Town of Arlington

Arlington Wastewater Treatment Plant 11150 Highway 70

Budget Fiscal Year 2018-2019

Board of Mayor and Aldermen

The Town of Arlington operates under a General Law Mayor-Aldermanic Charter. The Town has staggered four-year terms with elections every two years. The next municipal election is September 2019.

Mayor
Mike Wissman (2019)

Larry Harmon (2019)

Cheryl Pardue (2019)

Jeff McKee (2019)

Oscar Brooks (2021)

Vice Mayor
Harry McKee (2021)

Jeremy Biggs (2021)

Fiscal Year 2018-2019

Appointed Officials

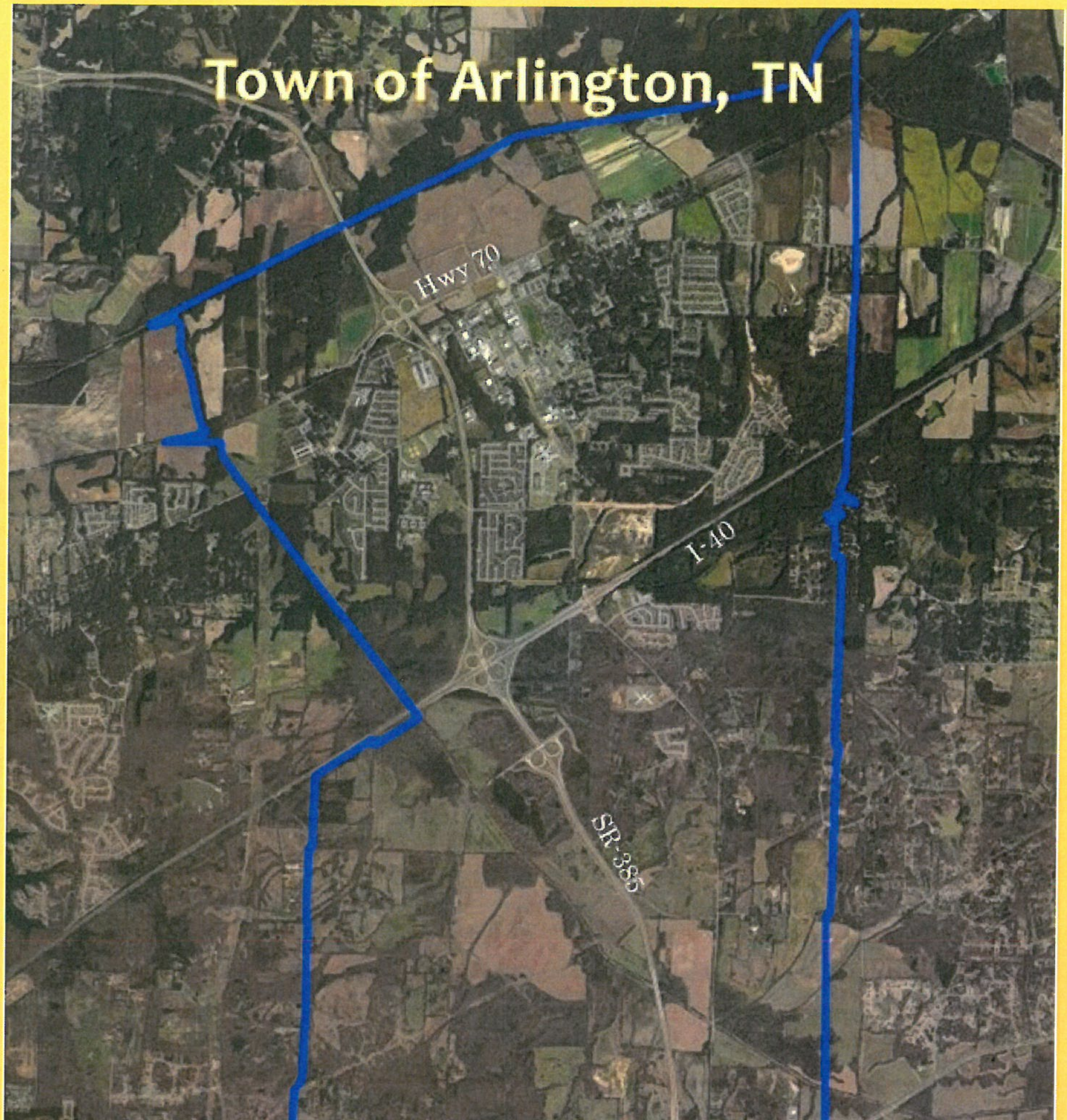
Town Administrator Catherine Durant
Town Recorder/Treasurer Brittney Owens

Finance Committee Members

Oscar Brooks, Alderman
Gene Hinders
Marlene Houston
Ron Williams
Hunter Rasbach

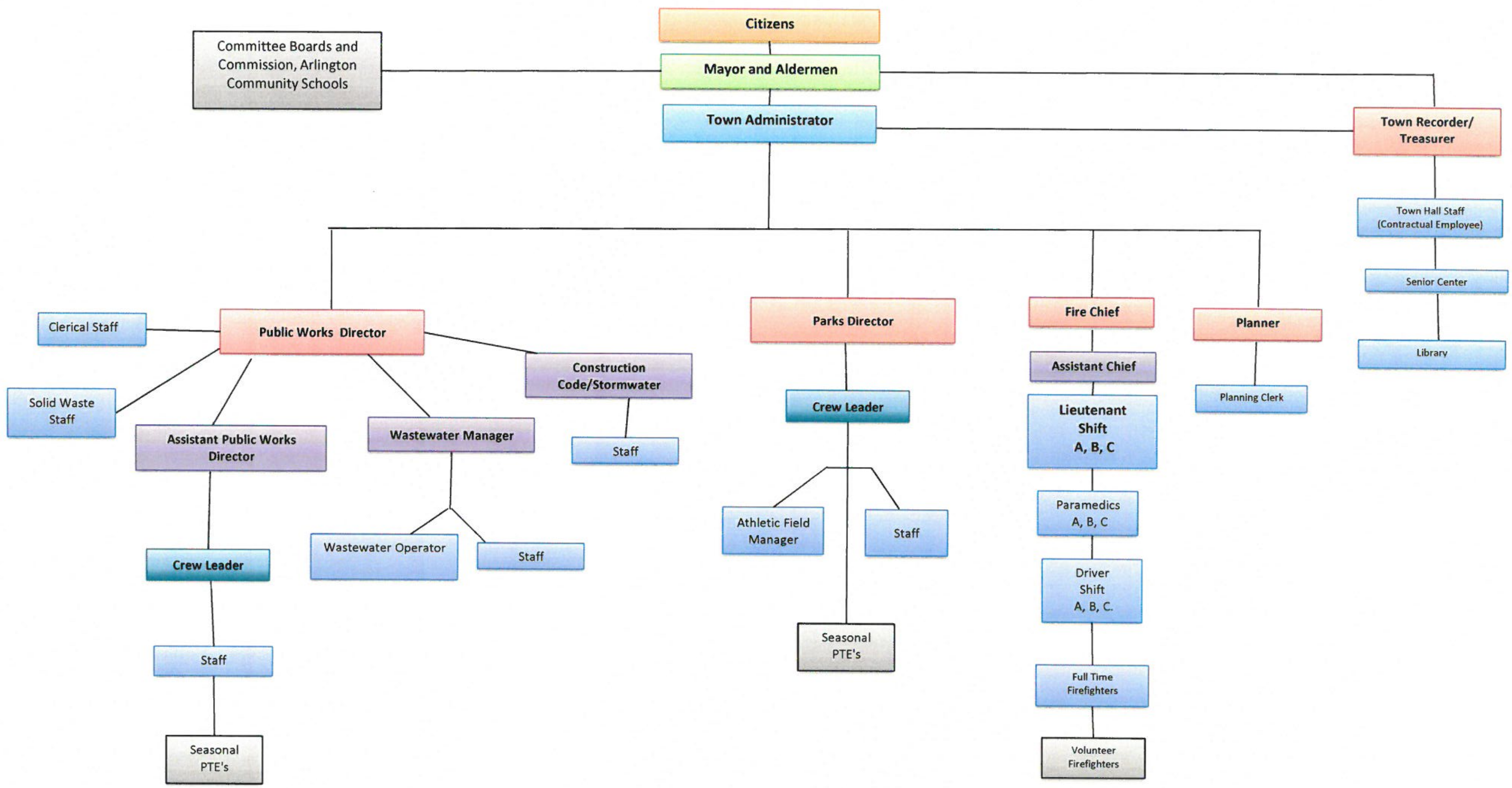
Department Heads

James Harvill, Fire Chief
Angela Reeder, Planner
Terry Perkins, Public Works Director
Kevin Carter, Parks and Recreation
Gil Rivera, Wastewater
David Garrison, Public Works


Town of Arlington, TN
Hwy 70
I-40
SR-385
Hwy 64


DEPOT SQUARE

Town of Arlington
Organizational Chart



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Budget Overview of Fiscal Year 2018-2019

Budget Overview for Fiscal Year 2018-2019

The economic position of the Town is strong, with a balanced budget, conservative spending, consistent revenues, and a healthy fund balance. The proposed budget has been developed in accordance with Town Ordinances, State and Federal laws, and the policies and procedures of the Town of Arlington. It has been prepared maintaining as accurate figures as possible for requests for expenditures, and with reasonable level of conservative estimates on revenue.

The General Fund projected *revenues* for the fiscal year 2018-2019 are **$8,437,551**, an increase of $313,851 over projected figures for 2017-2018, which is partly due to certification of the Special Census. The other major funds for the Town of Arlington are State Street Aid, Solid Waste, and Sewer. A five-year Capital Improvement Plan is maintained to guide the Town with large capital projects and related expenses. It is the responsibility of the Town of Arlington to maintain compliance with The State of Tennessee Comptroller of the Treasury Office of State and Local Finance and follow all guidelines set forth by federal, state, or local statutes and regulations.

Property Tax steadily remains the majority source of revenue for the General Fund at fifty-two (52%). The property tax rate is **$1.15** per $100 assessed value, each penny of Personal Property, Real Property and Utility Tax generates $38,970.80. Real Property Tax Revenue has been projected at a 95% collection rate based on previous year's history. Personal Property Tax Revenue has been projected at a 95% collection rate based on previous history and appeals.

The Town of Arlington continues to grow. A total of 110 new permits for homes were issued in 2017. State Shared taxes have been projected and are allocated on a **(Per Capita)** basis. The Town completed a Special Census, which has been certified, that resulted in a total population of 13,217. This is an increase from the 2013 Special Census numbers of 1,127.

The Town of Arlington operates municipal services, including Sam T. Wilson Library, Arlington Senior Citizens Center, Parks & Recreation, Fire Protection, Public Works and General Administration. The utilities operated by the Town are Waste Water, Storm Water and Solid Waste. The Town also allocates 7% of its budget for the local share of Education Funding to Arlington Community Schools ($584,562), in accordance with federal and state statutes and regulations.

Local option Sales tax projected is **$2,036,300** which is a slight increase based on current revenues. The tax rate is 9.75 %. (7% State and 2.75% Local)

Miscellaneous consists of a variety of revenues received by the Town throughout the year.

Breakdown of General Fund Revenues	**2017-2018**	**2018-2019**
Property Taxes	$4,250,000	$4,363,500
Services	137,500	149,000
State Shared Taxes	1,201,750	1,275,300
Local Taxes	2,196,400	2,259,500
Other	146,800	168,801
Investments/Interest	55,000	75,000
Miscellaneous	14,000	14,300
Storm Water Fees	122,250	132,150
Total	**$8,123,700**	**$8,437,551**

Budget Ordinance 2018-05
With Supporting Documentation

Capital Improvement Plan
Budget Summary/Schedule of Debt
Annual Publication Notice

ORDINANCE 2018-05

AN ORDINANCE OF THE TOWN OF ARLINGTON, TENNESSEE ADOPTING THE ANNUAL BUDGET, BOARD COMPENSATION, AND TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019.

WHEREAS, Tennessee Code Annotated Title 9, Chapter 1, Section 116 requires that all funds of the State of Tennessee and all its political subdivision shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any monies regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of the estimated available funds; and

WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ARLINGTON, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for Fiscal Year 2019, and including the projected ending balances for the Budget Year, the actual ending balances for the most recent ended Fiscal Year and the estimated ending balances for the current Fiscal Years of the municipality from all sources to be as follows:

General Fund	**FY 2016 Actual**	**FY 2017 Actual**	**FY 2018 Estimated**	**FY 2019 Proposed**
Local Taxes	$6,192,259	$6,181,612	$ 6,445,000	$ 6,621,500
Intergovernmental	1,315,091	1,247,525	1,201,750	1,275,300
Other Sources	1,311,863	1,195,480	476,950	540,751
Total Available Funds	**$8,819,213**	**$8,624,617**	**$ 8,123,700**	**$ 8,437,551**
General Purpose School Fund		**$43,772,272**	**$ 43,452,714**	**$ 42,546,521**
Federal & Discretionary Funds Budget		**$1,845,944**	**$ 3,187,546**	**$ 2,352,896**
Nutrition Budget		**$1,177,991**	**$ 1,154,878**	**$ 1,167,294**
Educational Capital Projects Fund		**$826,020**	**$ 3,290,113**	**$ 3,026,195**
Private Purpose Fund		**$612,739**	**$ -**	**$ 600,000**
Street Aid				
Intergovernmental (State)	$332,400	$334,631	$ 330,000	$ 330,000
Intergovernmental (Federal)	-	-	-	-
Other Sources	1,880,698	1,135,691	1,118,000	1,383,000
Total Available Funds	**$2,213,098**	**$1,470,322**	**$1,448,000**	**$1,713,000**
Solid Waste				
Revenue	$1,033,341	$1,038,981	$ 947,250	$ 1,009,250
Total Available Funds	**$1,033,341**	**$1,038,981**	**$ 947,250**	**$ 1,009,250**
Sewer Fund				
Revenue	$2,402,677	$2,393,365	$ 2,159,750	$ 2,506,000
Total Available Funds	**$2,402,677**	**$2,393,365**	**$ 2,159,750**	**$ 2,506,000**

Section 2: That the governing body appropriates from these anticipated revenues as follows:

General Fund	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
General Government	$1,473,152	$1,957,560	$1,788,118	$1,818,500
Public Safety	2,157,243	1,801,541	2,344,500	2,254,250
Public Works	1,060,443	1,108,808	1,256,520	1,307,139
Storm Drainage/Post Closure	68,720	144,772	122,750	194,150
Senior Center	85,190	74,737	93,800	102,050
Parks & Recreation	1,201,709	735,812	811,700	921,400
Library	220,320	226,423	245,700	255,500
Education (BEP)	562,554	494,150	560,612	584,562
Transfers Out (Streets)	669,000	1,000,000	900,000	1,000,000
Total Appropriations	**$7,498,331**	**$7,543,803**	**$8,123,700**	**$8,437,551**
General Purpose School Fund		**$40,417,488**	**$43,452,714**	**$42,546,521**
Federal & Discretionary Funds Budget		**$1,834,379**	**$ 3,187,547**	**$ 2,352,896**
Nutrition Budget		**$1,060,726**	**$ 1,154,878**	**$ 1,167,294**
Educational Capital Projects Fund		**$424,812**	**$ 2,450,370**	**$ 3,026,195**
Private Purpose Fund		**$3,188**	**$ -**	**$ 600,000**
Street Aid				
Total Appropriations	**$2,308,354**	**$1,315,785**	**$1,448,000**	**$1,713,000**
Solid Waste				
Total Appropriations	**$698,860**	**$1,101,782**	**$947,250**	**$1,009,250**
Sewer Fund				
Total Appropriations	**$1,789,836**	**$2,029,369**	**$2,159,750**	**$2,506,000**

Section 3: At the end of the Fiscal Year 2018, the governing body estimates fund balances or deficits as follows:

General Fund	$15,036,611
State Street Aid Fund	$5,368,273
Solid Waste Fund	$493,294
Sewer Fund	$11,000,772
General Purpose School Fund	$11,731,736
Federal School Fund	$0
Nutrition School Fund	$204,624
Discretionary Grants School Fund	$0
Educational Capital Grants	$0
Private Purpose Trust School Fund	$1,912,632

Section 4: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	OUTSTANDING AS OF 6/30/18	FUND	FY2019 PRINCIPAL	FY2019 INTEREST FEES	TOTAL
REVENUE BONDS SEWER PLANT	$5,515,000	413	$821,000	$51,841	$872,841
Sewer Revenue Bonds Series 2012	$5,065,000	413	$200,000	$142,928	$342,928
CAPITAL OUTLAY NOTE 7 YEARS	$162,000	110	$80,000	$3,026	$83,026
FORREST STREET CAMPUS	$6,000,000	110	$220,000	$184,220	$404,220

Section 5: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

STATE STREET AID/GENERAL FUND

HWY 70 WIDENING PIN# 120444	$300,000 GRANT 80/20 MATCH
AIRLINE RD WIDENING PIN# 120178	$100,000 GRANT 80/20 MATCH
FORREST STREET LPRF	$1,000,000 GRANT 50/50 MATCH
	$300,000 ADDITIONAL TOWN RESPONSIBILITY (RESERVES
ARLINGTON TENNIS COMPLEX	$1,600,000 SHARED COSTS BETWEEN ACS AND TOA RESERVES
	$1,200,000 TOA RESERVE COS
	$400,000 ARLINGTON COMMUNITY SCHOOL
FORREST STREET CAMPUS	$6,000,000 BOND ISSUANCE (3 year draw down

LOCAL MATCH (AS EXPENSED) WILL COME FROM GENERAL FUND TRANSFER AND STATE STREET AID FUND BALANCE FOR STREET AID PROJECTS
LOCAL MATCH (AS EXPENSED) WILL COME FROM GENERAL FUND RESERVES FOR GENERAL FUND PROJECTS

Section 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (T.C.A. Section 6-56-208). In addition, no appropriation may be in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at

Section 7: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing

Section 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

Section 9: There is hereby levied a property tax of $1.15 per $100 of assessed value on all real and personal property.

Section 10: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriation in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

Section 11: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21, of the Tennessee Code Annotated or loan agreements with a public building authority issued pursuant to Title 12, chapter 10, TCA approved by the Comptroller of the Treasury or Comptroller's Designee within 15 days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, chapter 21, of the TCA. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes, or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the city does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

Section 12: Salaries for the Board of Mayor and Aldermen. The Mayor's salary shall be $25,000.00 per year. Aldermen's salaries shall be $500.00 per month or $6,000.00 per year.

Section 13: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund

Section 14: All ordinances or pats of ordinances in conflict with any provision of this ordinance are hereby repealed.

Section 15: This ordinance shall take effect July 1, 2018, the public welfare requiring it.

