

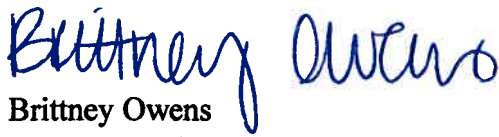
Arlington, TN



Annual Budget
Fiscal Year 2022-2023

Town of Arlington
State of Tennessee
Office of the Town Recorder

I, Brittney Owens, Town Recorder of Arlington, Tennessee, do certify that the foregoing is a True Copy of Ordinance 2022-08 adopted on June 6, 2022, by the Mayor and Board of Aldermen as the same appears of Record in my office. Witness my hand and official seal in the Town of Arlington this 7th day of June 2022.



Brittney Owens
Town Recorder

Table of Contents

Contact Information.....	1
Board of Mayor and Aldermen.....	2
Contributors.....	4
Budget Organization.....	5
Introduction.....	6
Letter from Town Administrator.....	7
Mission and Vision.....	8
Core Values.....	8
Organizational Charts.....	14
Basis of Accounting and Financial Policies.....	18
Fund Balance Policy.....	21
Debt Policy.....	23
Purchasing Policy.....	28
Budget Summary.....	36
Budget Calendar.....	37
Budget Overview.....	38
Budget Ordinance.....	50
Certified Tax Rate Calculation and Certified Tax Rolls.....	56
Budget Summary/Schedule of Debt.....	60
Cash Flow Forecasts.....	63
Annual Budget Publication.....	65
Financial Plan (Line Item Budget).....	69
Departmental Expenditures.....	81
Capital Improvement Plan.....	82
Other Supplementary Information.....	90
General Fund Revenue and Expenditure Charts.....	92
State Street Aid Revenue and Expenditure Charts.....	95
Solid Waste Revenue and Expenditure Charts.....	98
Sewer Fund Revenue and Expenditure Charts.....	101
Schedule of Principal and Interest Payments.....	104
Schedule of Tax Revenue.....	107
Schedule of Changes in Taxes Receivable.....	109
Changes in Revenues, Expenditures, and changes in Fund Balance for 2011-2021.....	111
Schedule of Utility Rates.....	116
Glossary.....	118

Town of Arlington

5854 Airline Road
PO Box 507
Arlington, TN 38002



P: 901.867.2620
F: 901.867.2638

June 8th, 2022

Please find enclosed the budget submittal for Fiscal Year 2023 for the Town of Arlington and Arlington Community Schools. Below you will find the full contact information for questions regarding either budget.

Contact Information for Town of Arlington:

Brittney Owens
Recorder/Treasurer
901-867-2620
bowens@townofarlington.org

Contact Information for Arlington Community Schools:

Miracle Roberts
Chief Financial Officer
901-389-2497 ext. 2400
Miracle.roberts@acsk-12.org

**Board of
Mayor &
Aldermen**

Should you need anything further, please feel free to reach out.

Sincerely,

Brittney Owens
Recorder/Treasurer

Mike Wissman
Mayor

Harry McKee
Vice Mayor

Larry Harmon
Alderman

ussell Wiseman
Alderman

Jeff McKee
Alderman

Oscar Brooks
Alderman

Jeremy Biggs
Alderman

Board of Mayor and Aldermen



Pictured: Larry Harmon, Harry McKee, Oscar Brooks, Jeremy Biggs, Jeff McKee, Mike Wissman, Russell Wiseman

**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 August 2022.**



**Mayor
Mike Wissman (2024)**



Larry Harmon (2024)



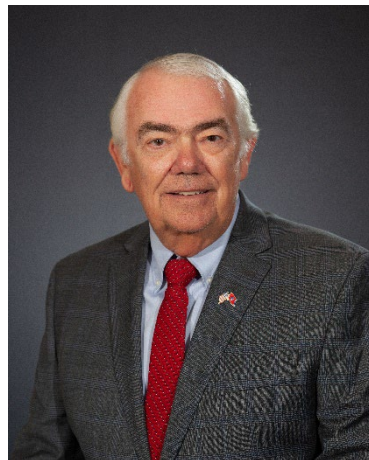
Russell Wiseman (2024)



Jeff McKee (2024)



Oscar Brooks (2022)



**Vice Mayor
Harry McKee (2022)**



Jeremy Biggs (2022)

Fiscal Year 2022-2023

Town Administrator

Catherine Durant, CMFO

Town Attorney

Gerald Lawson

Appointed Officials

**Recorder/Treasurer
Brittney Owens, CMFO**

Finance Committee Members

**Harry McKee, Vice Mayor
Ron Williams
Eric Howell
Don Hinkle
Chip Freeman**

Department Directors

**James Harvill, Fire
Terry Perkins, Public Works
Lee Upchurch, Parks
Gil Rivera, Wastewater
Jeremy Credeur, Planning
Elizabeth Equi, Senior Citizens Center
Lisa Lance, Library**

The Town of Arlington Budget Document is organized into six sections and all funds are appropriated by the Board of Mayor and Aldermen.

Introduction

This section includes a letter from the Town Administrator, Mission, Vision, and Core Values, and information about the Town of Arlington. This section also provides organizational charts for the Town as well as each department.

Basis of Accounting and Financial Policies

This section explains the Town's basis of accounting, budgetary basis, and includes a copy of financial policies adopted by the Board of Mayor and Aldermen and enforced by management staff. These policies are revisited during each budget cycle for any necessary changes. The policies provided in this document are not all of the financial policies for the Town, only the ones used to prepare this document.

Budget Summary

This section includes an Annual Budget Calendar explaining the process of the budget cycle, a budget overview for each fund and how revenues and expenditures were estimated, the Budget Ordinance, Certified Tax Rate Calculations, Certified Tax Rolls, Schedule of Debt, Annual Budget Publication, Financial Plan (Line-Item Budget) and Cash Flow forecasts. It also includes a Departmental Chart breaking down expenditures.

Capital Improvement Plan

This section includes a summary of the five-year plan for each department within the Town. This is a fluid document that is revisited each year during the budget cycle to make necessary changes due to project completion, funding availability, and additional requests. A full copy of the CIP can be obtained at Town Hall.

Other Supplemental Information

This section includes historical data, revenue and expenditures charts and breakdowns for each department, schedule of principal and interest requirements, schedule tax revenue, schedule of changes in tax receivable, changes in revenues, expenditures, and changes in Fund Balance over a ten-year period and schedule of Utility Rates.

Appendix

This section includes a glossary of governmental budgeting and accounting terms used throughout the document.

Introduction

Town of Arlington

5854 Airline Road
PO Box 507
Arlington, TN 38002



P: 901.867.2620
F: 901.867.2638

Each Fiscal Year, it is the honor and privilege of the Town to prepare a Balanced Budget and Capital Improvement Plan. Our budget process takes place over a five-month period which begins with Department Heads making their recommendations in December. These recommendations include additional equipment, manpower, long-range plans for the future of the department, capital improvements and operating expenses. During the months of January through April, the Financial Advisory Board, which is made up of citizens and an elected official from the Board of Mayor and Aldermen, meet to go over the line-item budget requests, a five-year Capital Improvement Plan and review the financials and policies with Management Staff. Throughout the budget process, all policies and procedures are reviewed with necessary changes being made.

The Town has adopted budgets with conservative estimates of growth in revenue while continuing to provide essential services to the citizens of Arlington. The State of Tennessee continues its strong growth in economic activity, specifically Sales Tax, which impacts municipalities across the state. Over the last twelve months State Sales Tax is up 20% for Arlington, the town also seen large increases in Local Sales Tax (15%).

The Town was hit by the COVID-19 pandemic over the last two Fiscal Years regarding recreational revenue from our Parks, Senior Center, and Library. We have seen an increase almost to pre-pandemic numbers in all these areas and even some new revenue streams with the opening of a Town Producer's Market and Amphitheater for special events. The first hotel opened its doors in the Fall of 2021 with the first occupancy tax being collected for the month of November 2021. This is a new revenue stream which has been accounted for in this adopted budget. We expect this specific revenue to continue to grow as the second approved hotel is currently under construction. Another new source of revenue is Sports Betting as shared by State collections. Some challenges have been limited staffing and completing a salary study to be more aggressive and competitive with the employment market. The Town has also seen a drastic drop (75%) in interest rates for all Certificate of Deposits since the pandemic began.

This proposed budget continues to invest in programs and services that make Arlington a wonderful place to live and raise a family while remaining balanced, fiscally sound and preserving Town resources for future needs.

Catherine Durant
Town Administrator

Board of Mayor & Aldermen

Mike Wissman
Mayor

Harry McKee
Vice Mayor

Larry Harmon
Alderman

Russell Wiseman
Alderman

Jeff McKee
Alderman

Oscar Brooks
Alderman

Jeremy Biggs
Alderman



MISSION AND VISION

Arlington is a premier “community of homes” featuring top quality, safe neighborhoods that exist in concert with the natural environment; a diverse population that is committed to community involvement and volunteerism; and a superb educational system.

It is the mission of the Arlington Town Government to provide effective and fiscally responsible municipal services that continuously meet or exceed public expectations, and that ensures all are treated with courtesy, dignity, and respect in a manner which promotes this high standard of community life.

CORE VALUES

- ***Board of Mayor and Aldermen*** - To provide leadership. While listening carefully and respectfully to all points of view, to ultimately set policy and make decisions based on facts and what is in the best interest of the entire Town. To treat Town employees with respect, recognize their special talents and training, and listen to their advice.
- ***Town Employees*** - To serve the public in an atmosphere of courtesy, friendliness and respect, consistently treating everyone fairly within the policies, rules and regulations of Arlington. To provide the highest quality municipal services in an effective, creative and fiscally responsible manner. To ensure employees remain safe and maintain a healthy quality of work/life balance.
- ***Fiscal Responsibility*** - To provide the highest quality municipal services, consistent with the resources available to us. To allocate such resources fairly to meet the needs of the community, while being responsible for the fair and just governance of its citizens that requires the responsible expenditure of every tax dollar.
- ***Economic Development*** - To recognize that high quality Town services are to a large extent dependent on a strong business community. To provide and further enhance a strong economic base by encouraging revenue - producing, high quality, "clean" retail, commercial and industrial development that is compatible with a community of homes atmosphere.
- ***Education*** - To recognize that a major strength of our community is the educational system. To ensure that our efforts are consistent with maintaining the quality of education provided to the community. To support the Board of Education in this critical area.
- ***Quality of Life*** - To provide a pleasing community atmosphere and a level of maintenance of public streets, parks, rights-of-way and other public facilities that is consistent with the level of maintenance our citizens provide to their private property. To recognize and promote individual property rights while ensuring that the rights of others are not

infringed upon. To provide quality parks, recreation opportunities, library and other information services, senior and youth programs, and encourage medical facilities for our citizens. To promote a positive community spirit and pride in the community through our employees. We encourage a balance between work and family time for our employees to ensure the quality of life.

- ***Public Safety***- To assure that residents will be safe in their homes and neighborhoods. To be prepared for disasters and provide for the protection of life and property in such event.
- ***Public Infrastructure***- To protect, maintain and enhance the Town's public infrastructure. To anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs.
- ***Transportation***- To provide quality streets and control systems for the efficient movement of pedestrian and vehicular traffic.
- ***Communication***- To educate the community on Town programs and operations as well as their role in the governmental process. We are committed to providing transparency to earn the trust and confidence of an informed citizenry.



History

The Town of Arlington, nestled in Northeast Shelby County, received its charter from the State of Tennessee in December 1900, with a population at the time of slightly over 600. Like many small communities, Arlington suffered losses during the World Wars. The 1950 census shows only 465 residents; however, it grew to 651 in 1960, 1,172 in 1990, and on its centennial in 2000, Arlington was home to over 2,300 people. Today, our long-time residents can attest to the changes that have been made. By the centennial, the Town could boast of a new post office, a fire department that had received statewide recognition for its excellence, a collection of stellar community schools, churches, banks, businesses, and a vibrant industrial district. The Town is now seeing another surge of growth, with new residential subdivisions, new parks, and continued commercial growth. Our citizens are our

greatest resource. Combined with community organizations, youth sports programs, and community events like Arlington in April, Star Spangled Spectacular, Christmas on the Square, Christmas Parade, and annual barbeque festival, Arlington maintains a small-town quality of life. Arlington may no longer be the best kept secret in Shelby County, but its people and charm continue and remind us to preserve our past while planning our future.

Location

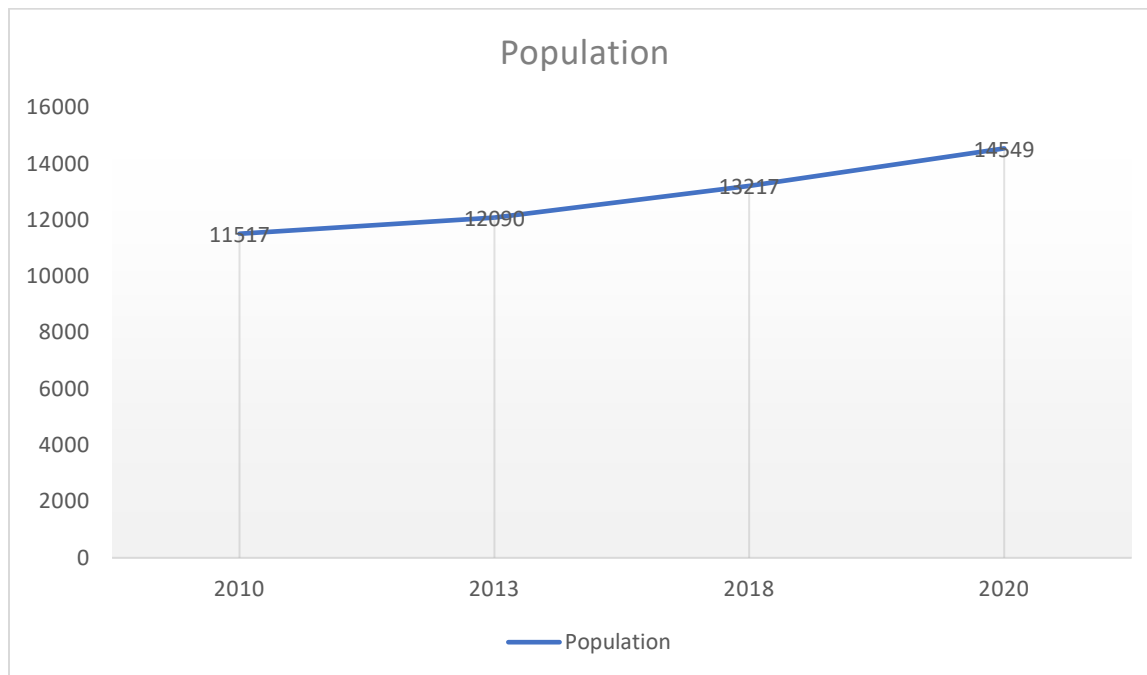
Our Town is 23.8 square miles (15,251 acres) of land with another 10.9 square miles in the Town's annexation reserve area. Located in northeastern Shelby County with four major thoroughfares including Interstate 40, State Route 385, Highway 70, and Highway 64. Arlington has continued its commitment to a long-range vision of balanced growth and is a community well known for our high quality of life, award-winning school district, and its small-town atmosphere.



Population

The community received its charter from the State of Tennessee in December 1900, then with a population of slightly over 600. The 2010 US Census showed that Arlington is the 2nd fastest growing community in the State of Tennessee with a 348% increase in population from 2000 to 2010 and a population of 11,517. The state legislature allows municipalities to conduct three special censuses in a decade. The Town conducted a special census in 2013 and 2018. The total population for 2013 was 12,090 which was an increase of 573 residents. The total population for 2018 was 13,217 which provided an increase of 1,127. There was a federal census conducted in 2020 with numbers being released in late 2021

due to the COVID-19 pandemic. The current population of Arlington is 14,459 which shows continued growth over the last decade.



Government

The Town of Arlington operates under a General Law Mayor-Aldermanic/Town Administrator form of government. Our charter was adopted in 2005 and amended in 2015. The Town is empowered to levy a property tax on both real and personal properties located within the municipality limits. It is also empowered by state statute to extend its corporate Town limits by annexation, which occurs periodically when deemed necessary by the Board of Mayor and Aldermen. The Board of Mayor and Aldermen are responsible for policymaking, passing Resolutions and Ordinances, adopting the budget and board compensation along with levying the tax rate, setting fees and rates. The Board approves a contract for the Town Administrator and appoints the Recorder/Treasurer.

The Board serves 4-year staggered terms with positions 1, 2, 3, and the Mayor in one election cycle and positions 4, 5 and 6 in an alternate election cycle.

The Town Administrator is responsible for day-to-day operations along with carrying out the policies and Ordinances passed by the Board.

Demographics

The Town has over 4,600 housing units with an 85.6% homeownership rate per the United States Census Bureau and the majority of houses being valued at \$200,000 or higher. The

median age for residents of Arlington is 33.3 years of age with 40% of the total population being under the age of 18. While the Town has seen impressive growth over the past 20 years, the largest land use within the Town limits remains undeveloped land at 59%. The largest use of developed land is residential at 24.7%. The remainder of existing developed land includes 1.4% commercial and office, 4.9% institutional, 1.9% industrial, 6% agriculture, and 2.3% open spaces, greenbelts, and parks.



Fire Station 2
12364 Donelson Road
Construction Completed October 2021

Economy

The Town's economy began centered around a railroad depot in the heart of Town. After growing slowly for years, it began to be recognized at the end of the 20th century as a charming rural community and began to grow. Today that small, rural town has grown into a more diverse community which includes retail, office, manufacturing, distribution, service, institutional, and medical sectors. As one of the fastest growing communities in West Tennessee over the past 20 years, Arlington continues to see economic growth on all market fronts. With a population growth of over 26% between 2010-2020, and almost 600 new homes built in the last 5 years, home sales and new home construction remains brisk and property values continue to climb.

In typical fashion, with all the residential growth other markets have begun to follow. The Town has overseen the completion of over 534,000 square feet (sf) of retail, office, and industrial space in the last 5 years. That growth has included its existing industrial users expanding by almost 140,000 sq ft, the addition of 43,000 sf of new medical space, the completion of the Town's first hotel with another under construction, over 20,000 sf of new freestanding restaurant space, and the creation of a 34,000-sf trade school and union hall. In addition, two long awaited projects recently began construction in Town: a 144-room State Veterans' Home for West Tennessee and the Baptist Freestanding Emergency Department, a first in Shelby County.

Situated in a key location at the intersection of I-40 and I-269, the Town has long been primed for growth and took action to ensure it was thoughtfully done to retain the charm and characteristics which created Arlington. Through continued investment in public infrastructure throughout Town and more recently in the historic Depot Square area, the Town has worked hard to create new amenities for its citizens. This investment along with increased private development has created the vibrant community here today.

Schools

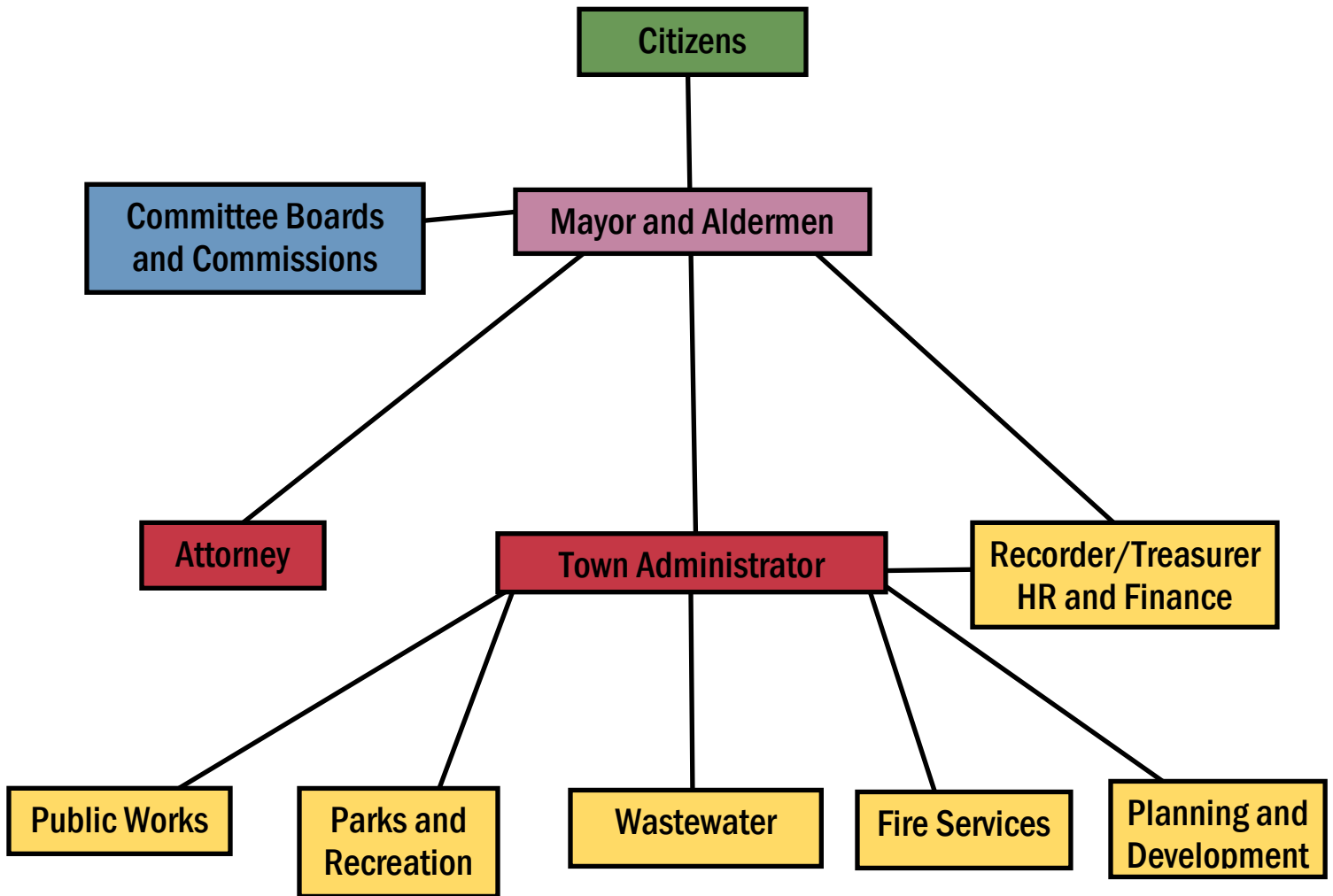
In 2013, the State of Tennessee approved a bill allowing municipalities to create new municipal school districts. Arlington Community Schools was formed in 2014 and has received numerous awards for outstanding schools and services. It is the Board of Education's responsibility to pass the budget for the school system and present a balanced budget to the Board of Mayor and Aldermen. The Town approves their budget by Resolution in June each year. The Board of Education is also responsible for contracting with an audit firm for their annual audits. Once their report is complete, it is combined with the Town of Arlington's audited financials. Full reports can be found on the website and at Town Hall.



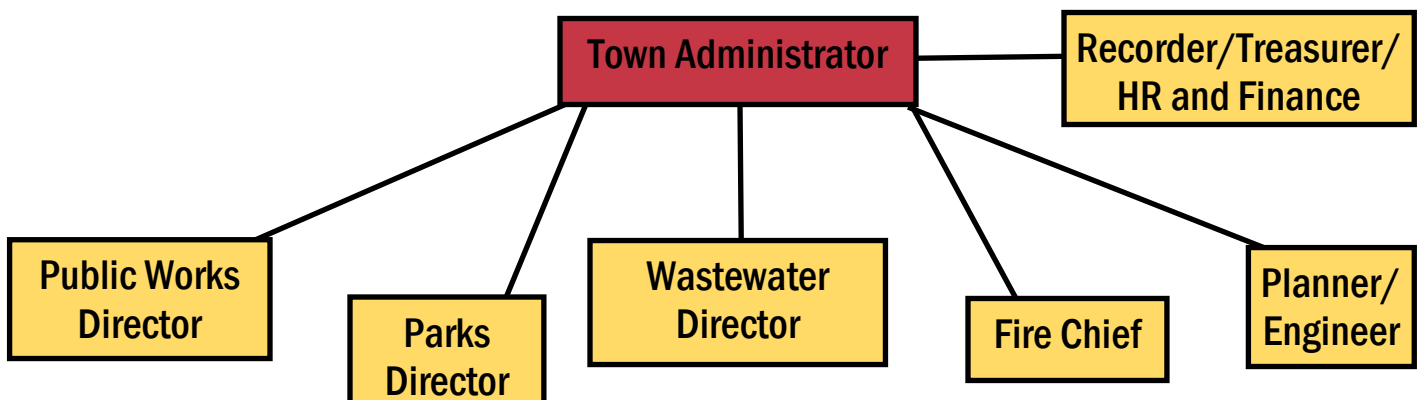
Arlington High School 5475 Airline Road



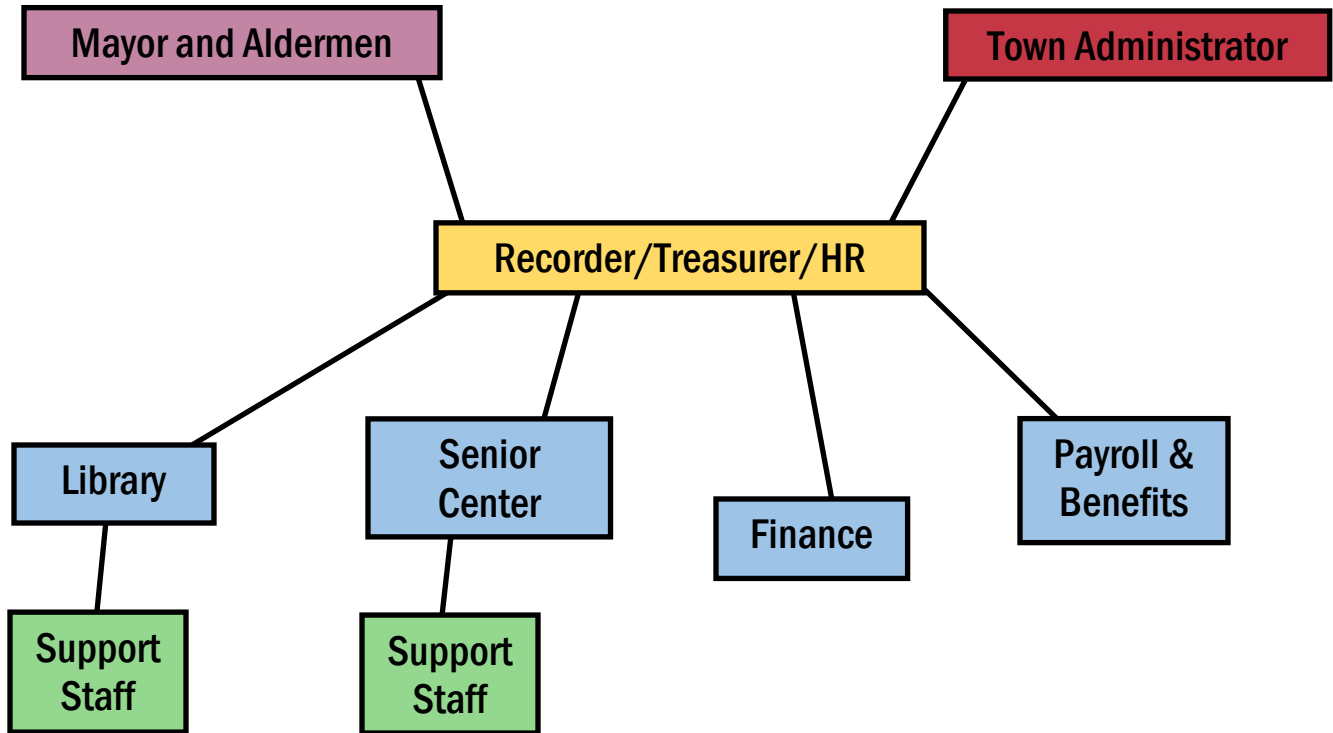
Town of Arlington Organizational Chart



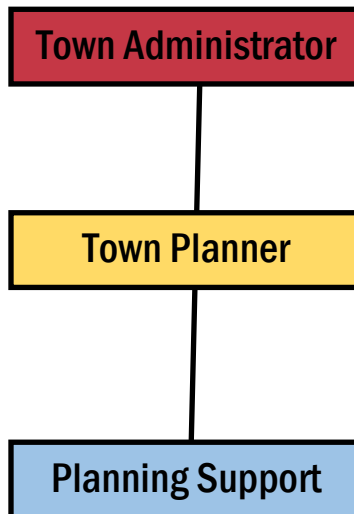
Town of Arlington Departmental Chart



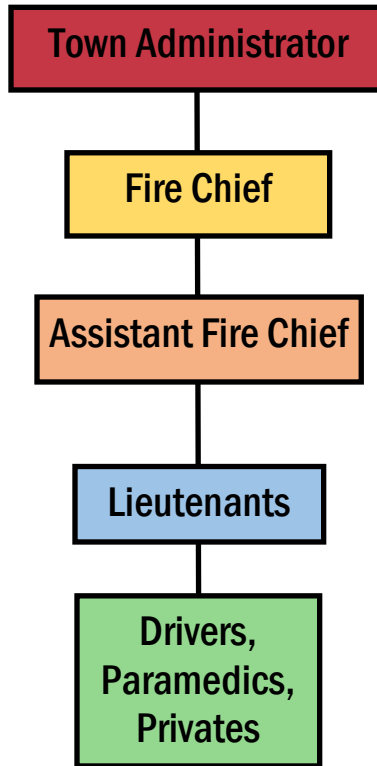
Administration Departmental Organizational Chart



