
TOTAL	\$ 2,073,259	\$ 1,586,008	\$ 627,514	\$ 420,846

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	212,463	212,463	367,735	28,800
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	4,797	4,797	1,000	1,000
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	24,000	24,000	70,000	96,000
TOTAL REVENUES	241,260	241,260	438,735	125,800
BEGINNING FUND BALANCE	393,064	518,236	371,500	371,500
TOTAL RESOURCES	\$ 634,324	\$ 759,496	\$ 810,235	\$ 497,300

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	116,088	335,206	650,500	182,000
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	116,088	335,206	650,500	182,000
UNRESERVED ENDING FUND BALANCE	518,236	424,290	159,735	315,300
TOTAL	\$ 634,324	\$ 759,496	\$ 810,235	\$ 497,300

# 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.

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## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	523,196	511,014	544,340	503,590
NON-REVENUES	0	0	0	0
OTHER FINANCING SOURCES	5,406	15,298	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	528,602	526,312	544,340	503,590
BEGINNING FUND BALANCE	47,240	140	4,000	30,000
TOTAL RESOURCES	\$ 575,842	\$ 526,452	\$ 548,340	\$ 533,590

### EQUIPMENT RENTAL OPERATING FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	229,458	210,643	231,300	224,400
OTHER SERVICES/CHARGES	346,244	315,607	290,672	305,205
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	575,702	526,250	521,972	529,605
ENDING FUND BALANCE	140	202	26,368	3,985
TOTAL	\$ 575,842	\$ 526,452	\$ 548,340	\$ 533,590

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	331,222	439,635	423,810	697,695
NON-REVENUES	81,186	0	0	1,500,000
OTHER FINANCING SOURCES	6,000	2,364	0	0
INTERFUND TRANSFERS	197,663	25,000	0	0
TOTAL REVENUES	616,071	466,999	423,810	2,197,695
BEGINNING FUND BALANCE	430,653	930,449	1,325,000	1,189,479
TOTAL RESOURCES	\$ 1,046,724	\$ 1,397,448	\$ 1,748,810	\$ 3,387,174

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	81,186	0	0	0
CAPITAL OUTLAY	35,089	178,871	384,900	2,230,090
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
SUB-TOTAL EXPENDITURES	116,275	178,871	384,900	2,230,090
ENDING FUND BALANCE	930,449	1,218,577	1,363,910	1,157,084
TOTAL	\$ 1,046,724	\$ 1,397,448	\$ 1,748,810	\$ 3,387,174

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	901,746	1,087,538	1,126,863	1,354,827
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	20,414	17,193	18,300	18,300
NON-REVENUES	32,355	10,552	29,000	11,000
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	954,515	1,115,283	1,174,163	1,384,127
BEGINNING FUND BALANCE	124,468	26,579	8,000	28,647
TOTAL RESOURCES	\$ 1,078,983	\$ 1,141,862	\$ 1,182,163	\$ 1,412,774

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	462,354	483,554	539,524	593,094
PERSONNEL BENEFITS	160,869	172,281	199,715	239,310
SUPPLIES	42,958	54,837	55,350	60,100
OTHER SERVICES/CHARGES	290,911	331,563	289,975	339,501
INTERGOVT'L SERVICES & TAXES	0	0	0	0
NON-EXPENDITURES	0	0	0	0
CAPITAL OUTLAY	6,212	0	0	0
DEBT SERVICE	0	0	0	0
INTERFUND PMT FOR SERVICES	87,600	87,600	87,600	90,000
INTERFUND TRANSFERS	1,500	2,920	1,500	1,500
SUB-TOTAL EXPENDITURES	1,052,404	1,132,755	1,173,664	1,323,505
ENDING FUND BALANCE	26,579	9,107	8,499	89,269
TOTAL	\$ 1,078,983	\$ 1,141,862	\$ 1,182,163	\$ 1,412,774

### PERSONNEL SUMMARY

POSITION	NUMBER OF EMPLOYEES			
	2012	2013	2014	2015
M&O SUPERVISOR	0.70	0.50	0.70	0.70
PW MAINT & OPER MANAGER	0.70	0.50	0.70	0.70
LEAD MAINTENANCE WORKER	1.00	1.00	1.00	1.00
SENIOR MAINTENANCE WORKERS	3.00	4.00	4.00	4.00
MAINTENANCE WORKERS	0.50	0.50	0.00	1.00
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	8.40	9.00	8.90	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.

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## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	12,667	13,045	12,000	14,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	2,220	1,696	1,500	1,500
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	14,887	14,741	13,500	15,500
BEGINNING FUND BALANCE	200,617	213,004	220,000	240,000
TOTAL RESOURCES	\$ 215,504	\$ 227,745	\$ 233,500	\$ 255,500

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 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	2,500	0	2,500	0
SUB-TOTAL EXPENDITURES	2,500	0	2,500	0
ENDING FUND BALANCE	213,004	227,745	231,000	255,500
TOTAL	\$ 215,504	\$ 227,745	\$ 233,500	\$ 255,500

## 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	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
LICENSES AND PERMITS	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0
CHARGES FOR SERVICES	0	4,000	10,000	5,000
FINES & FORFEITURES	0	0	0	0
MISCELLANEOUS	171	150	200	200
OTHER FINANCING SOURCES	0	0	0	0
INTERFUND TRANSFERS	0	0	0	0
TOTAL REVENUES	171	4,150	10,200	5,200
BEGINNING FUND BALANCE	16,035	16,206	16,000	22,500
TOTAL RESOURCES	\$ 16,206	\$ 20,356	\$ 26,200	\$ 27,700

### FUND EXPENDITURES

FUNCTION	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
SALARIES AND WAGES	\$ 0	\$ 0	\$ 0	\$ 0
PERSONNEL BENEFITS	0	0	0	0
SUPPLIES	0	0	10,000	0
OTHER SERVICES/CHARGES	0	0	0	4,000
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	100	0
SUB-TOTAL EXPENDITURES	0	0	10,100	4,000
ENDING FUND BALANCE	16,206	20,356	16,100	23,700
TOTAL	\$ 16,206	\$ 20,356	\$ 26,200	\$ 27,700