1st Reading May 7, 2018
2nd Reading June 4, 2018
Public Hearing June 4, 2018
Publication Date May 17, 2018

Mike Wissman, Mayor — Date June 4th, 2018

Attest:
Brittney Owens
Recorder — Date June 4th, 2018

Capital Improvement Plan

Capital Improvement Projects - 2018-2023

General Administration

CIP Capital Improvement Project	*Projected Cost*	*Project Phase*	*Local Share*	*Fiscal Year Proposed*
*Town Hall Expansion**	*$2 Million*			*TBD*
***Furniture, Fixtures and Equipment*	*$500,000*			
Future Land Use Plan	*$80,000*			*2018-2019*
Library Replacement (10,000 sf)	*$2 Million*			*TBD*
***Furniture, Fixtures and Equipment*	*$1 Million*			
Signage at Entrances of Town	*$30,000*			*2018-2019*
Acquire 2-4 Acres for Future Fire Station	*$100,000*			*2019-2020*
Acquire 100 acres - South of I-40	*$2 Million*			*2022-2023*

Fire Department

CIP Capital Improvement Project	*Projected Cost*	*Project Phase*	*Local Share*	*Fiscal Year Proposed*
Motorola Radio Upgrade (Mandatory)	*$150,000*			*2018-2019*
***From Reserves of 2017-2018*				
Remodel at Public Works Facility for Storage	*$14,000*			*2018-2019*
Station Vehicle Exhaust System	*$46,000*			*2018-2019*
Training Center	*$60,000*			*2019-2020*
Assistant Chief's Vehicle 2011 Model with 100,000 miles	*$60,000*			*2019-2020*
New Quint./Aerial, Due to "Three (3) story apartments/hotels"	*$1,025,000*			*2019-2026*
Second Fire Company	*$1,074,205*	*.27 Tax Rate Increase*		*2019-2020*
***Addition of 12 personnel to account for one (5) man company and one (4) man company*				
Replace Brush Truck 1999 Model	*$150,000*			*2019-2020*
Replace Utility Truck 71 2005 Model	*$65,000*			*2020-2021*
New Fire Station - South of I-40	*$1,950,000*			*2020-2022*

*****This Capital Improvement Plan serves as a summary only. A complete copy of the Capital Improvement Plan can be obtained at Town Hall.***

Capital Improvement Projects - 2018-2023

Public Works

CIP Capital Improvement Project	*Projected Cost*	*Project Phase*	*Local Share*	*Fiscal Year Proposed*
Communications System	*$16,000*			*2018-2019*
Skid Steer	*$61,000*			*2018-2019*
Trailer (Low Boy)	*$16,000*			*2018-2019*
Snow Plow Attachment	*$8,000*			*2018-2019*
Building #2 Upstairs Renovation	*$20,000*			*2018-2019*
Mobile Lighting	*$10,000*			*2018-2019*
	$10,000			*2019-2020*
PW Building Improvements (Painting, Paving, Siding)	*$111,000*			*2019-2020*
Mini-Excavator	*$60,000*			*2019-2020*
Skid Steer Attachments	*$30,000*			*2019-2020*
Building #2 Heating Replacement	*$30,000*			*2019-2020*
Generator (Building #2)	*$61,000*			*2019-2020*
Building #4 Complete Renovation	*$100,000*			*2020-2021*
Storage Area Extension	*$20,000*			*2020-2021*
Additional Camera System	*$15,000*			*2020-2021*
Wash Bay MS4 Requirement	*$25,000*			*2020-2021*
Asphalt Roller	*$40,000*			*2020-2021*
Dump Truck (Tandum)	*$150,000*			*2020-2021*
Refurbish Gates for Additional Security and Uniformity	*$20,000*			*2021-2022*
Covered Outdoor Storage	*$50,000*			*2021-2022*
Air Compressor	*$15,000*			*2021-2022*
Backhoe	*$100,000*			*2021-2022*
Zero Turn Mower (Replacement)	*$12,000*			*2022-2023*
Tractor for road mowing (Replacement)	*$70,000*			*2022-2023*

Capital Improvement Projects - 2018-2023

Parks and Rec

CIP Capital Improvement Project	*Projected Cost*	*Project Phase*	*Local Share*	*Fiscal Year Proposed*
Local Park Recreation Fund Grant for Forrest Street - 50/50 Match	*$1,000,000*		*$500,000*	*2018-2019*
Top Dresser	*$15,000*			*2018-2019*
Turf Tank	*$37,000*			*2018-2019*
Lake Property Stabilization and Guardrail installation	*$40,000*			*2018-2019*
Updated Uniform Signage in Parks	*$20,000*			*2018-2019*
Walking Trail Extension - connect walking trails at corner of Memphis-Arlington and Hospital Road	*$20,000*			*2018-2019*
Tennis Courts	*$1.6 Million*		*$1.2 Million*	*2018-2019*
Storage Shed on Community Garden	*$25,000*			*2019-2020*
Arlington Sports Complex Asphalt Overlay (Parking Lot)	*$75,000*			*2019-2020*
Utility Sprayer (replace or greatly reduce contractual services)	*$40,000*			*2019-2020*
Lighting at Forrest Street Park	*$475,000*			*2020-2021*
Boat	*$10,000*			*2020-2021*
Restrooms at Arlington Sports Complex Soccer Fields - development of remaining acreage by SR-385 (additional parking) - LPRF Grant - 50/50 Match	*$500,000*		*$250,000*	*2020-2022*
Exercise Station upgrade Hughes-College Hill - LPRF Grant	*$70,000*			*2020-2021*
Playground of Dreams Retrofit/Replacement - LPRF Grant -50/50 Match	*$400,000*		*$200,000*	*2020-2021*
Amphitheater and Farmer's Market				*TBD*
Civic Center (10,000 sf)	*$1.5 Million*			*2020-2025*
Parks Master Plan (to include all parks and facilities)	*$55,000*			*2022-2025*
Loosahatchie Greenway Trail	*$1.6 Million*			*2022-2026*

Capital Improvement Projects - 2018-2023

Streets

CIP Capital Improvement Project	*Projected Cost*	*Project Phase*	*Local Share*	*Fiscal Year Proposed*
Airline Road - Widen to five lanes from Arlington High School to I-40 - TDOT 80/20 Grant	*$6 Million*	***Nepa Design*** *ROW* *Construction*	***$7,000*** ***$52,000*** *$176,800* *$762,400*	***Complete*** ***Complete*** *2019* *2020*
Traffic signal - Highway 70 at Jetway - Widen to 5 lanes from SR-385 to Chester Street - TDOT 80/20 Grant	*$10,523,980*	***Nepa Design*** ***ROW*** *Construction*	***$15,324.05*** ***$13,600*** *$76,400 $263,600*	***Complete*** ***Complete*** ***Complete*** *2019*
Donelson Farms Parkway from Airline Road to SR-385 (new 2 lane road) - TDOT 80/20 Grant	*$1.7 Million*	***Nepa Design*** *ROW*	***$23,050*** ***$26.650*** *$56,200*	***Complete*** ***Complete*** *2021*
Memphis-Arlington Road - Widen from Lamb Road to the south side of Hidden Meadows	*$125,000*			*2020*
Forrest Street - Widen and improve from Milton Wilson to Depot Square	*TBD*			*2022*
Airline Road - Widen to five lanes and improve from I-40 to Donelson Road	*$8.5 Million*		*TDOT*	*2020-2025*
Repair/replace concrete ditch from Chester Street to Walker Street	*$45,000*			*2019*
Repair/replace ditch from Walker Street to Greenlee Street	*$50,000*			*2019*
Repair concrete drainage ditch on Quintard Street at Depot Square	*$80,000*			*2019*
Chester Street Drainage Improvements	*TBD*			*TBD*

Capital Improvement Projects - 2018-2023

Sewer

CIP Capital Improvement Project	*Projected Cost*	*Project Phase*	*Local Share*	*Fiscal Year Proposed*
Sludge Removal	*500,000*			*2018-2022*
	150,000			*Continuous*
Scada System (remote in electronically)	*$375,000*			*2018-2019*
Replace Lillian Bend Lift Station	*$100,000*			*2018-2019*
Storage Building(Heated, Insulated, Concrete Building)	*$350,000*			*2019-2020*
Influent Pump/With VFD	*$150,000*			*2019-2020*
Removal of Walker Street Station - make station gravity line	*$200,000*			*2019-2020*
Drum Scrubber	*$20,000*			*2019-2020*
Clear Creek Gravity Flow Sewer Extension to South of I-40	*$3 Million*			*2022-2023*
Backhoe	*$100,000*			*2020-2021*
Lagoon Aerator	*$10,000*			*2020-2021*
Vacuum/Flush Truck Combo	*$375,000*			*2021-2022*
Camera System for WWTP	*$15,000*			*2021-2022*
Grit Pump Housing	*$6,500*			*2022-2023*
Bridge for Access to Effluent Discharge	*$20,000*			*2022-2023*
Upgrade/Expansion of WWTP	*$12 Million*			*2020-2025*

Annual Publication Notice

ANNUAL BUDGET PUBLIC NOTICE

THE TOWN OF ARLINGTON, TENNESSEE, HEREBY PROVIDES CERTAIN FINANCIAL INFORMATION FOR THE 2018-2019 FISCAL YEAR BUDGET IN ACCORDANCI WITH TENNESSEE CODE ANNOTATED SECTION 6-56-206. THERE WILL BE A PUBLIC HEARING CONCERNING THE BUDGET AT TOWN HALL, 5854 AIRLINE ROAD, ARLINGTON, TN 38002, ON JUNE 4, 2018 AT 6:30. ALL CITIZENS ARE WELCOME TO PARTICIPATE. THE BUDGET AND ALL SUPPORTING DATA IS PUBLIC RECORD AND IS AVAILABLE FOR PUBLIC INSPECTION AT TOWN HALL.

PROPOSED BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2019

	ACTUAL 2015/2016	ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
GENERAL FUND				
ESTIMATED REVENUES				
LOCAL TAXES	$5,430,781	$6,181,612	$6,445,000	$6,621,500
STATE OF TENNESSEE	$2,214,516	$1,247,525	$1,201,750	$1,275,300
FEDERAL GOVERNMENT	$0	$0	$0	$0
OTHER SOURCES	$1,083,074	$1,195,480	$476,950	$540,751
TOTAL ESTIMATED REVENUE	$8,728,371	$8,624,617	$8,123,700	$8,437,551
ESTIMATED EXPENDITURES				
SALARIES	$2,758,360	$2,749,159	$3,238,020	$3,397,700
OTHER	$4,739,971	$4,749,172	$4,885,680	$5,039,851
TOTAL ESTIMATED EXPENDITURES	$7,498,331	$7,498,331	$8,123,700	$8,437,551
ESTIMATED BEGINNING FUND BALANCE	$12,669,012	$13,910,325	$15,036,611	$15,036,611
ESTIMATED ENDING FUND BALANCE	$13,899,052	$15,036,611	$15,036,611	$15,036,611
EMPLOYEE POSITIONS	43	45	43	46

	ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
GENERAL PURPOSE SCHOOL FUND			
LOCAL TAXES	$21,535,260	$18,913,676	19,121,666
STATE OF TENNESSEE	$21,649,002	$20,975,256	21,321,000
FEDERAL GOVERNMENT	$16,179	$46,131	15,000
OTHER SOURCES	$571,832	$704,477	508,426
ESTIMATED REVENUES	$43,772,273	$40,639,540	40,966,092
GENERAL PURPOSE SCHOOL FUND			
SALARIES	$29,016,124	$30,832,792	32,365,115
OTHER	$11,401,363	$12,619,922	10,181,405
ESTIMATED EXPENDITURES	$40,417,487	$43,452,714	42,546,520
ESTIMATED BEGINNING FUND BALANCE	$12,770,552	$16,125,338	13,312,164
ESTIMATED ENDING FUND BALANCE	$16,125,338	$13,312,164	11,731,736
EMPLOYEE POSITIONS	413.6	357.97	371.3

	ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
FEDERAL SCHOOL FUND			
LOCAL TAXES	$0	$0	-
STATE OF TENNESSEE	$0	$0	-
FEDERAL GOVERNMENT	$1,738,540	$3,081,386	2,217,896
OTHER SOURCES	$0	$0	-
ESTIMATED REVENUES	$1,738,540	$3,081,386	2,217,896
FEDERAL SCHOOL FUND			
SALARIES	$1,077,488	$1,499,996	1,346,281
OTHER	$661,052	$1,581,391	871,615
ESTIMATED EXPENDITURES	$1,738,540	$3,081,386	2,217,896
ESTIMATED BEGINNING FUND BALANCE	$0	$0	(0)
ESTIMATED ENDING FUND BALANCE	$0	$0	(0)
EMPLOYEE POSITIONS	29	33	28

	ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
NUTRITION SCHOOL FUND			
LOCAL TAXES	$4,287	$0	-
STATE OF TENNESSEE	$9,016	$8,500	9,200
FEDERAL GOVERNMENT	$372,283	$381,000	365,000
OTHER SOURCES	$792,404	$743,000	793,094
ESTIMATED REVENUES	$1,177,990	$1,132,500	1,167,294
NUTRITION SCHOOL FUND			
SALARIES	$457,834	$525,978	590,794
OTHER	$602,892	$628,900	576,500
ESTIMATED EXPENDITURES	$1,060,726	$1,154,878	1,167,294
ESTIMATED BEGINNING FUND BALANCE	$109,738	$227,002	204,624
ESTIMATED ENDING FUND BALANCE	$227,002	$204,624	204,624
EMPLOYEE POSITIONS	25	26	25

	ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
DISCRETIONARY GRANTS SCHOOL FUND			

LOCAL TAXES		$0	$0	-
STATE OF TENNESSEE		$107,403	$106,160	135,000
FEDERAL GOVERNMENT		$0	$0	
OTHER SOURCES		$0	$0	
ESTIMATED REVENUES		$107,403	$106,160	135,000
DISCRETIONARY GRANTS SCHOOL FUND				
SALARIES		$73,582	$78,714	80,288
OTHER		$33,821	$27,446	54,712
ESTIMATED EXPENDITURES		$107,403	$106,160	135,000
ESTIMATED BEGINNING FUND BALANCE		$0	$0	-
ESTIMATED ENDING FUND BALANCE		$0	$0	-
EMPLOYEE POSITIONS		1	1	1

		ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
EDUCATIONAL CAPITAL PROJECTS				
LOCAL TAXES		$826,020	$1,728,520	2,186,452
STATE OF TENNESSEE		$0	$0	
FEDERAL GOVERNMENT		$0	$0	
OTHER SOURCES		$0	$0	
ESTIMATED REVENUES		$826,020	$1,728,520	2,186,452
EDUCATIONAL CAPITAL PROJECTS				
SALARIES		$0	$0	-
OTHER		$376,986	$2,450,370	3,026,195
ESTIMATED EXPENDITURES		$376,986	$2,450,370	3,026,195
ESTIMATED BEGINNING FUND BALANCE		$1,112,559	$1,561,593	839,743
ESTIMATED ENDING FUND BALANCE		$1,561,593	$839,743	0
EMPLOYEE POSITIONS		0	0	0

		ACTUAL 2016/2017	ESTIMATED 2017/2018	PROPOSED 2018/2019
PRIVATE PURPOSE TRUST SCHOOL FUND				
LOCAL TAXES		$0	$0	-
STATE OF TENNESSEE		$0	$0	-
FEDERAL GOVERNMENT		$0	$0	-
OTHER SOURCES		$612,739	$0	600,000
ESTIMATED REVENUES		$612,739	$0	600,000
PRIVATE PURPOSE TRUST SCHOOL FUND				
SALARIES		$0	$0	
OTHER		$3,188	$0	
ESTIMATED EXPENDITURES		$3,188	$0	-
ESTIMATED BEGINNING FUND BALANCE		$703,081	$1,312,632	1,312,632
ESTIMATED ENDING FUND BALANCE		$1,312,632	$1,312,632	1,912,632
EMPLOYEE POSITIONS		0	0	0
STREET AID FUND				
ESTIMATED REVENUES				
STATE OF TENNESSEE	$319,199	$334,631	$330,000	$330,000
OTHER SOURCES	$2,593,961	$1,135,691	$1,118,000	$1,383,000
TOTAL ESTIMATED REVENUES	$2,913,160	$1,470,322	$1,448,000	$1,713,000
ESTIMATED EXPENDITURES				
OTHER	$4,575,289	$1,315,785	$1,448,000	$1,713,000
TOTAL ESTIMATED EXPENDITURES	$4,575,289	$1,315,785	$1,448,000	$1,713,000
ESTIMATED BEGINNING FUND BALANCE	$6,885,675	$5,213,736	$5,368,273	$5,368,273
ESTIMATED ENDING FUND BALANCE	$5,213,736	$5,368,273	$5,368,273	$5,368,273
EMPLOYEE POSITIONS	0	0	0	0
SOLID WASTE/ SANITATION FUND				
ESTIMATED REVENUES				
STATE OF TENNESSEE	$0	$0	$0	$0
OTHER SOURCES	$1,015,378	$1,038,981	$947,250	$1,009,250
TOTAL ESTIMATED REVENUES	$1,015,378	$1,038,981	$947,250	$1,009,250
ESTIMATED EXPENDITURES				
OTHER	$893,061	$1,101,782	$947,250	$1,009,250
TOTAL ESTIMATED EXPENDITURES	$893,061	$1,101,782	$947,250	$1,009,250
ESTIMATED BEGINNING FUND BALANCE	$433,778	$556,095	$493,294	$493,294
ESTIMATED ENDING FUND BALANCE	$556,095	$493,294	$493,294	$493,294
EMPLOYEE POSITIONS	0	1	1	1
SEWER FUND				
TOTAL ESTIMATED REVENUES	$2,402,677	$2,393,365	$2,159,750	$2,506,000
TOTAL ESTIMATED EXPENDITURES	$1,789,836	$2,029,369	$2,159,750	$2,506,000
EMPLOYEE POSITIONS	0	4	5	5

Budget Summary
Schedule of Debt

TOWN OF ARLINGTON

SCHEDULE OF DEBT PAYMENT
2018-2019

LOAN	OUTSTANDING AS OF 06/30/2018	FUND	PRINCIPAL	INTEREST	TOTAL
Revenue Bonds Sewer Plant 2002 (Exp. 2024)	5,515,000	413	821,000	51,841	872,841
Sewer Revenue Bonds 2012 (Exp. 2038)	5,065,000	413	200,000	142,928	342,928
Capital Outlay Note Series 2012 (Exp. 2020)	162,000	110	80,000	3,026	83,026
Forrest Street Campus (Exp. 2038)	6,000,000	110	220,000	184,220	404,220

Financial Plan FY 2018-2019
Line Item Budget

Town of Arlington
Revenue Estimates and Appropriations Requests
For the Fiscal Year Ending June 30, 2018

110 - General Fund

Revenue

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
31111	REAL PROPERTY TAXES (CURRENT)		$ 2,790,269	$ 2,914,378	3,047,489	3,414,000	3,515,500
31112	PERSONAL PROPERTY TAXES (CURRENT)		289,271	299,046	274,502	288,000	308,000
31120	PUBLIC UTILITIES PROPERTY TAX (CURRENT)		329,674	397,148	401,016	401,000	397,000
31211	DELINQUENT REAL PROPERTY TAX		80,326	78,371	44,936	50,000	45,000
31212	DELINQUENT PERSONAL PROPERTY TAX		1,944	7,960	4,858	2,000	2,000
31213	DELINQUENT PUBLIC UTILITIES TAX		-	20	890	0	0
31300	INT, PENTALTY, AND COURT COST ON PROP TAX		15,688	20,707	14,506	15,000	15,000
31510	MLGW PAYMENT IN LIEU OF TAXES		50,620	49,854	50,334	50,000	51,000
31520	IDB PAYMENTS FROM INDUSTRY		43,829	30,455	31,200	30,000	30,000
31610	LOCAL SALES TAX - CO. TRUSTEE		1,290,993	1,199,468	1,195,635	1,100,000	1,175,000
31620	LOCAL SALES TAX - CO. STATE		579,570	583,421	536,750	530,000	530,000
31710	WHOLESALE BEER TAX		264,018	273,611	219,831	250,000	225,000
31720	WHOLESALE LIQUOR TAX		65,151	78,345	80,948	75,000	78,000
31810	BUSINESS TAX - STATE		131,371	142,146	153,587	125,000	125,000
31910	FRANCHISE TAXES		103,882	117,329	125,130	115,000	125,000
32210	BEER LICENSES		3,800	2,800	8,350	1,400	1,500
32610	BUILDING PERMIT		22,368	21,057	25,059	20,000	25,000
32650	EXCAVATING PERMITS		7,185	12,565	10,130	7,500	5,000
32660	PLANNING COMMISSION SUBMITTALS		15,683	33,816	63,828	20,000	30,000
32710	SIGN PERMITS		1,350	2,175	1,850	1,000	1,000
33111	COMMUNITY DEVELOPMENT GRANT		4,893	10,000	72,820	0	0
33320	TVA PAYMENTS IN LIEU OF TAXES **(PER CAPITA)**		140,125	141,876	142,364	141,000	147,000
33510	STATE SALES TAX **(PER CAPITA)**		915,657	977,883	1,001,998	950,000	1,050,000
33520	STATE INCOME TAX		110,240	131,025	23,910	50,000	10,000
33530	STATE BEER TAX **(PER CAPITA)**		5,782	5,903	5,838	5,750	6,300
33540	STATE ALCOHOLIC BEVERAGE TAX - 50% SCHOOLS		11,418	13,606	25,526	12,500	12,500
	SUBTOTAL		**$ 7,330,261**	**$ 7,763,759**	**$7,563,285**	**$ 7,654,150**	**$ 7,909,800**