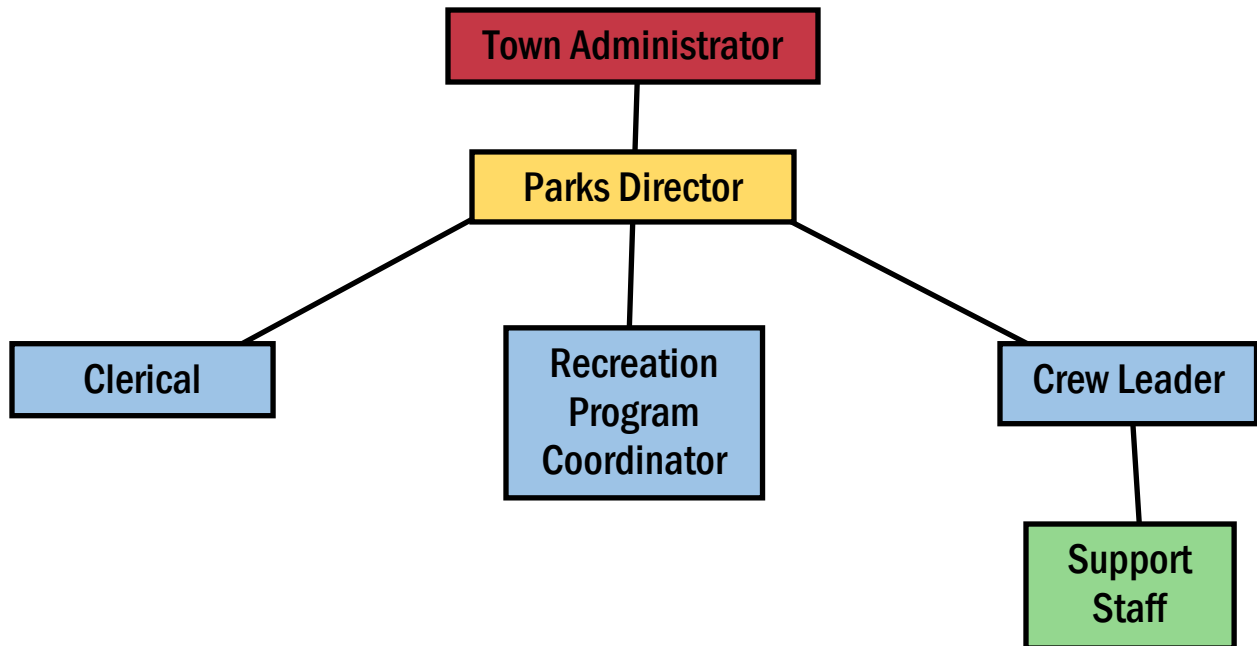
Planning Departmental Organizational Chart



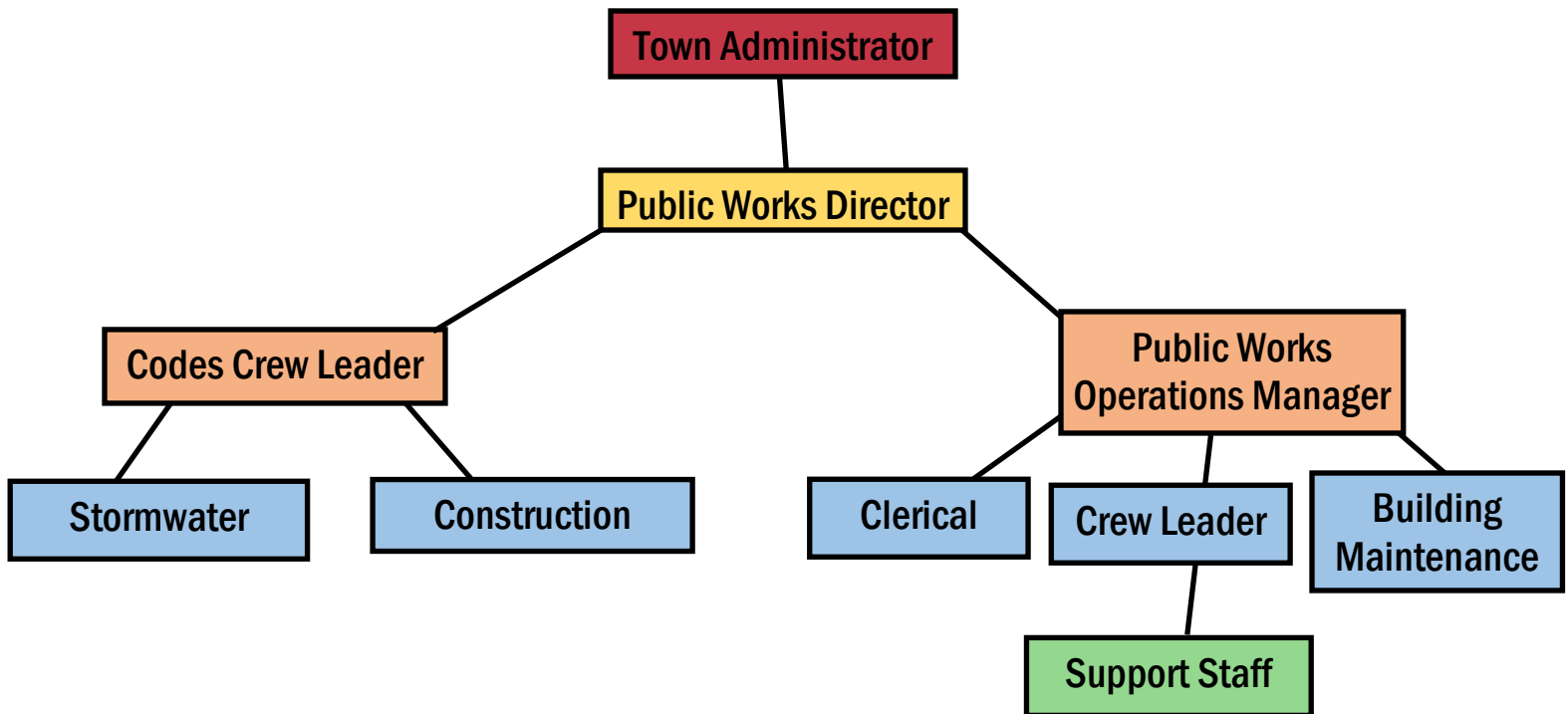
Fire Departmental Organizational Chart



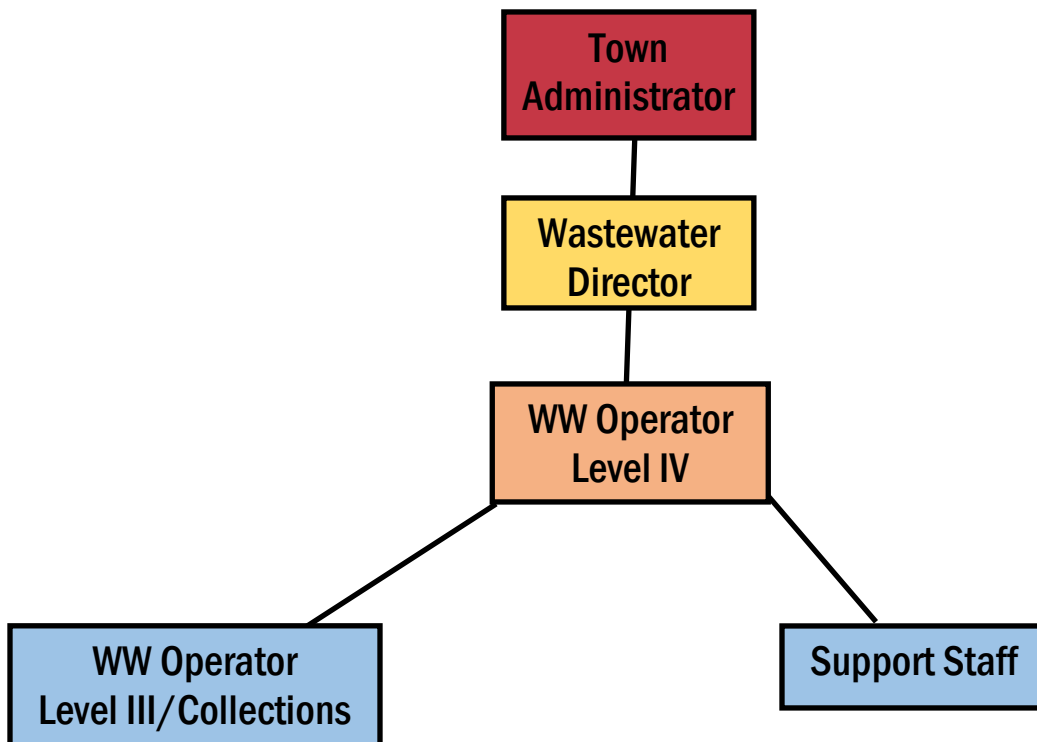
Parks Departmental Organizational Chart



Public Works Departmental Organizational Chart



Wastewater Departmental Organizational Chart



Basis of Accounting and Financial Policies

Basis of Accounting and Budgetary Basis

The Town of Arlington utilizes the “current financial resources” measurement focus and the “modified accrual” basis of accounting for the Annual Budget. The **current financial resources** measurement focus means that the budgeted operating statements presented herein, only contain the sources and uses of available resources for the period of July 1, 2022 to June 30, 2023. Fund balance is the measurement of available resources as of the end of the fiscal year. The **modified accrual** basis of accounting means that revenues are recognized as soon as they are both *measurable* and *available* to finance expenditures of the current period. Revenues are considered available when they are collectable within the fiscal year, or soon enough after fiscal year end to pay for liabilities of the fiscal year.

Revenues are considered available if they are expected to be collected by August 30th, 2023. The major sources of revenues are property taxes (47.50%), state shared taxes (13.86%), and local shared taxes (33.17%). Payments for services, licenses, permits, fines and forfeitures, and miscellaneous revenues are measurable and available only when cash is received. Matching Grants are budgeted as revenue when the qualifying expenditures are expected to be incurred and all requirements are met, and the amount is expected to be received during the fiscal year or within 60 days after June 30th.

Fund Balances

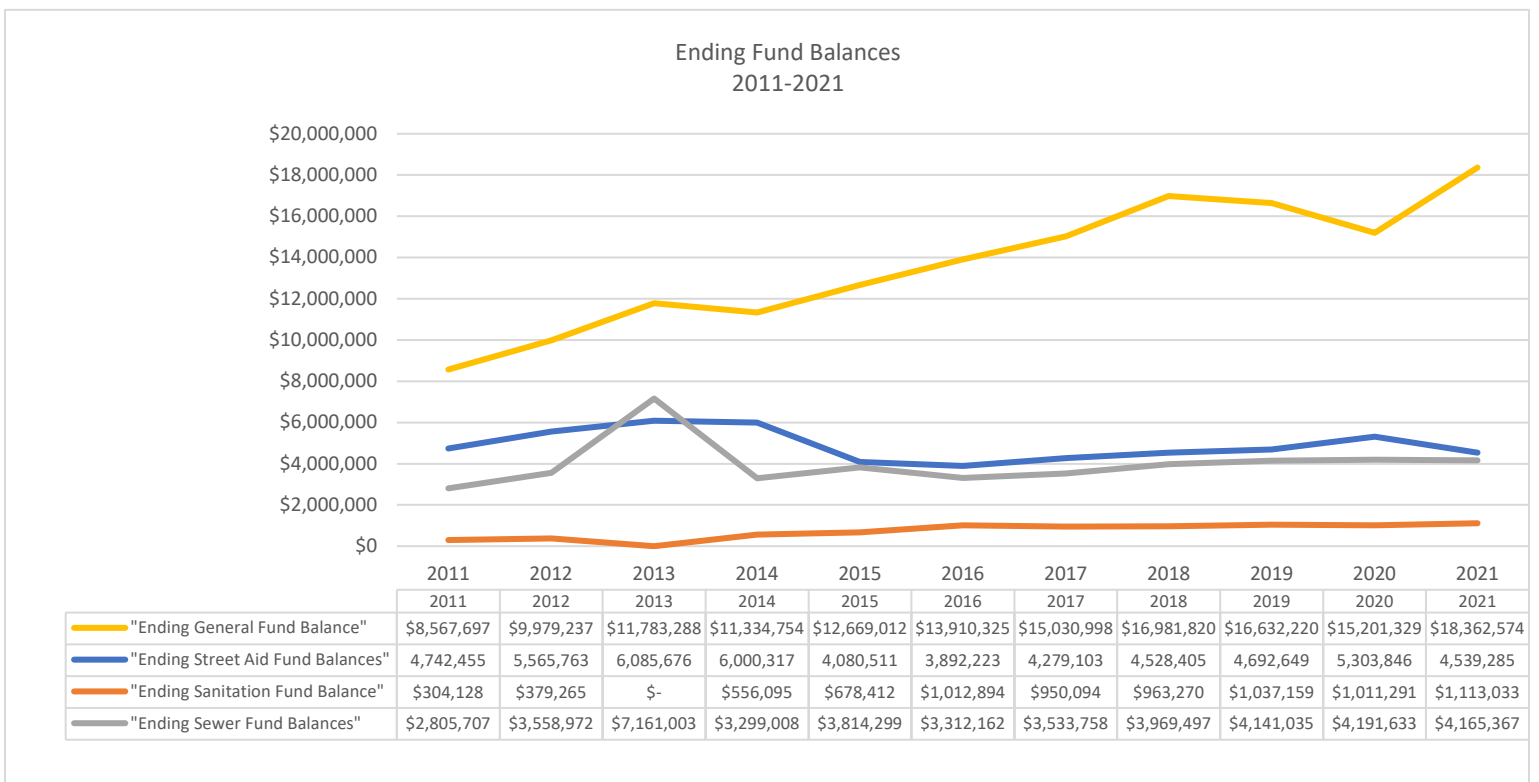
The Town of Arlington adopted a Fund Balance Policy in 2018 and revisits this policy every year to ensure that it is up to date. It was most recently readopted in 2021.

- **Non-Spendable Fund Balance**- This classification of fund balance includes amounts that due to their nature cannot be spent because they are either in a (a) non-spendable form, including items not expected to be converted to cash (i.e. inventories, prepaid amounts, long-term portion of loans and notes receivable), or (b) legally or contractually required to be maintained intact (i.e. the principal of a permanent fund).
- **Restricted Fund Balance** – This classification of Fund Balance includes amounts required to be classified as restricted, resulting from restrictions placed on their use by: External enforceable legal restrictions that are imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislations. Examples of restricted fund balance amounts include unspent grant funds, debt covenants and gasoline tax revenue for street purposes.
- **Committed Fund Balance** – This classification of Fund Balance includes amounts defined as committed arise from self-imposed constraints put on the use of the funds by the government’s highest level of authority, which is the full governing

body. The Commitment must be made by the highest level of formal action (Ordinance) and the formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds. An example may include the passing of an Ordinance to commit \$20,000 for upgrading the Town's computer system.

- **Assigned Fund Balance** – This classification of Fund Balance includes amounts defined as assigned arise from intentions of the government to use the funds for a specific purpose. This action must be taken by the highest level of authority, a designated body, or an individual that has been given the authority to assign funds by the Town's Board. Assignment of Fund Balance is a less formal action than required for committed funds and the action may be taken after the end of the Fiscal Year. Any delegation of authority to assign funds must be documented in the minutes of the governing body. Assigned funds cannot cause a deficit in unassigned fund balance.

- **Unassigned Fund Balance**- This classification of Fund Balance represents amounts available for spending after funds earmarked for specified purposes have been otherwise classified (Non-Spendable, Restricted, Committed, or Assigned). The General Fund is the only fund which will record a positive Unassigned Fund Balance. The nature of other fund types automatically makes those resources restricted, committed, or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.



Fund Balance Policy

Readopted April 5th, 2021



Purpose

The Town of Arlington hereby establishes and will maintain reservation of Fund Balance as defined herein in accordance with the Governmental Accounting and Financial Standards Board (GASB) Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. Fund Balance represents the difference between assets and fund liabilities in the government funds balance sheet and is commonly referred to as fund balance. The primary objective of the Fund Balance Policy is to provide guidelines during the preparation and execution of the annual budget, to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls, and to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the Annual Budget and Capital Improvement Plan.

Classification of Fund Balances:

Governmental Funds utilize a Fund Balance presentation for Equity. Fund Balance is categorized as Non-Spendable, Restricted, Committed, Assigned, or Unassigned.

- **Non-Spendable Fund Balance**- This classification of fund balance includes amounts that due to their nature cannot be spent because they are either in a (a) non-spendable form, including items not expected to be converted to cash (i.e. inventories, prepaid amounts, long-term portion of loans and notes receivable), or (b) legally or contractually required to be maintained intact (i.e. the principal of a permanent fund).
- **Restricted Fund Balance** – This classification of Fund Balance includes amounts required to be classified as restricted, resulting from restrictions placed on their use by: External enforceable legal restrictions that are imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislations. Examples of restricted fund balance amounts include unspent grant funds, debt covenants and gasoline tax revenue for street purposes.
- **Committed Fund Balance** – This classification of Fund Balance includes amounts defined as committed arise from self-imposed constraints put on the use of the funds by the government's highest level of authority, which is the full governing body. The Commitment must be made by the highest level of formal action (Ordinance) and the formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds. An example may include the passing of an Ordinance to commit \$20,000 for upgrading the Town's computer system.
- **Assigned Fund Balance** – This classification of Fund Balance includes amounts defined as assigned arise from intentions of the government to use the funds for a specific purpose. This action must be taken by the highest level of authority, a designated body, or an individual that has been given the authority to assign funds by the Town's Board. Assignment of Fund Balance is a less formal action than required for committed funds and the action may be taken after the end of

the Fiscal Year. Any delegation of authority to assign funds must be documented in the minutes of the governing body. Assigned funds cannot cause a deficit in unassigned fund balance.

- **Unassigned Fund Balance-** This classification of Fund Balance represents amounts available for spending after funds earmarked for specified purposes have been otherwise classified (Non-Spendable, Restricted, Committed, or Assigned). The General Fund is the only fund which will record a positive Unassigned Fund Balance. The nature of other fund types automatically makes those resources restricted, committed, or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

When establishing a policy, the Town considered a number of factors including predictability of revenues and volatility of expenditures; exposure to significant one-time outlays (disasters, immediate capital needs, state budget cuts); potential availability of fund resources from other funds; potential impact on credit ratings; and commitments and assignments. *Credit rating agencies monitor Fund Balances to evaluate a municipality's creditworthiness.

The Town has determined that the Unassigned General Fund Balance will remain at a minimum level equal to 100 percent of current year original budgeted General Fund Revenues for the Fiscal Year. During the budget process, an annual review of cash flow requirements and appropriate Fund Balances shall be undertaken to determine if modifications to the Fund Balance Policy are necessary and appropriate. Any proposed amendments to this policy will be presented and voted on by the Board as referenced herein.

Order of Use of Restricted and Unrestricted Funds

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

Authority to Commit Funds

The Town's governing body has the authority to set aside funds for a specific purpose. Any funds set aside as Committed Fund Balance requires the passage of an Ordinance by the Board of Mayor and Aldermen. The passage of an Ordinance must take place prior to June 30 of the applicable Fiscal Year. If the actual amount of the commitment is not available by June 30, the Ordinance must state the process or formula necessary to calculate the actual amount as soon as information is available. In the event the governing body wishes to lift the committed status of funds so that they may be used for general purposes, a formal action equal to that which originally committed the funds must be taken.

Authority to Assign Funds

The Town's governing body has the authority to set aside funds for the intended use of a specific purpose. Any funds set aside as Assigned Fund Balance requires a simple majority vote and must be recorded in the minutes. The same action is required to change or remove the assignment. Upon passage of a Budget Ordinance where Fund Balance is used as a source to balance the budget, the Finance Director shall record the amount as Assigned Fund Balance.

Using Fund Balance

The Town has decided to limit the use of Fund Balance to unanticipated expenditures (such as natural disasters or calamities, emergencies, or unexpected liabilities created by new State or Federal legislation); specific and reasonable cash flow purposes; grant anticipation reimbursement; new public health and safety needs; service enhancements; early retirement of debt; and one-time capital expenditures that align with essential services. Fund Balance should not be used as a long-term approach to balance the budget or ongoing expenditures.

Replenishing the Fund Balance

If the Fund Balance is depleted below the level established by this policy, the Town Administrator, with consultation from the Finance Director, will develop a plan to replenish the Fund Balance. The plan will be approved by the Board of Mayor and Alderman and should include recommendations for rate, fee or revenue adjustments and expenditure reductions, if necessary. The plan should be reviewed and modified on an annual basis until the Fund Balance level is achieved. Any increase in discretionary expenditures should be limited until the Fund Balance is restored to the policy level.

Adopting and Amending the Policy

The Fund Balance Policy shall be adopted by Resolution of the Board of Mayor and Aldermen. The policy will also be reviewed and modified by the Board, as necessary. The policy will be managed and monitored by the Finance Department. If necessary, the Finance Director will present recommendations for any amendments, deletions, additions, improvements, or clarification.

If at any point, the Board wishes to amend the policy, the Board must take formal action to do so and adopt a Resolution in which the policy is amended.

Debt Management Policy Readopted April 5th, 2021

Purpose:

The purpose of this debt policy is to establish a set of parameters by which debt obligations will be undertaken by the Town of Arlington, TN. This policy reinforces the commitment of the Town and its officials to manage the financial affairs of the Town so as to minimize risks, avoid conflicts of interest, and ensure transparency while still meeting the capital needs of the Town. A debt management policy signals to the public and the rating agencies that the Town is using a disciplined and defined approach to financing capital needs and fulfills the requirements of the State of Tennessee regarding the adoption of a debt management policy.

The goal of this policy is to assist decision makers in planning, issuing and managing debt obligations by providing clear direction as to the steps, substance and outcomes desired. In addition, greater stability over the long-term will be generated by the use of consistent guidelines in issuing debt.

Definition of Debt: All obligations of the Town to repay, with or without interest, in installments and/or at a later date, some amount of money utilized for the purchase, construction, or operation of Town resources. This includes but is not limited to notes, bond issues, capital leases, and loans of any type *(whether from an outside source such as a bank or from another internal fund)*.

Approval of Debt: Bond anticipation notes, capital outlay notes, grant anticipation notes and tax and revenue anticipation notes will be submitted to the State of Tennessee Comptroller's Office and the Town Board of Mayor and Aldermen prior to issuance or entering into the obligation. A plan for refunding debt issues will also be submitted to the Comptroller's Office prior to issuance. Capital or equipment leases may be entered into by the Town Board of Mayor and Aldermen; however, details on the lease agreement will be forwarded to the Comptroller's Office on the specified form within 45 days.

Transparency:

- The Town shall comply with legal requirements for notice and for public meetings related to debt issuance.
- All notices shall be posted in the customary and required posting locations, including as required local newspapers, bulletin boards, and websites.
- All costs (including principal, interest, issuance, continuing, and one-time) shall be clearly presented and disclosed to the citizens, Town Board of Mayor and Aldermen, and other stakeholders in a timely manner.
- The terms and life of each debt issue shall be clearly presented and disclosed to the citizens, Town Board of Mayor and Aldermen, and other stakeholders in a timely manner.
- A debt service schedule outlining the rate of retirement for the principal amount shall be clearly presented and disclosed to the citizens, Board of Mayor and Aldermen, and other stakeholders in a timely manner.

Role of Debt:

- Long-term debt shall not be used to finance current operations. Long-term debt may be used for capital purchases or construction identified through the capital improvement, regional development, transportation, or master process or plan. Short-term debt may be used for certain projects and equipment financing as well as for operational borrowing; however, the Town will minimize the use of short-term cash flow borrowings by maintaining adequate working capital and close budget management.
- In accordance with Generally Accepted Accounting Principles and state law,
 1. The maturity of the underlying debt will not be more than the useful life of the assets purchased or built with the debt, not to exceed 30 years; however, an exception may be made with respect to federally sponsored loans, provided such an exception is consistent with law and accepted practices.
 2. Debt issued for operating expenses must be repaid within the same fiscal year of issuance or incurrence.

Types and Limits of Debt:

- The Town will seek to limit total outstanding debt obligations to 15% of total property tax revenues including payments in lieu of taxes, excluding overlapping debt, enterprise debt, and revenue debt for the current year revenues. However, the debt limit may be exceeded up to five (5%) percent based on purchases authorized and deemed necessary to address the

public health and/or public safety emergencies declared by the Mayor, or for indebtedness deemed necessary by two-thirds (2/3) vote of the Town Board of Mayor and Aldermen.

- The limitation on total outstanding debt must be reviewed prior to the issuance of any new debt.
- The Town's total outstanding debt obligation will be monitored and reported to the Town Board of Mayor and Aldermen by the Recorder/Treasurer once a year during the budget process. The Recorder/Treasurer shall monitor the maturities and terms and conditions of all obligations to ensure compliance. The Recorder/Treasurer shall also report to the Town Board of Mayor and Aldermen any matter that adversely affects the credit or financial integrity of the Town.
- The Town has issued Revenue Bonds and Capital Outlay Notes in the past and is authorized to issue General Obligation bonds, Revenue bonds, TIFs, loans, notes and other debt allowed by law. The Town will seek to structure debt with *level or declining* debt service payments *over* the life of each individual bond issue or loan.
- As a rule, the Town shall not backload, use "wrap-around" techniques, balloon payments or other exotic formats to pursue *the financing of* projects. When refunding opportunities, natural disasters, other non-general fund revenues, or other external factors occur, the Town may utilize non-level debt methods. However, the use of such methods must be thoroughly discussed in a public meeting and the Mayor and governing body must determine such use is justified and in the best interest of the Town.
- The Town may use capital leases to finance short-term projects.
- Bonds backed with a general obligations pledge often have lower interest rates than *revenue* bonds. The Town may use its General Obligation pledge with revenue bond issues when the populations served by the revenue bond projects overlap or significantly are the same as the property tax base of the Town. The Town Board of Mayor and Aldermen and management are committed to maintaining rates and fee structures of revenue supported debt at levels that will not require a subsidy from the Town's General Fund.

Use of Variable Rate Debt:

- The Town recognizes the value of variable rate debt obligations and that municipalities have greatly benefitted from the use of variable rate debt in the financing of needed infrastructure and capital improvements. The percentages of net variable rate debt outstanding, (excluding enterprise debt and revenue debt) shall not exceed twenty (25%) percent of the Town's overall debt.
- However, the Town also recognizes there are inherent risks associated with the use of variable rate debt and will implement steps to mitigate these risks, including:
 1. The Town will annually include in its budget an interest rate assumption for any outstanding variable rate debt that takes market fluctuations affecting the rate of interest into consideration.
 2. Prior to entering into any variable rate debt obligation that is backed by insurance and secured by a liquidity provider, the Town Board of Mayor and Aldermen shall be informed of the potential effect on rates as well as any additional costs that might be incurred should the insurance fail.
 3. Prior to entering into any variable rate debt obligation that is backed by a letter of credit provider, the Town Board of Mayor and Aldermen shall be informed of the potential effect on rates as well as any additional costs that might be incurred should the letter of credit fail.

4. Prior to entering into any variable rate debt obligation, the Town Board of Mayor and Aldermen will be informed of any terms, conditions, fees, or other costs associated with the prepayment of variable rate debt obligations.
5. The Town shall consult with persons familiar with the arbitrage rules to determine applicability, legal responsibility, and potential consequences associated with any variable rate debt obligation.

Use of Derivatives:

- The Town chooses not to use derivatives or other exotic financial structures in the management of the Town's debt portfolio.
- Prior to any reversal of this provision:
 1. A written management report outlining the potential benefits and consequences of utilizing these structures must be submitted to the Town Board of Mayor and Aldermen; and
 2. The Town Board of Mayor and Aldermen must adopt a specific amendment to this policy concerning the use of derivatives or interest rate agreements that complies with the State Funding Board Guidelines.

Costs of Debt:

- All costs associated with the initial issuance or incurrence of debt, management, and repayment of debt (including interest, principal, and fees or charges) shall be disclosed prior to action by the Town Board of Mayor and Aldermen in accordance with the notice requirements stated above.
- In cases of variable interest or non-specified costs, detailed explanation of the assumptions shall be provided along with the complete estimate of total costs anticipated to be incurred as part of the debt issue.
- Costs related to the repayment of debt, including liabilities for future years, shall be provided in context of the annual budgets from which such payments will be funded (i.e. General Obligations bonds in context of the General Fund, Revenue bonds in context of the dedicated revenue stream and related expenditures, loans and notes).

Refinancing Outstanding Debt:

- The Town will refund debt when it is in the best financial interest of the Town to do so, and the Recorder/Treasurer shall have the responsibility to analyze outstanding bond issues for refunding opportunities. The decision to refinance must be explicitly approved by the governing body, and all plans for current or advance refunding of debt must be in compliance with state laws and regulations.
- The Recorder/Treasurer will consider the following issues when analyzing possible refunding opportunities:
 1. Onerous Restrictions - Debt may be refinanced to eliminate onerous or restrictive covenants contained in existing debt documents, or to take advantage of changing financial conditions or interest rates.
 2. Restructuring for Economic Purposes - The Town will refund debt when it is in the best financial interest of the Town to do so. Such refunding may include restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, or to release reserve funds. Current refunding opportunities may be considered by the Recorder/Treasurer if the refunding generates positive present value

savings, the minimum present value savings threshold for any refinancing should be five (5%) percent unless the purpose of refunding is to eliminate restrictive debt covenants or "smooth" debt service payments.

3. **Term of Refunding Issues** - The Town will refund bonds within the term of the originally issued debt. However, the Recorder/Treasurer may consider maturity extension, when necessary to achieve a desired outcome, provided such extension is legally permissible. The Recorder/Treasurer may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
4. **Escrow Structuring** - The Town shall utilize the least costly securities available in structuring refunding escrows. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the Town from its own account.
5. **Arbitrage** - The Town shall consult with persons familiar with the arbitrage rules to determine applicability, legal responsibility, and potential consequences associated with any refunding.

Professional Services:

The Town shall require all professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the Town and the lender or conduit issuer, if any. This includes "soft" costs or compensations in lieu of direct payments.

- **Counsel:** The Town shall enter into an engagement letter agreement with each lawyer or law firm representing the Town in a debt transaction. *(No engagement letter is required for any lawyer who is an employee of the Town or lawyer or law firm which is under a general appointment or contract to serve as counsel to the Town. The Town does not need an engagement letter with counsel not representing the Town, such as underwriters' counsel.)*
- **Financial Advisor:** *(If the Town chooses to hire financial advisors, the Town must select between the following options.)* The Town shall enter into a written agreement with each person or firm serving as financial advisor in debt management and transactions.
 1. In a competitive sale, the financial advisor shall not be permitted to bid on an issue for which they are or have been providing advisory services.
 2. In a publicly offered, negotiated sale, the financial advisor:
 - Shall not be permitted to resign as financial advisor in order to underwrite an issue for which they are or have been providing advisory services.
- **Underwriter:** *(If there is no financial advisor)* In advance of pricing of the debt in a publicly offered, negotiated sale, the underwriter must provide pricing information both as to interest rates and to takedown per maturity to the Town Board of Mayor and Aldermen (or its designated official).

Conflicts:

- Professionals involved in a debt transaction hired or compensated by the Town shall be required to disclose to the Town existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, liquidity or credit enhancement provider, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators. This disclosure shall include that information reasonably sufficient to allow the Town to appreciate the

significance of the relationships.

- Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

Review of Policy:

This policy shall be reviewed at least annually by the Town Board of Mayor and Aldermen with the approval of the annual budget. Any amendments shall be considered and approved in the same process as the initial adoption of this Policy.

Compliance:

Town Recorder/Treasurer is responsible for ensuring compliance with this policy.

Method for Disclosure:

- The Town shall prepare Public Debt Report Form CT0253, (to be submitted to the Director of State and Local Finance within 45 days following issuance of a debt obligation, TCA 9-21-151) which details the type of debt, security, purpose, face amount, type of sale, interest cost, recurring cost, maturity dates, amounts and interest rates, and itemized description of cost of issuance.
- A report containing essentially the same information as the CT0253, including the type of debt, security, purpose, face amount, type of sale, interest cost, recurring cost, maturity dates, amounts and interest rates, and itemized description of cost of issuance, shall be presented to the Board of Mayor and Aldermen along with the Bond Resolution, copies of reports given to the governing body, copies of Public Notice and this policy shall be made available to the public for review.
- The Bond Resolution shall conform to TCA 9-21-205 for General Obligation Bonds and TCA 9-21-304 for Revenue Bonds.
- The Town shall publish the Bond Resolution in a newspaper of general circulation in accordance with TCA 9-21-206 for General Obligation and TCA 9-21-304 for Revenue Bonds.

TCA References: TCA 7, Part 9 - Contracts, Leases, and Lease Purchase Agreements TCA 9, Part 21- Local Government Public Obligations Law

Purchasing Policy

Re-adopted April 5th, 2021

A. Purpose

The main function of the Purchasing Policy is to aid all departments with the Town by securing the best materials, supplies, equipment, and service at the lowest possible cost, while keeping high standards of quality. The purpose of this policy is to explain the Town's buying policies and to serve as general framework and guide for purchasing decisions. To have a good purchasing program, all departments directly or indirectly associated with purchasing must work as a team to promote the Town's best interests

in getting the maximum value for every dollar spent. Any purchases for the Town will be under the coordination and management of the Town Recorder.

B. Accounting Clerk's Responsibilities

These responsibilities include but are not limited to the following: (1) to aid all departments in meeting their needs for operating supplies, equipment, and services, (2) process all requisitions with the least possible delay, (3) select a product that will meet the department's requirements at the least cost to the Town, (4) maintain current vendor files, (5) obtain comparable prices on supplies, equipment and services, (6) select vendor, prepare purchase orders, and process and maintain order and requisition files, (7) search for new, improved sources of purchasing supplies and services, (8) assist in the preparation of specifications and maintain specification performance files, and (9) prepare and advertise requests for bids and maintain bid files.

C. Departmental Purchasing Responsibilities

These responsibilities include but are not limited to the following: (1) give the Accounting Clerk ample time to process the requisition request and issue the purchase order, (2) prepare a complete and accurate description of supplies, equipment or services to be purchased, (3) help the Accounting Clerk by researching purchasing information on vendors, (4) plan purchases in order to eliminate emergencies, (5) initiate specification preparation on items to be bid, (6) inspect merchandise upon receipt, noting any discrepancies in types, numbers, condition, or quality of goods purchased. This process should be made by someone other than the person placing the order, (7) advise the Accounting Clerk of defective merchandise or dissatisfaction with the vendor's performance, (8) promptly delivers invoices, sales slips, counter receipts, packing slips, etc. to the Accounting Clerk, (9) advise the Accounting Clerk of surplus property, and (10) transfer or dispose of surplus property.

D. Purchasing Procedures

The following procedures should be followed to make purchases for the Town: (1) No purchases obligating the Town of Arlington shall be made without a Purchase Requisition and Purchase Order approved by the Department Head and Accounting Clerk PRIOR TO PURCHASE. Any purchase over \$1,000 requires the Treasurer's signature. Any purchase of \$4,000.00 or more must be:

1. Approved by the Town Administrator or Mayor.
2. The proper forms must be completed and delivered to the Accounting Clerk for processing.
3. Any request for a single item purchase in excess of \$4000.00 but less than \$10,000.00 for the entire Fiscal Year must be accompanied by three price quotes.
4. Any expenditure or contract over \$10,000.00 will be made only by publication, advertisement and competition by sealed bids or through shared bidding and cooperative agreements, as prescribed by the Town Charter, even when several departments share the expense (purchases may not be split to sidestep this policy). See Section H.

All employees who are authorized to make purchases should be made aware of the Town's Purchasing Policy. Failure to comply may result in immediate revocation of purchasing privileges as well as possible disciplinary action up to and including termination and liability for cost of purchases.

E. Purchase Requisition Procedures

A purchase requisition lets the Accounting Clerk know, in detail, what the department needs. A requisition is required for all departments making purchases. Requisitions shall originate in the department making the request and must be signed by the requisitioner and the Department Head. The Department Head shall provide the Accounting Clerk with a list of employees authorized to sign a requisition form. Before a purchase is made by any department, a requisition form must be completed. A properly processed purchase requisition must contain the following information: (1) Date: date the requisition is prepared, (2) Department: name of department making the request, (3) Vendor: companies the department would like to be considered, (4) Account Number: Budget line item number to be charged, (5) Purchase Order Number: this number will be assigned by the authorized Accounting Clerk after all items have been completed, (6) Quantity: number requested, (7) Description: item information, (8) Unit cost: price for each individual item, (9) Total cost: a total of quantity unit cost, Note: in such instances that a total is unknown, a not to exceed amount must be listed. However, this type of purchase is rare and should not be used, if at all possible, (10) Purpose of request: reason purchase is required, (11) Requisitioner: signature of the person initiating the purchase, (12) Department Head: signature for approval, (13) Town Treasurer: approval signature for amounts over \$1,000 and (14) Town Administrator or Mayor Signature: approval signature for amounts over \$4,000.00.

NOTE: Incomplete information in this area will result in the requisition being returned to the department for completion. An incomplete requisition can cause unnecessary delays.

After completion, the original signed requisition must be returned to the Accounting Clerk to be processed for the issuance of a purchase order.

F. Purchase Order Procedure

The purpose of a purchase order authorizes the seller to ship and invoice the materials and services as specified. Purchase orders shall be written in clear, concise, and complete manner. Purchase orders are issued only after a requisition form has been submitted and approved by the Department Head. Employees will not enter into negotiations with suppliers for the purchase of equipment, supplies, materials, services, or other items, except under the emergency purchase procedures. The purchase order is issued from the approved requisition and is prepared in three (3) copies: white, yellow & pink. White copy is issued to the vendor to be used as authority to furnish the Town with materials or services ordered. Yellow copy is attached to the purchase requisition for payment processing. Pink copy remains in the purchase order book as a permanent record. All purchase orders, if not used, must be voided.

G. Emergency Purchases Procedures

Emergency purchases are to be made by departments only when normal functions and operations of the department would be hampered by submitting a requisition in the regular manner, or where property, equipment, or life are endangered through unexpected circumstances and materials, services, etc., and are needed immediately. Emergency purchases, either verbal or written, may be made directly by the department without competitive bids, provided necessary approvals have been secured. The Department Head may authorize an emergency purchase. After determining a true emergency exists, the following procedures should be used.

1. Notify the Accounting Clerk as soon as possible the nature of the emergency. The department will then verbally issue a purchase order number for the requisition form.
2. All departments must use sound judgment about prices when making emergency purchases of materials and supplies and for labor on equipment. Orders should be placed with vendors who have a good track record with the department.
3. Supplies shall furnish sales ticket, delivery slips, invoices, etc. for the supplies or services rendered. Terms of the transactions, indicating price and other data, shall be shown.
4. As soon as the buy is complete, on the same or following business day, the department must:
 - a. Give the Accounting Clerk a complete requisition with a description of the emergency and approval by the Department Head. "Emergency Purchases," must be marked plainly on the requisition form, along with the purchase order number.
 - b. The sales ticket, delivery slips, invoices, etc. confirming the purchase must be attached to the emergency requisition form.
 - c. A purchase order will be issued to the department for the vendor by the Accounting Clerk. "Emergency Purchase," will be marked plainly on the purchase order for confirmation.
5. If an emergency should occur during a time when the purchasing section normally is closed, the department will follow the above procedure with the exception of the first step. The evidence of purchase, such as sales slip, counter receipt, delivery slip, invoice, etc., which the supplier normally furnishes, shall be attached to the complete and approved requisition form and be forwarded to the Accounting Clerk.
6. As soon as possible, the person authoring the emergency purchase must prepare a report to the Mayor and the Board of Alderman specifying the amount paid, the item(s) purchased, from which company the purchase(s) were made, and the nature of the emergency.

Emergency purchases are costly and should be kept to a minimum. Avoiding emergency purchases will save the Town money.

Appendix A: Purchase Requisition Form

H. Sealed Bids or Proposals

Public advertisement and competitive bidding shall be required for the purchase of all goods and services exceeding an amount of ten thousand dollars (\$10,000.00) except for those purchases specifically exempted from advertisement and bidding by the Municipal Purchasing Act of 1983. Municipal Code 5-501.

I. Signatures

Contracts, applications for title, tax exemption certificates, agreements, and contracts for utilities shall not be signed by any town employee unless authorized in writing by action of the governing body.

J. Sale of Surplus Property

1. Authority to declare property as surplus to the Town's needs. Any member of the Board of Mayor and Aldermen, the Town Recorder, any department head, the Town's property manager, or the Town's purchasing manager may nominate any Town-owned property for disposal or sale as surplus property. All such nominations shall be made on forms developed by the Town and signed by the person making the nomination. Signed nominations shall be forwarded to the Board of Mayor and Aldermen for the final decision authorizing the sale. It shall be the official policy of the Town of Arlington, Tennessee that no Town-owned property shall be sold, or offered for sale, as surplus property without prior authorization by the Board of Mayor and Aldermen. The Board's authorization to sell surplus property shall be in the form of a Resolution.
2. Unauthorized Sales. Any employee of the Town of Arlington, Tennessee found to have sold, or offered for sale, any Town-owned property in violation of the Surplus Property Policy shall be subject to disciplinary action and, if applicable, criminal prosecution.
3. Surplus Property Nomination Form. The Town Recorder shall develop a form which shall be used by Town officials to nominate surplus property for sale. As a minimum, such form shall contain the following information:
 - a. A brief description of the item proposed for sale, including manufacturer, model number, serial number, age, and condition;
 - b. The department or office to which the property is assigned.
 - c. An explanation of why the property is no longer needed by the Town.
 - d. An estimate of the current in-place value of the property.
 - e. The name and signature of the person making the nomination.
5. Surplus property criteria. All signed surplus property nomination forms shall be promptly forwarded by the Town Recorder to the Board of Mayor and Aldermen. Before classifying any property as being surplus, the Board of Mayor and Aldermen shall consider the following:
 - a. The age and condition of the property;
 - b. The cost of replacing the property, if any;
 - c. The anticipated remaining life of the property;
 - d. The estimated value of the property;
 - e. Whether the property might reasonably, safely, and efficiently be used by another Town department or office.

6. Sale procedures. Unless otherwise directed by the Board of Mayor and Aldermen, all surplus property approved for sale shall be sold according to the following procedure:
- a. The Town Recorder shall be wholly and solely responsible for advertising and conducting all surplus property sales.
 - b. The preferred method of sale shall be a public auction, on a cash basis. When a public auction is not practical or efficient, the Board may direct the sale to take place by means of sealed bids. The opening of all sealed bids shall take place in a meeting open to all bidders and the general public.
 - c. It shall be the Town's policy that sales of surplus property shall be awarded to the highest bidder.
 - d. All surplus property auctions shall be advertised at least 30 days in advance in a newspaper of general circulation. Additionally, the Town Recorder is encouraged to advertise surplus property sales on the Town's website, and with posters or notices placed in public facilities throughout the Town.
 - e. Prior to the sale, all Town logos or other symbols are to be removed or destroyed from the items to be sold.
 - f. All license plates shall be returned to the Town Recorder's office.
7. Sale of dangerous property. It shall be the policy of the Town of Arlington to avoid the sale of surplus property that might reasonably be dangerous or hazardous to the ultimate purchaser. Dangerous or hazardous items shall include, but are not limited to, the following:
- a. Surplus firearms and other weapons. Such items may only be offered for sale to a public law enforcement agency.
 - b. Explosives
 - c. Volatile or highly toxic chemicals
8. Prohibited sales. No member of the Board of Mayor and Aldermen shall purchase, attempt to purchase, or otherwise take possession of any item of surplus property offered for sale by the Town of Arlington. Any employee of the Town who purchases, attempts to purchase, or otherwise takes possession of any item of surplus property offered for sale by the Town of Arlington shall be subject to disciplinary action up to and including termination of employment.
9. Distribution. The Town Recorder is hereby directed to distribute a copy of this resolution to every employee of the Town of Arlington and in each copy of the Town's employee handbook issued after the effective date of this Resolution.
10. Sample. Attached hereto as exhibit "A" is a sample of the Resolution to be used when declaring such surplus property for consideration; also attached hereto as exhibit "B" is a sample of the Surplus Property Nomination form to be used.

Exhibit A

RESOLUTION _____

A RESOLUTION OF THE ARLINGTON BOARD OF MAYOR AND ALDERMAN TO DECLARE EQUIPMENT OWNED BY THE TOWN TO BE SURPLUS TO THE TOWN'S NEEDS AND DIRECTING DISPOSAL OF SAME.

WHEREAS, the Town of Arlington has identified various items of Town-owned property as being surplus to the needs of the Town and has determined it to be in the public interest to offer them for sale.

NOW, THEREFORE, BE IT RESOLVED BY THE ARLINGTON BOARD OF MAYOR AND ALDERMAN, AS FOLLOWS:

1. Property declared surplus to the needs of the Town government. The following described vehicle/equipment is hereby declared to be of low value and surplus to the needs of the Town.

Item	Description	Serial Number
------	-------------	---------------

2. Town Recorder directed to dispose of surplus property. In compliance with the Arlington Surplus Policy (Resolution 2013-03), the Town Recorder is hereby directed to publicly advertise for sale through a Sealed Bid process to be accepted on a determined date and read aloud for the sale of the surplus items enumerated in Section 1 of this Resolution. If said bids do not result in an acceptable bid as determined by researched value, the Town Recorder is authorized to donate any unsold items of surplus property to any charitable cause, with preference given to those charities located, or having a presence, in Arlington. In the event no charitable cause can be found for such purposes, the Town Recorder may give the surplus property to any non-profit organization or, at his/her option, have the items disposed as solid waste.

BE IT FURTHER RESOLVED that Resolution shall become effective immediately upon its adoption, the public welfare requiring it.

Mayor

Date

Recorder

Date

Exhibit B

**SURPLUS PROPERTY NOMINATION FORM
TOWN OF ARLINGTON, TENNESSEE**

DEPARTMENT: _____

The following items are hereby nominated for designation as surplus Town property pursuant to Town Resolution No. _____:

Item: _____

Description/condition:

Manufacturer:

Serial Number: _____

Model Number: _____

VIN: _____ (if applicable)

Age: _____

Assigned Department: _____

Purchase price: \$ _____ Estimated Current Value: \$ _____

Reasons for making the nomination:

Name of person making request: _____

Signature

Date

Budget Summary

Town of Arlington
Annual Budget Calendar
Fiscal Year 2022-2023

Date	Description
December 1st, 2021	Distribute all budget workpapers, capital improvement plan project worksheets
January 1st, 2022	Departmental operating and Capital Improvement Plan forecasts and requests due
January 4th-12th, 2022	Departmental Budget Meetings with the Town Administrator, Recorder/Treasurer, and Department Management staff
January 24th, 2022	Financial Advisory Board Meeting-Discussed First Draft of Line-Item Budget, provided current financial reports, and Budget Recap for prior Fiscal Year
February 28th, 2022	Financial Advisory Board Meeting- Discussed Second Draft of Line-Item Budget, provided current financial reports, and financial policies
March 28th, 2022	Financial Advisory Board Meeting- Discussed Capital Improvement Plan for 5 years included major projects, purchases, and programming. Provided current financial reports, Audit Report for Fiscal Year ending June 20, 2021
April 20th, 2022	Town received Certified Tax Rolls from Shelby County Assessor's Office
April 25th, 2022	Financial Advisory Board Meeting-Discussed Final Draft of Line-Item Budget, provided current financials reports
May 2nd, 2022	Board of Mayor and Aldermen Meeting-First Reading of Budget including Board Compensation and Property Tax Levy (proposed budget copies were presented to the Board), provided current financial reports
June 6th, 2022	Board of Mayor and Aldermen Meeting-Second and Final Reading of Budget along with Public Hearing, provided current financial reports
June 29th, 2022	Special Called Board of Mayor and Aldermen Meeting for Final Budget Amendments for FY 2021-Final Budget Book copies were distributed to the Board

Should the adopted budget need to be amended throughout the Fiscal Year, Budget Amendments are put together by the Town Recorder/Treasurer and

presented the Board of Mayor and Aldermen through Ordinance. An Ordinance for Arlington requires two readings and a public hearing before its final passage.

Budget Overview for Fiscal Year 2022-2023

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 2022-2023 are **\$13,677,723**, an increase of \$2,194,287 over projected figures for 2021-2022, which is partly due to certification of the Federal Census and a record increase in Sales Tax across the State of Tennessee. 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.

General Fund 110

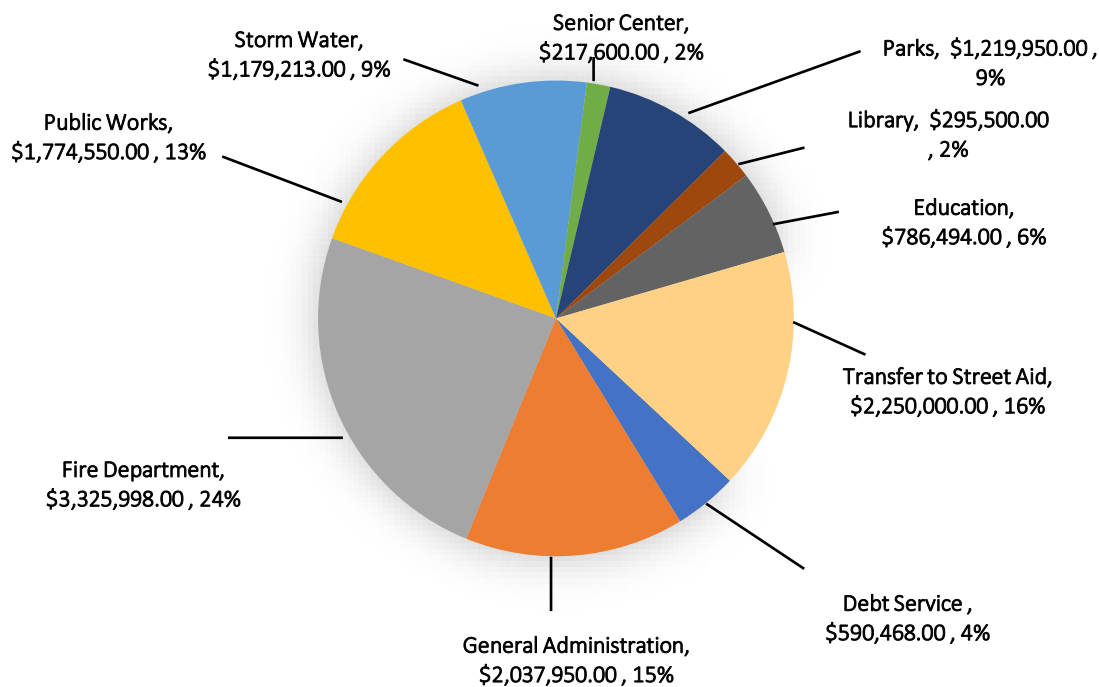
Property Tax steadily remains the majority source of revenue for the General Fund at forty-seven and a half percent (47.5%). The property tax rate is **\$1.28** per \$100 assessed value which is the same rate as prior year. Each penny of Personal Property, Real Property and Utility Tax generates \$52,432.89. 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 90% collection rate based on previous history and appeals.

The Town of Arlington continues to grow. A total of 74 new permits for homes were issued in 2021 and the Town projects to have 222 lots available for residential homes in the next Fiscal Year. State Shared taxes have been projected and are allocated on a **(Per Capita)** basis. The Town received certified Federal Census numbers for 2020 in late fall of 2021. Due to the 2020 Federal Census not being certified at budget adoption, the estimated population was 14,000 residents. The certified population is 14,549.

The Town of Arlington operates municipal services, including Sam T. Wilson Library, Senior Citizens Center, Parks, Fire Protection, Public Works and General Administration. The utilities operated by the Town are Wastewater, Storm Water and Solid Waste. The Town allocates

5.75% of its budget for the local share of Education Funding to Arlington Community Schools (\$786,494), in accordance with federal and state statutes and regulations. The Town also allocates \$35,000 to the Chamber of Commerce. Due to limited staffing, the Town outsources and contracts with several vendors including Street Sweeping Corporation of America for quarterly street sweeping and WastePro for refuse and recycling collection. New to this Budget is a contract with Brown and Caldwell for the Pre-Treatment program in our Wastewater Department. All contracts are available for review at Town Hall during regular business hours.