110 - General Fund

Revenue

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
33553	STATE GASOLINE INSPECTION FEE **(PER CAPITA)**		24,664	24,596	24,420	24,000	26,000
33590	OTHER STATE REVENUE ALLOCATIONS		1,183	1,027	1,222	1,000	1,000
33593	CORPORATE EXCISE TAX		12,095	19,175	22,247	17,500	22,500
34141	DUPLICATION AND PRINTING		1,902	216	339	0	100
34150	INSPECTION FEES (PER LOT DEVELOPMENT FEE)		19,800	35,100	39,900	0	0
34200	FIRE REPORTS		-	-	5	0	0
34210	EDUCATIONAL INCENTIVE PAY FF - STATE		10,200	9,600	9,600	10,200	10,200
34310	STREET LIGHT FEES (DEVELOPMENT FEE)		56,655	134,001	140,245	0	0
34314	GRASS CUTTING		3,525	8,065	3,259	2,000	2,000
34740	PARK AND RECREATION CHARGES		31,770	43,791	49,095	35,000	35,000
34741	BASKETBALL FEES		29,081	32,345	33,955	32,500	31,000
34742	COMMUNITY GARDEN		3,000	820	500	500	500
34760	LIBRARY REIMBURSEMENTS		11,905	10,533	12,675	10,000	10,000
34761	LIBRARY - FINES AND PENALTIES		10,038	8,081	8,167	8,000	8,000
34762	LIBRARY - DONATIONS		-	36	0	0	0
34792	MEETING ROOM FEES		8,190	6,850	2,350	1,000	1,000
34793	SENIOR CITIZEN FEES		3,688	2,990	3,815	3,000	3,500
35100	CITY COURT REVENUE		181	81	72	0	0
36000	OTHER REVENUES		762	1,112	3,309	800	1,000
36100	INTEREST EARNINGS		56,652	61,178	65,782	55,000	75,000
36210	IDB RENT		6,700	3,800	6,800	3,800	3,800
36211	RENT LEASED PROPERTY		1	1	1	0	1
36310	SALE OF LAND		-	23,500	99,650	0	0
36330	SALE OF EQUIPMENT		-	-		0	0
36350	INSURANCE RECOVERIES		5,022	105,473	22,189	0	0
36400	COMMUNITY DEVELOPMENT FEES		26,400	46,800	53,200	0	0
36410	WATER DEVELOPMENT FEES		99,000	175,500	192,000	0	0
36420	STORMWATER FEES		-	-	101,611	122,250	132,150
36610	MILTON WILSON ROAD IMPACT FEES **(87 LOTS + ANNUAL W/O)**		57,300	258,433	154,674	143,000	165,000
36714	TREE LIGHTING DONATIONS			850	2,500	0	0
36715	FIREWORKS DONATIONS		4,750	3,250	7,750	0	0
36716	PARK DONATIONS		-	750	0	0	0
36721	IDB DONATIONS		40,000	37,500	0	0	0
36900	OTHER REVENUE SOURCES (RESERVES)		-	-	0	0	0
	SUBTOTAL		$ 606,615	$ 1,055,454	$ 1,061,332	$ 469,550	$ 527,751
	TOTAL REVENUES		**$ 7,936,876**	**$ 8,819,213**	**$ 8,624,617**	**$ 8,123,700**	**$ 8,437,551**

110 - General Fund

41000 General Administration

Expenditures

Account	Description	FISCAL YEAR ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
111	SALARIES **(1 New Position)**	401,073	353,494	355,119	401,000	448,000
141	OASI (EMPLOYER'S SHARE)	33,911	30,430	30,780	35,000	38,500
142	HOSPITAL AND HEALTH INSURANCE & ELECTED OFFICALS	41,551	34,725	30,947	61,000	77,000
146	WORKMEN'S COMPENSATION	4,156	4,301	4,992	2,000	2,000
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	27,963	24,120	25,126	31,000	28,500
161	BOARD AND COMMIITTEE MEMBERS	61,000	61,000	61,008	61,000	61,000
172	ELECTION OFFICIALS, CLERKS, ETC.	130	22,401	380	45,000	5,000
200	CONTRACTUAL SERVICES	42,097	54,988	44,635	45,000	45,000
211	POSTAGE, BOX RENT, ETC.	3,846	4,691	5,840	7,000	7,000
214	MESSENGER AND DELIVERY SERVICE	1,439	626	605	2,500	1,500
231	PUBLICATION OF FORMAL AND LEGAL NOTICE	25,614	19,216	21,647	30,000	30,000
234	EMPLOYEE EDUCATION AND TRAINING	-	2,404	1,000	7,500	5,000
235	MEMBERSHIPS, REGISTRATION	4,641	1,275	2,618	7,500	5,000
236	PUBLIC RELATION	10,713	11,041	6,686	10,000	10,000
237	ADVERTISING **(CHAMBER DONATION)**	24,000	24,000	25,000	25,000	25,000
240	UTILITY SERVICE	22,521	20,725	17,653	25,000	25,000
242	WATER DEVELOPMENT	99,000	175,500	192,000	0	0
245	TELEPHONE INTERNET	17,021	17,798	16,853	20,000	20,000
252	LEGAL SERVICES	114,815	153,109	137,885	150,000	160,000
253	ACCOUNTING AND AUDITING SERVICES	14,508	15,987	16,660	20,000	20,000
254	ENGINEERING SERVICES	70,863	126,401	143,342	145,000	160,000
255	DATA PROCESSING SERVICES	12,028	14,328	15,892	20,000	20,000
256	CONSULTANT PLANNING SERVICES	-	5,000	0	0	0
257	WEB SITE SERVICES	5,853	15,545	5,200	6,000	6,000
258	HOUSEHOLD HAZARDOUS WASTE	4,000	4,000	4,000	4,000	4,000
259	OTHER PROFESSIONAL SERVICES	38,259	7,913	54,864	70,000	40,000
260	REPAIR AND MAINTENANCE SERVICES	2,508	2,187	9,457	5,000	7,000
266	REPAIR AND MAINTENANCE BUILDINGS	16,732	22,081	29,771	25,000	25,000
280	TRAVEL	2,112	1,311	1,747	5,000	3,000
298	COLLECTION FEES (PROPERTY TAX)	19,827	21,549	20,558	20,000	20,000
	SUBTOTAL	**$ 1,122,182**	**$ 1,252,146**	**$1,282,265**	**$ 1,285,500**	**$ 1,298,500**

110 - General Fund

41000 General Administration

		ACTUAL	ACTUAL	ACTUAL	ORIGINAL	PROPOSED
	FISCAL YEAR	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Expenditures						
Account	Description					
299	SUNDRY	2,022	3,614	4,698	6,000	7,000
320	OPERATING SUPPLIES	10,900	12,846	17,909	14,000	15,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	1,749	1,260	1,349	2,000	2,500
329	OFF SITE RECORD STORAGE	4,073	4,052	4,631	5,000	6,000
511	INSURANCE ON BUILDINGS	7,928	9,993	9,634	11,500	10,000
513	LIABILITY	8,854	14,369	11,917	12,000	12,500
533	MACHINERY AND EQUIPMENT RENTAL	8,922	9,874	9,936	11,000	17,000
900	CAPITAL OUTLAY **(ACCOUNTING SOFTWARE)**	250,000	130,985	602,029	15,000	15,000
904	CAPITAL OUTLAY **(BOND ISSUE, SIGNAGE)**	-	-	0	416,118	430,000
949	OTHER MACHINERY	8,976	19,049	13,192	10,000	5,000
	SUBTOTAL	**$ 368,477**	**$ 221,006**	**$ 675,295**	**$ 502,618**	**$ 520,000**
	TOTAL GENERAL ADMINISTRATION	**$ 1,490,658**	**$ 1,473,152**	**$ 1,957,560**	**$ 1,788,118**	**$ 1,818,500**

110 - General Fund

42200 Fire Department

Expenditures

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
111	SALARIES		830,250	943,028	950,491	1,023,000	1,025,500
141	OASI (EMPLOYER' S SHARE)		59,518	66,867	68,009	78,000	79,000
142	HOSPITAL AND HEALTH INSURANCE		104,950	121,228	116,527	140,000	130,000
146	WORKMEN'S COMPENSATION		23,749	24,576	28,524	32,000	35,000
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**		58,232	57,090	61,285	69,000	66,500
162	VOLUNTEER FIREMEN		5,000	1,845	6,251	15,000	15,000
200	CONTRACTUAL **(SHELBY COUNTY AMBULANCE AND DISPATCH SERVICES)**		75,152	72,497	85,036	410,000	400,000
234	EMPLOYEE EDUCATION		-	3,608	7,292	5,000	25,000
235	MEMBERSHIPS, REGISTRATION, SUBSCRIPTION		2,736	2,131	2,251	6,000	5,000
240	UTILITY SERVICE		15,544	15,126	19,022	25,000	25,000
245	TELEPHONE INTERNET		10,853	10,115	9,355	11,000	11,000
251	MEDICAL SUPPLIES		120,926	150,002	211,102	50,000	30,000
255	DATA PROCESSING SERVICES		2,373	3,243	4,469	6,000	7,000
260	REPAIR AND MAINTENANCE SERVICES **(Trailers 15K, Antique Truck 15K, Siren Maint. 5K, Equip. 10K)**		14,310	136,857	30,825	55,000	80,000
266	REPAIR AND MAINTENANCE BUILDINGS		5,134	8,584	6,326	20,000	10,000
280	TRAVEL		3,372	2,260	3,186	6,000	6,000
320	OPERATING SUPPLIES		2,179	3,839	1,218	7,000	22,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES		3,225	5,187	4,855	7,500	6,000
326	CLOTHING AND UNIFORMS		7,524	7,648	8,231	10,000	10,000
328	PUBLIC EDUCATIONAL SUPPLIES		13	1,923	4,965	5,000	10,000
331	GAS, OIL, DIESEL FUEL , GREASE, ETC.		11,900	8,286	8,175	16,000	16,000
511	INSURANCE ON BUILDINGS		1,897	3,217	3,549	6,000	3,500
512	INSURANCE ON VEHICLES AND EQUIPMENT		5,690	7,003	6,922	8,500	8,750
513	LIABILITY		9,284	11,075	11,293	12,500	15,000
533	MACHINERY AND EQUIPMENT RENTAL		2,746	3,848	4,544	5,000	5,000
621	RETIREMENT OF BANK NOTES **(2019)**		73,000	75,000	77,000	78,000	80,000
633	INTEREST ON BANK NOTES		10,627	8,792	7,225	8,000	8,000
900	CAPITAL OUTLAY **(Update PW 14K, Exhaust System 46K)**		626,908	365,248	0	30,000	60,000
949	OTHER MACHINERY & EQUIPMENT **(Turnouts, Helmets, Radios from Reserves 150K)**		818	37,120	53,613	200,000	60,000
	TOTAL FIRE DEPARTMENT		**$ 2,087,907**	**$ 2,157,243**	**$ 1,801,541**	**$ 2,344,500**	**$ 2,254,250**

110 - General Fund

43000 **Public Works**

Expenditures

Account	Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
	FISCAL YEAR					
111	SALARIES **(1 NEW EMPLOYEE)**	469,841	508,218	512,560	640,520	728,000
141	OASI (EMPLOYER'S SHARE)	33,595	36,186	37,043	50,000	56,000
142	HOSPITAL AND HEALTH INSURANCE	58,024	70,147	53,594	95,000	92,000
146	WORKMEN'S COMPENSATION	17,812	18,432	21,393	28,000	29,000
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	33,154	35,528	33,815	46,000	51,000
234	EMPLOYEE EDUCATION	75	2,050	2,710	5,000	5,000
235	MEMBERSHIPS, REGISTRATION, SUBSCRIPTION	2,157	1,664	2,765	3,000	3,000
240	UTILITY SERVICES	16,420	15,999	14,199	25,000	25,000
245	TELEPHONE INTERNET	10,453	12,182	12,697	18,000	18,000
251	MEDICAL SERVICES	1,356	1,647	1,316	2,000	2,000
255	DATA PROCESSING	7,272	6,860	8,083	11,000	13,000
259	OTHER PROFESSIONAL SERVICES	2,479	3,961	7,265	8,000	8,000
260	REPAIR AND MAINTENANCE SERVICES	41,358	34,427	34,646	40,000	40,000
266	REPAIR AND MAINTENANCE BUILDINGS **(Landscaping 3K, Lighting 4K)**	48,091	121,690	116,976	50,000	32,000
280	TRAVEL	-	240	733	2,000	1,000
320	OPERATING SUPPLIES **(Fleet 5K)**	4,573	5,682	13,636	10,000	15,639
324	HOUSEHOLD AND JANITORIAL SUPPLIES	2,528	3,185	3,042	5,000	5,500
326	CLOTHING AND UNIFORMS	9,839	8,223	7,441	8,000	8,000
331	GAS, OIL, DIESEEL FUEL, GREASE, ETC.	9,625	9,272	11,320	10,000	20,000
511	INSURANCE ON BUILDINGS	4,534	5,907	5,578	7,000	6,500
512	INSURANCE ON VEHICLES AND EQUIPMENT	4,581	4,606	4,545	8,500	6,500
513	LIABILITY	4,062	3,894	4,031	5,500	5,500
533	MACHINERY AND EQUIPMENT RENTAL	2,994	3,780	4,775	4,000	5,000
760	TRANSFERS TO OTHER FUNDS **(Overlay, Depot Square Rd Realignment, Hwy 70 Widening)**	500,000	669,000	1,000,000	900,000	1,000,000
900	CAPITAL OUTLAY **(Communication System 16K, Rotary Lift 20K, Tire Machine 8K, Programmer 3K)**	522,944	91,939	153,615	90,000	47,000
949	OTHER MACH & EQUIPMENT **(Skidsteer 61K, Trailer 16K, Mobile Lighting 7K)**	28,171	54,724	41,030	85,000	84,500
	TOTAL PUBLIC WORKS	**$ 1,840,350**	**$ 1,729,443**	**$ 2,108,808**	**$ 2,156,520**	**$ 2,307,139**

43150 Storm Drainage

Expenditures

Account	Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
111	SALARIES	-	-	41,372	43,000	45,500
141	OASI	-	-	2,978	3,300	3,500
142	HOSPITAL AND HEALTH INSURANCE	-	-	5,799	6,500	13,500
146	WORKERS COMP	-	-	0	2,800	2,500
149	OTHER EMPLOYEES CONTRIBUTIONS	-	-	2,596	3,500	3,500
200	CONTRACTUAL SERVICES **(Street Sweeping)**	-	-	24,490	40,000	40,000
234	EMPLOYEE EDUCATION AND MATERIALS	-	-	0	1,000	1,000
235	MEMBERSHIP REGISTRATION	-	700	1,050	4,000	4,000
237	ADVERTISING	-	1,275	0	2,000	2,000
255	DATA PROCESSING	-	-	113	1,000	1,000
259	OTHER PROFESSIONAL FEES	17,085	10,745	5,390	11,000	11,000
320	OPERATING SUPPLIES	-	-	194	1,000	1,000
326	UNIFORMS	-	-	0	650	650
331	GAS, OIL, DIESEL FUEL	-	-	966	1,000	1,000
949	OTHER MACHINERY AND EQUIPMENT	-	-	1,824	2,000	2,000
	TOTAL STORM DRAINAGE	**$ 17,085**	**$ 12,720**	**$ 86,772**	**$ 122,750**	**$ 132,150**
43240	**Postclosure Care Costs -** In accordance with 30 year closure plan					
761	OPERATING TRANSFER TO SW/SANITATION	54,000	56,000	58,000	0	62,000
	TOTAL POSTCLOSURE CARE COSTS	**$ 54,000**	**$ 56,000**	**$ 58,000**	**$ -**	**$ 62,000**
	TOTAL STORM DRAINAGE AND POSTCLOSURE CARE COSTS	**$ 71,085**	**$ 68,720**	**$ 144,772**	**$ 122,750**	**$ 194,150**

		FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
Expenditures							
44310	**Senior Center**						
111	SALARIES		43,838	49,452	41,671	53,000	56,000
141	OASI (EMPLOYER' SHARE)		3,354	3,784	3,187	4,300	4,300
146	WORKMEN'S COMPENSATION		594	615	713	1,000	1,000
211	POSTAGE, BOX RENT, ETC.		353	311	437	600	500
240	UTILITY SERVICES		5,243	5,234	4,759	7,000	6,000
245	TELEPHONE INTERNET		2,862	2,738	2,873	3,300	3,300
255	DATA PROCESSING SERVICES		2,622	2,540	2,279	4,000	2,500
259	OTHER PROFESSIONAL **(Creative Aging 1,500)**		395	903	918	1,300	2,000
260	REPAIR AND MAINTENANCE SERVICES		-	295	348	500	500
266	REPAIR AND MAINTENANCE BUILDINGS **(Replacement of Doors)**		3,058	2,516	6,886	2,500	10,000
299	SUNDRY		1,095	1,406	1,526	3,000	3,600
320	OPERATING SUPPLIES		4,562	3,697	3,968	6,000	4,500
324	HOUSEHOLD AND JANITORIAL SUPPLIES		1,617	1,921	2,260	2,000	3,500
326	CLOTHING AND UNIFORMS				0	0	500
511	INSURANCE ON BUILDINGS		656	728	507	1,500	800
513	LIABILITY		577	545	532	1,300	800
949	OTHER MACHINERY AND EQUIPMENT		1,060	8,505	1,873	2,500	2,250
	TOTAL SENIOR CENTER		**$ 71,887**	**$ 85,190**	**$ 74,737**	**$ 93,800**	**$ 102,050**