General Fund Departmental Breakdown of Expenditures



Local option Sales tax projected is **\$4,536,630** 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	2021-2022	2022-2023
Property Taxes	\$6,127,505	\$6,497,162
Services	199,800	205,000
State Shared Taxes	1,676,780	1,896,280
Local Taxes	3,053,400	4,536,630
Other	103,301	103,301
Investments/Interest	105,000	115,000

Storm Water Fees	182,750	294,950
Miscellaneous	19,900	29,400
Total	\$11,482,436	\$13,677,723

Breakdown of General Fund Expenditures	2021-2022	2022-2023
Salaries	\$3,284,390	\$3,853,673
Elected Officials	63,000	81,000
Benefits	1,094,600	1,551,675
Contractual	220,000	244,000
Professional Services	1,332,600	1,585,400
Operating Expenses	1,371,057	1,386,150
Transfers to Other Funds	2,068,000	2,320,000
Capital Outlay	676,700	1,230,863
Education	742,436	786,494
Public Relations	38,000	48,000
Debt	591,653	590,468
Total	\$11,482,436	\$13,677,723

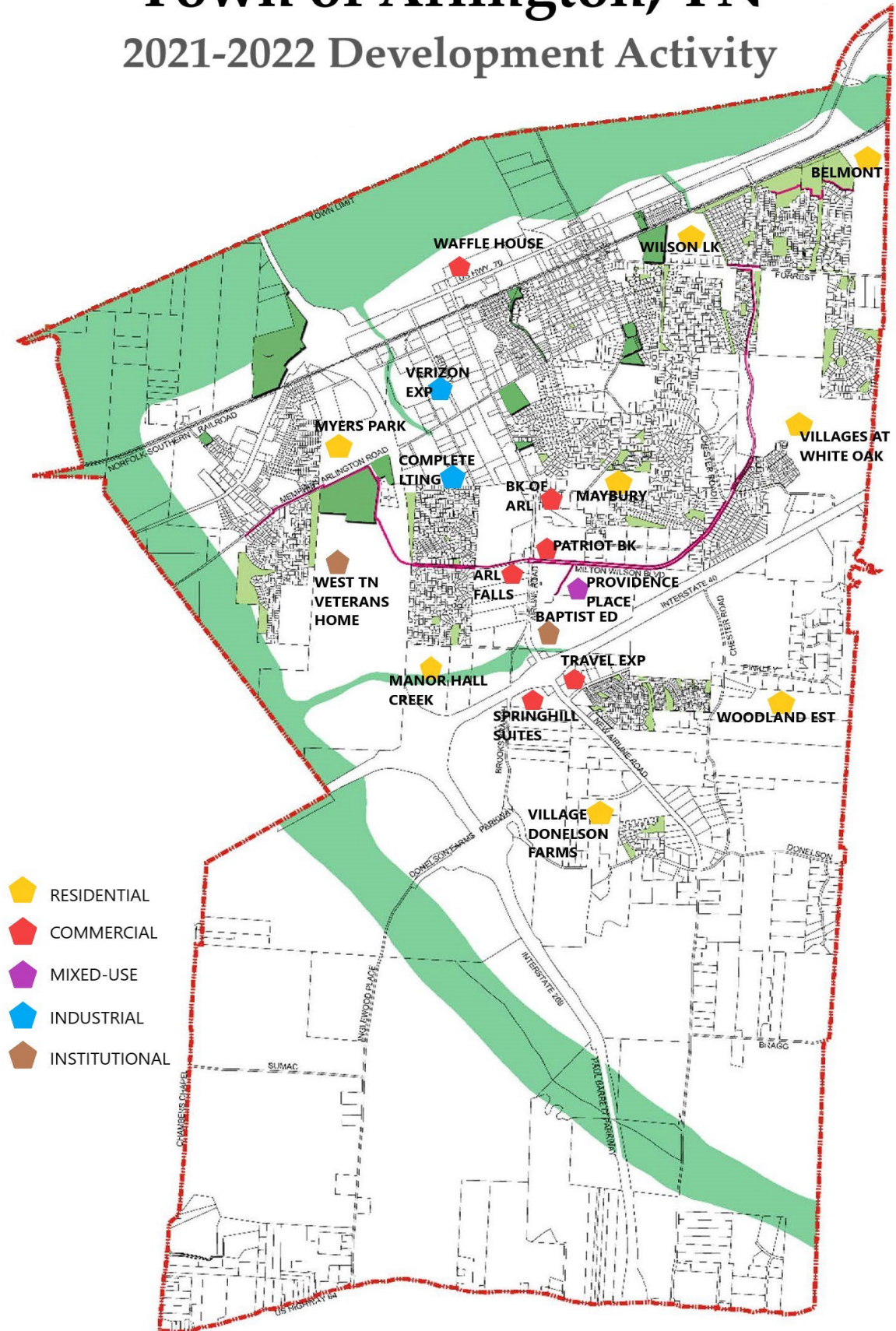


Playground of Dreams
5980 Chester Street

The Town has several approved developments which will bring in Property Taxes, Business Taxes, and Sales and Use Taxes over the next several years. Current approvals and project completions are listed on the map below from Fiscal Year 2021-2022.

Town of Arlington, TN

2021-2022 Development Activity

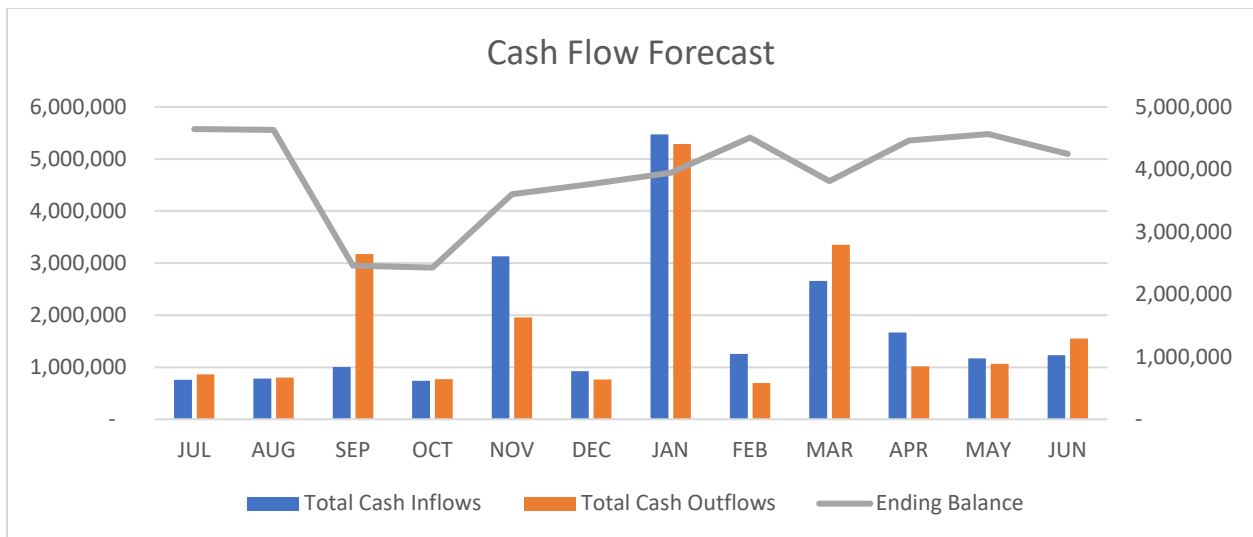


The General Fund has two debt payment requirements for Fiscal Year 2023. In 2019, the Town took out a seven-year Capital Outlay Note to purchase a Fire Quint in the amount of \$1,125,026. In 2018, the Town took out a General Obligation Note not to exceed \$6 million for the development of Forrest Street Campus which includes an amphitheater, farmer's market pavilion and two restroom facilities. The total amount of this project was \$5,365,219.

Schedule of Principal and Interest Requirements								
General Obligation Debt								
*Please note that this spreadsheet does not reflect any debt for the Board of Education. It is for the Town of Arlington alone.								
Year Ended	Capital Outlay Note Fire Quint (2019)				General Obligation Note Forrest Street Campus Loan (2018)			
	Principal	Interest	Fixed Interest Rate	Total	Principal	Interest	Fixed Interest Rate	Total
2023	\$160,000.00	\$26,384.00	3.88%	\$186,384.00	\$251,000.00	\$153,083.80	3.02%	\$404,083.80
2024	\$167,000.00	\$20,176.00	3.88%	\$187,176.00	\$259,000.00	\$145,503.60	3.02%	\$404,503.60
2025	\$173,000.00	\$13,696.40	3.88%	\$186,696.40	\$266,000.00	\$137,681.80	3.02%	\$403,681.80
2026	\$180,000.00	\$6,984.00	3.88%	\$186,984.00	\$275,000.00	\$129,648.60	3.02%	\$404,648.60
2027					\$283,000.00	\$121,343.60	3.02%	\$404,343.60
2028					\$291,000.00	\$112,797.00	3.02%	\$403,797.00
2029					\$300,000.00	\$104,008.80	3.02%	\$404,008.80
2030					\$309,000.00	\$94,948.00	3.02%	\$403,948.00
2031					\$319,000.00	\$85,617.00	3.02%	\$404,617.00
2032					\$328,000.00	\$75,983.20	3.02%	\$403,983.20
2033					\$338,000.00	\$66,077.60	3.02%	\$404,077.60
2034					\$348,000.00	\$55,870.00	3.02%	\$403,870.00
2035					\$359,000.00	\$45,360.40	3.02%	\$404,360.40
2036					\$370,000.00	\$34,518.60	3.02%	\$404,518.60
2037					\$381,000.00	\$23,344.60	3.02%	\$404,344.60
2038					\$392,000.00	\$11,838.40	3.02%	\$403,838.40

The Undesignated Fund Balance at the end of June 30th, 2022, is projected at \$15,132,574 which is 111% of the current year's budgeted revenue. This amount keeps the Town in compliance with its Fund Balance Policy which states that a minimum of Undesignated Fund Balance must remain at 100% of current year original budgeted General Fund Revenues for the Fiscal Year. The Town has a Committed Fund Balance in the amount of \$2,000,000 for future development of a Town Hall. The Town also has two Assigned Fund Balances in the amount of \$500,000 each for expansion at the Public Works and Parks Compound along with future development of a Learning Center/Library.

The below Cash Flow Forecast shows actual amounts from July 2021 through June 2022 with May and June being estimated based on prior year at the time of the budget adoption.

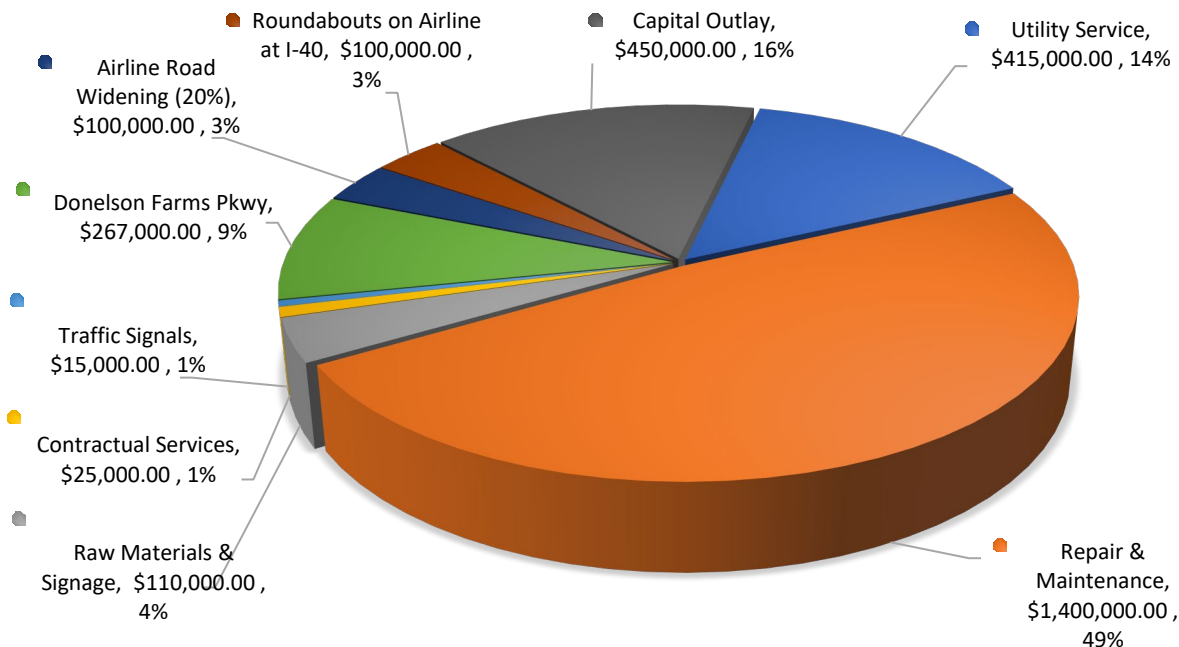


Arlington Public Works and Parks Administration Building
11491 Memphis-Arlington Road

State Street Aid Fund 121

The State Street Aid Fund is a Special Revenue Fund which means that this fund has specific revenue sources that are restricted for a specific purpose. This fund receives the majority (78%) of its revenues through the transfer from General Fund. The amount of the transfer for Fiscal Year 2022-2023 is \$2,250,000 which is an increase of \$250,000 from prior year. The Town receives \$492,000 in Gasoline Taxes from the State which are deposited into this fund. This number has seen a decline in recent years due to the COVID-19 pandemic because less vehicles were on the road as our nation saw many restrictions and limitations put on travel. The Town is hopeful that this number will regain its momentum over the next Fiscal Year.

State Street Aid Expenditures for FY 2023



In 2019, the Town contracted with Pavement Management Group (PMG) to provide a survey of all roads and major thoroughfares in the municipality limits. Each year, Public Works assesses the needs of pavement through this program and completes work based on safety and allocated funds. The full report along with annual paving plans are located at Public Works. Forty-nine (49%) percent of the expenditures for this fund go to repair and maintenance of streets, sidewalks, and right-of-ways. In prior years, drainage repairs were also accounted for in this fund.

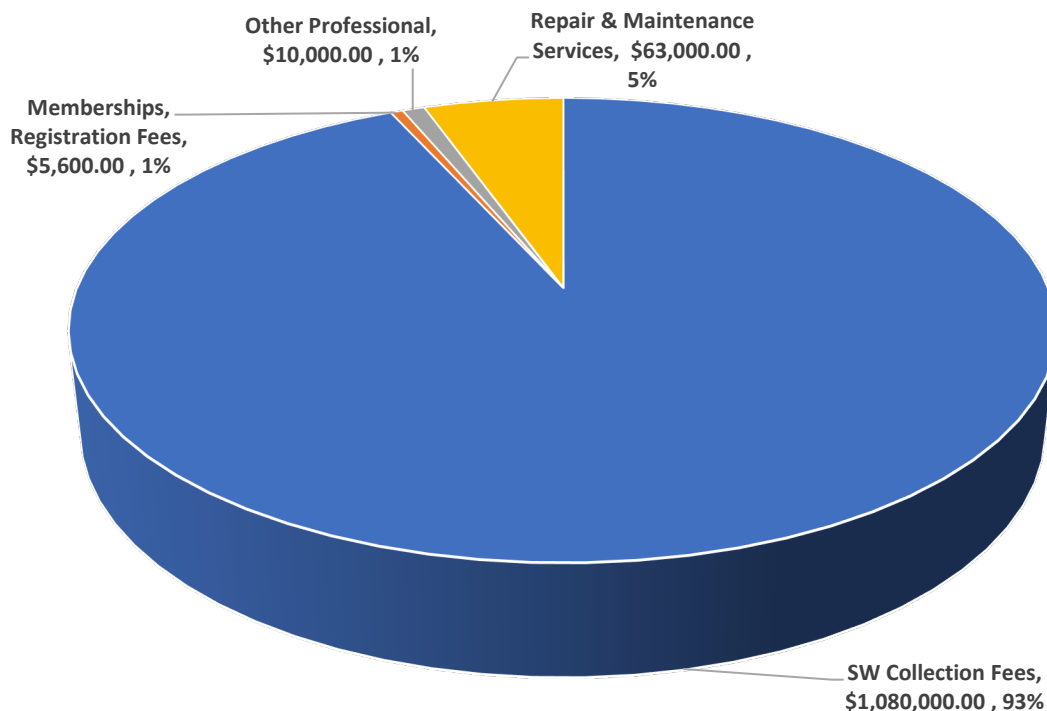
Breakdown of State Street Aid Revenues	2021-2022	2022-2023
Operating Transfer from General Fund	\$2,000,000	\$2,250,000
Grant Revenue	1,397,000	100,000
State Gasoline Taxes	500,000	492,000
Interest Earnings	40,000	40,000
Total	\$3,937,000	\$2,882,000

Breakdown of State Street Aid Expenditures	2021-2022	2022-2023
Repair and Maintenance	\$1,967,000	\$1,400,000
Raw Materials	110,000	110,000
Contractual Services	25,000	25,000
Traffic Signal Maintenance	15,000	15,000
Grant Projects	1,342,000	467,000
Utility Services	415,000	415,000
Capital Outlay	63,000	450,000
Total	\$3,937,000	\$2,882,000

There are no debt obligations in the State Street Aid fund and the Fund Balance is estimated at the end of June 30th, 2022, to be \$4,539,285. It is important to maintain a healthy Fund Balance in State Street Aid to provide the Town's matching obligation for Grant Funding. The Town of Arlington has been very successful in securing grant funding for Street Aid projects.

Solid Waste Fund 123

The Solid Waste Fund is a Special Revenue Fund which means that this fund has specific revenue sources that are restricted for a specific purpose. This fund receives most of its revenue (93%) from resident fees for refuse and recycling pick up. These fees are \$21.10 per month per household for Fiscal Year 2023. Included in this fee is weekly garbage, recycling, and yard debris pick up. The Town contracts with WastePro to provide these services to the residents. Commercial and Industrial users are required to contract their own pick-up services with their desired provider. The fees collected by the Town of Arlington are billed through Memphis Light, Gas and Water (MLGW) and then distributed to the Town monthly. The operating transfer in from General Fund for \$70,000 is due to post-closure care requirements of an old landfill. Once the obligation is over, this money will no longer be transferred in. Like the revenues, the majority of expenditures for this fund are paid out to WastePro for resident collection fees.



Breakdown of Solid Waste Revenues	2021-2022	2022-2023
Operating Transfer from General Fund	\$68,000	\$70,000
Refuse Collection	1,060,000	1,060,000
Interest Earnings	8,600	8,600
Total	\$1,136,600	\$1,158,600

Breakdown of Solid Waste Expenditures	2021-2022	2022-2023
Collection Fees	\$1,060,000	\$1,080,000
Memberships/Registration Fees	5,600	5,600
Other Professional	10,000	10,000
Repair and Maintenance	61,000	63,000
Total	\$1,136,600	\$1,158,600

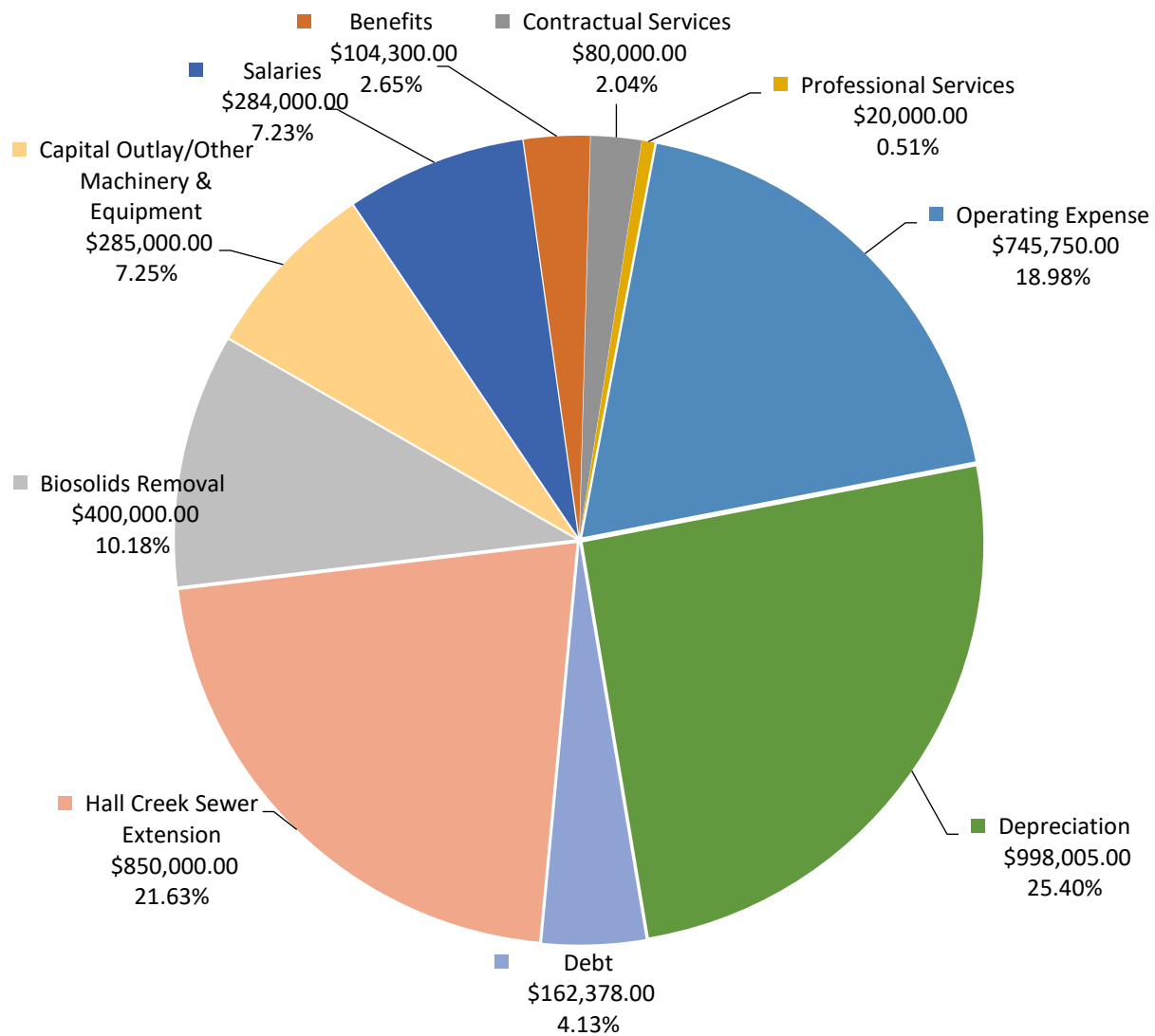
There are no debt obligations in the Solid Waste fund and the Fund Balance is estimated at the end of June 30th, 2022, to be \$1,113,033.

Sewer Fund 413

The Sewer Fund operates as an Enterprise Account within a Proprietary Fund. As defined by GAAFR, enterprise funds are used to report activities for which a fee is charged to external users for goods and services. The current fees as of this budget document are \$8.83 base rate and \$3.34 per 100 cubic feet for all Residential, Commercial, and Industrial users. There are also industrial surcharges that are assessed monthly. The majority of revenue (80%) for the Sewer Fund is from the service charges from Residential, Commercial, and Industrial users. The Board of Mayor and Aldermen adopted Resolution 2018-49 which included a cost of living increase each year of 2% to the rates. Every three years, the Town of Arlington works with University of Tennessee Municipal Technical Advisory Service to conduct a sewer rate study. This study is done by a third party and makes recommendations on the rates to be adopted.



Wastewater Treatment Plant 11150 Highway 70



The two major projects projected to come from Retained Earnings include the Hall Creek Sewer Extension South of Interstate 40 and Biosolids Removal from the Wastewater Treatment Plant. This will be the first time that the Town has gone through a Biosolids removal project since the plant was built in 2007.

Breakdown of Sewer Fund Revenues	2021-2022	2022-2023
Sewer Service Charges	\$2,112,000	\$2,225,000
Sewer User Fee-Surcharges	265,000	280,000
Sewer User Fee-Labs	8,000	10,000
Installation Charges	120,000	125,000
Interest Earnings	125,000	130,000
Total	\$2,630,000	\$2,882,000

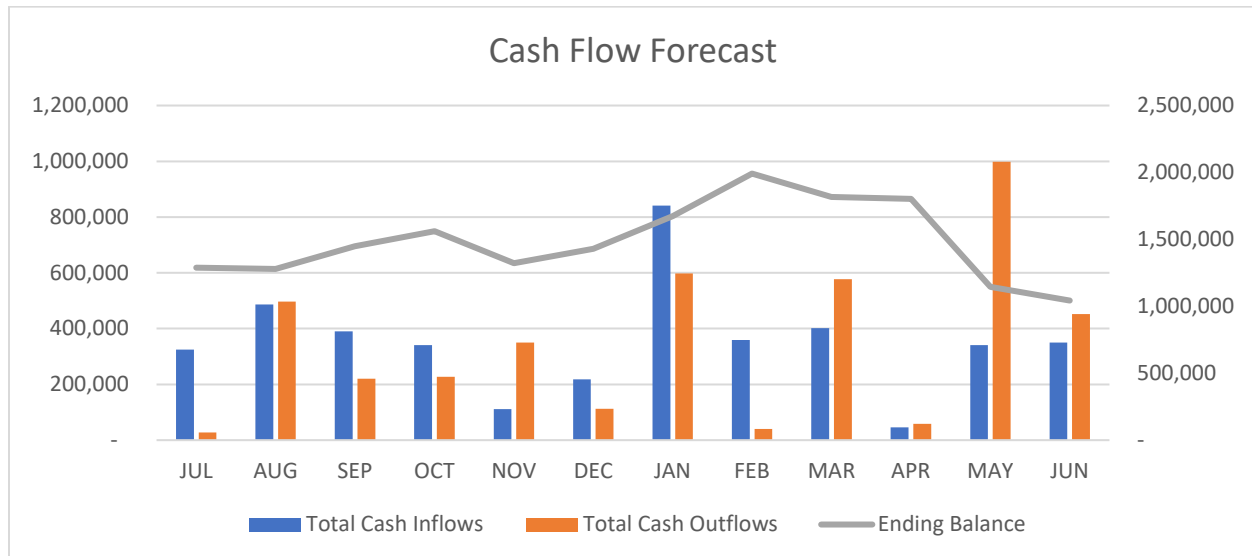
Breakdown of Sewer Fund Expenditures	2021-2022	2022-2023
Depreciation	\$975,663	\$998,005
Operating Expenses	682,184	745,750
Professional Services	20,000	20,000
Contractual Services	5,000	80,000
Benefits	82,750	104,300
Salaries	268,100	284,000
Capital Outlay	300,000	285,000
Biosolids Removal Project	400,000	400,000
Hall Creek Sewer Extension	670,000	850,000
Debt Payments	246,303	162,378
Total	\$3,650,000	\$3,929,433

The Sewer Fund has two debt payment requirements for Fiscal Year 2023. In 2002, the Town took out a Revenue Bond in the amount of \$14,000,000 to construct the Wastewater Treatment Plant Facility. In 2012, the Town took out a \$6,000,000 Revenue Bond with a fixed rate to extend the Hall Creek Sewer Basin.

Schedule of Principal and Interest Requirements									
Proprietary (Sewer) Funds Debt									
Year Ended	Revenue Bond					Revenue Bond			
	Series 2002					Series 2012			
	Principal	Interest	Variable Interest Rate	Total		Principal	Interest	Fixed Interest Rate	Total
2022	\$937,000	\$44,379		\$981,379		\$210,000	\$130,728	2.000%	\$340,728
2023	\$979,000	\$30,230		\$1,009,230		\$215,000	\$126,074	2.000%	\$341,074
2024	\$1,023,000	\$15,447		\$1,038,447		\$220,000	\$120,909	2.375%	\$340,909
2025						\$225,000	\$115,624	2.375%	\$340,624
2026						\$230,000	\$110,221	2.375%	\$340,221
2027						\$235,000	\$104,553	2.375%	\$339,553
2028						\$240,000	\$98,615	2.50%	\$338,615
2029						\$250,000	\$92,240	2.50%	\$342,240
2030						\$255,000	\$85,423	2.70%	\$340,423
2031						\$265,000	\$77,343	2.70%	\$342,343
2032						\$270,000	\$67,980	2.70%	\$337,980
2033						\$280,000	\$58,355	2.70%	\$338,355
2034						\$290,000	\$48,380	2.70%	\$338,380
2035						\$300,000	\$38,055	2.70%	\$338,055
2036						\$315,000	\$27,293	3.50%	\$342,293
2037						\$325,000	\$16,418	3.50%	\$341,418
2038						\$335,000	\$5,528	3.30%	\$340,528
	*This Bond is a Variable Rate, so interest may vary each month.								

The Fund Balance is estimated at the end of June 30th, 2022, to be \$10,702,031.

The below Cash Flow Forecast shows actual amounts from July 2021 through June 2022 with May and June being estimated based on prior year at the time of the budget adoption.



Budget Ordinance 2022-08

ORDINANCE 2022-08

AN ORDINANCE OF THE TOWN OF ARLINGTON, TENNESSEE ADOPTING THE ANNUAL BUDGET, BOARD COMPENSATION, AND PROPERTY TAX LEVY FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023.

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

WHEREAS, Tennessee Code Annotated Title 6, Chapter 56, Section 201, the Municipal Budget Law of 1982 requires the governing body of each municipality to 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 estimates 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 2023, 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:

General Fund	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Revenues			
Local Taxes	\$10,528,059	\$9,180,905	\$10,905,792
State of Tennessee	\$1,708,658	\$1,690,780	\$1,893,280
Federal Government	\$0	\$0	\$0
Other Sources	\$4,019,305	\$610,751	\$872,651
Total Revenues and Other Financing Sources	\$16,256,022	\$11,482,436	\$13,671,723

Appropriations

General Government	\$6,350,734	\$2,232,310	\$2,442,034
Public Safety	\$3,270,334	\$3,375,955	\$3,512,382
Public Works	\$1,207,291	\$1,426,900	\$1,760,900
Storm Drainage/Post Closure	\$214,759	\$250,750	\$1,180,713
Senior Center	\$106,494	\$151,500	\$217,600
Parks & Recreation	\$1,058,416	\$1,022,885	\$1,232,100
Library	\$255,114	\$279,700	\$295,500
Education (BEP)	\$605,053	\$742,436	\$786,494
Transfers Out (Streets)	\$1,500,000	\$2,000,000	\$2,250,000
Total Appropriations	\$14,568,195	\$11,482,436	\$13,677,723

Arlington Community Schools

	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
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Revenues

General Purpose School Fund	\$47,631,584	\$50,174,308	\$56,405,294
Federal School Fund	\$3,828,449	\$11,506,293	\$11,506,293
Nutrition School Fund	\$1,139,521	\$1,543,992	\$2,461,500
Discretionary Grant School Fund	\$199,278	\$327,134	\$327,134
Educational Capital Projects	\$466,586	\$1,800,000	\$1,800,000
Private Purpose Trust School Fund	\$1,462,998	\$600,000	\$600,000

Appropriations

General Purpose School Fund	\$47,631,584	\$50,174,308	\$56,405,294
Federal School Fund	\$3,828,449	\$11,506,293	\$11,506,293
Nutrition School Fund	\$1,127,726	\$1,543,992	\$2,319,367
Discretionary Grant School Fund	\$199,278	\$327,134	\$327,134
Educational Capital Projects	\$4,269,074	\$1,800,000	\$1,800,000
Private Purpose Trust School Fund	\$176,949	\$16,000	\$16,000

Street Aid	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Revenues			
State of Tennessee	\$2,020,649	\$1,897,000	\$592,000
Other Sources	\$79,201	\$40,000	\$40,000
Transfers In-from other funds	\$1,500,000	\$2,000,000	\$2,250,000
Total Revenues and Other Sources	\$3,599,850	\$3,937,000	\$2,882,000

Total Appropriations	\$3,931,833	\$3,937,000	\$2,882,000
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Solid Waste	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Revenues			
Solid Waste Disposal Fees	\$1,082,895	\$1,060,000	\$1,080,000
Other Sources	\$6,446	\$8,600	\$8,600
Transfers In-from other funds	\$66,000	\$68,000	\$70,000
Total Revenues	\$1,155,341	\$1,136,600	\$1,158,600
Total Appropriations	\$1,054,087	\$1,136,600	\$1,158,600

Sewer Fund	FY 2021 Actual	FY 2022 Estimated	FY 2023 Proposed
Total Revenues	\$3,668,371	\$2,630,000	\$2,770,500
Total Appropriations	\$3,508,898	\$3,650,000	\$3,929,433

Section 2: At the end of fiscal year 2022, the governing body estimates fund balances or deficits as follows:

General Fund	\$15,609,854
State Street Aid Fund	\$4,539,285
Solid Waste	\$1,113,033
Sewer Fund	\$10,702,031

Section 3: 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:

LOAN	OUTSTANDING AS OF 6/30/21	FUND	PRINCIPAL	INTEREST FEES	TOTAL
Revenue Bond Sewer Plant 2002	\$2,937,264	413	\$937,000	\$60,837	\$997,837
Revenue Bonds Series 2012	\$4,460,000	413	\$210,000	\$130,728	\$340,728
Capital Outlay Note Fire Quint	\$834,000	110	\$160,000	\$26,384	\$186,384
General Obligation Debt (FSC)	\$4,678,218	110	\$251,000	\$153,084	\$404,084

Section 4: During the coming Fiscal Year (2023) the governing body has pending and planned capital projects with proposed funding as follows:

AIRLINE RD WIDENING PIN #120178	\$100,000 Grant 80/20 Match
DONELSON FARMS PKWY PIN #118492	\$267,000 Grant 80/20 Match
ROUNDAABOUTS ON AIRLINE AT I-40 NEPA	\$100,000 Grant 80/20 Match
CHESTER STREET BRIDGE REPAIR	\$823,163
HALL CREEK SEWER INTERCEPTOR	\$825,000

Local Match (AS EXPENSED) will come from General Fund Transfer and State Street Aid Fund Balance for Street Aid Projects

Section 5: 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 least a quorum of the governing body in accord with T.C.A. Section 6-56-205.

Section 6: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfer shall be reported to the governing body at its next regular scheduled meeting and entered into the minutes.

Section 7: 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 8: 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 9: This annual operating and capital budget ordinance and supporting documentation shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the Town has debt issued pursuant to Title 9, Chapter 21, T.C.A. or loan agreements with a public building authority issued pursuant to Title 12, chapter 10, T.C.A. 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, T.C.A. 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 Town 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 10: There is hereby levied a property tax rate of \$1.28 per \$100 of assessed value on all real and personal property.

Section 11: 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 12: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

Section 13: This ordinance shall take effect July 1, 2022, the public welfare requiring it.

1st Reading

May 2, 2022

2nd Reading

June 6, 2022

Public Hearing

June 6, 2022

Publication Date

May 6, 2022



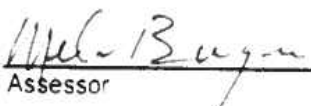

Mike Wissman, Mayor

Attest:


Recorder

Certified Tax Rate Calculation and Certified Tax Rolls

CALCULATION FORM FOR CERTIFIED TAX RATE

	JURISDICTION	TAX YEAR
	ARLINGTON 2020 RATE = \$ 1.37	2021
Total locally assessed Real Property		\$ 439,351,070
Total assessed value of Personal Property		<u>26,832,930</u>
Total locally assessed property value (1+ 2)		466,184,000
New construction and improvements taxable for the first time this year		(13,702,248)
New tangible personal property taxable for the first time this year		(3,624,330)
Total of 4a and 4b		(17,326,578)
Total locally assessed tax base (before adjustments by boards of equalization)(Line 3-4a+4b)		448,857,422
Net assessment gain from adjustments by County Board of Equalization		-
Net assessment loss from adjustments by County Board of Equalization Loss Adjustment = See Attachment A		(2,034,011)
Estimated SAP assessed utilities Prior Year Assessment/Sales Ratio		<u>32,667,048</u>
Total Tax Base (Line 5 + 6 + 7 + 8)		479,490,459
Prior year's adjusted tax levy = See Attachment B		5,548,262
Certified Tax Rate (before adjustment)		1.157116
PILOT Adjustment		-
Adjusted Certified Tax Rate		<u><u>1.157116</u></u>
 Assessor	 Chief Executive Officer	



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

MELVIN BURGESS
Assessor of Property

Assessments for the Year 2022
(Before The Shelby County Board of Equalization)
For: Arlington

Date: April 20, 2022

Page: 1 of 2

Market Real Estate	Parcels	Parcel Percentage	Appraisal	Assmt. Ratio	Assessment
Farm	69	1.220	17,302,400	25%	4,325,600
Residential	5,033	89.001	1,439,492,800	25%	359,873,200
Commercial	173	3.059	155,522,200	40%	62,208,880
Industrial	56	0.990	72,844,800	40%	29,137,920
Multiple	3	0.053	1,219,900	0-40%	101,600
Total Market	5,334	94.324	1,686,382,100		455,647,200
Greenbelt					
Real Estate					
Farm	64	1.132	13,534,900	25%	3,383,725
Residential	14	0.248	5,076,500	25%	1,269,125
Commercial	2	0.035	71,300	25%	17,825
Industrial	1	0.018	44,500	25%	11,125
Multiple	2	0.035	280,200	0-40%	89,925
Total GB	83	1.468	19,007,400		4,771,725
Exempt	238	4.209			
Total Real Estate	5,655	100.000	1,705,389,500		460,418,925



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

MELVIN BURGESS
Assessor of Property

Assessments for the Year 2022
(Before The Shelby County Board of Equalization)
For: Arlington

Date: April 20, 2022

Page: 2 of 2

Personal Property	Parcels	Parcel Percentage	Appraisal	Assmt. Ratio	Assessment
Tangible	583	98.646	92,075,500	30%	27,623,040
Intangible	0	0.000	0	40%	0
Local Utility	1	0.169	0	55%	0
Development	7	1.184			
Exempt	0	0.000			
<hr/>					
Total Personalty	591	100.000	92,075,500		27,623,040
<hr/>					
Total Real Estate	5,655		1,705,389,500		460,418,925
<hr/>					
Total ALL	6,246		1,797,465,000		488,041,965

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

Respectfully submitted,

Melvin Burgess
Assessor of Property

Javier Bailey, Sr.
Chief Administrator

Budget Summary/Schedule of Debt

**Town of Arlington
Budget Summary
FY 2022-2023**

**Annual
Budget**

Fund	Beginning Fund Balance (Spendable)	Revenues	Debt Proceeds	Transfers-In	Estimated Receipts	Available Funds (Beg. Fund Balance + Estimated Receipts)	Expenditures	Transfers Out	Appropriations	Increase/Decrease	End Fund Balance
General Fund	\$15,609,854	\$11,482,436	\$0.00	\$0.00	\$11,482,436	\$27,092,290	\$9,414,436	\$2,068,000	\$11,482,436	\$0.00	\$15,609,854
State Street Aid Fund	\$4,539,285	\$1,937,000	\$0.00	\$2,000,000	\$3,937,000	\$8,476,285	\$3,937,000	\$0.00	\$3,937,000	\$0.00	\$4,539,285
Solid Waste Fund	\$1,113,034	\$1,068,600	\$0.00	\$68,000	\$1,136,600	\$2,249,634	\$1,136,600	\$0.00	\$1,136,600	\$0.00	\$1,113,034
Sewer Fund	\$10,702,032	\$2,630,000	\$0.00	\$0.00	\$2,630,000	\$13,332,032	\$3,650,000	\$0.00	\$3,650,000	\$1,020,000	\$9,682,032
Totals	\$31,964,205	\$17,118,036	\$0.00	\$2,068,000	\$19,186,036	\$51,150,241	\$18,138,036	\$2,068,000	\$20,206,036	\$1,020,000	\$30,944,205

Debt Service

	Principal	Interest	Debt Service
Fund: Sewer Fund 2002			
Schedule of Outstanding Debt	\$2,937,264.00	\$90,056.00	\$3,027,320.00
Less: Budgeted Debt Payments	\$937,000.00	\$60,837.00	\$997,837.00
Difference	\$2,000,264.00	\$29,219.00	\$2,029,483.00

	Principal	Interest	Debt Service
Fund: Sewer Fund 2012			
Schedule of Outstanding Debt	\$4,460,000.00	\$1,323,739.00	\$5,783,739.00
Less: Budgeted Debt Payments	\$210,000.00	\$130,728.00	\$340,728.00
Difference	\$4,250,000.00	\$1,193,011.00	\$5,443,011.00

	Principal	Interest	Debt Service
Fund: General Fund 2018 Quint			
Schedule of Outstanding Debt	\$834,000.00	\$99,598.00	\$933,598.00
Less: Budgeted Debt Payments	\$160,000.00	\$26,384.00	\$186,384.00
Difference	\$674,000.00	\$73,214.00	\$747,214.00

	Principal	Interest	Debt Service
Fund: General Fund 2018 FSC			
Schedule of Outstanding Debt	\$4,678,218.00	\$2,060,953.70	\$6,739,171.70
Less: Budgeted Debt Payments	\$251,000.00	\$153,084.00	\$404,084.00
Difference	\$4,427,218.00	\$1,907,869.70	\$6,335,087.70

**TOWN OF ARLINGTON
SCHEDULE OF DEBT PAYMENT
2022-2023**

LOAN	OUTSTANDING AS OF 06/30/2021	FUND	PRINCIPAL	INTEREST	TOTAL
Revenue Bonds Sewer Plant 2002 (Exp. 2024)	2,937,264	413	937,000	60,837	997,837
Sewer Revenue Bonds 2012 (Exp. 2038)	4,460,000	413	210,000	130,728	340,728
Capital Outlay Note Series 2018 (Exp. 2026)	834,000	110	160,000	26,384	186,384

**TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF CHANGES IN LONG-TERM DEBT BY INDIVIDUAL ISSUE
June 30, 2021**

Description of Indebtedness	Original amount of issue	Interest rate	Date of issue	Final maturity date	Outstanding 7/1/20	Issued during period	Paid and/or matured during period	Refunded during period	Outstanding 6/30/21
<i>Governmental Activities</i>									
<u>Notes Payable</u>									
<u>Payable through general fund</u>									
Fire Department Capital Outlay Note, Series 2019	\$ 1,125,026	3.88%	December 27, 2018	August 1, 2026	\$ 983,000	\$ -	\$ 149,000	\$ -	\$ 834,000
Local Government Loan Program Bond, Series 2018 (1)	6,000,000	3.02%	February 9, 2018	February 9, 2038	2,253,458	2,661,760	237,000	-	4,678,218
Total notes payable through general fund					<u>\$ 3,236,458</u>	<u>\$ 2,661,760</u>	<u>\$ 386,000</u>	<u>\$ -</u>	<u>\$ 5,512,218</u>
<u>Payable from general purpose school fund</u>									
Notes payable- Board of Education (3)	3,999,996	2.00%	November 1, 2014	November 1, 2025	1,865,981	-	295,669	-	1,570,312
Total notes payable through general purpose school fund					<u>\$ 1,865,981</u>	<u>\$ -</u>	<u>\$ 295,669</u>	<u>\$ -</u>	<u>\$ 1,570,312</u>
<u>Capital lease payable</u>									
<u>Payable through general purpose school fund</u>									
Board of Education Capital Lease	440,970	2.76%	June 1, 2018	August 15, 2020	147,787	-	147,787	-	-
Total capital lease payable through general purpose school fund					<u>\$ 147,787</u>	<u>\$ -</u>	<u>\$ 147,787</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Business-Type Activities</i>									
<u>Bonds Payable</u>									
<u>Payable through sewer fund</u>									
Revenue Bonds, Series 2002	13,000,000	Variable (2)	July 29, 2004	May 25, 2024	3,835,045	-	897,781	-	2,937,264
Revenue Bonds, Series 2012	6,000,000	2.0% - 3.3%	December 14, 2012	December 1, 2037	4,665,000	-	205,000	-	4,460,000
Total bonds payable through sewer fund					<u>\$ 8,500,045</u>	<u>\$ -</u>	<u>\$ 1,102,781</u>	<u>\$ -</u>	<u>\$ 7,397,264</u>

Notes to the Schedule:

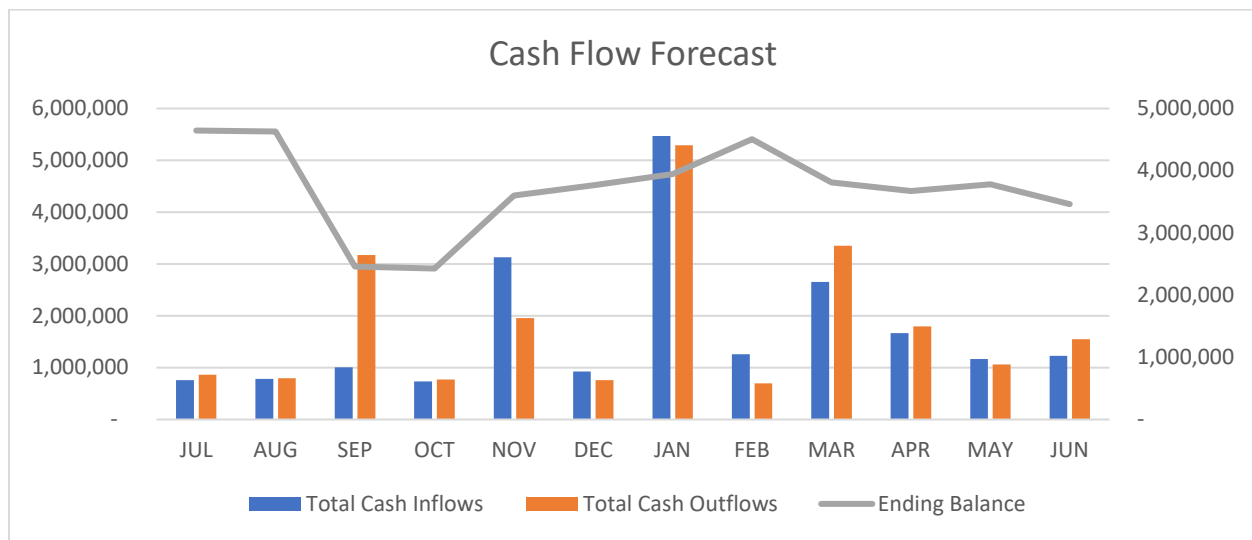
(1) Total amount approved was \$6,000,000, of which \$634,782 remains available for draws as of June 30, 2021.

(2) Interest rate is calculated by the Trustee based on the interest rate determined by Remarketing Agent each month.

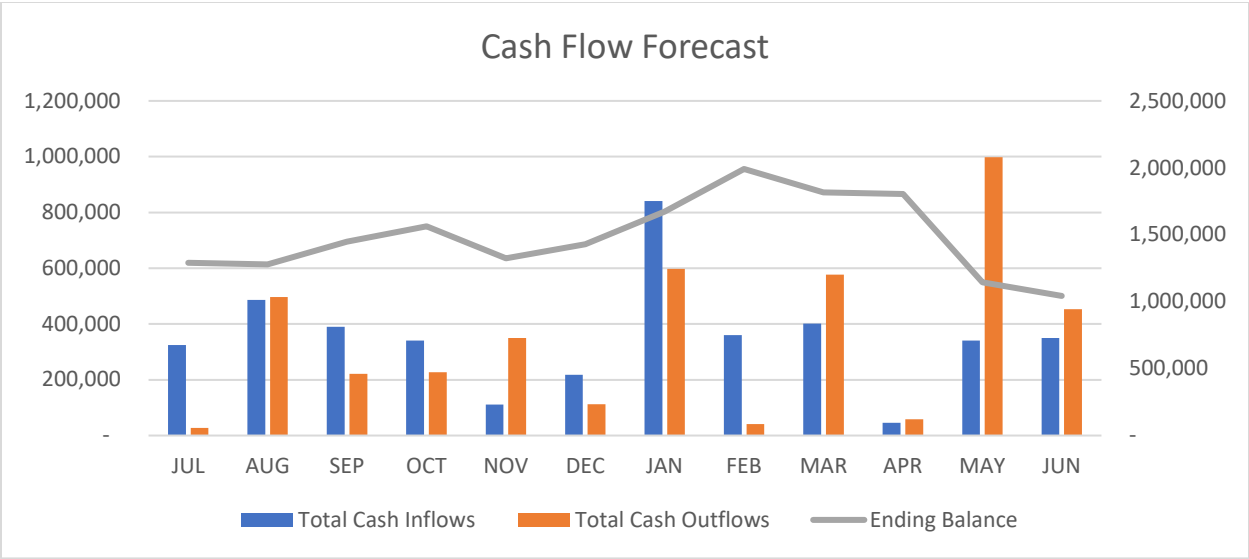
(3) The settlement agreement between the Arlington Community School System and the Shelby County Board of Education did not specify the interest rate. However, The System elected to establish the liability incurred through the settlement agreement at its present value with a discount rate of 2.0%.

Cash Flow Forecasts

Cash Flow Forecast Schedule FY 2022	Town of Arlington-General Fund											**May and June are estimated from Prior Year	
Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 760,361	\$ 783,405	\$ 1,004,191	\$ 736,656	\$ 3,132,213	\$ 924,093	\$ 5,471,255	\$ 1,257,278	\$ 2,655,057	\$ 1,665,013	\$ 1,168,113	\$ 1,230,145	\$ 20,787,779
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	760,361	783,405	1,004,191	736,656	3,132,213	924,093	5,471,255	1,257,278	2,655,057	1,665,013	1,168,113	1,230,145	20,787,779
Beg Cash Bal	4,749,316	4,645,542	4,630,262	2,459,779	2,427,054	3,601,652	3,764,022	3,947,573	4,506,927	3,809,970	3,675,455	3,778,853	
Available Cash	5,509,677	5,428,946	5,634,452	3,196,435	5,559,267	4,525,745	9,235,277	5,204,851	7,161,985	5,474,983	4,843,568	5,008,998	
Cash Payments	\$ 864,135	\$ 798,685	\$ 3,174,673	\$ 769,381	\$ 1,957,614	\$ 761,723	\$ 5,287,703	\$ 697,923	\$ 3,352,015	\$ 1,799,528	\$ 1,064,714	\$ 1,548,641	22,076,738
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	864,135	798,685	3,174,673	769,381	1,957,614	761,723	5,287,703	697,923	3,352,015	1,799,528	1,064,714	1,548,641	22,076,738
Ending Balance	4,645,542	4,630,262	2,459,779	2,427,054	3,601,652	3,764,022	3,947,573	4,506,927	3,809,970	3,675,455	3,778,853	3,460,357	
Cash Inflows - Outflows	\$ (103,774)	\$ (15,280)	\$ (2,170,483)	\$ (32,725)	\$ 1,174,599	\$ 162,369	\$ 183,551	\$ 559,354	\$ (696,958)	\$ (134,515)	\$ 103,399	\$ (318,496)	\$ (1,288,959)



Cash Flow Forecast Schedule FY 2022	Town of Arlington-Sewer Fund											**May and June are estimated from Prior Year	
Fund Name	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts	\$ 324,846	\$ 486,856	\$ 389,880	\$ 340,854	\$ 110,829	\$ 218,168	\$ 841,077	\$ 359,742	\$ 401,798	\$ 46,234	\$ 340,363	\$ 350,097	\$ 4,210,744
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	324,846	486,856	389,880	340,854	110,829	218,168	841,077	359,742	401,798	46,234	340,363	350,097	4,210,744
Beg Cash Bal	992,159	1,289,366	1,279,665	1,448,839	1,562,247	1,322,833	1,428,714	1,672,438	1,991,475	1,815,941	1,803,588	1,145,392	
Available Cash	1,317,005	1,776,222	1,669,545	1,789,693	1,673,076	1,541,001	2,269,791	2,032,179	2,393,274	1,862,175	2,143,951	1,495,489	
Cash Payments	\$ 27,639	\$ 496,557	\$ 220,706	\$ 227,446	\$ 350,242	\$ 112,287	\$ 597,354	\$ 40,704	\$ 577,332	\$ 58,587	\$ 998,559	\$ 452,536	4,159,950
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	27,639	496,557	220,706	227,446	350,242	112,287	597,354	40,704	577,332	58,587	998,559	452,536	4,159,950
Ending Balance	1,289,366	1,279,665	1,448,839	1,562,247	1,322,833	1,428,714	1,672,438	1,991,475	1,815,941	1,803,588	1,145,392	1,042,953	
Cash Inflows - Outflows	\$ 297,207	\$ (9,701)	\$ 169,174	\$ 113,408	\$ (239,414)	\$ 105,881	\$ 243,723	\$ 319,038	\$ (175,534)	\$ (12,353)	\$ (658,196)	\$ (102,439)	\$ 50,794



Annual Publication Notice

ANNUAL BUDGET PUBLIC NOTICE

THE TOWN OF ARLINGTON, TENNESSEE, HEREBY PROVIDES CERTAIN FINANCIAL INFORMATION FOR THE 2022-2023 FISCAL YEAR BUDGET IN ACCORDANCE 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 6, 2022 AT 6:30 PM. ALL CITIZENS ARE WELCOME TO PARTICIPATE. THE BUDGET AND ALL SUPPORTING DATA IS PUBLIC RECORD AND IS AVAILABLE FOR PUBLIC INSPECTION BY ANYONE AT TOWN HALL DURING REGULAR BUSINESS HOURS.