110 - General Fund

44700 Parks

Expenditures

Account	Description	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
	FISCAL YEAR					
111	SALARIES	179,062	238,018	236,774	276,200	282,000
141	OASI (EMPLOYER'S SHARE)	12,063	16,578	16,756	22,500	23,000
142	HOSPITAL AND HEALTH INSURANCE	36,295	35,478	30,492	45,000	42,400
146	WORKMEN'S COMPENSATION	5,937	6,144	7,131	8,500	8,500
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	12,914	17,076	14,971	20,000	18,500
170	BASKETBALL EXPENSES	24,762	27,081	28,188	32,500	31,000
200	CONTRACTUAL SERVICES **(HERBICIDE APPLICATIONS)**	14,139	19,058	28,750	30,000	42,500
234	EMPLOYEE EDUCATION	-	1,460	1,339	4,000	4,000
235	MEMBERSHIP REGISTRATION	306	825	1,540	2,000	2,000
236	PUBLIC RELATIONS **(SPECIAL EVENTS)**	15,012	16,159	24,859	25,000	25,000
240	UTILITY SERVICES	52,676	54,474	49,395	70,000	60,000
245	TELEPHONE	907	827	501	1,500	1,500
255	DATA PROCESSING SERVICES	-	776	2,182	2,500	5,000
260	REPAIR AND MAINTENANCE SERVICES **(Fencing 2K; Trail Overlay 25K; Tree Canopy 15K)**	30,091	47,693	40,657	77,000	100,000
266	REPAIR AND MAINTENANCE BUILDINGS **(Douglas St. Restrooms 10K)**	4,685	8,036	13,762	6,000	15,000
280	TRAVEL	187	1,557	1,457	4,000	4,000
320	OPERATING SUPPLIES	23,315	18,674	28,151	20,000	30,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	1,275	1,307	1,976	2,500	3,000
326	CLOTHING AND UNIFORMS	-	2,433	3,259	4,000	4,000
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	7,675	5,957	6,620	8,000	8,000
470	CHRISTMAS AND SEASONAL DÉCOR	-	2,862	10,000	10,000	20,000
511	INSURANCE ON BUILDINGS	4,218	5,441	5,071	7,000	6,000
513	LIABILITY	1,534	4,697	4,179	6,000	7,000
900	CAPITAL OUTLAY **(Signage 20K, Lake Property 40K, Walking Trail Extension 20K, Gazebo 7K)**	295,000	646,415	142,892	85,000	87,000
949	OTHER MACHINERY AND EQUIP **(Truck 30K, Topdresser 15K, Mower 10K, Turf Tank 37K)**	85,688	22,683	34,910	42,500	92,000
	TOTAL PARKS	**$ 807,741**	**$ 1,201,709**	**$ 735,812**	**811,700**	**921,400**

110 - General Fund

44800 Library

Expenditures

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
200	CONTRACTUAL SERVICES		167,735	179,680	189,560	195,000	210,000
240	UTILITY SERVICES		7,471	6,243	6,389	9,000	9,000
245	TELEPHONE INTERNET		5,082	5,737	5,883	5,500	6,000
255	DATA PROCESSING		6,122	5,870	7,059	8,000	8,000
259	OTHER PROFESSIONAL SERVICES		-	-	0	1,000	1,000
260	REPAIR AND MAINTENANCE SERVICES		289	-	51	1,500	1,000
266	REPAIR AND MAINTENANCE BUILDINGS		5,961	6,466	5,664	5,000	6,000
320	OPERATING SUPPLIES		14,401	7,588	6,215	10,000	8,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES		420	191	231	500	400
511	INSURANCE ON BUILDINGS		1,579	1,627	1,521	2,200	1,600
533	MACHINERY AND EQUIPMENT RENTAL		899	2,324	2,659	3,000	3,000
949	OTHER MACHINERY AND EQUIPMENT		10,755	4,594	1,191	5,000	1,500
	TOTAL LIBRARY		**$ 220,714**	**$ 220,320**	**$ 226,423**	**$ 245,700**	**$ 255,500**

110 - General Fund

44900 Education

Expenditures

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
111	SALARIES		-	-	0	0	0
141	OASI (EMPLOYER'S SHARE)		-	-	0	0	0
142	HOSPITAL & HEALTH INSURANCE		-	-	0	0	0
149	OTHER EMPLOYER CONTRIBUTIONS		-	-	0	0	0
161	BOARD AND COMMITTEE MEMBERS		-	-	0	0	0
172	ELECTION OFFICIALS, CLERKS, ETC.		-	-	0	0	0
200	CONTRACTUAL		-	-	0	0	0
211	POSTAGE, BOX RENT, ETC.		-	-	0	0	0
231	PUBLICATION OF FORMAL AND LEGAL NOTICE		-	-	0	0	0
235	MEMBERSHIPS, REGISTRATION FEES		-	-	0	0	0
240	UTILITY SERVICES		-	-	0	0	0
245	TELEPHONE & TELEGRAPH		-	-	0	0	0
252	LEGAL SERVICES		-	-	0	0	0
257	WEB SITE SERVICE		-	-	0	0	0
259	OTHER PROFESSIONAL		-	-	0	0	0
280	TRAVEL		-	-	0	0	0
299	SUNDRY		-	-	0	0	0
320	OPERATING SUPPLIES		-	-	0	0	0
331	GAS		-	-	0	0	0
513	LIABILITY		-	-	0	0	0
533	MACHINERY AND EQUIPMENT RENTAL		-	-	0	0	0
790	**CONTRIBUTIONS LEA**		451,900	462,554	494,150	560,612	584,562
791	**OTHER GRANTS, CONTIBUTIONS/PEG FUNDING**		346,000	100,000	0	0	0
	TOTAL EDUCATION		$ 797,900	$ 562,554	$ 494,150	$ 560,612	$ 584,562
	TOTAL EXPENDITURES		**$ 7,388,243**	**$ 7,498,331**	**$ 7,543,803**	**$ 8,123,700**	**$ 8,437,551**
	TOTAL GENERAL FUND REVENUE (PROPOSED)					**$ 8,123,700**	**$ 8,437,551**
	TOTAL GENERAL FUND EXPENDITURES (PROPOSED)					**$ 8,123,700**	**$ 8,437,551**
	DIFFERENCE					**$ -**	**$ -**

Town of Arlington

For the Fiscal Year Ending June 30, 2018

121 - State Street Aid

		FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
Revenue							
Account	Description						
33191	GRANT BIKE AND PED		0	617,755	0	0	0
33192	MILTON WILSON SOUTH		60,000	0	0	0	0
33197	DONNELSON FARMS PKWY		96,998	3,379	0	0	0
33198	AIRLINE @ DOUGLAS INTERSCETION **80/20**		696,227	154,322	0	0	0
33199	HALL CREEK BRIDGE **64/36**		998,307	169,358	0	0	0
33202	HWY 70 WIDENING **80/20**		59,608	26,546	58,804	100,000	240,000
33203	AIRLINE RD WIDENING **80/20**		50,948	71,391	57,409	100,000	80,000
33551	STATE GASOLINE		218,845	227,830	229,564	230,000	230,000
33552	STATE - GAS 1989		35,138	36,614	36,788	35,000	35,000
33553	STATE CITY ST. PETROLEUM SPEC.-2017		0	0	0	0	45,000
33554	STATE GAS 3 CENT TAX PAYMENT		65,216	67,956	68,279	65,000	65,000
36100	INTEREST EARNINGS		24,536	18,947	19,478	18,000	18,000
36624	SPECIAL PROJECTS WRIGHT MEDICAL		107,337	0	0	0	
36625	WINDSOR PLACE PHASE II		0	150,000	0	0	
36961	OPERATING TRANSFER IN FROM GENERAL FUND		500,000	669,000	1,000,000	900,000	1,000,000
	TOTAL REVENUES		**$ 2,913,160**	**$ 2,213,098**	**$ 1,470,322**	**$ 1,448,000**	**$ 1,713,000**

121 - State Street Aid

43100 State Street Aid

Expenditures

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
240	UTILITY SERVICE		344,154	323,075	303,980	350,000	350,000
254	ENGINEERING SERVICES		39,653	47,564	39,349	50,000	50,000
267	REPAIR AND MAINTENANCE SIGNALS		7,676	9,566	9,498	20,000	15,000
268	REPAIR AND MAINT ROADS AND STREETS		400,075	985,651	579,750	350,000	550,000
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.		10,187	8,469	8,964	12,000	15,000
721	GRANT PED. AND BIKE TRAIL		75,561	737,710	0	0	0
722	DONNELSON FARMS PKWY		72,249	172	0	0	0
723	HAYES ROAD PROJECT		950	1,271	0	0	0
724	HWY 70 WIDENING (20%/80%)		74,510	50,170	42,275	300,000	300,000
725	AIRLINE ROAD WIDENING		63,685	102,410	77,049	100,000	100,000
728	AIRLINE ROAD @ DOUGLASS ST. **(20%)**		1,113,405	2,116	0	0	0
729	HALL CREEK BRIDGE **(36%)**		1,536,277	23,353	0	0	0
730	MILTON WILSON MIDDLE		3,882	0	0	0	0
731	AIRLINE ROAD - WRIGHT MEDICAL		755,607	0	0	0	0
900	CAPITAL OUTLAY		77,418	16,827	254,920	266,000	333,000
	TOTAL STATE STREET AID		$ 4,575,289	$ 2,308,354	$ 1,315,785	$ 1,448,000	$ 1,713,000
	TOTAL EXPENDITURES		**$ 4,575,289**	**$ 2,308,354**	**$ 1,315,785**	**$ 1,448,000**	**$ 1,713,000**
	TOTAL STATE STREET AID REVENUE (PROPOSED)					**$ 1,448,000**	**$ 1,713,000**
	TOTAL STATE STREET AID EXPENDITURES (PROPOSED)					**$ 1,448,000**	**$ 1,713,000**
	DIFFERENCE					**$ -**	**$ -**

Town of Arlington

For the Fiscal Year Ending June 30, 2018

123 - Solid Waste

		ACTUAL	ACTUAL	ACTUAL	ORIGINAL	PROPOSED
	FISCAL YEAR	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Revenue						
Account	Description					
27100	FUND BALANCE	0	0	0	0	0
34430	REFUSE COLLECTION	958,290	973,462	977,377	945,250	945,250
36100	INTEREST EARNINGS	3,088	3,879	3,604	2,000	2,000
36961	OPERATING TRANSFER IN FROM GEN FUND	54,000	56,000	58,000	0	62,000
	TOTAL REVENUES	**$ 1,015,378**	**$ 1,033,341**	**$ 1,038,981**	**$ 947,250**	**$ 1,009,250**
43230	*Waste Collections*					
Expenditures						
Account	Description					
111	SALARIES	0	0	40,895	42,000	42,000
141	OASI (EMPLOYER'S SHARE)	0	0	2,881	3,100	3,100
142	HOSPITAL AND HEALTH INSURANCE	0	0	6,408	6,500	6,500
146	WORKMEN'S COMPENSATION	0	0	0	3,500	3,500
149	OTHER EMPLOYER CONTRIBUTIONS (6%)	0	0	3,484	3,000	3,000
234	EMPLOYEE EDUCATION	0	0	0	500	500
298	COLLECTION FEES	884,836	687,940	880,046	830,000	888,000
326	CLOTHING AND UNIFORMS	0	0	0	650	650
900	CAPITAL OUTLAY	0	0	159,457	0	0
43240	*Postclosure Care Costs*					
235	MEMBERSHIPS, REGISTRATION FEES	0	0	0	4,800	4,800
250	OTHER PROFESSIONAL	1,105	1,100	1,110	12,000	12,000
260	REPAIR & MAINTENANCE SERVICES	7,120	9,820	7,501	41,200	45,200
	TOTAL EXPENDITURES	**$ 893,061**	**$ 698,860**	**$ 1,101,782**	**$ 947,250**	**$ 1,009,250**
	TOTAL SOLID WASTE REVENUE (PROPOSED)				**$ 947,250**	**$ 1,009,250**
	TOTAL SOLID WASTE EXPENDITURES (PROPOSED)				**$ 947,250**	**$ 1,009,250**
	DIFFERENCE				**$ -**	**$ -**

Town of Arlington

For the Fiscal Year Ending June 30, 2018

413 - Sewer Fund

Account	Description	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
36330	SALE OF EQUIPMENT		585	0	0	0	
37210	SEWER SERVICE CHARGES **(8% Proposed)**		1,580,705	1,627,794	1,627,794	1,630,000	1,724,000
37220	SEWER INSPECTION FEES		700	500	1,620	500	1,000
37231	SEWER USER FEE - SURCHARGES		267,586	264,462	210,442	250,000	225,000
37232	SEWER USER FEE - LABS		11,064	11,389	28,313	11,000	11,000
37294	INSTALLATION CHARGES		73,162	115,223	91,329	65,000	85,000
37300	SEWER DEVELOPMENT FEES		193,710	332,340	384,485	0	0
37910	INTEREST EARNINGS		52,272	50,969	49,382	42,500	60,000
28000	RETAINED EARNINGS **(Scada System)**		0	0	0	160,750	400,000
	TOTAL REVENUES		**$ 2,179,784**	**$ 2,402,677**	**$ 2,393,365**	**$ 2,159,750**	**$ 2,506,000**

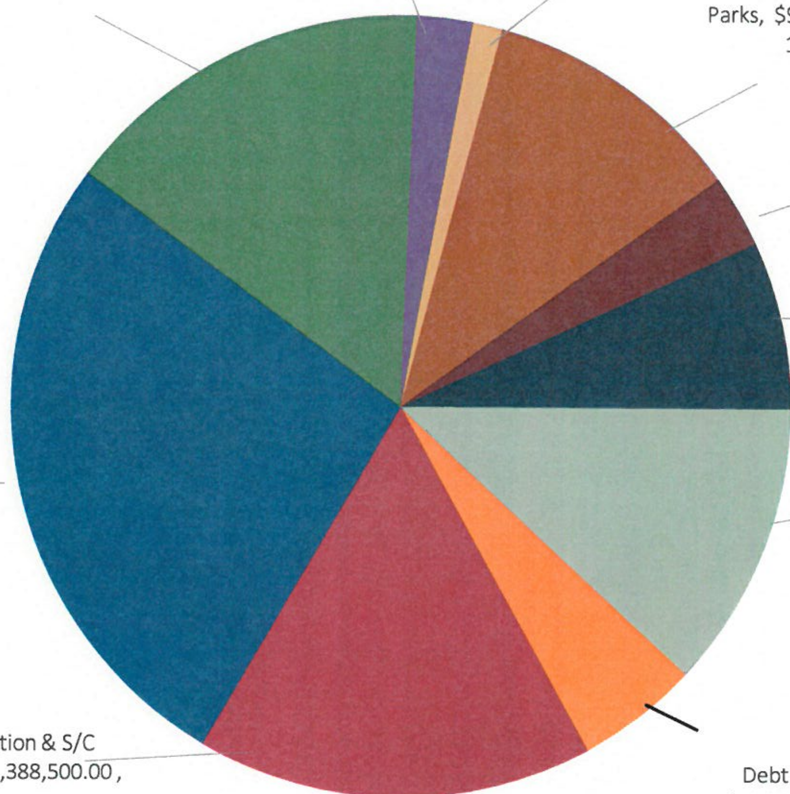
413 - Sewer Fund

	FISCAL YEAR	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ORIGINAL 2017-2018	PROPOSED 2018-2019
Expenditures						
111	SALARIES	102,543	168,126	214,779	273,000	261,000
141	OASI (EMPLOYER'S SHARE)	7,053	11,688	14,844	22,000	19,900
142	HOSPITAL AND HEALTH INSURANCE	21,229	31,690	41,662	65,000	46,000
146	WORKMEN'S COMPENSATION	7,125	7,373	8,557	10,500	12,700
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	8,344	8,314	13,689	20,000	17,700
200	CONTRACTUAL SERVICES	54,452	88,114	21,120	12,000	12,000
234	EMPLOYEE EDUCATION	-	1,162	1,277	2,000	4,000
235	MEMBERSHIPS, REGISTRATION	6,917	6,240	6,459	8,000	7,500
240	UTILITY SERVICE	171,876	157,646	145,176	175,000	175,000
245	TELEPHONE INTERNET	5,806	6,140	6,816	6,100	8,000
253	ACCOUNTING AND AUDITING SERVICES	7,812	7,524	7,840	8,000	8,000
254	ENGINEERING SERVICES	3,400	10,900	9,020	10,000	10,000
255	DATA PROCESSING SERVICES	1,761	1,783	2,669	5,000	5,000
260	REPAIR AND MAINTENANCE SERVICES **(Manhole Rehab 50K, Lining Repairs of Sewer Mains 50K)**	96,382	100,259	173,739	175,000	150,000
266	REPAIR AND MAINTENANCE BUILDINGS	676	6,117	6,359	10,000	10,000
280	TRAVEL	-	-	1,248	1,000	2,000
296	LAB COSTS - INDUSTRY	5,864	6,146	4,404	10,000	5,000
297	LAB COSTS - WASTEWATER TREATMENT PLANT	-	-	54,107	50,000	55,000
320	OPERATING SUPPLIES	12,063	29,672	16,946	20,000	20,000
324	HOUSEHOLD AND JANITORIAL	-	-	362	2,000	1,000
326	CLOTHING AND UNIFORMS	-	-	3,228	3,250	3,200
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	4,279	3,848	3,828	6,000	4,500
511	INSURANCE ON BUILDINGS	23,920	25,766	24,846	27,000	27,000
512	INSURANCE ON VEHICLES AND EQUIPMENT	1,488	1,692	1,400	2,700	2,000
513	LIABILITY	2,645	2,625	2,488	4,500	4,500
540	DEPRECIATION	800,000	847,573	852,733	853,000	853,000
550	INVESTMENT REVENUE COSTS	3,611	1,304	0	3,700	0
620	NOTES	-	-	0	0	0
631	FEES ON DEBT	50,799	46,898	43,481	65,000	65,000
729	HALL CREEK/CLEAR CREEK	-	-	0	0	
900	CAPITAL OUTLAY **(Backup Wasting Pump 12K, Scada System 375K, Lillian Bend LS 100K)**	22,325	9,125	80,270	80,000	487,000
949	OTHER MACHINERY AND EQUIPMENT **(Truck)**	9,236	27,884	48,000	30,000	30,000
	TOTAL EXPENDITURES	**$ 1,607,397**	**$ 1,789,836**	**$ 2,029,369**	**$ 2,159,750**	**$ 2,506,000**
	TOTAL SEWER FUND REVENUE (PROPOSED)				**$ 2,159,750**	**$ 2,506,000**
	TOTAL SEWER FUND EXPENDITURES (PROPOSED)				**$ 2,159,750**	**$ 2,506,000**
	DIFFERENCE				**$ -**	**$ -**

Departmental Chart

GENERAL FUND DEPARTMENTAL EXPENDITURES
2017-2018

GENERAL FUND EXPENDITURES TOTAL $8,437,551.00



Debt Service	$	430,000.00
General Administration & ~~S/C Trustee Employee~~	$	1,388,500.00
Fire Department	$	2,254,250.00
Public Works	$	1,307,139.00
Storm Water	$	194,150.00
Senior Center	$	102,050.00
Parks	$	921,400.00
Library	$	255,500.00
Education	$	584,562.00
Transfer to Street Aid	$	1,000,000.00
Total Expenditures	**$**	**8,437,551.00**

Certified Tax Roll

Shelby County Assessor of Property

1075 Mullins Station Road • Memphis, Tennessee 38134-7725
(901) 222-7000 • Fax (901) 222-7180
www.assessor.shelby.tn.us

CHEYENNE JOHNSON
Assessor

Assessments for the Year 2018
(Before The Shelby County Board of Equalization)
For: Arlington

Date: Friday, April 20, 2018

Market Real Estate	Parcels	Parcel Percentage	Appraisal	Assmt. Ratio	Assessment
Farm	63	1.217	9,695,400	25%	2,423,850
Residential	4,585	88.565	1,015,364,600	25%	253,841,150
Commercial	145	2.801	104,748,300	40%	41,899,320
Industrial	52	1.004	49,701,200	40%	19,880,480
Multiple	3	0.058	1,135,900	0-40%	96,450
Total Market	4,848	93.645	1,180,645,400		318,141,250
Greenbelt Real Estate					
Farm	65	1.256	10,395,100	25%	2,598,775
Residential	15	0.290	3,176,000	25%	794,000
Commercial	8	0.155	386,700	25%	96,675
Industrial	2	0.039	143,500	25%	35,875
Multiple	2	0.039	260,400	0-40%	96,975
Total GB	92	1.777	14,361,700		3,622,300
Exempt	237	4.578			
Total Real Estate	5,177	100.000	1,195,007,100		321,763,550

Shelby County Assessor of Property

1075 Mullins Station Road • Memphis, Tennessee 38134-7725

(901) 222-7000 • Fax (901) 222-7180

www.assessor.shelby.tn.us

CHEYENNE JOHNSON
Assessor

Assessments for the Year 2018
(Before The Shelby County Board of Equalization)
For: Arlington

Date: Friday, April 20,2018

Personal Property	Parcels	Parcel Percentage	Appraisal	Assmt. Ratio	Assessment
Tangible	482	97.967	93,920,800	30%	28,176,680
Intangible	0	0.000	0	40%	0
Local Utility	1	0.203	0	55%	0
Development	9	1.829			
Exempt	0	0.000			
Total Personalty	492	100.000	93,920,800		28,176,680
Total Real Estate	5,177		1,195,007,100		321,763,550
Total ALL	5,669		1,288,927,900		349,940,230

For real estate, where parcel classification is multiple, the assessments will not equal the percentage multiple of the market appraisal or greenbelt.