PROPOSED BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	ACTUAL 2020/2021	ESTIMATED 2021/2022	PROPOSED 2022/2023
GENERAL FUND			
ESTIMATED REVENUES			
LOCAL TAXES	\$10,528,059	\$9,180,905	\$10,905,792
STATE OF TENNESSEE	\$1,708,658	\$1,690,780	\$1,893,280
FEDERAL GOVERNMENT	\$0	\$0	\$0
OTHER SOURCES	\$4,019,305	\$610,751	\$872,651
TOTAL ESTIMATED REVENUE	\$16,256,022	\$11,482,436	\$13,671,723
ESTIMATED EXPENDITURES			
SALARIES AND BENEFITS	\$4,026,099	\$4,378,990	\$5,405,348
OTHER	\$10,542,097	\$7,103,446	\$8,272,375
TOTAL ESTIMATED EXPENDITURES	\$14,568,195	\$11,482,436	\$13,677,723
ESTIMATED BEGINNING UNRESTRICTED FUND BALANCE	\$15,189,494	\$18,609,854	\$15,609,854
ESTIMATED ENDING UNRESTRICTED FUND BALANCE	\$18,609,854	\$15,609,854	\$15,603,854
EMPLOYEE POSITIONS	64	64	65
GENERAL PURPOSE SCHOOL FUND			
LOCAL TAXES	\$22,547,885	\$21,246,500	\$23,968,600
STATE OF TENNESSEE	\$23,685,820	\$24,577,816	\$25,301,000
FEDERAL GOVERNMENT	\$75,211	\$45,000	\$50,000
OTHER SOURCES	\$1,322,669	\$4,304,992	\$7,085,694
ESTIMATED REVENUES	\$47,631,584	\$50,174,308	\$56,405,294
GENERAL PURPOSE SCHOOL FUND			
SALARIES	\$35,268,264	\$38,424,937	\$42,868,023
OTHER	\$8,888,957	\$11,749,371	\$13,537,271
ESTIMATED EXPENDITURES	\$44,157,221	\$50,174,308	\$56,405,294
ESTIMATED BEGINNING FUND BALANCE	\$22,057,251	\$25,531,614	\$25,531,614
ESTIMATED ENDING FUND BALANCE	\$25,531,614	\$25,531,614	\$25,531,614
EMPLOYEE POSITIONS	424.8	443.13	453.6
FEDERAL SCHOOL FUND			
LOCAL TAXES	\$0	\$0	\$0
STATE OF TENNESSEE	\$0	\$0	\$0
FEDERAL GOVERNMENT	\$3,828,449	\$11,506,293	\$11,506,293
OTHER SOURCES	\$0	\$0	\$0

ESTIMATED REVENUES	\$3,828,449	\$11,506,293	\$11,506,293
FEDERAL SCHOOL FUND			
SALARIES	\$1,912,741	\$5,208,704	\$5,208,704
OTHER	\$1,915,708	\$6,297,589	\$6,297,589
ESTIMATED EXPENDITURES	\$3,828,449	\$11,506,293	\$11,506,293
ESTIMATED BEGINNING FUND BALANCE	\$0	\$0	\$0
ESTIMATED ENDING FUND BALANCE	\$0	\$0	\$0
EMPLOYEE POSITIONS	26	24	24
NUTRITION SCHOOL FUND			
LOCAL TAXES	\$0	\$0	\$0
STATE OF TENNESSEE	\$0	\$0	\$0
FEDERAL GOVERNMENT	\$1,021,346	\$760,000	\$2,237,500
OTHER SOURCES	\$118,175	\$783,992	\$224,000
ESTIMATED REVENUES	\$1,139,521	\$1,543,992	\$2,461,500
NUTRITION SCHOOL FUND			
SALARIES	\$588,084	\$652,686	\$847,867
OTHER	\$539,642	\$891,306	\$1,471,500
ESTIMATED EXPENDITURES	\$1,127,726	\$1,543,992	\$2,319,367
ESTIMATED BEGINNING FUND BALANCE	\$389,726	\$401,521	\$401,521
ESTIMATED ENDING FUND BALANCE	\$401,521	\$401,521	\$543,654
EMPLOYEE POSITIONS	27	27	26
DISCRETIONARY GRANTS SCHOOL FUND			
LOCAL TAXES	\$0	\$0	\$0
STATE OF TENNESSEE	\$174,278	\$177,134	\$177,134
FEDERAL GOVERNMENT	\$0	\$0	\$0
OTHER SOURCES	\$25,000	\$150,000	\$150,000
ESTIMATED REVENUES	\$199,278	\$327,134	\$327,134
DISCRETIONARY GRANTS SCHOOL FUND			
SALARIES	\$66,750	\$53,650	\$53,650
OTHER	\$132,528	\$273,484	\$273,484
ESTIMATED EXPENDITURES	\$199,278	\$327,134	\$327,134
ESTIMATED BEGINNING FUND BALANCE	\$0	\$0	\$0
ESTIMATED ENDING FUND BALANCE	\$0	\$0	\$0
EMPLOYEE POSITIONS	1	1	1
EDUCATIONAL CAPITAL PROJECTS			
LOCAL TAXES	\$0	\$0	\$0
STATE OF TENNESSEE	\$0	\$0	\$0
FEDERAL GOVERNMENT	\$0	\$0	\$0
OTHER SOURCES	\$466,586	\$1,800,000	\$1,800,000
ESTIMATED REVENUES	\$466,586	\$1,800,000	\$1,800,000
EDUCATIONAL CAPITAL PROJECTS			
SALARIES	\$0	\$0	\$0
OTHER	\$4,269,074	\$1,800,000	\$1,800,000
ESTIMATED EXPENDITURES	\$4,269,074	\$1,800,000	\$1,800,000
ESTIMATED BEGINNING FUND BALANCE	\$3,847,613	\$45,125	\$45,125
ESTIMATED ENDING FUND BALANCE	\$45,125	\$45,125	\$45,125
EMPLOYEE POSITIONS	0	0	0

PRIVATE PURPOSE TRUST SCHOOL FUND

LOCAL TAXES	\$0	\$0	\$0
STATE OF TENNESSEE	\$0	\$0	\$0
FEDERAL GOVERNMENT	\$0	\$0	\$0
OTHER SOURCES	\$1,462,998	\$600,000	\$600,000
ESTIMATED REVENUES	\$1,462,998	\$600,000	\$600,000

PRIVATE PURPOSE TRUST SCHOOL FUND

SALARIES	\$0	\$0	\$0
OTHER	\$176,949	\$16,000	\$16,000
ESTIMATED EXPENDITURES	\$176,949	\$16,000	\$16,000
ESTIMATED BEGINNING FUND BALANCE	\$2,796,412	\$4,082,461	\$4,666,461
ESTIMATED ENDING FUND BALANCE	\$4,082,461	\$4,666,461	\$5,250,461
EMPLOYEE POSITIONS	0	0	0

STREET AID FUND

ESTIMATED REVENUES			
STATE OF TENNESSEE	\$2,020,649	\$1,897,000	\$592,000
OTHER SOURCES	\$1,579,201	\$2,040,000	\$2,290,000
TOTAL ESTIMATED REVENUES	\$3,599,850	\$3,937,000	\$2,882,000

ESTIMATED EXPENDITURES			
OTHER	\$3,931,833	\$3,937,000	\$2,882,000
TOTAL ESTIMATED EXPENDITURES	\$3,931,833	\$3,937,000	\$2,882,000
ESTIMATED BEGINNING FUND BALANCE	\$5,303,845	\$4,539,285	\$4,539,285
ESTIMATED ENDING FUND BALANCE	\$4,539,285	\$4,539,285	\$4,539,285
EMPLOYEE POSITIONS	0	0	0

SOLID WASTE/ SANITATION FUND

ESTIMATED REVENUES			
STATE OF TENNESSEE	\$0	\$0	\$0
OTHER SOURCES	\$1,155,341	\$1,136,600	\$1,158,600
TOTAL ESTIMATED REVENUES	\$1,155,341	\$1,136,600	\$1,158,600

ESTIMATED EXPENDITURES			
OTHER	\$1,054,087	\$1,136,600	\$1,158,600
TOTAL ESTIMATED EXPENDITURES	\$1,054,087	\$1,136,600	\$1,158,600
ESTIMATED BEGINNING FUND BALANCE	\$1,011,291	\$1,113,033	\$1,113,033
ESTIMATED ENDING FUND BALANCE	\$1,113,033	\$1,113,033	\$1,113,033
EMPLOYEE POSITIONS	0	0	0

SEWER FUND

TOTAL ESTIMATED REVENUES	\$3,668,371	\$2,630,000	\$2,770,500
TOTAL ESTIMATED EXPENDITURES	\$3,508,898	\$3,650,000	\$3,929,433
ESTIMATED BEGINNING RETAINED EARNINGS	\$11,661,138	\$11,722,031	\$10,702,031
ESTIMATED ENDING RETAINED EARNINGS	\$11,722,031	\$10,702,031	\$9,543,098
EMPLOYEE POSITIONS	5	5	5

Financial Plan FY 2022-2023

Line-Item Budget

Town of Arlington				
Revenue Estimates and Appropriations Requests				
For the Fiscal Year Ending June 30, 2023				
110 - General Fund				
Revenue		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Account	Description			
31111	REAL PROPERTY TAXES (CURRENT)	4,809,263	5,342,509	5,598,695
31112	PERSONAL PROPERTY TAXES (CURRENT)	297,589	309,115	318,218
31120	PUBLIC UTILITIES PROPERTY TAX (CURRENT)	394,186	349,881	441,249
31211	DELINQUENT REAL PROPERTY TAX	56,475	35,000	40,000
31212	DELINQUENT PERSONAL PROPERTY TAX	2,735	3,000	3,000
31213	DELINQUENT PUBLIC UTILITIES TAX	-	-	-
31300	INT, PENTALTY, AND COURT COST ON PROP TAX	13,996	12,500	12,500
31510	MLGW PAYMENT IN LIEU OF TAXES	66,241	60,000	68,000
31520	IDB PAYMENTS FROM INDUSTRY	10,592	15,500	15,500
31610	LOCAL SALES TAX - CO. TRUSTEE	2,885,956	1,650,000	2,663,230
31620	LOCAL SALES TAX - CO. STATE	1,292,029	775,000	1,100,000
31710	WHOLESALE BEER TAX	236,164	227,000	230,000
31720	WHOLESALE LIQUOR TAX	146,040	95,000	115,000
31810	BUSINESS TAX - STATE	185,842	175,000	180,000
31910	FRANCHISE TAXES	126,551	130,000	125,000
32210	BEER LICENSES	4,400	1,400	1,400
32610	BUILDING PERMIT	55,190	50,000	50,000
32650	EXCAVATING PERMITS	2,130	4,000	4,000
32660	PLANNING COMMISSION SUBMITTALS	64,405	50,000	55,000
32710	SIGN PERMITS	4,400	2,500	3,000
33200	COMMUNITY ENHANCEMENT GRANT	65,000		-
33320	TVA PAYMENTS IN LIEU OF TAXES (PER CAPITA)	154,355	165,200	165,200
33500	LOCAL OCCUPANCY TAX	612		125,000
33510	STATE SALES TAX (PER CAPITA)	1,402,277	1,428,000	1,615,000
33520	STATE INCOME TAX	21,739	-	10,000
33530	STATE BEER TAX (PER CAPITA)	6,257	6,720	6,720
33540	STATE ALCOHOLIC BEVERAGE TAX - 50% SCHOOLS	24,086	16,000	18,000
33553	STATE GASOLINE INSPECTION FEE (PER CAPITA)	26,240	27,860	27,860
33560	STATE-SPORTS BETTING (PER CAPITA)	7,654	14,000	14,500
33590	OTHER STATE REVENUE ALLOCATIONS	13,322	10,000	13,000
33593	CORPORATE EXCISE TAX	52,728	23,000	23,000
34141	DUPLICATION AND PRINTING	1,025	500	1,000
34150	INSPECTION FEES (PER LOT DEVELOPMENT FEE)	64,800	-	-
34200	FIRE REPORTS	46	-	-
34210	EDUCATIONAL INCENTIVE PAY FF - STATE	22,400	17,400	22,400
34310	STREET LIGHT FEES (DEVELOPMENT FEE)	45,705	-	-
34314	GRASS CUTTING	1,393	500	1,000
34740	PARK AND RECREATION CHARGES	50,915	43,000	45,000
34741	BASKETBALL FEES	8,310	26,800	25,000
34742	COMMUNITY GARDEN	1,595	500	1,000
34760	LIBRARY REIMBURSEMENTS	10,331	13,000	12,000
34761	LIBRARY - FINES AND PENALTIES	8,263	5,000	5,000
34792	MEETING ROOM FEES	2,564	-	-
34793	SENIOR CITIZEN FEES	2,461	5,000	5,000
35100	CITY COURT REVENUE		-	-
36000	OTHER REVENUES	26,494	1,500	5,000
36100	INTEREST EARNINGS	118,196	105,000	115,000
36210	IDB RENT	5,000	3,300	3,300
36211	RENT LEASED PROPERTY	1	1	1
36330	SALE OF EQUIPMENT	6,800	-	-
36350	INSURANCE RECOVERIES	30,666	-	-
36400	COMMUNITY DEVELOPMENT FEES	86,400	-	-
36410	WATER DEVELOPMENT FEES	324,000	-	-
36420	STORMWATER FEES	176,079	182,750	294,950
36610	MILTON WILSON ROAD IMPACT FEES	171,864	100,000	100,000
36718	FORREST CAMPUS LOAN PROCEEDS	2,661,760	-	-
36724	FIRE DEPARTMENT DONATIONS	500		-
	SUBTOTAL	\$ 3,827,568	\$ 504,251	\$ 635,651
	TOTAL REVENUES	\$ 16,256,022	\$ 11,482,436	\$ 13,677,723

110 - General Fund				
41000	General Administration			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES (8 Full Time, 1 Part Time)	414,088	437,500	578,000
141	OASI (EMPLOYER'S SHARE)	34,181	38,000	44,000
142	HOSPITAL AND HEALTH INSURANCE & ELECTED OFFICIALS	74,909	81,250	104,100
146	WORKMEN'S COMPENSATION	2,000	2,000	2,000
149	OTHER EMPLOYER CONTRIBUTIONS (6%)	24,823	32,600	41,300
161	BOARD AND COMMITTEE MEMBERS	61,000	61,000	61,000
172	ELECTION OFFICIALS, CLERKS, ETC.		2,000	20,000
200	CONTRACTUAL SERVICES	150	-	-
211	POSTAGE, BOX RENT, ETC.	6,966	8,000	8,000
214	MESSANGER AND DELIVERY SERVICE	798	2,000	2,000
231	PUBLICATION OF FORMAL AND LEGAL NOTICE	16,393	25,000	25,000
234	EMPLOYEE EDUCATION AND TRAINING	1,286	6,000	6,000
235	MEMBERSHIPS, REGISTRATION	5,354	6,000	6,000
236	PUBLIC RELATION	4,250	8,000	8,000
237	ADVERTISING (CHAMBER DONATION)	35,000	35,000	35,000
240	UTILITY SERVICE	29,851	30,000	35,000
242	WATER DEVELOPMENT	324,000	-	-
245	TELEPHONE INTERNET	45,204	30,000	50,000
252	LEGAL SERVICES	101,900	130,000	150,000
253	ACCOUNTING AND AUDITING SERVICES	27,715	28,000	30,000
254	ENGINEERING SERVICES	71,905	130,000	130,000
255	DATA PROCESSING SERVICES (Accounting Software \$15K, Flock Cameras \$50K)	67,741	40,000	100,000
256	CONSULTANT PLANNING SERVICES	150,342	135,000	80,000
257	WEB SITE SERVICES	5,325	6,000	6,000
258	HOUSEHOLD HAZARDOUS WASTE	3,667	6,100	6,100
259	OTHER PROFESSIONAL SERVICES (Design of TH)	66,642	100,000	200,000
260	REPAIR AND MAINTENANCE SERVICES	56,365	9,500	10,000
266	REPAIR AND MAINTENANCE BUILDINGS (Concrete Work for Closet Sewer Repair)	16,726	30,000	20,000
280	TRAVEL	641	2,000	2,000
298	COLLECTION FEES (PROPERTY TAX)	113,658	33,000	120,000
299	SUNDRY	17,731	15,000	18,000
320	OPERATING SUPPLIES	27,475	25,000	30,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	224	1,500	1,500
326	CLOTHING AND UNIFORMS (\$650 per employee)	238	8,157	5,200
329	OFF SITE RECORD STORAGE	6,246	7,500	7,500
470	CHRISTMAS DÉCOR (New Poles and Snowflakes for Airline)			30,000
511	INSURANCE ON BUILDINGS	9,785	8,000	10,000
513	LIABILITY	11,250	11,250	11,250
533	MACHINERY AND EQUIPMENT RENTAL	15,311	17,500	20,000
610	BONDS	237,000	244,000	251,000
630	INTEREST ON NOTES	59,653		-
631	FEES ON DEBT	25,519	160,453	153,084
730	TN DOWNTOWN		-	-
733	PRIZES AND AWARDS		-	-
790	DONATIONS		-	-
791	COVID-19 Expenses	121,537	100,000	-
792	Vaccine POD	10,923		-
900	CAPITAL OUTLAY	3,854	160,000	-
901	TENNIS COMPLEX		-	-
903	2ND FIRE STATION	2,399,517	-	-
904	FORREST STREET CAMPUS	1,637,895	-	-
949	OTHER MACHINERY AND EQUIPMENT (SUV \$25K-reassign TH to PW)	3,695	20,000	25,000
	SUBTOTAL	\$ 4,587,854	\$ 778,360	\$ 562,534
	TOTAL GENERAL ADMINISTRATION	\$ 6,350,734	\$ 2,232,310	\$ 2,442,034

110 - General Fund				
42200	Fire Department			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES (29 Employees)	1,664,281	1,494,405	1,599,521
	FLSA Pay/Holiday Pay		190,200	204,002
141	OASI (EMPLOYER' S SHARE)	122,826	128,450	137,525
142	HOSPITAL AND HEALTH INSURANCE	197,519	213,300	324,500
146	WORKMEN'S COMPENSATION	22,850	46,400	46,400
149	OTHER EMPLOYER CONTRIBUTIONS (6%)	76,048	107,150	114,900
162	VOLUNTEER FIREMEN		-	-
200	CONTRACTUAL (SHELBY COUNTY AMBULANCE AND DISPATCH SERVICES)	373,915	445,000	445,000
234	EMPLOYEE EDUCATION	19,581	20,000	20,000
235	MEMBERSHIPS, REGISTRATION, SUBSCRIPTION	3,411	5,000	5,000
240	UTILITY SERVICE	34,968	60,000	60,000
245	TELEPHONE INTERNET	15,185	26,400	26,400
251	MEDICAL SUPPLIES (BBA \$300 per employee)	11,056	23,700	20,000
255	DATA PROCESSING SERVICES (GPS \$1,500, Classroom Equipment Lease \$615 per month)	19,688	26,300	26,300
259	OTHER PROFESSIONAL SERVICES			-
260	REPAIR AND MAINTENANCE SERVICES (Turnouts \$8K)	81,980	45,100	45,100
266	REPAIR AND MAINTENANCE BUILDINGS	19,012	18,000	25,000
280	TRAVEL	4,252	6,000	6,000
299	SUNDRY	23	-	-
320	OPERATING SUPPLIES	30,979	20,000	20,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	10,508	12,000	14,000
326	CLOTHING AND UNIFORMS (\$650 per employee)	13,558	18,850	18,850
328	PUBLIC EDUCATIONAL SUPPLIES	4,734	5,000	5,000
331	GAS, OIL, DIESEL FUEL , GREASE, ETC.	7,862	15,000	15,000
511	INSURANCE ON BUILDINGS	3,370	7,300	7,300
512	INSURANCE ON VEHICLES AND EQUIPMENT	12,070	16,000	16,000
513	LIABILITY	18,429	15,500	15,500
533	MACHINERY AND EQUIPMENT RENTAL	7,051	10,000	10,000
621	RETIREMENT OF BANK NOTES	149,000	149,000	160,000
633	INTEREST ON BANK NOTES	38,140	38,200	26,384
900	CAPITAL OUTLAY (Replace Utility 71 \$65K, Replace Recliners at FS1 \$4,500)	262,626	137,000	70,000
949	OTHER MACHINERY & EQUIPMENT (Dry suits for Water Rescue \$16K, Turnouts \$8,700, Miscellaneous 4K)	45,413	76,700	28,700
	TOTAL FIRE DEPARTMENT	\$ 3,270,334	\$ 3,375,955	\$ 3,512,382

110 - General Fund				
43000	Public Works			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES (13.5 Employees +2 New Employees)	630,043	661,750	830,550
141	OASI (EMPLOYER'S SHARE)	44,207	50,250	63,400
142	HOSPITAL AND HEALTH INSURANCE	124,846	135,250	257,500
146	WORKMEN'S COMPENSATION	15,359	29,200	36,950
149	OTHER EMPLOYER CONTRIBUTIONS (6%)	33,328	46,000	58,700
200	CONTRACTUAL SERVICES	958	-	-
234	EMPLOYEE EDUCATION	4,834	5,000	5,000
235	MEMBERSHIPS, REGISTRATION, SUBSCRIPTION	6,570	3,000	3,000
240	UTILITY SERVICES	23,314	30,000	30,000
245	TELEPHONE INTERNET	18,056	22,000	23,000
251	MEDICAL SERVICES	868	2,000	2,000
255	DATA PROCESSING (Dude Solutions \$5K, GPS \$5,100, Radios \$10K)	31,996	25,000	40,000
259	OTHER PROFESSIONAL SERVICES	1,117	2,000	3,000
260	REPAIR AND MAINTENANCE SERVICES	37,786	47,500	47,500
266	REPAIR AND MAINTENANCE BUILDINGS (Asphalt Maintenance and Screening along the Fence)	55,606	100,000	100,000
280	TRAVEL		500	500
299	SUNDRY		500	500
320	OPERATING SUPPLIES	25,993	26,500	26,500
324	HOUSEHOLD AND JANITORIAL SUPPLIES	2,817	4,000	5,000
326	CLOTHING AND UNIFORMS (\$650 per person and \$200 for boots)	14,619	11,050	13,400
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	32,669	30,000	40,000
511	INSURANCE ON BUILDINGS	5,770	9,700	9,700
512	INSURANCE ON VEHICLES AND EQUIPMENT	4,770	8,700	8,700
513	LIABILITY	8,429	5,500	8,500
533	MACHINERY AND EQUIPMENT RENTAL	9,332	12,500	12,500
760	TRANSFERS TO OTHER FUNDS	1,500,000	2,000,000	2,250,000
900	CAPITAL OUTLAY		-	-
949	OTHER MACHINERY AND EQUIPMENT (Truck \$40K, Truck \$35K, Tree Trimmer \$50K, Snow Plow for Skid Steer \$10K)	74,003	159,000	135,000
	TOTAL PUBLIC WORKS	\$ 2,707,291	\$ 3,426,900	\$ 4,010,900

110 - General Fund				
43150	Storm Drainage			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES (1.5 Employees)	43,804	69,750	72,400
141	OASI	3,194	4,350	4,600
142	HOSPITAL AND HEALTH INSURANCE	5,866	13,400	28,500
146	WORKERS COMP	2,000	3,250	3,250
149	OTHER EMPLOYEES CONTRIBUTIONS	3,601	4,200	4,500
200	CONTRACTUAL SERVICES (Street Sweeping)	44,926	57,000	70,000
234	EMPLOYEE EDUCATION AND MATERIALS	350	2,000	2,000
235	MEMBERSHIP REGISTRATION	5,010	6,000	6,000
237	ADVERTISING	500	6,000	2,000
255	DATA PROCESSING (Dude Solutions \$5K)	6,733	7,000	7,000
259	OTHER PROFESSIONAL FEES	1,547	5,000	12,000
268	OTHER REPAIR AND MAINTENANCE			20,000
320	OPERATING SUPPLIES	1,022	1,000	1,000
326	UNIFORMS (\$850 Per Employee)	72	1,700	2,000
331	GAS, OIL, DIESEL FUEL	696	2,100	2,300
450	RAW MATERIALS			20,000
900	CAPITAL OUTLAY (Chester Street Bridges)			823,163
949	OTHER MACHINERY AND EQUIPMENT (Gator 4x4)	29,436	-	30,000
	TOTAL STORM DRAINAGE	\$ 148,759	\$ 182,750	\$ 1,110,713
43240	Postclosure Care Costs - In accordance with 30 year closure plan			
761	OPERATING TRANSFER TO SW/SANITATION	66,000	68,000	70,000
	TOTAL POSTCLOSURE CARE COSTS	\$ 66,000	\$ 68,000	\$ 70,000
	TOTAL STORM DRAINAGE AND POSTCLOSURE CARE COSTS	\$ 214,759	\$ 250,750	\$ 1,180,713

44310	Senior Center			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
111	SALARIES (2 Full Time, 2 Part Time)	56,955	78,100	110,200
141	OASI (EMPLOYER' SHARE)	3,936	6,000	8,400
142	HOSPITAL AND HEALTH INSURANCE	11,549	13,900	43,500
146	WORKMEN'S COMPENSATION	1,000	1,000	1,000
149	OTHER EMPLOYEES CONTRIBUTIONS		3,500	3,600
211	POSTAGE, BOX RENT, ETC.	754	1,000	1,000
234	EMPLOYEE EDUCATION AND TRAINING	245	500	500
240	UTILITY SERVICES	5,338	6,500	7,000
245	TELEPHONE INTERNET	4,232	4,500	5,000
255	DATA PROCESSING SERVICES	3,207	3,000	3,500
259	OTHER PROFESSIONAL (Creative Aging 2,500)	2,905	4,000	4,000
260	REPAIR AND MAINTENANCE SERVICES		600	500
266	REPAIR AND MAINTENANCE BUILDINGS	8,767	10,000	10,000
280	TRAVEL		500	500
299	SUNDRY	406	3,600	3,600
320	OPERATING SUPPLIES	3,097	4,500	4,500
324	HOUSEHOLD AND JANITORIAL SUPPLIES	646	3,500	3,500
326	CLOTHING AND UNIFORMS (\$250 per employee)	219	1,000	1,000
511	INSURANCE ON BUILDINGS	1,700	2,000	2,500
513	LIABILITY	800	800	800
900	CAPITAL OUTLAY		-	-
949	OTHER MACHINERY AND EQUIPMENT	739	3,000	3,000
	TOTAL SENIOR CENTER	\$ 106,494	\$ 151,500	\$ 217,600

110 - General Fund				
44700	Parks			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES (7 Employees + 2 New Employees)	311,025	352,685	459,000
141	OASI (EMPLOYER'S SHARE)	21,354	28,400	35,500
142	HOSPITAL AND HEALTH INSURANCE	64,062	73,900	145,250
146	WORKMEN'S COMPENSATION	4,889	8,850	11,400
149	OTHER EMPLOYER CONTRIBUTIONS (6%)	11,555	24,000	30,900
170	BASKETBALL EXPENSES	7,594	26,800	25,000
200	CONTRACTUAL SERVICES (Outsourcing Grass Cutting for some sites)	81,960	80,000	88,000
234	EMPLOYEE EDUCATION	470	2,000	2,000
235	MEMBERSHIP REGISTRATION	1,020	2,000	2,000
236	PUBLIC RELATIONS (SPECIAL EVENTS)	10,027	30,000	40,000
240	UTILITY SERVICES	88,682	90,000	90,000
245	TELEPHONE AND INTERNET	2,296	1,500	2,300
255	DATA PROCESSING SERVICES	4,133	9,500	4,500
259	OTHER PROFESSIONAL SERVICES			-
260	REPAIR AND MAINTENANCE SERVICES (\$7,500 to move irrigation)	9,277	50,000	50,000
266	REPAIR AND MAINTENANCE BUILDINGS	24,355	35,000	35,000
280	TRAVEL		2,000	2,000
320	OPERATING SUPPLIES	19,461	35,000	35,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	1,197	3,000	3,000
326	CLOTHING AND UNIFORMS (\$650 per employee + \$200 for boots)	4,345	5,950	7,450
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	6,884	9,000	9,000
450	RAW MATERIALS (Sand and Infield Material)	6,959	18,000	18,000
470	CHRISTMAS AND SEASONAL DÉCOR	3,260	10,000	5,000
511	INSURANCE ON BUILDINGS	3,370	7,300	7,300
513	LIABILITY	9,929	7,000	8,500
900	CAPITAL OUTLAY (Parks Master Plan)	299,350	-	75,000
902	LPRF-FORREST STREET PARK		-	-
905	PLAYGROUND REPLACEMENT		-	-
949	OTHER MACHINERY AND EQUIPMENT (Truck \$30K, Zero Turn Mower \$11K)	60,965	111,000	41,000
	TOTAL PARKS	1,058,416	1,022,885	1,232,100

110 - General Fund				
44800	Library			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
200	CONTRACTUAL SERVICES (Increase in Salaries)	214,842	220,000	244,000
240	UTILITY SERVICES	6,623	7,000	8,000
245	TELEPHONE INTERNET	7,098	10,000	7,500
255	DATA PROCESSING	7,556	7,000	10,000
259	OTHER PROFESSIONAL SERVICES	1,014	1,000	1,000
260	REPAIR AND MAINTENANCE SERVICES		500	500
266	REPAIR AND MAINTENANCE BUILDINGS	5,437	6,000	7,000
320	OPERATING SUPPLIES (Take and Make Crafts, Increase Collections)	7,972	10,000	10,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	253	500	500
326	CLOTHING AND UNIFORM (\$250 Per Employee)		1,000	1,000
511	INSURANCE ON BUILDINGS	1,700	3,700	2,500
533	MACHINERY AND EQUIPMENT RENTAL	2,619	3,000	3,500
900	CAPITAL OUTLAY		-	-
949	OTHER MACHINERY AND EQUIPMENT		10,000	-
	TOTAL LIBRARY	\$ 255,114	\$ 279,700	\$ 295,500
110 - General Fund				
44900	Education			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES	-	-	-
141	OASI (EMPLOYER'S SHARE)	-	-	-
142	HOSPITAL & HEALTH INSURANCE	-	-	-
149	OTHER EMPLOYER CONTRIBUTIONS	-	-	-
161	BOARD AND COMMITTEE MEMBERS	-	-	-
172	ELECTION OFFICIALS, CLERKS, ETC.	-	-	-
200	CONTRACTUAL	-	-	-
211	POSTAGE, BOX RENT, ETC.	-	-	-
231	PUBLICATION OF FORMAL AND LEGAL NOTICE	-	-	-
235	MEMBERSHIPS, REGISTRATION FEES	-	-	-
240	UTILITY SERVICES	-	-	-
245	TELEPHONE & TELEGRAPH	-	-	-
252	LEGAL SERVICES	-	-	-
257	WEB SITE SERVICE	-	-	-
259	OTHER PROFESSIONAL	-	-	-
280	TRAVEL	-	-	-
299	SUNDRY	-	-	-
320	OPERATING SUPPLIES	-	-	-
331	GAS	-	-	-
513	LIABILITY	-	-	-
533	MACHINERY AND EQUIPMENT RENTAL	-	-	-
790	CONTRIBUTIONS LEA	605,053	742,436	786,494
791	OTHER GRANTS, CONTIBUTIONS/PEG FUNDING	-	-	-
	TOTAL EDUCATION	\$ 605,053	\$ 742,436	\$ 786,494
	TOTAL EXPENDITURES	\$ 14,568,195	\$ 11,482,436	\$ 13,677,723
	TOTAL GENERAL FUND REVENUE	\$ 16,256,022	\$ 11,482,436	\$ 13,677,723
	TOTAL GENERAL FUND EXPENDITURES	\$ 14,568,195	\$ 11,482,436	\$ 13,677,723
	DIFFERENCE	\$ 1,687,827	\$ -	\$ -

Town of Arlington
For the Fiscal Year Ending June 30, 2023

121 - State Street Aid				
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Revenue				
Account	Description			
33191	GRANT BIKE AND PED	24,705	517,000	-
33196	LAMB RD/CSX RR	44,896	-	-
33197	DONNELSON FARMS PKWY	52,420	80,000	100,000
33202	HWY 70 WIDENING 80/20	502,149	-	-
33203	AIRLINE RD WIDENING 80/20	963,060	800,000	-
33551	STATE GASOLINE	245,573	250,000	250,000
33552	STATE - GAS 1989	38,285	42,000	42,000
33553	STATE CITY ST. PETROLEUM SPEC.-2017	123,518	130,000	130,000
33554	STATE GAS 3 CENT TAX PAYMENT	70,940	78,000	70,000
36100	INTEREST EARNINGS	34,305	40,000	40,000
36961	OPERATING TRANSFER IN FROM GENERAL FUND	1,500,000	2,000,000	2,250,000
TOTAL REVENUES		\$ 3,599,850	\$ 3,937,000	\$ 2,882,000

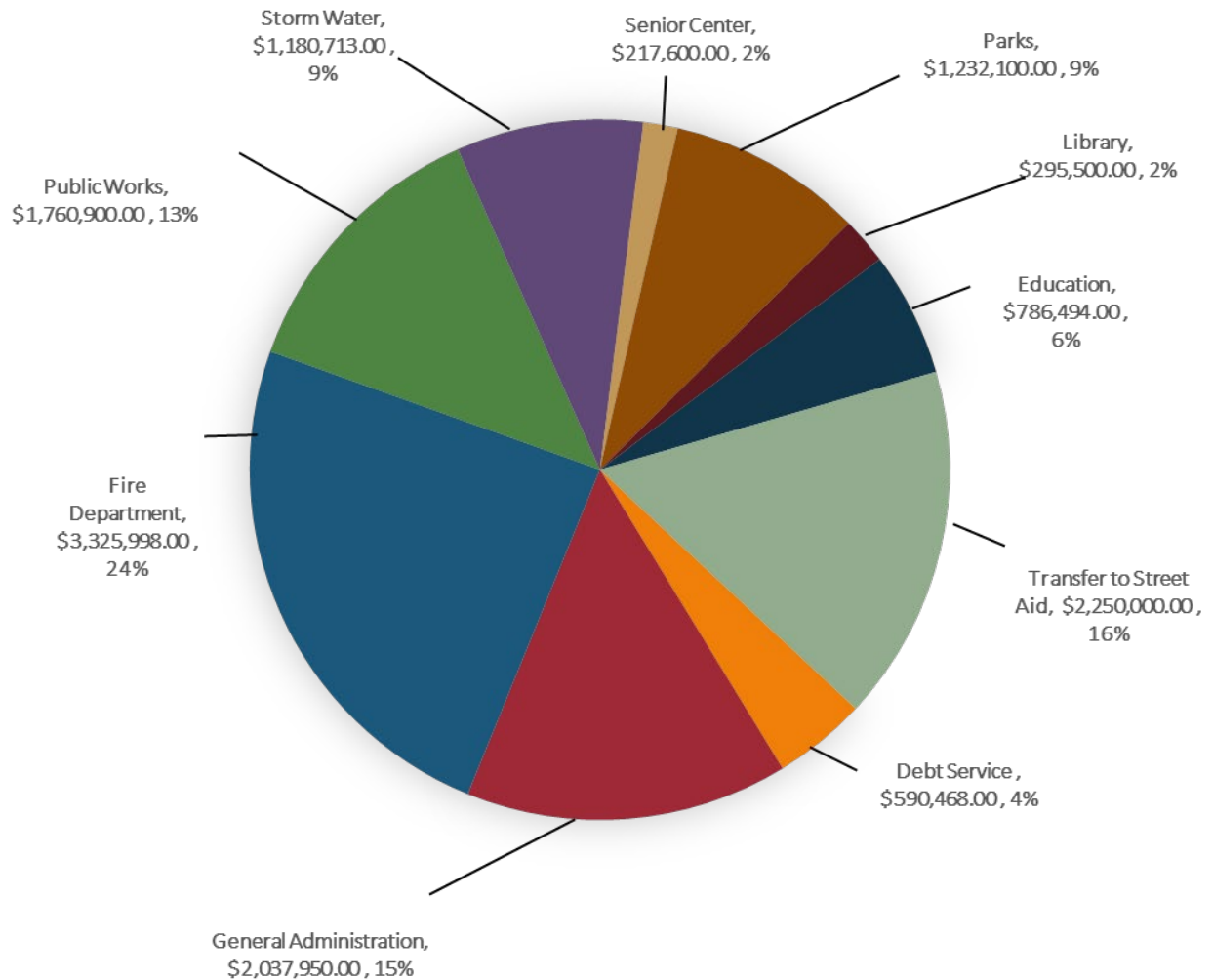
121 - State Street Aid				
43100	State Street Aid			
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
200	CONTRACTUAL SERVICES (Inmates, Spraying ROW)	6,827	25,000	25,000
240	UTILITY SERVICE	399,864	415,000	415,000
254	ENGINEERING SERVICES	-	-	-
260	REPAIR AND MAINTENANCE SERVICES	-	175,000	-
267	REPAIR AND MAINTENANCE SIGNALS	15,693	15,000	15,000
268	REPAIR AND MAINT ROADS AND STREETS (Also, addition of sidewalk sections \$42K)	822,326	1,792,000	1,400,000
320	OPERATING SUPPLIES	-	-	-
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	-	-	-
342	SIGNAGE (25K for Decorative Street Signs)	20,826	35,000	35,000
450	RAW MATERIALS	72,001	75,000	75,000
721	GRANT PED. AND BIKE TRAIL (80/20)	115,994	600,000	-
722	DONNELSON FARMS PKWY (80/20)	71,762	100,000	267,000
724	HWY 70 WIDENING (80/20)	651,230	-	-
725	AIRLINE ROAD WIDENING (80/20)	1,703,291	642,000	100,000
726	ROUNDAABOUTS ON AIRLINE AT I-40	-	-	100,000
730	MILTON WILSON MIDDLE	-	-	-
731	TDOT LAMB ROAD	-	-	-
900	CAPITAL OUTLAY (Street Light Wiring for Christmas \$30K, School Signals Airline \$50K)	52,018	63,000	450,000
907	DEPOT SQUARE ROAD REALIGNMENT	704,528	-	-
TOTAL STATE STREET AID		\$ 3,931,833	\$ 3,937,000	\$ 2,882,000
TOTAL EXPENDITURES		\$ 3,931,833	\$ 3,937,000	\$ 2,882,000
TOTAL STATE STREET AID REVENUE		\$ 3,599,850	\$ 3,937,000	\$ 2,882,000
TOTAL STATE STREET AID EXPENDITURES		\$ 3,931,833	\$ 3,937,000	\$ 2,882,000
DIFFERENCE		\$ (331,983)	\$ -	\$ -

Town of Arlington For the Fiscal Year Ending June 30, 2023				
123 - Solid Waste				
		ACTUAL	BUDGETED	PROPOSED
	FISCAL YEAR	2020-2021	2021-2022	2022-2023
Revenue				
Account	Description			
34430	REFUSE COLLECTION	1,082,895	1,060,000	1,080,000
36100	INTEREST EARNINGS	6,446	8,600	8,600
36961	OPERATING TRANSFER IN FROM GEN FUND	66,000	68,000	70,000
	TOTAL REVENUES	\$ 1,155,341	\$ 1,136,600	\$ 1,158,600
43230 Waste Collections				
Expenditures				
Account	Description			
111	SALARIES		-	-
141	OASI (EMPLOYER'S SHARE)		-	-
142	HOSPITAL AND HEALTH INSURANCE		-	-
146	WORKMEN'S COMPENSATION		-	-
149	OTHER EMPLOYER CONTRIBUTIONS		-	-
234	EMPLOYEE EDUCATION		-	-
298	COLLECTION FEES	1,045,479	1,060,000	1,080,000
326	CLOTHING AND UNIFORMS	9	-	-
900	CAPITAL OUTLAY		-	-
43240 Postclosure Care Costs				
235	MEMBERSHIPS, REGISTRATION FEES	2,480	5,600	5,600
250	OTHER PROFESSIONAL		10,000	10,000
260	REPAIR & MAINTENANCE SERVICES	6,120	61,000	63,000
	TOTAL EXPENDITURES	\$ 1,054,087	\$ 1,136,600	\$ 1,158,600
	TOTAL SOLID WASTE REVENUE	\$ 1,155,341	\$ 1,136,600	\$ 1,158,600
	TOTAL SOLID WASTE EXPENDITURES	\$ 1,054,087	\$ 1,136,600	\$ 1,158,600
	DIFFERENCE	\$ 101,253	\$ -	\$ -

Town of Arlington				
For the Fiscal Year Ending June 30, 2023				
413 - Sewer Fund				
		ACTUAL	BUDGETED	PROPOSED
FISCAL YEAR		2020-2021	2021-2022	2022-2023
Revenue				
Account	Description			
33100	LOCAL SUPPORT GRANT-STATE OF TENNESSEE	288,134		
37210	SEWER SERVICE CHARGES	2,153,932	2,112,000	2,225,000
37220	SEWER INSPECTION FEES	400	-	500
37231	SEWER USER FEE - SURCHARGES	320,319	265,000	280,000
37232	SEWER USER FEE - LABS	10,900	8,000	10,000
37294	INSTALLATION CHARGES	140,690	120,000	125,000
37300	SEWER DEVELOPMENT FEES	620,225	-	-
37910	INTEREST EARNINGS	133,772	125,000	130,000
TOTAL REVENUES		\$ 3,668,371	\$ 2,630,000	\$ 2,770,500

413 - Sewer Fund				
		ACTUAL	BUDGETED	PROPOSED
FISCAL YEAR		2020-2021	2021-2022	2022-2023
Expenditures				
Account	Description			
111	SALARIES (5 Employees)	251,113	268,100	284,000
141	OASI (EMPLOYER'S SHARE)	18,460	20,800	22,000
142	HOSPITAL AND HEALTH INSURANCE	32,571	32,350	50,500
146	WORKMEN'S COMPENSATION	7,306	11,000	12,000
149	OTHER EMPLOYER CONTRIBUTIONS (6%)	15,968	18,600	19,800
200	CONTRACTUAL SERVICES (Pre-Treatment Outsourcing)	3,287	5,000	80,000
234	EMPLOYEE EDUCATION	1,773	4,000	4,000
235	MEMBERSHIPS, REGISTRATION	9,847	7,500	8,500
240	UTILITY SERVICE	215,556	200,000	215,000
245	TELEPHONE INTERNET	22,100	12,500	20,000
252	LEGAL SERVICES		10,000	10,000
254	ENGINEERING SERVICES	7,026	10,000	10,000
255	DATA PROCESSING SERVICES (Dude Solutions \$5K, GPS \$1,500)	16,142	11,500	15,000
260	REPAIR AND MAINTENANCE SERVICES (Manhole Rehab 75K, Lining Repairs of Sewer Mains 75K, Emergency Repairs)	225,154	291,000	300,000
266	REPAIR AND MAINTENANCE BUILDINGS	23,216	15,000	20,000
280	TRAVEL		1,000	1,000
296	LAB COSTS - INDUSTRY	63,789	60,000	65,000
320	OPERATING SUPPLIES	32,518	30,000	40,000
324	HOUSEHOLD AND JANITORIAL	1,998	2,500	2,500
326	CLOTHING AND UNIFORMS (\$850 per employee)	3,264	4,250	4,250
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	3,586	4,500	5,000
511	INSURANCE ON BUILDINGS	15,139	23,000	23,000
512	INSURANCE ON VEHICLES AND EQUIPMENT	1,500	1,500	1,500
513	LIABILITY	9,129	6,200	9,000
533	MACHINERY AND EQUIPMENT RENTAL	11,598	7,734	12,000
540	DEPRECIATION	998,005	975,663	998,005
550	INVESTMENT REVENUE COSTS		1,303	1,303
630	INTEREST	141,523	210,000	126,075
631	FEES ON DEBT	23,702	35,000	35,000
729	HALL CREEK/CLEAR CREEK	2,175	670,000	850,000
900	CAPITAL OUTLAY	19,160	150,000	25,000
905	BIO-SOLIDS REMOVAL	751,154	400,000	400,000
906	LILLIAN BEND LIFT STATION REMOVAL	251,532	-	-
949	OTHER MACHINERY AND EQUIPMENT (New Influent Pump with Variable Speed Drive \$200K, Truck \$35K)	329,607	150,000	260,000
TOTAL EXPENDITURES		\$ 3,508,898	\$ 3,650,000	\$ 3,929,433
TOTAL SEWER FUND REVENUE		\$ 3,668,371	\$ 2,630,000	\$ 2,770,500
TOTAL SEWER FUND EXPENDITURES		\$ 3,508,898	\$ 3,650,000	\$ 3,929,433
DIFFERENCE		\$ 159,473	\$ (1,020,000)	\$ (1,158,933)
			**Spending from Reserves	

General Fund Departmental Expenditures 2022-2023



Debt Service	\$ 590,468
General Administration	\$ 2,037,950
Fire Department	\$ 3,325,998
Public Works	\$ 1,760,900
Storm Water	\$ 1,180,713
Senior Center	\$ 217,600
Parks	\$ 1,232,100
Library	\$ 295,500
Education	\$ 786,494
Transfer to Street Aid	\$ 2,250,000
Total Expenditures	\$13,677,723

Capital Improvement Plan

Capital Improvement Projects - 2023-2028

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

General Administration

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Length</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Town Hall New Construction*	\$4 Million			TBD
**Design and Engineering	\$400,000			2021-2024
**Furniture, Fixtures and Equipment	\$500,000		100%	TBD
Flock Cameras	\$50,000		100%	Continuous
Master Development Plan for Town Center	\$100,000	1 Year	100%	2022-2023
Welcome Ground Mounted Signs	\$150,000	2 Year	100%	2021-2023
Planning Records Storage	\$15,000	1 Year	100%	2023-2024
Future Land Use Plan Update	\$50,000	1 Year	100%	2024-2025
Remove and Rebuild Pump House for Storage	\$30,000	2 Years	100%	2024-2025
Acquire 100 acres - South of I-40	\$2 Million		100%	2024-2025
Learning Center/Library New Construction (8,000 sf)	\$4 Million		100%	TBD
**Furniture, Fixtures and Equipment	\$1 Million		100%	
Senior Center Construction (8,000 sf)	\$4 Million		100%	TBD

Fire Services

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Length</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Replace Utility Truck 71 2005 Model w/o 4 x 4	\$65,000	1 Year	100%	2022-2023
Replace 700 SUV, Currently a 2015 with 98,000	\$65,000	1 Year	100%	2023-2024

Replace Squad 71 ATV, Currently a 2006 model	\$55,000	1 Year	100%	2023-2024
Training Center- Total cost divided over four fiscal years **Does not include land	\$750,000	4 Years	100%	2023-2027
SCBA Replacement **25 units needed	\$210,000	1 Year	100%	2024-2025
Replace Pierce Engine 72 to replace reserve which will be over 30 years old	\$850,000	7 Year	Financed	2026-2033
Aerial Device	\$1.2 Million		Financed	2027-2034

Public Works

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Length</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Pick-Up Truck; Replacement for 2007 Unit #25	\$35,000	1 Year	100%	2022-2023
Pick-Up Truck	\$40,000	1 Year	100%	2022-2023
Tree Trimmer	\$50,000	1 Year	100%	2022-2023
Snow Plow for Skid Steer	\$8,000	1 Year	100%	2022-2023
Replace Fuel Tanks with Larger Tanks	\$25,000	1 Year	100%	2025-2026
Covered Storage for Materials	\$250,000	1 Year	100%	2023-2024
Zero Turn Mower; Replacement 2015 Mower #5	\$12,000	1 Year	100%	2023-2024
Tractor; Replacement for 2012 Tractor #2	\$85,000	1 Year	100%	2023-2024
Pick-Up Truck; Replacement for 2013 Unit #28	\$35,000	1 Year	100%	2023-2024
Public Works/Parks Campus Design	\$50,000	1 Year	50% PW	2023-2024
Public Works/Parks Campus Construction	\$500,000	2 Years	50% PW	2024-2025

Pick-Up Truck; Replacement for 2014 Truck #4	\$35,000	1 Year	100%	2024-2025
Backhoe; Replacement for 2016 Unit #77	\$125,000	1 Year	100%	2025-2026
Pick-Up Truck; Replacement for 2016 #7	\$35,000	1 Year	100%	2025-2026
Zero Turn Mower; Replacement 2017 Mower #57	\$14,000	1 Year	100%	2026-2027
Pick-Up Truck; Replacement 2016 Truck #52	\$35,000	1 Year	100%	2026-2027

Storm Drainage

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Length</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Chester Street Bridge Replacement South of Larry Anderson	\$1.2 Million	2 Years	100%	2022-2024
Repairs Chester Street Bridge South of Pinckley	\$500,000	1 Year	100%	2023-2024
Various Bridges South of I-40 ongoing Annual Maintenance	\$200,000		100%	Continuous
Metal Culvert Replacements Various Locations	\$85,000		100%	Continuous
Various Drainage Basins, Ditches Annual Maintenance	\$20,000		100%	Continuous

Parks and Recreation

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Length</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Pick-Up Truck	\$30,000	1 Year	100%	2022-2023
Zero Turn Mower	\$11,000	1 Year	100%	2022-2023
Parks Master Plan (to include all parks and facilities)	\$75,000	1 Year	100%	2022-2023
**This will be outsourced to Kimley-Horn and is required to apply for grant funding.				
Pick-Up Truck	\$30,000	1 Year	100%	2023-2024

Public Works/Parks Campus Design	\$50,000	1 Year	50% Parks	2023-2024
Repaving back parking lot at ASC	\$100,000	1 Year	100%	2023-2024
Tractor	\$50,000	1 Year	100%	2023-2024
Public Works/Parks Campus Construction	\$500,000	2 Years	50% Parks	2024-2025
Pick-Up Truck	\$30,000	1 Year	100%	2024-2025
Lighting at Forrest Street Park <i>LPRF Grant-50/50 Match</i>	\$1 million	TBD	50%	2024-2026
Community Center Design	\$50,000	1 Year	100%	2025-2026
Zero Turn Mower	\$12,000	1 Year	100%	2025-2026
Resurfacing Doctor Logan Walking Trail	\$45,000	1 Year	100%	2025-2026
Repaving College-Hill parking lot	\$100,000	1 Year	100%	2025-2026
Community Center Construction	\$7 Million	TBD	TBD	2026-2027
Pick-Up Truck Heavy Duty	\$45,000	1 Year	100%	2026-2027
Redesign of Douglas Park (Softball and T-Ball Fields)	\$500,000	1 Year	100%	2026-2027
Resurfacing Dixon-Robinson Walking Trail	\$40,000	1 Year	100%	2026-2027
Replace Playground at Dixon-Robinson	\$75,000	1 Year	100%	2026-2027
Pick-Up Truck	\$30,000	1 Year	100%	2027-2028
Turf 2 Football/Multi-Purpose Fields at ASC	\$2 million	2 Years	100%	2027-2028
Zero Turn Mower	\$12,000	1 Year	100%	2027-2028
Replace Playground at Mary Alice	\$75,000	1 Year	100%	2027-2028

Resurface College-Hill Walking Trail	\$60,000	1 Year	100%	2027-2028
New Restrooms at Arlington Sports Complex- <i>LPRF Grant - 50/50 Match</i>	\$350,000	TBD	50%	2026-2028
Tennis Complex Expansion	TBD	TBD	TBD	TBD
Loosahatchie Greenway Trail	\$1.6 Million	TBD		TBD

Streets

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Phase</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Donelson Farms Parkway from Airline Road to SR-385 (new 2 lane road) - TDOT 80/20 Grant	\$1.7 Million	<i>Nepa Design ROW Construction</i>	<i>\$23,050 \$26.650 \$56,200 1,594,100</i>	<i>Complete Complete 2021-2022 2023-2025</i>
Signalization Airline Road at Arlington Trail 100% TDOT Funding	\$1.25 Million			
80/20 Match TDOT	60,000		12,000	
Roundabouts at I-40 and Airline Road-TDOT Grant 80/20	\$28 million		\$6 million	TBD
NW Corner of Chester and Hwy 70 adding turn lane and drainage improvements	\$125,000		100%	2022-2023
Pavement Management Program- Allocations submitted for each Fiscal Year	\$1.5 Million		100%	Continuous
Sidewalk Installation-Allocations submitted for each Fiscal Year	\$40,000		100%	Continuous
Decorative Street Signs (Total cost does not include Labor)	\$100,000		100%	Continuous
Widening US Hwy 70 East of Airline to East of Chester	\$7 million			TBD
Widening US Hwy 70 East of Chester to Milton Wilson Boulevard	\$8.5 million			TBD

Widening Chester Street from Milton Wilson to Airline Road	\$18.7 million			TBD
Widening Forrest Street from Chester to Fayette County Line	\$16.3 million			TBD
Widening Airline Road from Donelson Farms Pkwy to I-40	\$14 million			TBD
Widening Airline Road from Donelson Farms Pkwy to Chester Street/Donelson Road	\$11.7 million			TBD
Widening Inglewood Place from US Hwy 64 to Donelson Farms Pkwy	TBD			TBD
Widening Chambers Chapel Road from US Hwy 64 to I-40	TBD			TBD
Memphis-Arlington Road - Widen from Lamb Road to the south side of Hidden Meadows	\$125,000			2023-2026
Forrest Street - Widen and improve from Milton Wilson to Depot Square	TBD			2025-2028
Chester Street Drainage Improvements	TBD			TBD

Sewer

<i>CIP Capital Improvement Project</i>	<i>Projected Cost</i>	<i>Project Length</i>	<i>Local Share</i>	<i>Fiscal Year Proposed</i>
Biosolids Removal for WWTP Lagoon	\$400,000			2022-2028
Insituform-help with inflow and infiltration	\$75,000		100%	Continuous
Manhole Rehab	\$75,000		100%	Continuous
Hall Creek Sewer Extension	\$850,000			2022-2024
Storage Building(Heated, Insulated, Concrete Building)	\$250,000	1 Year	100%	2024-2025
Influent Pump with Variable Speed Drive	\$200,000	1 Year	100%	2022-2023
Tie In Arlington Trails to the Scada System	\$25,000	1 Year	100%	2022-2023

<i>Pick-Up Truck 4 WD</i>	<i>\$35,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2022-2023</i>
<i>Lawnmowers (2) for WWTP</i>	<i>\$25,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2022-2023</i>
<i>Outsource Pre-Treatment Program</i>	<i>\$70,000</i>		<i>100%</i>	<i>Continuous</i>
<i>Automatic Entrance Gates</i>	<i>\$26,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2023-2024</i>
<i>Pick-Up Truck 4 WD</i>	<i>\$37,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2023-2024</i>
<i>UV Module Replacements</i>	<i>\$175,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2023-2024</i>
<i>New Aerator for the Lagoon</i>	<i>\$17,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2023-2024</i>
<i>Backhoe</i>	<i>\$60,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2024-2025</i>
<i>Gator/Trailer</i>	<i>\$25,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2023-2024</i>
<i>Refrigerated ISCO Composite Samplers (2)</i>	<i>\$16,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2024-2025</i>
<i>Painting of Administration building</i>	<i>\$25,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2024-2025</i>
<i>Clear the ground west of the lagoon</i>	<i>\$50,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2024-2025</i>
<i>Sewer Jetter Machine</i>	<i>\$100,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2024-2025</i>
<i>Vacuum Trailer</i>	<i>\$60,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2025-2026</i>
<i>Removal of Walker Street Station - make station gravity line</i>	<i>\$300,000</i>	<i>2 Years</i>	<i>100%</i>	<i>2025-2026</i>
<i>Pick-Up Truck 4 WD</i>	<i>\$40,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2025-2026</i>
<i>New side by side</i>	<i>\$12,000</i>	<i>1 Year</i>	<i>100%</i>	<i>2026-2027</i>
<i>Clear Creek Gravity Flow Sewer Extension to South of I-40</i>	<i>\$3 Million</i>		<i>TBD</i>	<i>2024-2026</i>
<i>Upgrade/Expansion of WWTP</i>	<i>\$15 Million</i>		<i>TBD</i>	<i>2022-2028</i>

Other Supplementary Information

Current Breakdown of Employees

<u>Department</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Contractual</u>	<u>Total</u>
Elected Officials		7		7
Town Hall	8	2		10
Fire Department	29			29
Public Works	16.5			16.5
Sewer	5			5
Senior Center	2	2		4
Storm Water	1.5			1.5
Parks	9			9
Library			4	4
Total	71	11	4	86

Tax Rate Table

1988-1992	1.75
1993-1997	1.20
1998-2011	1.00
2012-2018	1.15
2019-2020	1.37
2021-Current	1.28

Town Full Time Employees vs # of Residents

<u>Year</u>	<u>Employees</u>	<u>Residents</u>	<u>Ratio</u>
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
2019	67	13217	1/ 197
2020	64	13217	1/ 207
2021	65	14000	1/ 215
2022	71	14549	1/ 205

General Fund Revenue and Expenditure Charts

Property Taxes

Real Property taxes(Current)	\$ 5,598,695
Personal Property Taxes (Current)	\$ 318,218
Public Utilities Property Tax (Current)	\$ 441,249
Delinquent Real Property Tax	\$ 40,000
Delinquent Personal Property Tax	\$ 3,000
Delinquent Public Utilities Tax	\$ -
Interest, Penalty, and Court Cost on Property Tax	\$ 12,500
MLGW Payment in Lieu of Taxes UT	\$ 68,000
IDB Payments From Industry	\$ 15,500
	\$ 6,497,162

Services

Building Permit, Excavating Permit, Planning Commission, Sign Permits	\$ 112,000.00
Park & Recreation Charges, Basketball Fees, Community Garden	\$ 71,000.00
Library Reimbursements	\$ 12,000.00
Library-Fines and Penalties	\$ 5,000.00
Senior Center Fees	\$ 5,000.00
	\$ 205,000.00

State Shared Taxes (Per Capita)

TVA Payments in Lieu of Taxes	\$ 165,200.00
State Sales Tax	\$ 1,615,000.00
State Income Tax	\$ 10,000.00
State Beer Tax	\$ 6,720.00
State Alcoholic Beverage Tax	\$ 18,000.00
Sports Betting	\$ 14,500.00
State Gasoline Inspection Fee	\$ 27,860.00
Other state revenue allocations	\$ 13,000.00
Corporate Excise Tax	\$ 23,000.00
	\$ 1,893,280.00

Local Taxes

Local Sales Tax-Co. Trustee	\$ 2,663,230.00
Local Sales Tax-State (.5 Increase)	\$ 1,100,000.00
Local Occupancy Tax	\$ 125,000.00
Wholesale Beer Tax	\$ 230,000.00
Wholesale Liquor Tax	\$ 115,000.00
Business Tax-State	\$ 180,000.00
Franchise taxes	\$ 125,000.00
Beer Licenses	\$ 1,400.00
	\$ 4,539,630.00