Respectfully submitted,

Gwendolyn Cranshaw

Gwendolyn Cranshaw, CPA
Chief Administrator

Cheyenne Johnson

Cheyenne Johnson
Assessor of Property

Historical Data

Current Breakdown of Employees

Department	Full-time	Part-time	Contractual	Total
Elected Officials		7		7
Town Hall	8		1	9
Fire Department	17			17
Public Works	14	1		15
Sewer	5			5
Senior Center		4		4
Solid Waste	1			
Storm Water	1			
Parks	5			5
Library			4	4
Total	**51**	**12**	**5**	**66**

Tax Rate Table

1988-1992	1.75
1993-1997	1.20
1998-2011	1.00
2012-CURRENT	**1.15**

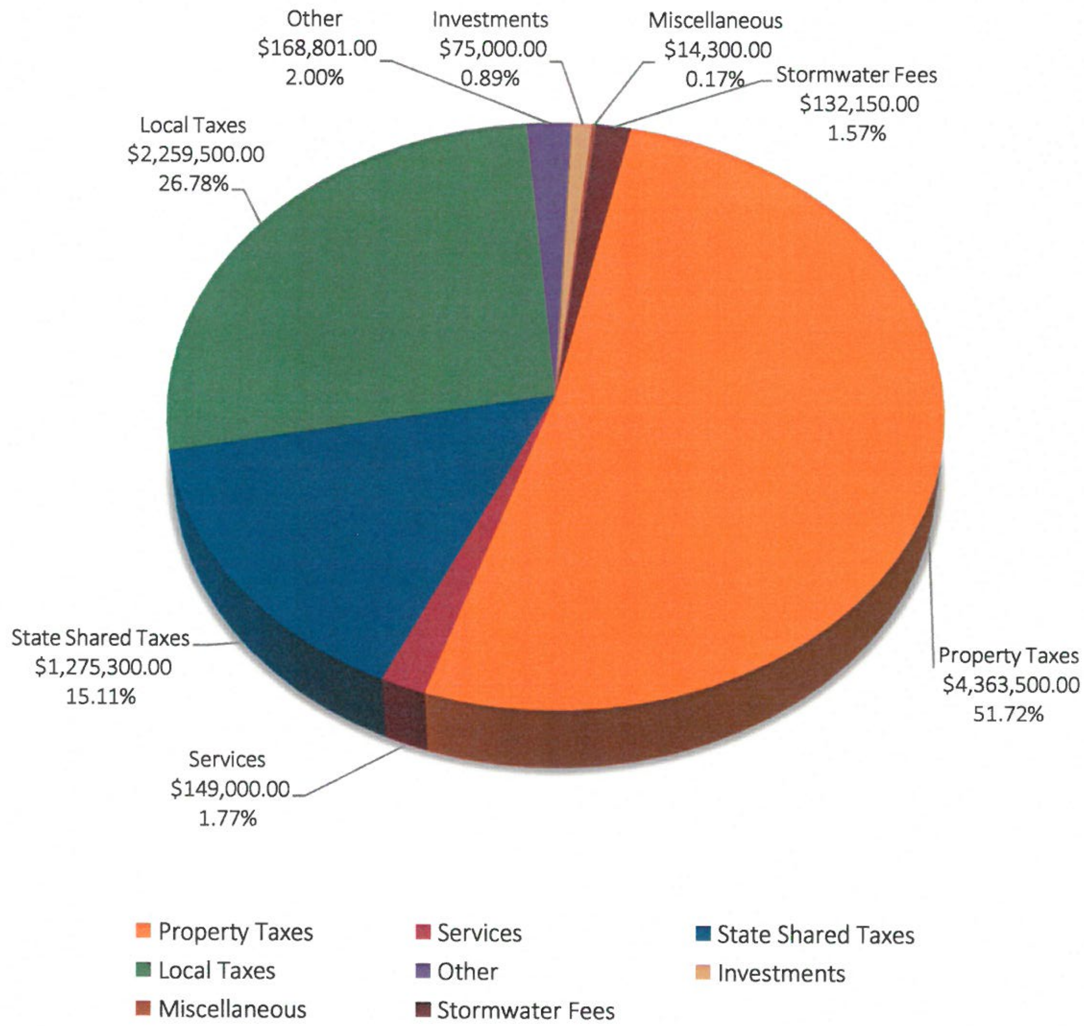
Town Employees vs # of Residents

Year	Employees	Residents	Ratio
1999	20	1820	1/ 91
2000	23	2569	1/ 112
2001	25	2569	1/ 103
2002	25	2569	1/ 103
2003	25	2569	1/ 103
2004	25	5041	1/ 202
2005	27	5041	1/ 187
2006	29	7569	1/ 261
2007	29	7569	1/ 261
2008	30	9707	1/ 324
2009	34	9707	1/ 286
2010	34	11517	1/ 339
2011	34	11517	1/ 339
2012	37	12090	1/ 327
2013	38	12090	1/ 318
2014	42	12090	1/ 288
2015	44	12090	1/ 275
2016	45	12090	1/ 269
2017	49	12090	1/ 247
2018	51	13217	1/ 259

General Fund
Revenue and Expenditure Charts

GENERAL FUND REVENUE
2018-2019

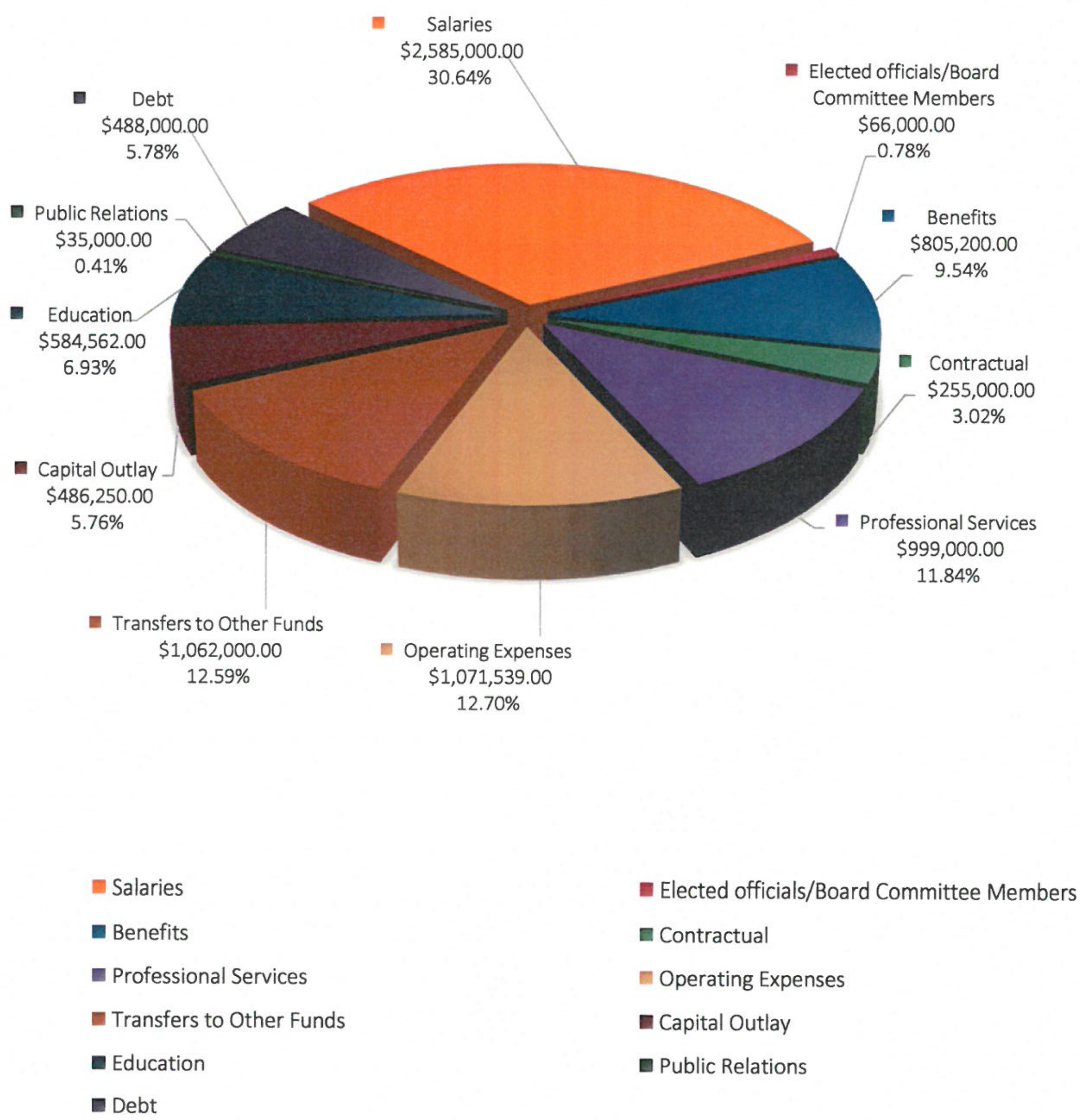
TOTAL REVENUE $8,437,551.00



Property Taxes	$	4,363,500.00
Services	$	149,000.00
State Shared Taxes	$	1,275,300.00
Local Taxes	$	2,259,500.00
Other	$	168,801.00
Investments	$	75,000.00
Miscellaneous	$	14,300.00
Stormwater Fees	$	132,150.00
General Fund Revenues Total	**$**	**8,437,551.00**
Property Taxes		
Real Property taxes(Current)	$	3,515,500.00
Personal Property Taxes (Current)	$	308,000.00
Public Utilities Property Tax (Current)	$	397,000.00
Delinquent Real Property Tax	$	45,000.00
Delinquent Personal Property Tax	$	2,000.00
Delinquent Public Utilities Tax	$	-
Interest, Penalty, and Court Cost on Property Tax	$	15,000.00
MLGW Payment in Lieu of Taxes UT	$	51,000.00
IDB Payments From Industry	$	30,000.00
	$	**4,363,500.00**
Services		
Building Permit, Excavating Permit, Planning Commission, Sign Permits	$	61,000.00
Park & Recreation Charges, Basketball Fees, Community Garden	$	66,500.00
Library Reimbursements	$	10,000.00
Library-Fines and Penalties	$	8,000.00
Senior Center Fees	$	3,500.00
	$	**149,000.00**
State Shared Taxes		
TVA Payments in Lieu of Taxes (**Per Capita**)	$	147,000.00
State Sales Tax (**Per Capita**)	$	1,050,000.00
State Income Tax	$	10,000.00
State Beer Tax	$	6,300.00
State Alcoholic Beverage Tax	$	12,500.00
State Gasoline Inspection Fee (Per Capita)	$	26,000.00
Other state revenue allocations	$	1,000.00
Corporate Excise Tax	$	22,500.00
	$	**1,275,300.00**
Local Taxes		
Local Sales Tax-Co. Trustee	$	1,175,000.00
Local Sales Tax-Co. Trustee State (.5 Increase)	$	530,000.00
Wholesale Beer Tax	$	225,000.00
Wholesale Liquor Tax	$	78,000.00
Business Tax-State	$	125,000.00
Franchise taxes	$	125,000.00
Beer Licenses	$	1,500.00
	$	**2,259,500.00**
Miscellaneous		
Educational incentive pay FF(state)	$	10,200.00
Grass Cutting	$	2,000.00
Other Revenues	$	1,000.00
Duplication & Printing	$	100.00
Meeting Room Fees	$	1,000.00
	$	**14,300.00**
Stormwater Fees	**$**	**132,150.00**
Investments/Interest	**$**	**75,000.00**
IDB Rent, Rent Leased Property, Milton Wilson Impact Fees, Other	**$**	**168,801.00**

GENERAL FUND EXPENDITURES
2018-2019

TOTAL EXPENDITURES $8,437,551.00

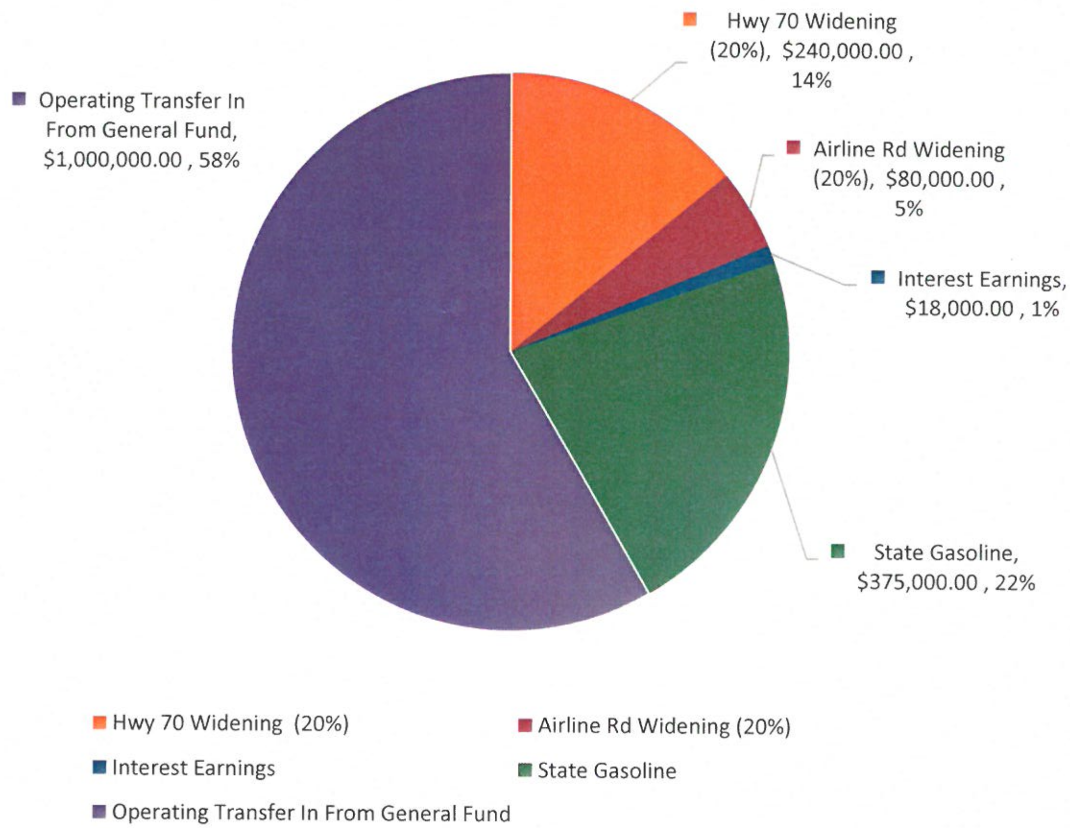


Salaries	$	2,585,000.00
Elected officials/Board Committee Members	$	66,000.00
Benefits	$	805,200.00
Contractual	$	255,000.00
Professional Services	$	999,000.00
Operating Expenses	$	1,071,539.00
Transfers to Other Funds	$	1,062,000.00
Capital Outlay	$	486,250.00
Education	$	584,562.00
Public Relations	$	35,000.00
Debt	$	488,000.00
Total General Fund Expenditures	**$**	**8,437,551.00**
Salaries	**$**	**2,585,000.00**
Elected Officials/Board Committee Members	**$**	**66,000.00**
Benefits		
OASI (Employer's Share)	$	204,300.00
Hospital and Health Insurance	$	354,900.00
Workmen's Compensation	$	78,000.00
457 Retirement	$	168,000.00
Total Benefits	**$**	**805,200.00**
Contractual		
Library	$	210,000.00
S/C Trustee Emloyee	$	45,000.00
Total Contractual	**$**	**255,000.00**
Professional Services		
Contractual Services	$	82,500.00
S/C Tax Collection	$	20,000.00
Other Professional	$	144,500.00
Medical Services	$	32,000.00
Legal Services	$	160,000.00
Shelby County Dispatch and Ambulance Services	$	400,000.00
Engineering	$	160,000.00
Total Professional Services	**$**	**999,000.00**
Operating Expenses		
Electric	$	150,000.00
Phone	$	59,800.00
Supplies	$	150,189.00
Insurance	$	84,450.00
Repair & Maintenance	$	326,500.00
Fuel	$	45,000.00
Machinery and Equipment Rental	$	30,000.00
Advertising (Chamber Donation)	$	25,000.00
Miscellaneous	$	200,600.00
Total Operating Expenses	**$**	**1,071,539.00**
Public Relations	**$**	**35,000.00**
Debt	**$**	**488,000.00**
Capital Outlay	**$**	**486,250.00**
Transfers to other Funds	**$**	**1,062,000.00**
Education	**$**	**584,562.00**

Street Aid
Revenue and Expenditure Charts

STREET AID REVENUE
2018-2019

TOTAL REVENUE

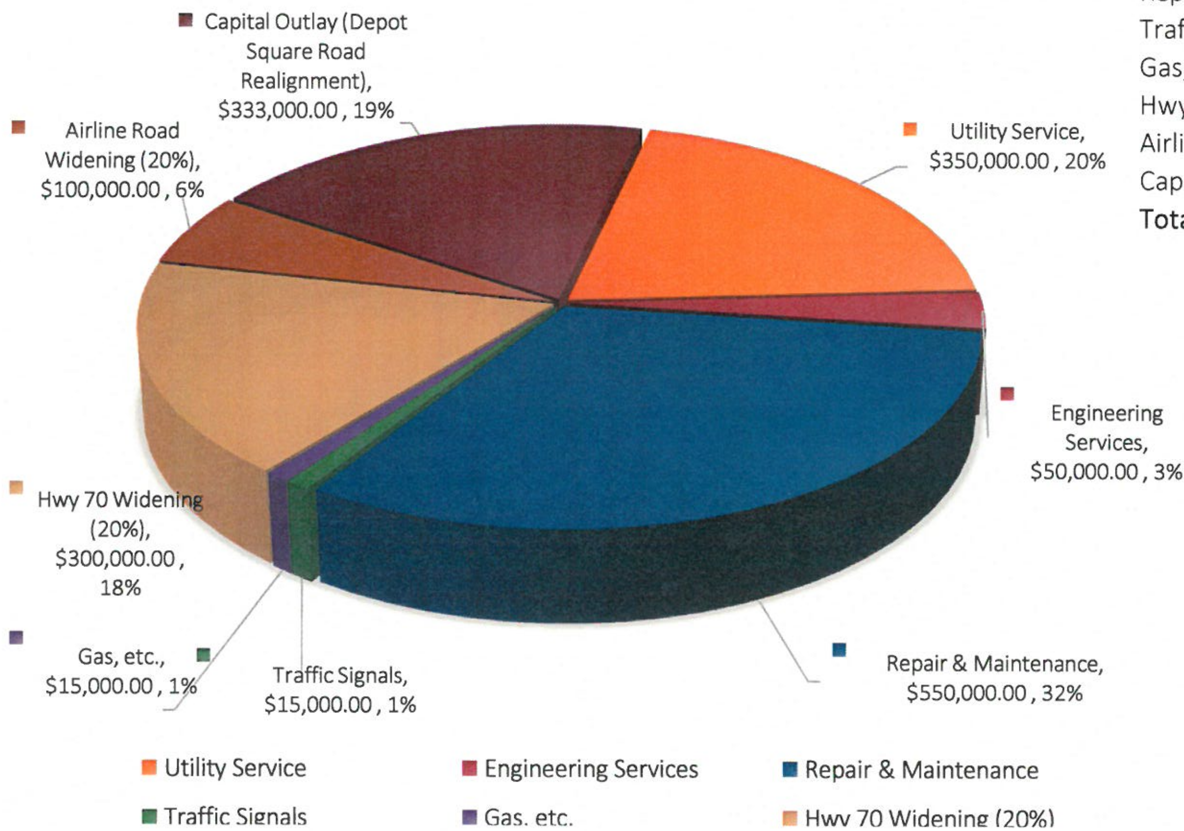


$1,713,000.00

Hwy 70 Widening (20%)	$	240,000.00
Airline Rd Widening (20%)	$	80,000.00
Interest Earnings	$	18,000.00
State Gasoline	$	375,000.00
Operating Transfer In From General Fund	$	1,000,000.00
Street Aid Revenues Total	**$**	**1,713,000.00**

STREET AID EXPENDITURES
2018-2019

TOTAL EXPENDITURES $1,713,000.00

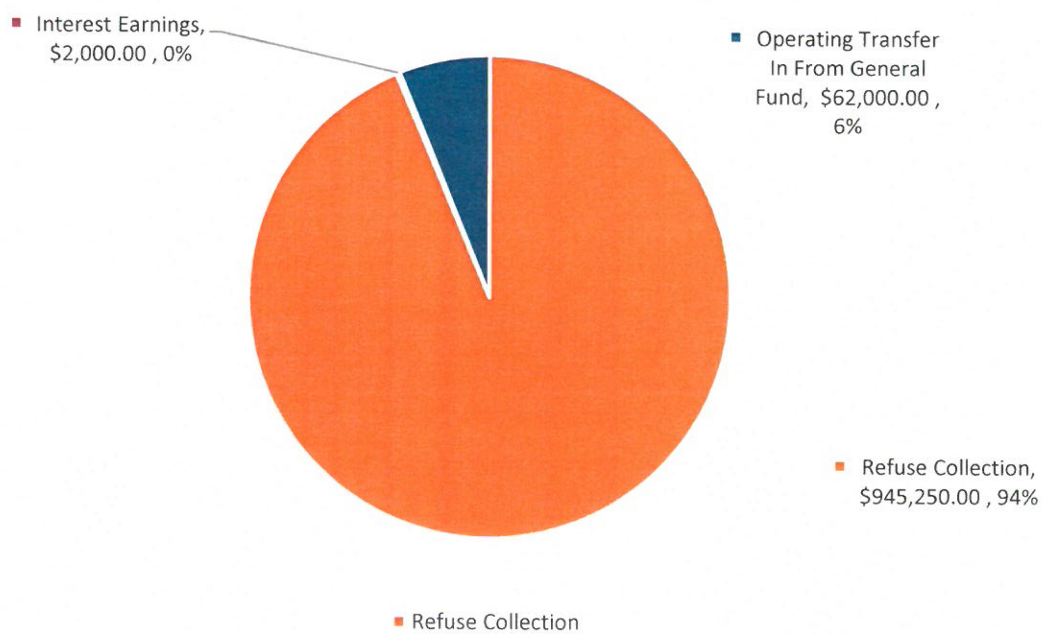


Street Aid Fund Expenditures		
Utility Service	$	350,000.00
Engineering Services	$	50,000.00
Repair & Maintenance	$	550,000.00
Traffic Signals	$	15,000.00
Gas, etc.	$	15,000.00
Hwy 70 Widening (20%)	$	300,000.00
Airline Road Widening (20%)	$	100,000.00
Capital Outlay (Depot Square Road Realignment)	$	333,000.00
Total Street Aid Fund Expenditures	**$**	**1,713,000.00**

Solid Waste
Revenue and Expenditure Chart

SOLID WASTE REVENUE
2018-2019

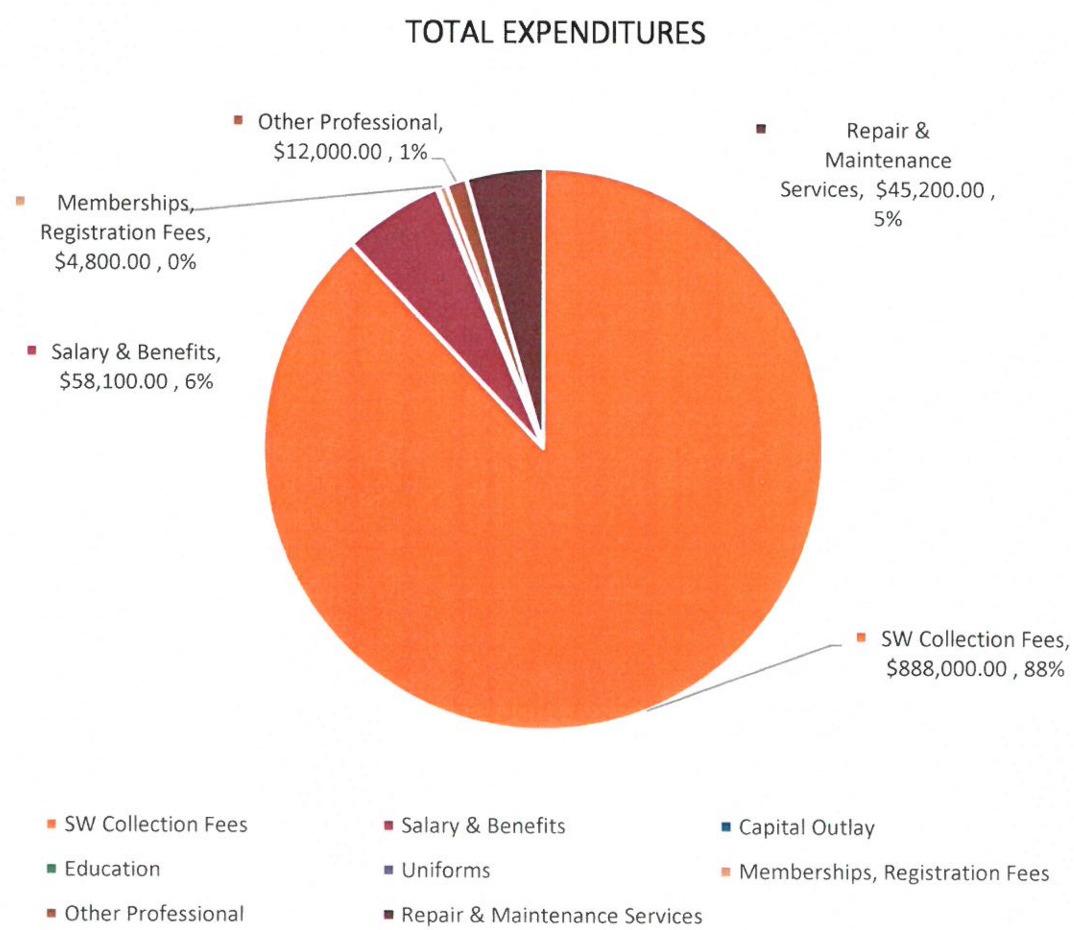
TOTAL REVENUE



$1,009,250.00

Solid Waste Revenues		
Refuse Collection	$	945,250.00
Interest Earnings	$	2,000.00
Operating Transfer In From General Fund	$	62,000.00
Total Solid Waste Revenues	**$**	**1,009,250.00**

SOLID WASTE EXPENDITURES
2018-2019

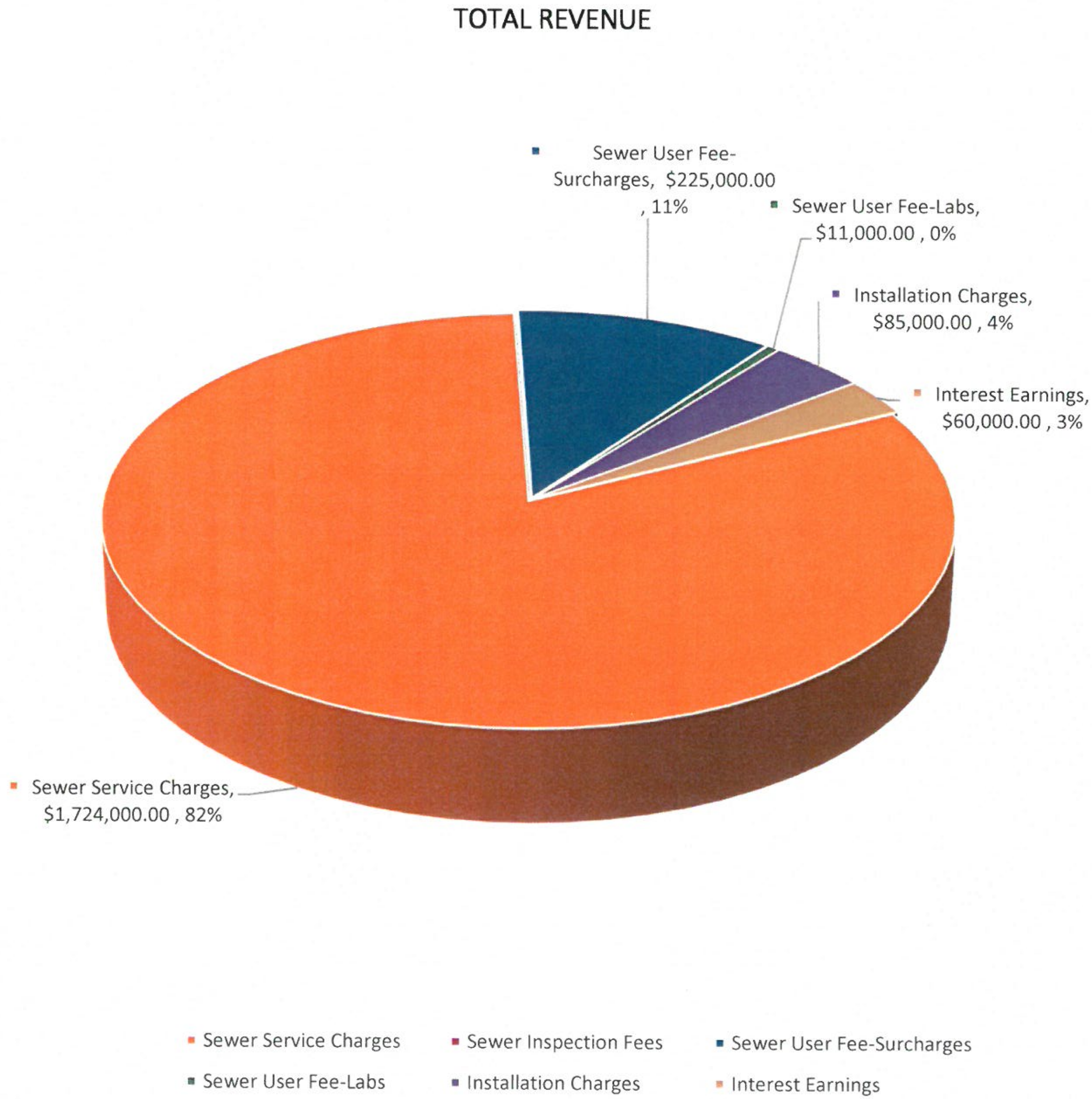


$1,009,250.00

Solid Waste Expenditures		
SW Collection Fees	$	888,000.00
Salary & Benefits	$	58,100.00
Capital Outlay	$	-
Education	$	500.00
Uniforms	$	650.00
Memberships, Registration Fees	$	4,800.00
Other Professional	$	12,000.00
Repair & Maintenance Services	$	45,200.00
Total Solid Waste Expenditures	**$**	**1,009,250.00**

Sewer Fund
Revenue and Expenditure Charts

SEWER REVENUE
2018-2019

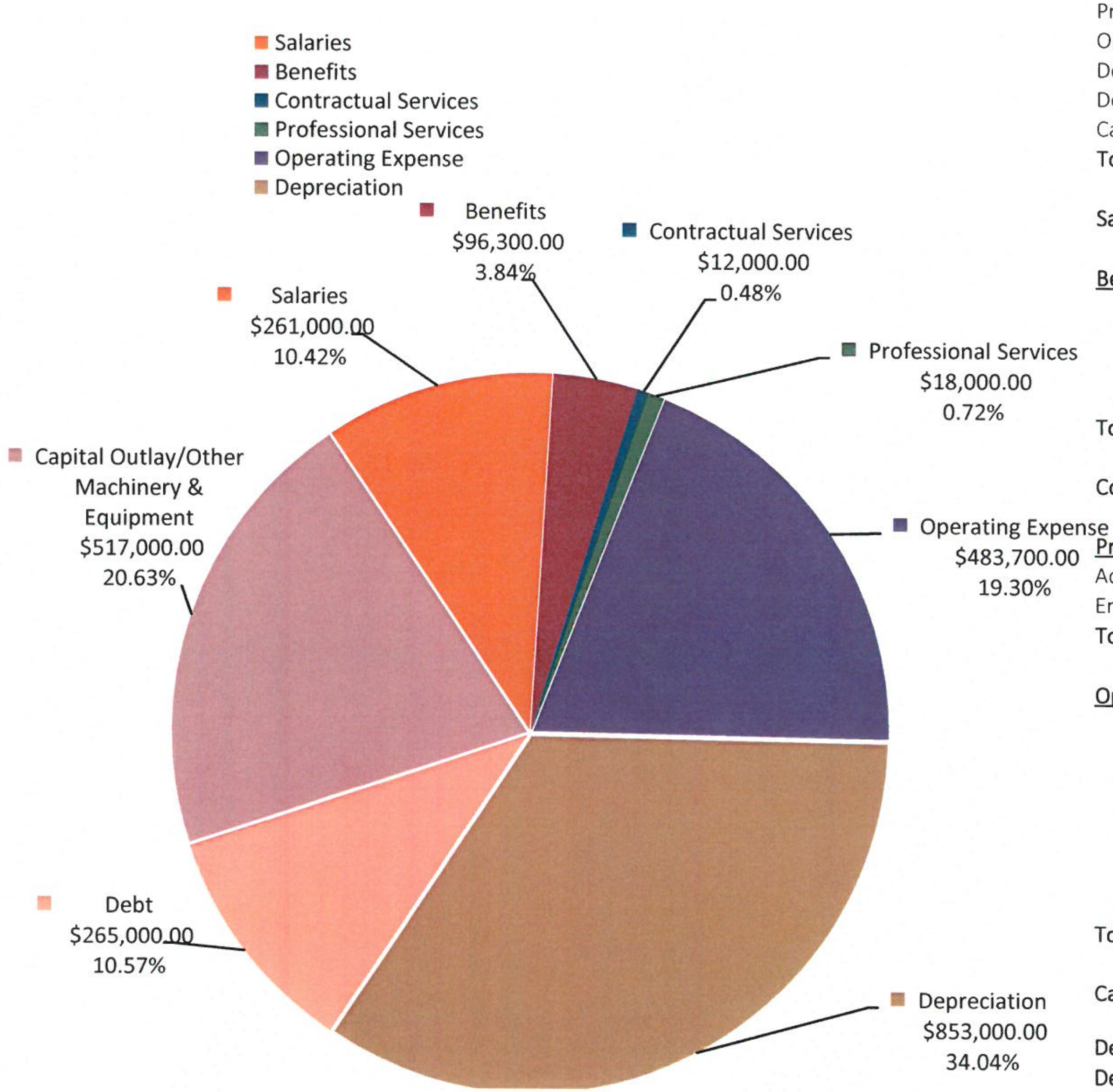


$2,506,000.00

Sewer Fund Revenues		
Sewer Service Charges	$	1,724,000.00
Sewer Inspection Fees	$	1,000.00
Sewer User Fee-Surcharges	$	225,000.00
Sewer User Fee-Labs	$	11,000.00
Installation Charges	$	85,000.00
Interest Earnings	$	60,000.00
Retained Earnings	$	400,000.00
Total Sewer Fund Revenues	**$**	**2,506,000.00**

Sewer Fund Expenditures
2018-2019

TOTAL SEWER FUND EXPENDITURES $2,506,000.00



Salaries	$	261,000.00
Benefits	$	96,300.00
Contractual Services	$	12,000.00
Professional Services	$	18,000.00
Operating Expense	$	483,700.00
Depreciation	$	853,000.00
Debt	$	265,000.00
Capital Outlay/Other Machinery & Equipment	$	517,000.00
Total Sewer Fund Expenditures	**$**	**2,506,000.00**
Salaries	**$**	**261,000.00**
Benefits		
OASI (EMPLOYERS SHARE)	$	19,900.00
Hospital and Health Insurance	$	46,000.00
Workmen's Compensation	$	12,700.00
457 Retirement	$	17,700.00
Total Benefits	**$**	**96,300.00**
Contractual Services	**$**	**12,000.00**
Professional Services		
Accounting and Auditing Services	$	8,000.00
Engineering Services	$	10,000.00
Total Professional Services	**$**	**18,000.00**
Operating Expenses		
Electric	$	175,000.00
Phone	$	8,000.00
Supplies	$	24,200.00
Insurance	$	33,500.00
Repair & Maintenance	$	160,000.00
Fuel	$	4,500.00
Miscellaneous	$	78,500.00
Total Operating Expenses	**$**	**483,700.00**
Captial Outlay & Other Machinery Equipment	**$**	**517,000.00**
Depreciation	**$**	**853,000.00**
Debt	**$**	**265,000.00**

Other Supplementary Information

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS
GENERAL OBLIGATION DEBT
June 30, 2017

Year Ended	Capital Outlay Note		Board of Education Note		Total Requirements		
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Total
2018	$ 78,000	$ 4,985	$ 333,333	$ -	$ 411,333	$ 4,985	$ 416,318
2019	80,000	3,026	333,333	-	413,333	3,026	416,359
2020	82,000	1,017	333,333	-	415,333	1,017	416,350
2021	-	-	333,333	-	333,333	-	333,333
2022	-	-	333,333	-	333,333	-	333,333
2023	-	-	333,333	-	333,333	-	333,333
2024	-	-	333,333	-	333,333	-	333,333
2025	-	-	333,333	-	333,333	-	333,333
2026	-	-	333,333	-	333,333	-	333,333
	$ 240,000	$ 9,028	$ 2,999,997	$ -	$ 3,239,997	$ 9,028	$ 3,249,025

See independent auditor's report.

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS
PROPRIETARY FUNDS DEBT
June 30, 2017

	Revenue Bonds						
Year Ended	Series 2002		Series 2012		Total Requirements		
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Total
2018	$ 786,000	$ 59,229	$ 200,000	$ 146,928	$ 986,000	$ 206,157	$ 1,192,157
2019	821,000	51,841	200,000	142,928	1,021,000	194,769	1,215,769
2020	858,000	44,124	200,000	138,928	1,058,000	183,052	1,241,052
2021	897,000	36,058	205,000	134,878	1,102,000	170,936	1,272,936
2022	937,000	27,627	210,000	130,728	1,147,000	158,355	1,305,355
2023	979,000	18,819	215,000	126,074	1,194,000	144,893	1,338,893
2024	1,023,000	9,616	220,000	120,909	1,243,000	130,525	1,373,525
2025	-	-	225,000	115,624	225,000	115,624	340,624
2026	-	-	230,000	110,221	230,000	110,221	340,221
2027	-	-	235,000	104,553	235,000	104,553	339,553
2028	-	-	240,000	98,615	240,000	98,615	338,615
2029	-	-	250,000	92,240	250,000	92,240	342,240
2030	-	-	255,000	85,423	255,000	85,423	340,423
2031	-	-	265,000	77,343	265,000	77,343	342,343
2032	-	-	270,000	67,980	270,000	67,980	337,980
2033	-	-	280,000	58,355	280,000	58,355	338,355
2034	-	-	290,000	48,380	290,000	48,380	338,380
2035	-	-	300,000	38,055	300,000	38,055	338,055
2036	-	-	315,000	27,293	315,000	27,293	342,293
2037	-	-	325,000	16,418	325,000	16,418	341,418
2038	-	-	335,000	5,528	335,000	5,528	340,528
	$ 6,301,000	$ 247,314	$ 5,265,000	$ 1,887,401	$ 11,566,000	$ 2,134,715	$ 13,700,715

See independent auditor's report.

BOND DEBT SERVICE

TOWN OF ARLINGTON, TENNESSEE
$6,000,000 FR LOAN - 20 YEARS

TENNESSEE MUNICIPAL BOND FUND
FIXED RATE LOAN PROGRAM

* * * * *PROPOSED FINAL* * * * *

ASSUMES ALL PROCEEDS DRAWN AT CLOSING
PRINCIPAL PAYABLE ANNUALLY; INTEREST PAYABLE SEMIANNUALLY

Dated date: February 1, 2018

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
01/25/2018					
08/01/2018			93,620.00	93,620.00	
02/01/2019	220,000	3.020%	90,600.00	310,600.00	404,220.00
08/01/2019			87,278.00	87,278.00	
02/01/2020	230,000	3.020%	87,278.00	317,278.00	404,556.00
08/01/2020			83,805.00	83,805.00	
02/01/2021	237,000	3.020%	83,805.00	320,805.00	404,610.00
08/01/2021			80,226.30	80,226.30	
02/01/2022	244,000	3.020%	80,226.30	324,226.30	404,452.60
08/01/2022			76,541.90	76,541.90	
02/01/2023	251,000	3.020%	76,541.90	327,541.90	404,083.80
08/01/2023			72,751.80	72,751.80	
02/01/2024	259,000	3.020%	72,751.80	331,751.80	404,503.60
08/01/2024			68,840.90	68,840.90	
02/01/2025	266,000	3.020%	68,840.90	334,840.90	403,681.80
08/01/2025			64,824.30	64,824.30	
02/01/2026	275,000	3.020%	64,824.30	339,824.30	404,648.60
08/01/2026			60,671.80	60,671.80	
02/01/2027	283,000	3.020%	60,671.80	343,671.80	404,343.60
08/01/2027			56,398.50	56,398.50	
02/01/2028	291,000	3.020%	56,398.50	347,398.50	403,797.00
08/01/2028			52,004.40	52,004.40	
02/01/2029	300,000	3.020%	52,004.40	352,004.40	404,008.80
08/01/2029			47,474.40	47,474.40	
02/01/2030	309,000	3.020%	47,474.40	356,474.40	403,948.80
08/01/2030			42,808.50	42,808.50	
02/01/2031	319,000	3.020%	42,808.50	361,808.50	404,617.00
08/01/2031			37,991.60	37,991.60	
02/01/2032	328,000	3.020%	37,991.60	365,991.60	403,983.20
08/01/2032			33,038.80	33,038.80	
02/01/2033	338,000	3.020%	33,038.80	371,038.80	404,077.60
08/01/2033			27,935.00	27,935.00	
02/01/2034	348,000	3.020%	27,935.00	375,935.00	403,870.00
08/01/2034			22,680.20	22,680.20	
02/01/2035	359,000	3.020%	22,680.20	381,680.20	404,360.40
08/01/2035			17,259.30	17,259.30	
02/01/2036	370,000	3.020%	17,259.30	387,259.30	404,518.60
08/01/2036			11,672.30	11,672.30	
02/01/2037	381,000	3.020%	11,672.30	392,672.30	404,344.60
08/01/2037			5,919.20	5,919.20	
02/01/2038	392,000	3.020%	5,919.20	397,919.20	403,838.40
	6,000,000		2,084,464.40	8,084,464.40	8,084,464.40

Town of Arlington
Budget Summary
FY 2018-2019

Annual Budget

Fund	Beginning Fund Balance (Spendable)	Revenues	Debt Proceeds	Transfers-In	Estimated Receipts (Rev+Debt Proceeds+Transfers-In)	Available Funds (Beg. Fund Balance + Estimated Receipts)	Expenditures	Transfers Out	(Expenditures + Transfers Out) Appropriations	(Est. Receipts - Appropriations) Increase/ Decrease	End Fund Balance
General Fund	$15,036,611.00	$8,437,551.00	$0.00	$0.00	$8,437,551.00	$23,474,162.00	$7,437,551.00	$1,000,000.00	$8,437,551.00	$0.00	$15,036,611.00
State Street Aid Fund	$5,368,273.00	$713,000.00	$0.00	$1,000,000.00	$1,713,000.00	$7,081,273.00	$1,713,000.00	$0.00	$1,713,000.00	$0.00	$5,368,273.00
Solid Waste Fund	$493,294.00	$1,009,250.00	$0.00	$0.00	$1,009,250.00	$1,502,544.00	$1,009,250.00	$0.00	$1,009,250.00	$0.00	$493,294.00
Sewer Fund	$11,000,772.00	$2,506,000.00	$0.00	$0.00	$2,506,000.00	$13,506,772.00	$2,506,000.00	$0.00	$2,506,000.00	$0.00	$11,000,772.00
Totals	$31,898,950.00	$12,665,801.00	$0.00	$1,000,000.00	$13,665,801.00	$45,564,751.00	$12,665,801.00	$1,000,000.00	$13,665,801.00	$0.00	$31,898,950.00

Debt Service

	Principal	Interest	Debt Service
Fund: Sewer Fund			
Schedule of Outstanding Debt	$5,515,000.00		$5,515,000.00
Less: Budgeted Debt Payments	$821,000.00	$51,841.00	$872,841.00
Difference	$4,694,000.00		

	Principal	Interest	Debt Service
Fund: Sewer Fund			
Schedule of Outstanding Debt	$5,065,000.00		$5,065,000.00
Less: Budgeted Debt Payments	$200,000.00	$142,928.00	$342,928.00
Difference	$4,865,000.00		

	Principal	Interest	Debt Service
Fund: General Fund			
Schedule of Outstanding Debt	$162,000.00		$162,000.00
Less: Budgeted Debt Payments	$80,000.00	$3,026.00	$83,026.00
Difference	$82,000.00		

	Principal	Interest	Debt Service
Fund: General Fund			
Schedule of Outstanding Debt	$6,000,000.00		$6,000,000.00
Less: Budgeted Debt Payments	$220,000.00	$184,220.00	$404,220.00
Difference	$5,780,000.00		

Attachment B

TOWN OF ARLINGTON
General Fund
STATEMENT OF CASH FLOW ANALYSIS FY 2017-2018

April-June Estimated from prior year

General Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	$ 359,942.91	$ 439,665.18	$ 518,363.55	$ 957,252.80	$ 548,910.14	$ 584,692.34	$ 2,701,085.64	$ 704,378.94	$ 2,594,841.86	$ 661,294.05	$ 607,682.82	$ 775,249.95	$ 11,453,360.18
Loan Proceeds													
TAN													-
Transfers In													-
Total Cash Inflows	$ 359,942.91	$ 439,665.18	$ 518,363.55	$ 957,252.80	$ 548,910.14	$ 584,692.34	$ 2,701,085.64	$ 704,378.94	$ 2,594,841.86	$ 661,294.05	$ 607,682.82	$ 775,249.95	$ 11,453,360.18
Beg Cash Bal	1,814,797.60	1,552,038.86	1,413,924.84	772,825.68	1,159,967.34	1,139,331.28	1,137,475.25	2,497,607.32	2,721,347.04	2,716,175.84	2,874,446.19	2,769,519.84	1,814,797.60
Available Cash	$ 2,174,740.51	$ 1,991,704.04	$ 1,932,288.39	$ 1,730,078.48	$ 1,708,877.48	$ 1,724,023.62	$ 3,838,560.89	$ 3,201,986.26	$ 5,316,188.90	$ 3,377,469.89	$ 3,482,129.01	$ 3,544,769.79	$ 13,268,157.78
Cash Payments	622,701.65	577,779.20	1,159,462.71	570,111.14	569,546.20	586,548.37	1,340,953.57	480,639.22	2,600,013.06	503,023.70	712,609.17	899,176.51	10,622,564.50
TAN													
Transfers Out													-
Total Cash Outflows	$ 622,701.65	$ 577,779.20	$ 1,159,462.71	$ 570,111.14	$ 569,546.20	$ 586,548.37	$ 1,340,953.57	$ 480,639.22	$ 2,600,013.06	$ 503,023.70	$ 712,609.17	$ 899,176.51	$ 10,622,564.50
End Bal	$ 1,552,038.86	$ 1,413,924.84	$ 772,825.68	$ 1,159,967.34	$ 1,139,331.28	$ 1,137,475.25	$ 2,497,607.32	$ 2,721,347.04	$ 2,716,175.84	$ 2,874,446.19	$ 2,769,519.84	$ 2,645,593.28	$ 23,400,252.76

**April-June Estimated from prior year

TOWN OF ARLINGTON

Sewer Fund

STATEMENT OF CASH FLOW ANALYSIS FY 2017-2018

Enterprise Fund	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	June	Total
Cash Receipts	$ 229,279.53	$ 379,421.56	$ 278,183.60	$ 388,118.40	$ 274,635.81	$ 267,266.28	$ 465,063.91	$ 287,861.50	$ 254,957.97	$ 354,608.19	$ 432,197.99	$ 326,120.59	$ 3,937,715.33
Loan Proceeds													$ -
Total Cash Inflows	$ 229,279.53	$ 379,421.56	$ 278,183.60	$ 388,118.40	$ 274,635.81	$ 267,266.28	$ 465,063.91	$ 287,861.50	$ 254,957.97	$ 354,608.19	$ 432,197.99	$ 326,120.59	$ 3,937,715.33
Beg Cash Bal	$ 1,337,587.07	$ 1,384,423.21	$ 1,716,933.38	$ 1,706,876.90	$ 1,960,496.41	$ 1,815,215.82	$ 1,851,702.50	$ 2,035,067.09	$ 2,094,316.04	$ 2,119,341.34	$ 2,350,705.13	$ 1,930,623.93	$ 1,337,587.07
Available Cash	$ 1,566,866.60	$ 1,763,844.77	$ 1,995,116.98	$ 2,094,995.30	$ 2,235,132.22	$ 2,082,482.10	$ 2,316,766.41	$ 2,322,928.59	$ 2,349,274.01	$ 2,473,949.53	$ 2,782,903.12	$ 2,256,744.52	$ 5,275,302.40
Cash Payments	$ 182,443.39	$ 46,911.39	$ 288,240.08	$ 134,498.89	$ 419,916.40	$ 230,779.60	$ 281,699.32	$ 228,612.55	$ 229,932.67	$ 123,244.40	$ 852,279.19	$ 319,498.79	$ 3,338,056.67
Transfers Out (PILOT, etc)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Cash Outflows	$ 182,443.39	$ 46,911.39	$ 288,240.08	$ 134,498.89	$ 419,916.40	$ 230,779.60	$ 281,699.32	$ 228,612.55	$ 229,932.67	$ 123,244.40	$ 852,279.19	$ 319,498.79	$ 3,338,056.67
End Bal	$ 1,384,423.21	$ 1,716,933.38	$ 1,706,876.90	$ 1,960,496.41	$ 1,815,215.82	$ 1,851,702.50	$ 2,035,067.09	$ 2,094,316.04	$ 2,119,341.34	$ 2,350,705.13	$ 1,930,623.93	$ 1,937,245.73	$ 1,937,245.73

**April-June Estimated from prior year

Attachment E

Schedule of Property Tax Revenue
Budget 2018 - 2019

Tax Year/ Tax Type	Assessed Value – Shelby County*	Tax Rate per $100	Estimated Collections	Collections Rate Based on Priors	Budgeted Amount	Line Item
2018 Real	$ 321,763,550	$1.15	$ 3,700,280.83	95.00%	$ 3,515,266.78	31111
2018 PP	$ 28,176,680	$1.15	$ 324,031.82	95.00%	$ 307,830.23	31112

*per the Shelby County Assessor of Property Assessments for the Year 2018

Statement of Revenues, Expenditues, and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2007-2017

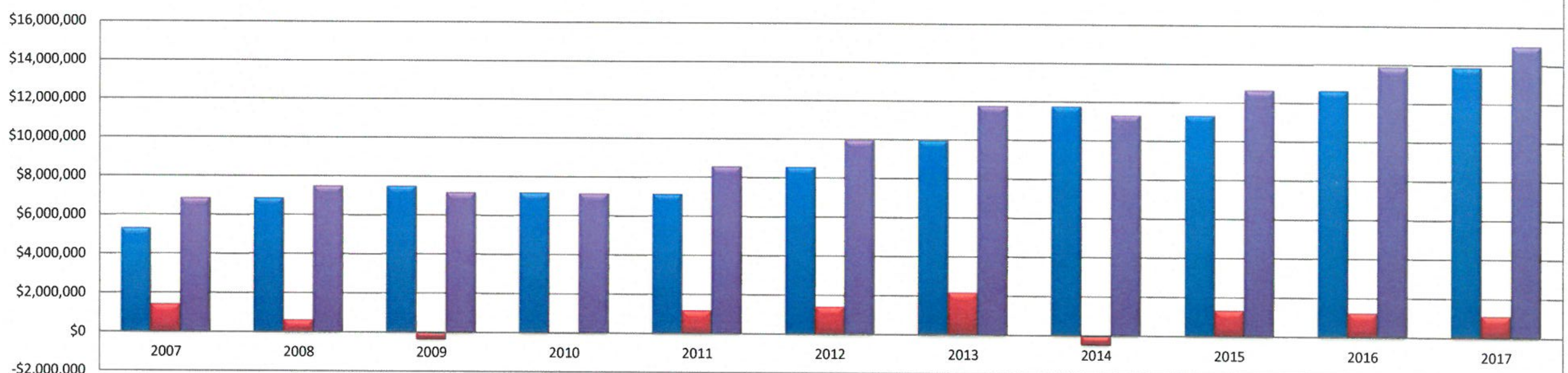
Town of Arlington, Arlington, TN 38002

This data is gathered from Audited Financial Statements prepared by ATA - Alexander Thompson Arnold, PLLC

General Fund Revenues

Revenues:	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**
Taxes	$2,973,902	$3,371,224	$3,738,132	$4,066,827	$4,167,981	$4,735,806	$5,138,109	$5,015,467	$5,373,598	$5,430,781	$5,467,174
Licenses and permits	107,323	66,707	85,102	44,385	38,707	36,763	44,570	70,171	50,386	72,413	109,217
Intergovernmental	1,019,047	1,819,879	892,455	950,511	960,820	1,052,314	1,643,870	2,900,551	2,033,700	2,214,516	2,003,046
Charges for services	279,705	92,715	50,795	91,144	887,501	899,603	900,193	313,392	178,584	302,697	424,676
Other	653,779	474,546	365,798	713,709	259,132	262,311	221,267	718,279	342,938	707,964	588,770
Total Revenues	**$5,033,756**	**$5,825,071**	**$5,132,282**	**$5,866,576**	**$6,314,141**	**$6,986,797**	**$7,948,009**	**$9,017,860**	**$7,979,206**	**$8,728,371**	**$8,592,883**
Expenditures											
Current											
General Government	870,652	1,763,692	793,162	1,009,296	1,016,756	1,230,345	973,603	1,593,784	1,237,184	1,331,727	1,351,094
Public Safety	843,448	851,598	956,173	1,043,694	1,155,227	1,167,082	1,249,711	1,390,679	1,676,901	1,708,242	1,717,316
Highways and streets	552,220	542,615	663,940	673,327	777,373	835,599	632,275	742,003	1,366,131	981,214	850,116
Education							208,528	1,025,998	797,900		0
Storm Drainage											86,773
Sanitation collection					765,006	816,865	822,289	-	-	-	-
Parks and recreation	628,525	416,649	442,185	570,065	414,455	404,351	460,360	608,903	929,205	860,782	919,995
Capital Outlay							1,157,179	2,532,832		1,233,747	910,541
Debt Service:											
Principal	51,588	53,170	54,819	37,418	-	-	-	70,628	73,000	75,000	77,000
Interest	5,280	3,698	2,049	417	-	-	6,789	12,408	10,627	8,792	7,225
Total Expenditures	**$2,951,713**	**$3,631,422**	**$2,912,328**	**$3,334,217**	**$4,128,817**	**$4,454,242**	**$5,510,734**	**$7,977,235**	**$6,090,948**	**$6,199,504**	**$5,920,060**
Revenues over (under) expenditures	$2,082,043	$2,193,649	$2,219,954	$2,532,359	$2,185,324	$2,532,555	$2,437,275	$1,040,625	$1,888,258	$2,528,867	$2,672,823
Change in Accounting Principle (cumulative effect)											
Other Financing Sources (Uses)											
Note Proceeds	-	-	-	-	-	-	535,628	-	-	-	-
Transfers in					51,060	53,615	379,265		-	-	-
Operating Transfers out(Street Aid)	(586,500)	(1,495,000)	(2,480,000)	(2,510,000)	(1,051,060)	(1,174,630)	(1,168,852)	(1,000,000)	(500,000)	(1,287,554)	(1,552,150)
Operating Transfers out(Sanitation Fund)	($69,865)	($69,823)	($72,260)	($48,630)	$0	$0		($489,159)	($54,000)		$0
Change in Fund Balance	$1,425,678	$628,826	($332,306)	($26,271)	$1,185,324	$1,411,540	$2,183,316	($448,534)	$1,334,258	$1,241,313	$1,120,673
Fund Balances-Beginning	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$ 11,783,288	$ 11,334,754	$ 12,669,012	$ 13,910,325
Prior Period Adjustment	$109,678		$18,191		$234,248		-$379,265				
Fund Balances-Ending	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$ 11,334,754	$ 12,669,012	$ 13,910,325	$ 15,030,998

Change in Fund Balances-General Fund
FISCAL YEARS 2007-2017



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
"Beginning Fund Balances"	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$11,334,754	$12,669,012	$13,910,325
Change in Fund Balance	$1,425,678	$628,826	($332,306)	($26,271)	$1,185,324	$1,411,540	$2,183,316	($448,534)	$1,334,258	$1,241,313	$1,120,673
"Ending Fund Balance"	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$11,334,754	$12,669,012	$13,910,325	$15,030,998

Statement of Revenues, Expenditues, and Changes in Fund Balances

State Street Aid Fund

For the Fiscal Year Ended June 30, 2007-2017

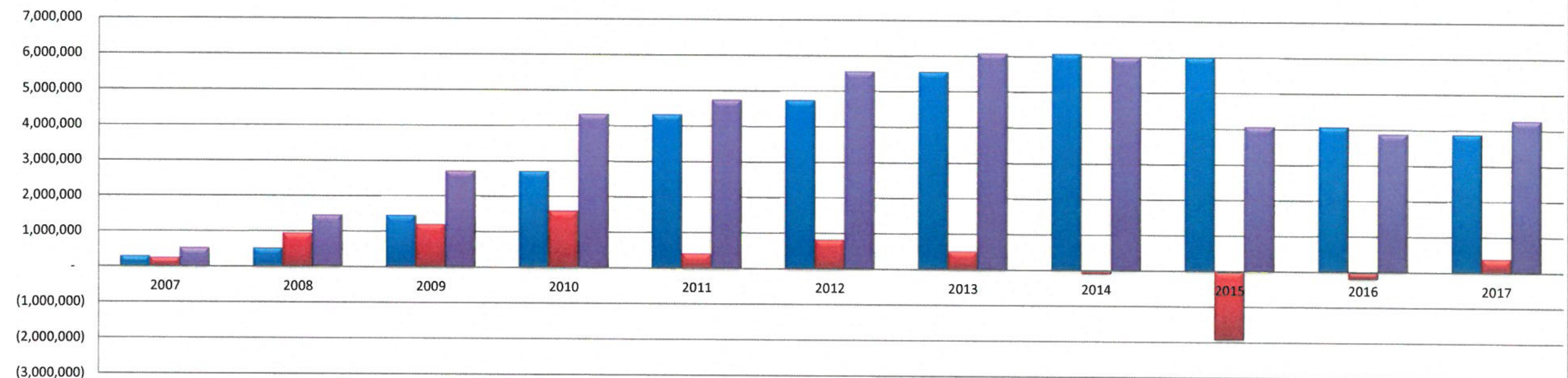
Town of Arlington, Arlington, TN 38002

This data is gathered from Audited Financial Statements prepared by ATA - Alexander Thompson Arnold, PLLC

Street Aid Revenues

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:											
Intergovernmental:											
Gas 1989	-	-	-	-	-	$32,919	$32,942	$34,422	$35,138	$36,614	$36,788
Gas 3 Cent	-	-	-	-	-	61,097	61,142	63,886	65,216	67,956	68,279
State gasoline and motor fuel tax	214,636	217,657	255,915	257,823	267,707	204,559	203,725	214,486	221,876	227,830	229,564
Special Assessments										35,258	0
Development bonds foreited	-	-	-	655,000	915,000	1,045,000	-	300,000	0	150,000	0
Grant Revenue	-	-	63,263	873,539	3,029,291	2,431,593	402,497	1,854,945	1,821,528	1,056,039	105,994
Other:											
Interest Earned	9,952	16,788	49,529	54,132	51,081	42,693	40,590	31,253	24,536	18,947	19,479
Total Revenues	**$ 224,588**	**$ 234,445**	**$ 368,707**	**$ 1,840,494**	**$ 4,263,079**	**$3,817,861**	**$ 740,896**	**$ 2,498,992**	**$ 2,168,294**	**$1,592,644**	**$460,104**
Expenditures											
Current											
Public Works:											
Streets and Highways:											
Utilities	190,338	222,441	262,269	251,602	278,800	289,650	289,163	302,223	344,154	323,075	303,980
Repair and Maintenance Services	9,426	12,520	468	-	3,120	9,864	-	54,429	64,747	57,185	48,097
Repair and Maintenance-Streets	-5,678	185,083	301,115	880,299	1,139,363	889,312	498,114	447,937	412,885	1,127,148	579,750
Operating Supplies	-	-	-	-	-	-	-	-	-	29	
Gas, Oil, and Diesel	924	6,049	9,393	9,260	11,733	12,603	12,717	15,502	10,187	8,468	8,964
Grant Expenditures	-	-	61,132	-	-	-	-	-	-	-	-
Improvements	-	73,290	-	-	-	-	-	-	-	-	-
Capital Outlay, including grants	380,445	285,629	1,006,230	1,606,317	3,417,991	2,914,139	589,841	2,764,260	3,756,127	934,027	132,433
Total Expenditures	**$ 575,455**	**$ 785,012**	**$ 1,640,607**	**$ 2,747,478**	**$ 4,851,007**	**$ 4,115,568**	**$ 1,389,835**	**$ 3,584,351**	**$ 4,588,100**	**$ 2,449,932**	**$ 1,073,224**
Revenues over (under) expenditures	(350,867)	(550,567)	(1,271,900)	(906,984)	(587,928)	(297,707)	(648,939)	(1,085,359)	(2,419,806)	(857,288)	(613,120)
Change in Accounting Principle(cumulative effect)	-										
Excess (Deficiency) of Revenues over(under)Expenditures	-										
Other Financing Sources (Transfers In)	586,500	1,495,000	2,480,000	2,510,000	1,000,000	1,121,015	1,168,852	1,000,000	500,000	669,000	1,000,000
Change in Fund Balance	235,633	944,433	1,208,100	1,603,016	412,072	823,308	519,913	(85,359)	(1,919,806)	(188,288)	386,880
Fund Balances-Beginning	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,222
Prior Period Adjustment			52,008						-	-	-
Fund Balances-Ending	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,102

Change in Fund Balances- Street Aid
FISCAL YEARS 2007-2017



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
"Beginning Fund Balances"	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,222
Change in Fund Balance	235,633	944,433	1,208,100	1,603,016	412,072	823,308	519,913	(85,359)	(1,919,806)	(188,288)	386,880
"Ending Fund Balance"	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,102

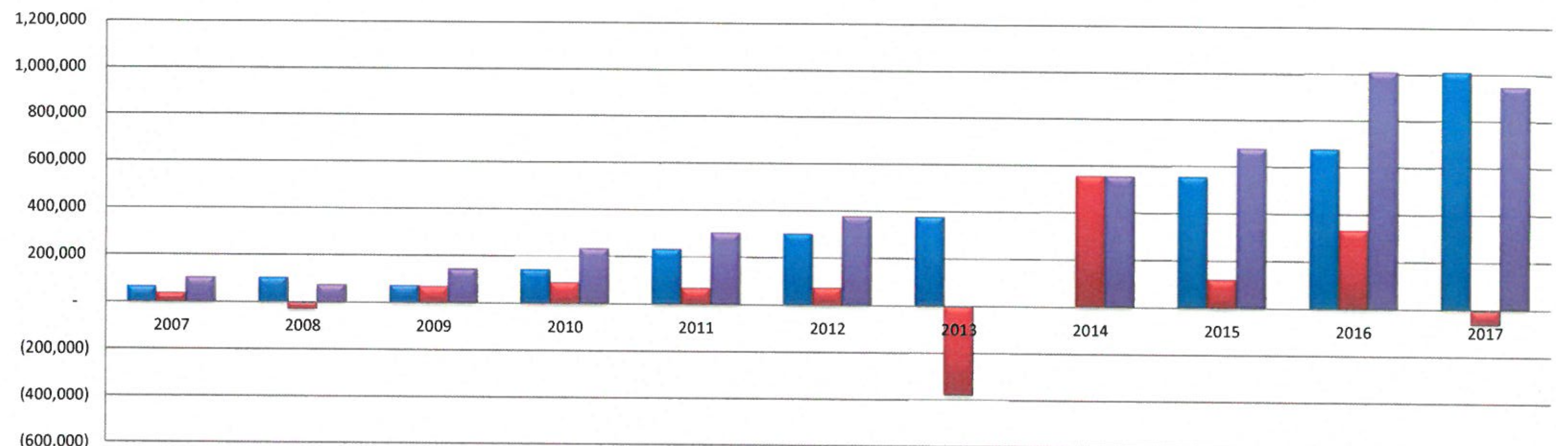
Statement of Revenues, Expenditues, and Changes in Fund Balances
Sanitation Fund
For the Fiscal Year Ended June 30, 2007-2017

Town of Arlington, Arlington, TN 38002
This data is gathered from Audited Financial Statements prepared by ATA - Alexander Thompson Arnold, PLLC

Sanitation Fund Revenues

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:											
Charges for Services											
Refuse collection charges	516,963	599,452	709,090	737,867	780,386	835,588	-	919,818	958,290	973,463	977,377
Other:											
Other Income	1,532	2,280	2,645	3,677	3,441	2,798	-	1,997	3,088	3,878	3,605
Total Revenues	$ 518,495	$ 601,732	$ 711,735	$ 741,544	$ 783,827	$ 838,386	$ -	$ 921,815	$ 961,378	$ 977,341	$ 980,982
Expenditures											
Current											
Public Works:											
Solid Waste Collection:											
Contracted Services	513,434	664,720	676,719	693,242	756,886	808,585	-	854,879	893,061	687,939	1,101,782
Repair and Maintenance	-								0	0	0
Landfill Closure:									-	-	-
Professional Services	8,320	8,320	7,720	7,120	8,120	7,280	-	-	-	1,100	-
Repair and Maintenance	-					1,000	-	-	-	9,820	-
Operating Supplies	-								-	-	-
Total Public Works	521,754	673,040	684,439	700,362	765,006	816,865	-	854,879	893,061	698,859	1,101,782
Debt Service:											
Principal Reduction	25,000	25,000	30,000	-	-	-	-	-	-	-	-
Interest	3,713	2,338	825	-	-	-	-	-	-	-	-
Tota Debt Services	28,713	27,338	30,825	-	-	-	-	-	-	-	-
Total Expenditures	$ 550,467	$ 700,378	$ 715,264	$ 700,362	$ 765,006	$ 816,865	$ -	$ 854,879	$ 893,061	$ 698,859	$ 1,101,782
Excess (Deficiency) of Revenues Over (under) Expenditures	(31,972)	(98,646)	(3,529)	41,182	18,821	21,521	-	66,936	68,317	278,482	(120,800)
Operating Transfers out (Other Financing Uses)	-	-	-	-	-	-	(379,265)		-	-	-
Operating Transfers In (Other Financing Uses)	69,865	69,823	72,260	48,630	51,060	53,615		489,159	54,000	56,000	58,000
Excess (Deficiency) of Revenues and other Financing Sources Over (Under) Expenditures	37,893	(28,823)	68,731	89,812	69,881	75,136	(379,265)	556,095	122,317	334,482	(62,800)
Fund Balances-Beginning	66,634	104,527	75,704	144,435	234,247	304,128	$ 379,265	-	556,095	678,412	1,012,894
Fund Balances-Ending	$ 104,527	$ 75,704	$ 144,435	$ 234,247	$ 304,128	$ 379,265	$ -	$ 556,095	$ 678,412	$ 1,012,894	$ 950,094

Change in Fund Balances- Sanitation Fund
FISCAL YEARS 2007-2017



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
"Beginning Fund Balances"	66,634	104,527	75,704	144,435	234,247	304,128	$379,265	-	556,095	678,412	1,012,894
Change in Fund Balance	37,893	(28,823)	68,731	89,812	69,881	75,136	(379,265)	556,095	122,317	334,482	(62,800)
"Ending Fund Balance"	$104,527	$75,704	$144,435	$234,247	$304,128	$379,265	$-	$556,095	$678,412	$1,012,894	$950,094

Statement of Revenues, Expenditues, and Changes in Net Assets

Proprietary Fund-Sewer

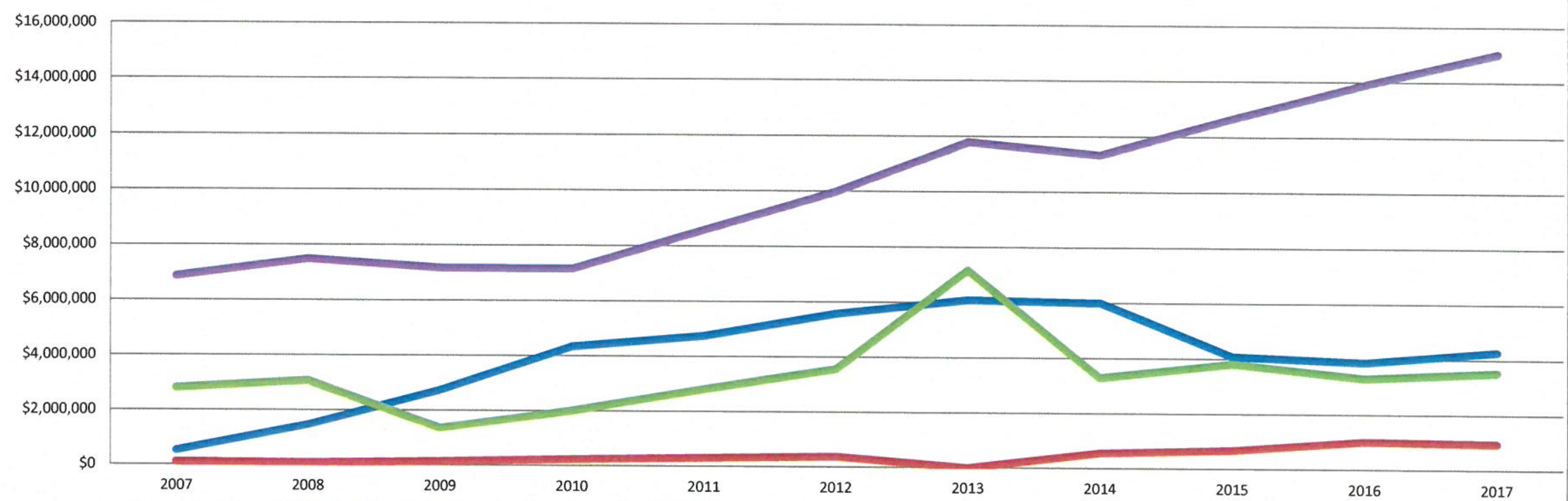
For the Fiscal Year Ended June 30, 2007-2017

Town of Arlington, Arlington, TN 38002

This data is gathered from Audited Financial Statements prepared by ATA - Alexander Thompson Arnold, PLLC

Operating Revenues:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:											
Sewer Service Charges	$931,210	$1,045,748	$1,167,779	$1,371,754	$1,506,919	$1,552,198	$1,550,443	$1,519,939	$1,580,705	$1,627,793	$1,669,370
Surcharges and Inspection Fees	420,462	251,806	410,820	363,390	316,758	364,388	329,740	1,156,306	546,222	723,915	723,375
Installation Charges											
Community Development Grant	-	-	11,500	190,329	-	-	-	-			
Total Operating Revenues	**$ 1,351,672**	**$ 1,297,554**	**$ 1,590,099**	**$ 1,925,473**	**$ 1,823,677**	**$ 1,916,586**	**$ 1,880,183**	**$ 2,676,245**	**$ 2,126,927**	**$ 2,351,708**	**$ 2,392,745**
Operating Expenditures:											
Personnel	250,136	$ 236,655	$ 168,411	$ 161,252	$ 116,174	$ 118,703	$ 116,652	121993	146294	241681	293415
Operating & Maintenance	329,638	366,924	313,338	310,740	331,525	350,936	360,857	398,197	399,340	459,029	498,458
Deprecitation	162,891	557,700	584,742	576,239	599,558	628,455	633,021	632,989	847,572	852,733	863,557
Total Operating Expenses	742,665	1,161,279	1,066,491	1,048,231	1,047,257	1,098,094	1,110,530	1,153,179	1,393,206	1,553,443	1,655,430
Operating Income (Loss)	609,007	136,275	523,608	877,242	776,420	818,492	769,653	1,523,066	733,721	798,265	737,315
Non-Operating Revenues (expenses)											
Interest Earned	179,156	166,366	151,561	148,193	97,794	71,372	77,517	56,950	52,272	50,970	49,382
Interest Expense	(80,334)	(354,875)	(149,713)	(42,255)	(42,279)	(36,421)	(106,628)	(184,189)	(173,185)	(172,923)	(206,719)
Sale of Equipment					1,059	1,594	3,762	(183)	585	-	-
Debt Fees	-	(69,631)	(71,256)	(68,140)	(64,002)	(61,360)	(43,572)	(54,726)	(50,799)	(46,898)	(43,481)
Total Non-Operating Revenues (Expenses)	98,822	(258,140)	(69,408)	37,798	(7,428)	(24,815)	(68,921)	(182,148)	(171,127)	(168,851)	(200,818)
Change in Net Assets before Contributed Capital	707,829	(121,865)	454,200	915,040	768,992	793,677	700,732	1,340,918	562,594	629,414	536,497
Contributed Capital	1,850,644	1,483,657	437,189	1,559,735	585,365	615,795	-	-	-	-	-
Change in Net Assets	**$ 2,558,473**	**$ 1,361,792**	**$ 891,389**	**$ 2,474,775**	**$ 1,354,357**	**$ 1,409,472**	**$ 700,732**	**$ 1,340,918**	**$ 562,594**	**$ 629,414**	**$ 536,497**
Total Net Assets Beginning	$ 9,495,655	$ 12,054,128	$ 13,415,920	$ 14,343,309	$ 15,320,614	$ 16,674,971	$ 18,084,443	$ 18,785,175	$ 20,002,508	$ 20,565,102	$ 21,194,516
Prior Period Adjustment			$ 36,000	$ (1,497,470)	-		$ -	$ (123,585)	$ -	$ -	-
Fund balance Beginning Restated			$ 13,451,920	$ 12,845,839	-		$ -	$ 18,661,590	$ 20,002,508	$ 20,565,102	$ 21,194,516
Total Net Assets Ending	$ 12,054,128	$ 13,415,920	$ 14,343,309	$ 15,320,614	$ 16,674,971	$ 18,084,443	$ 18,785,175	$ 20,002,508	$ 20,565,102	$ 21,194,516	$ 21,731,013
Cash and Cash Eqivalents:											
Beginning Cash and cash equivalents	$ 2,352,409	$ 2,814,445	$ 3,077,293	$ 1,362,122	$ 2,003,050	$ 2,805,707	$ 3,558,972	$ 7,161,003	$ 3,299,008	$ 3,814,299	$ 3,312,162
Ending Cash and cash equivalents	$ 2,814,445	$ 3,077,293	$ 1,362,122	$ 2,003,050	$ 2,805,707	$ 3,558,972	$ 7,161,003	$ 3,299,008	$ 3,814,299	$ 3,312,162	$ 3,533,758

Ending Fund Balances
2007-2017



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
"Ending General Fund Balance"	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$11,334,754	$12,669,012	$13,910,325	$15,030,998
"Ending Street Aid Fund Balances"	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,102
"Ending Sanitation Fund Balance"	$104,527	$75,704	$144,435	$234,247	$304,128	$379,265	$-	$556,095	$678,412	$1,012,894	$950,094
"Ending Sewer Fund Balances"	$2,814,445	$3,077,293	$1,362,122	$2,003,050	$2,805,707	$3,558,972	$7,161,003	$3,299,008	$3,814,299	$3,312,162	$3,533,758

Schedule of Utility Rates

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF UTILITY RATES IN EFFECT
June 30, 2017

Sewer Rates

Residential, Commercial and Industrial:

Each 100 cubic feet	$7.52 $2.84 per 100 cubic feet
Industrial Surcharge:	
Biochemical oxygen demand from 250mg/l to 1644 lb/day	$0.25 per pound of BOD
Biochemical oxygen demand from 1644 lb/day to 2000 lb/day	$0.30 per pound of BOD
Biochemical oxygen demand in excess of 2000 lb/day	$0.55 per pound of BOD
Suspended solids in excess of 250mg/l	$0.20 per pound of SS
Number of customers at June 30, 2017:	4,182

See independent auditor's report.