Miscellaneous

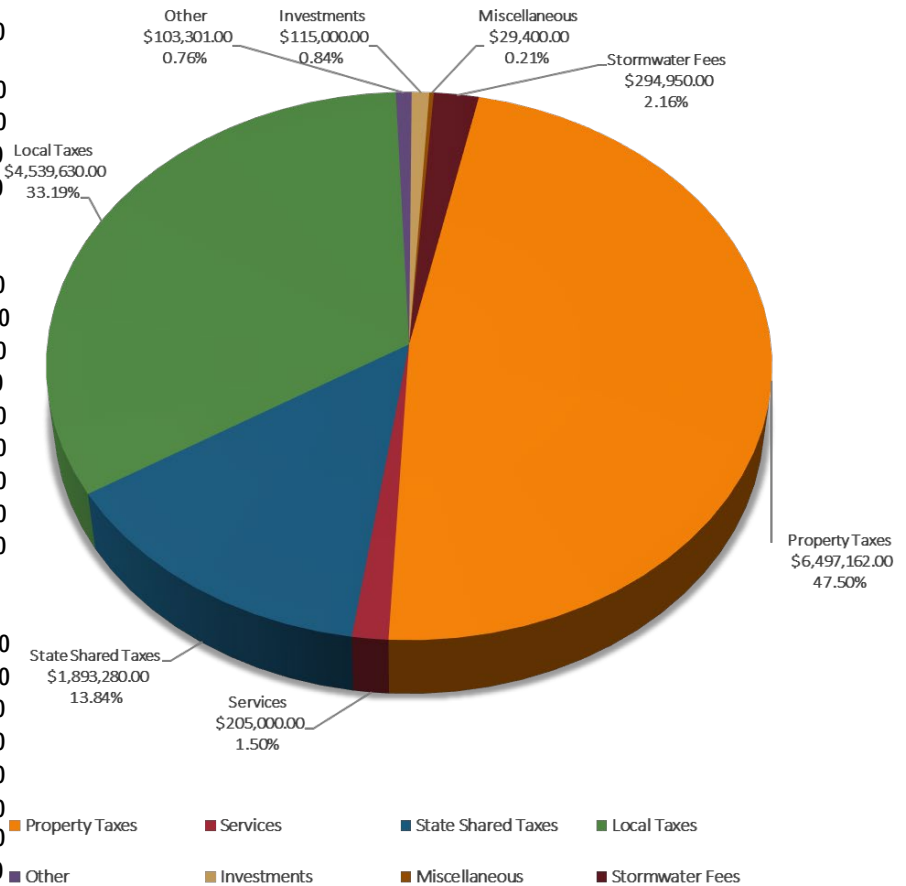
Educational incentive pay FF(state)	\$ 22,400.00
Grass Cutting	\$ 1,000.00
Other Revenues	\$ 5,000.00
Duplication & Printing	\$ 1,000.00
Meeting Room Fees	\$ -
	\$ 29,400.00

Stormwater Fees	\$ 294,950.00
Investments/Interest	\$ 115,000.00

IDB Rent, Rent Leased Property, Milton Wilson Impact Fees, Other	\$ 103,301.00
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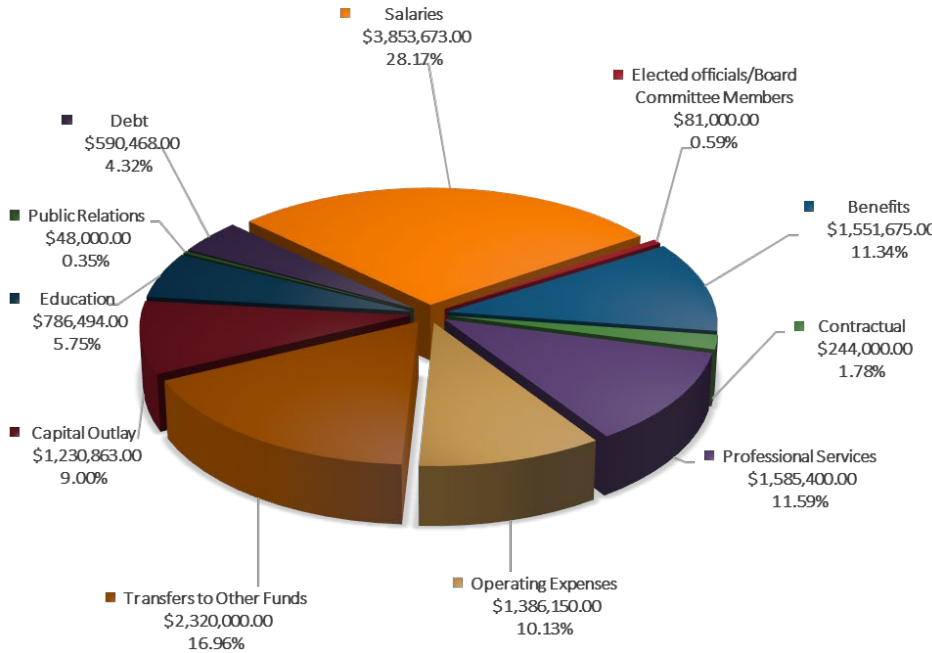
General Fund Revenue 2022-2023

Total Revenue: \$13,677,723



General Fund Expenditures 2022-2023

Total Revenue: \$13,677,723



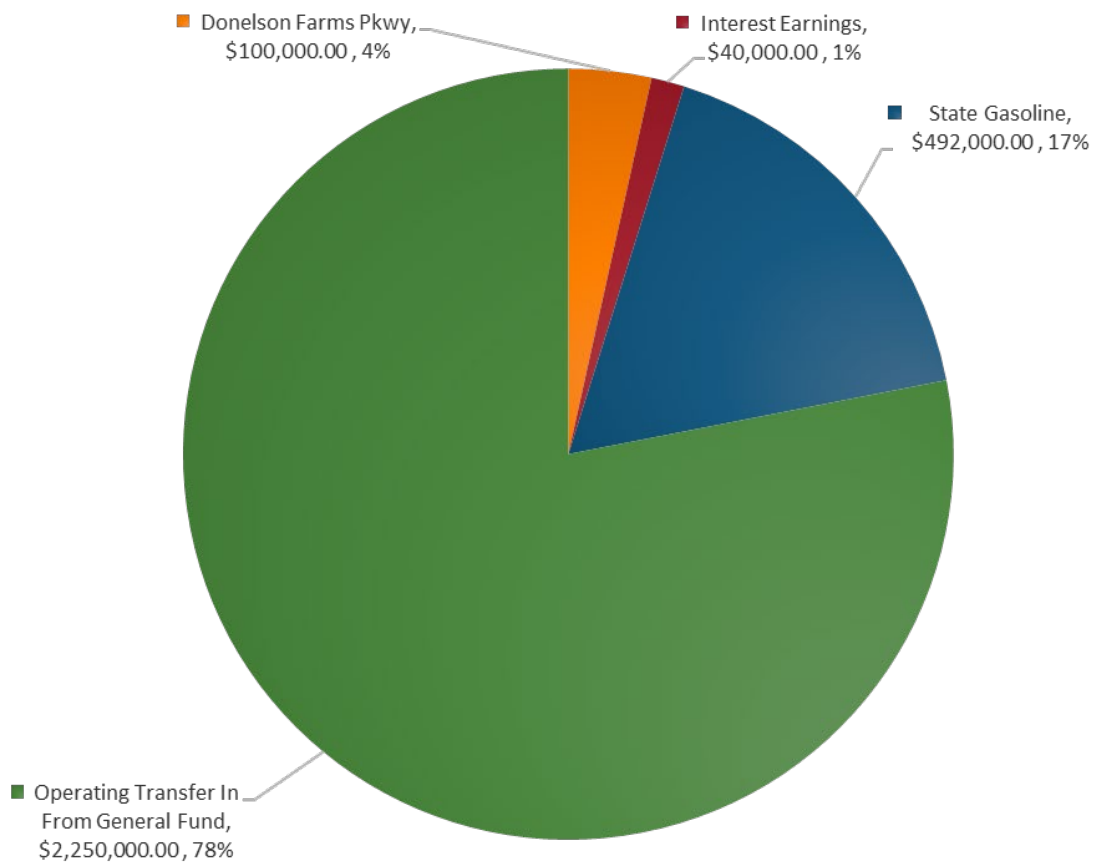
Salaries	\$3,853,673
Elected Officials/Board Committee Members	\$81,000
Benefits	
OASI (Employer's Share)	\$293,425
Hospital and Health Insurance	\$903,350
Workmen's Compensation	\$101,000
457 Retirement	\$253,900
Total Benefits	\$1,551,675
Contractual	
Library	\$244,000
Total Contractual	\$244,000
Professional Services	
Contractual Services	\$158,000
S/C Tax Collection	\$120,000
Other Professional	\$560,400
Medical Services	\$22,000
Legal Services	\$150,000
Shelby County Dispatch and Ambulance Services	\$445,000
Engineering	\$130,000
Total Professional Services	\$1,585,400
Operating Expenses	
Electric	\$230,000
Phone	\$114,200
Supplies	\$172,500
Insurance	\$108,550
Education & Training	\$57,500
Travel	\$11,000
Repair & Maintenance	\$390,600
Fuel	\$66,300
Machinery and Equipment Rental	\$46,000
Advertising (Chamber Donation)	\$35,000
Miscellaneous	\$129,500
Basketball League	\$25,000
Total Operating Expenses	\$1,386,150
Public Relations	\$48,000
Debt	\$590,468
Capital Outlay	\$1,230,863
Transfers to other Funds	\$2,320,000
Education	\$786,494

State Street Aid Revenue and Expenditure Charts

State Street Aid Fund Revenues 2022-2023

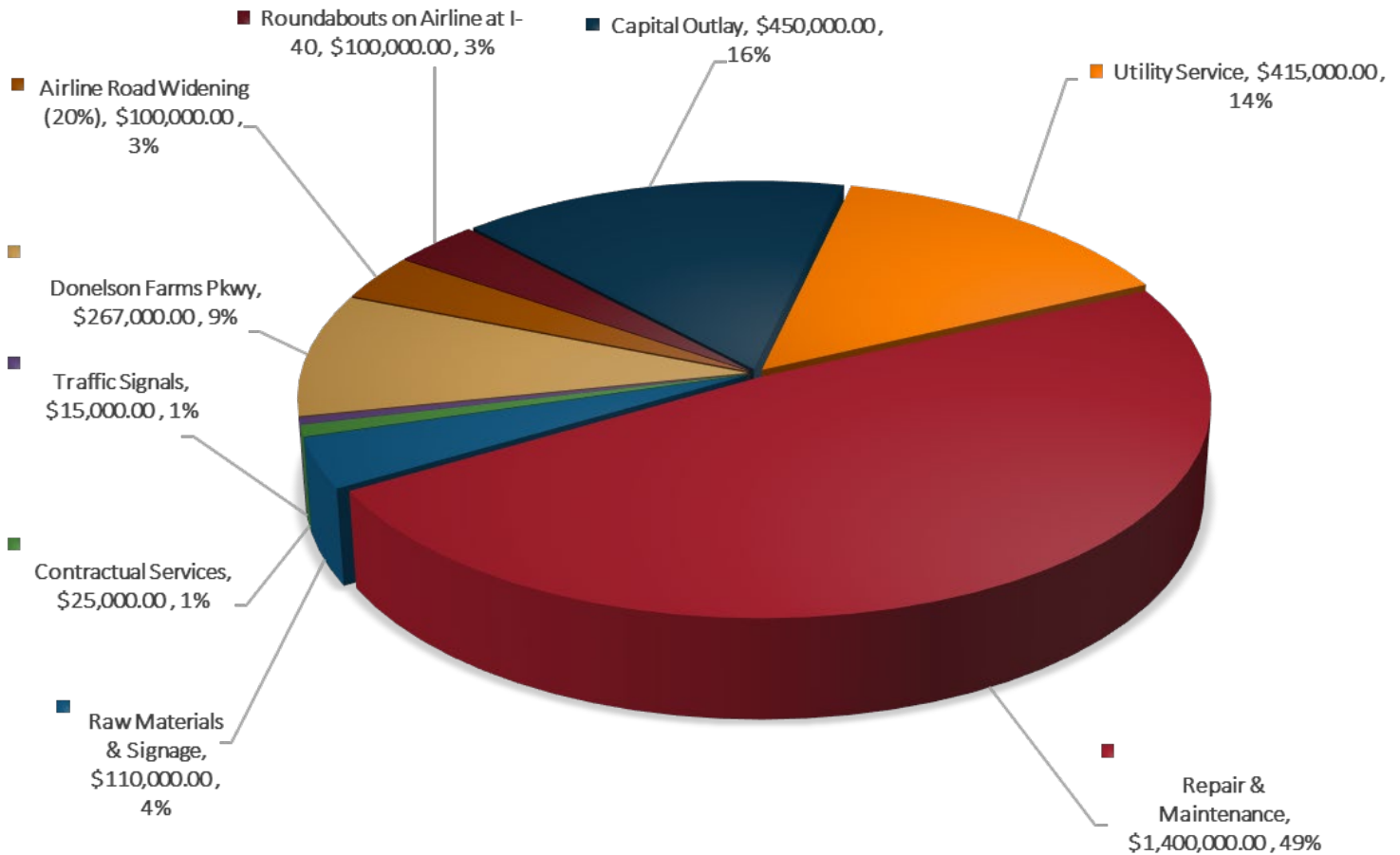
Total Revenue: \$2,882,000

Donelson Farms Pkwy	\$	100,000
Interest Earnings	\$	40,000
State Gasoline	\$	492,000
Operating Transfer In From General Fund	\$	2,250,000



State Street Aid Fund Expenditures 2022-2023

Total: \$2,882,000

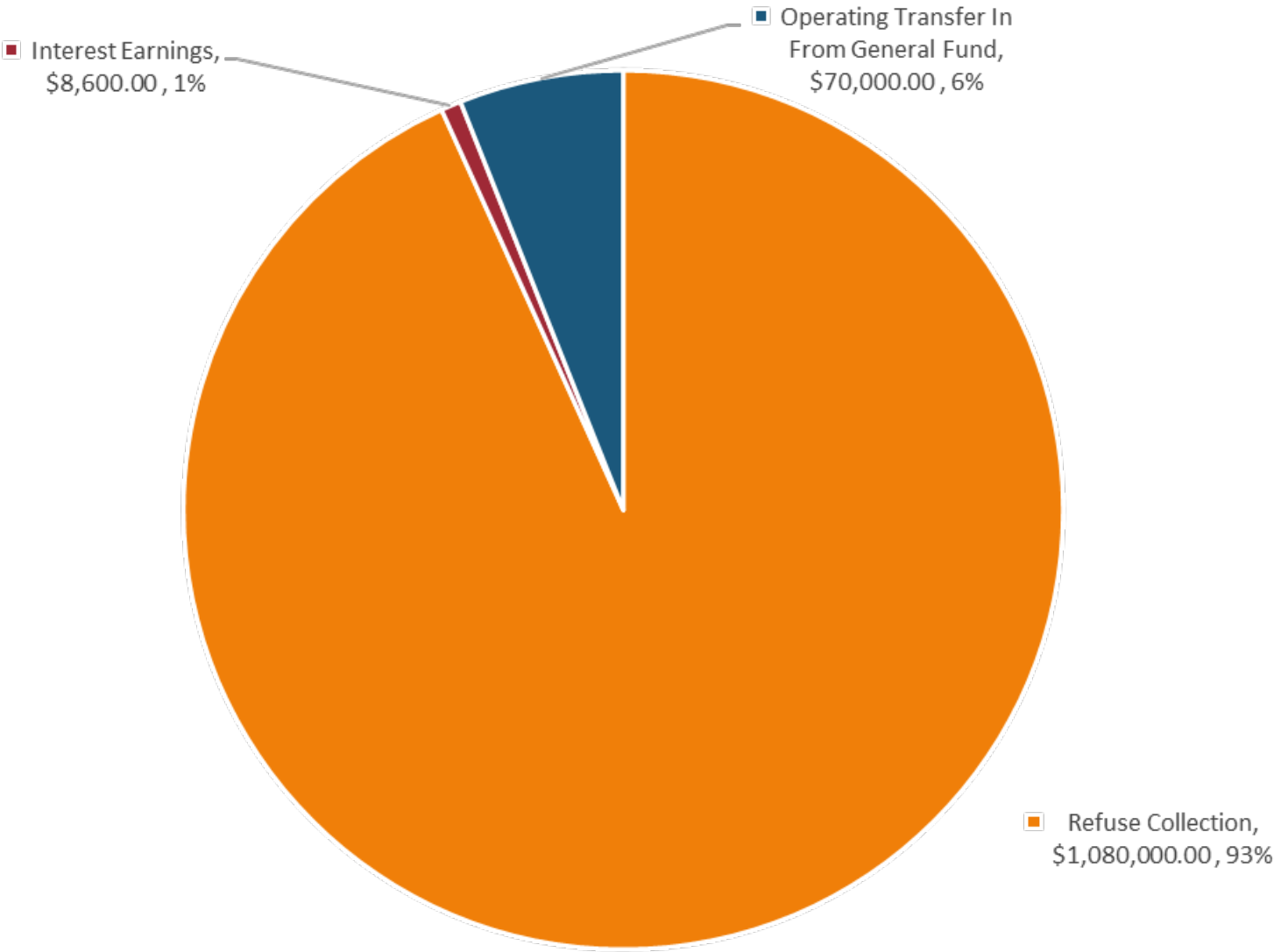


Utility Service	\$415,000
Repair & Maintenance	\$1,400,000
Raw Materials & Signage	\$110,000
Contractual Services	\$25,000
Traffic Signals	\$15,000
Donelson Farms Pkwy	\$267,000
Airline Road Widening (20%)	\$100,000
Roundabouts on Airline at I-40	\$100,000
Capital Outlay	\$450,000
Total Street Aid Fund Expenditures	\$ 2,882,000

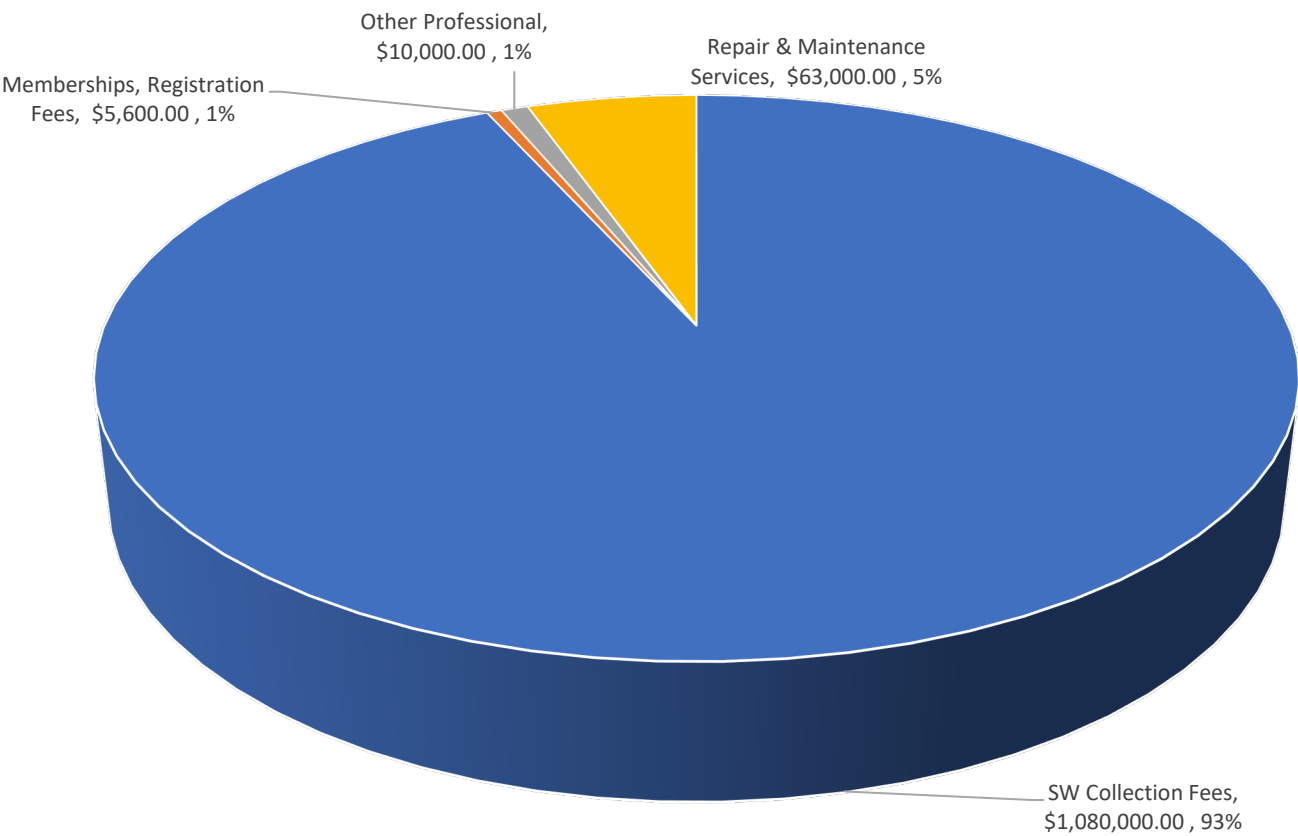
Solid Waste Revenue and Expenditure Chart

Solid Waste Fund Revenues
2022-2023

Refuse Collection	\$1,080,000
Interest Earnings	\$8,600
Operating Transfer In From General Fund	\$70,000
Total Solid Waste Revenues	\$1,158,600



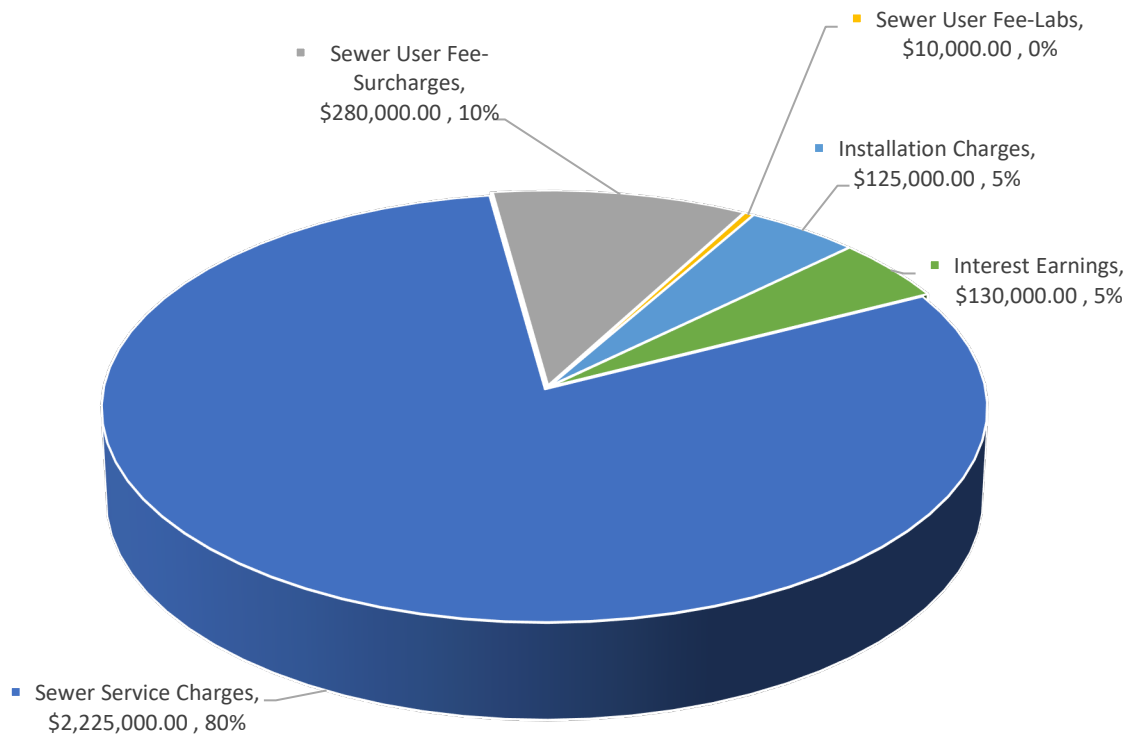
Solid Waste Fund Expenditures
2022-2023



SW Collection Fees	\$1,080,000
Memberships, Registration Fees	\$5,600
Other Professional	\$10,000
Repair & Maintenance Services	\$63,000
Total Solid Waste Expenditures	\$1,158,600

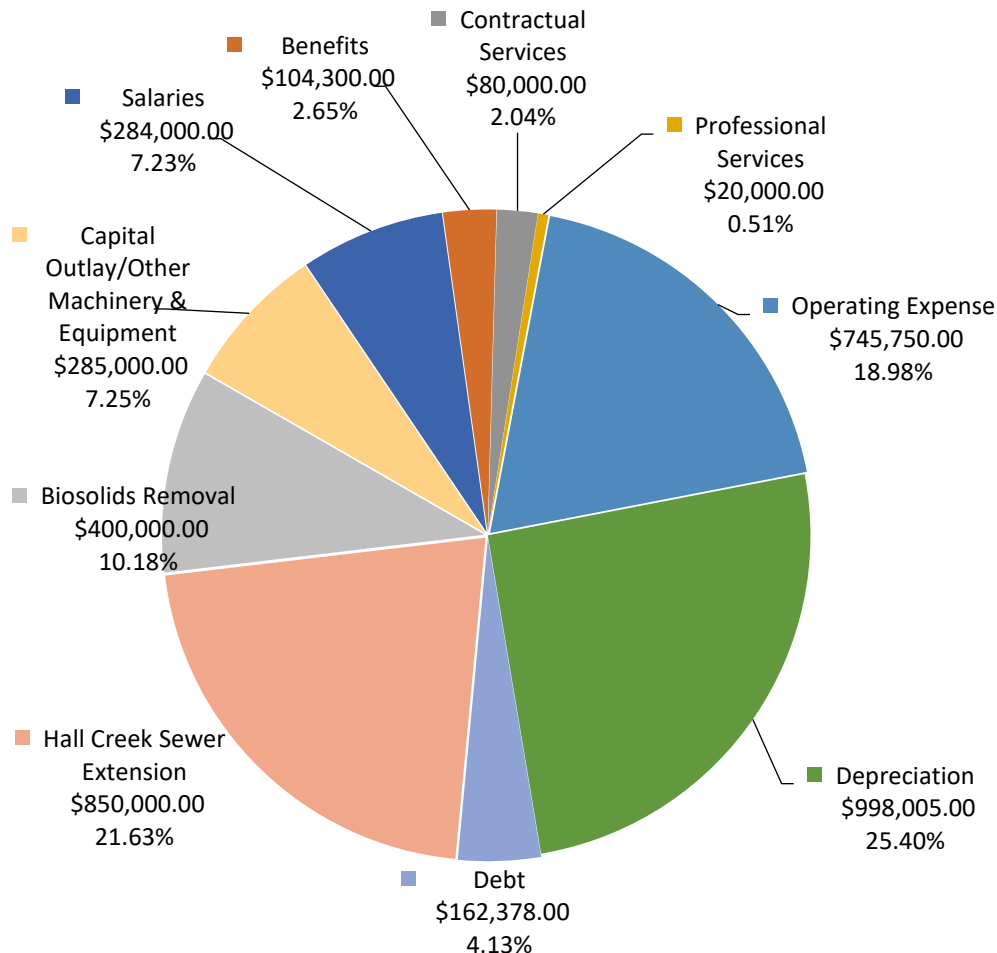
Sewer Fund Revenue and Expenditure Charts

Sewer Fund Revenues 2022-2023



Sewer Service Charges	\$2,225,000
Sewer Inspection Fees	\$500
Sewer User Fee-Surcharges	\$280,000
Sewer User Fee-Labs	\$10,000
Installation Charges	\$125,000
Interest Earnings	\$130,000
Total Sewer Fund Revenues	\$ 2,770,500

Sewer Fund Expenditures 2022-2023



Salaries **\$284,000**

Benefits

OASI (EMPLOYERS SHARE)	\$22,000
Hospital and Health Insurance	\$50,500
Workmen's Compensation	\$12,000
457 Retirement	\$19,800

Total Benefits **\$104,300**

Contractual Services **\$80,000**

Professional Services

Engineering Services	\$10,000
Legal Services	\$10,000
Total Professional Services	\$20,000

Operating Expenses

Electric	\$215,000
Phone	\$20,000
Supplies	\$42,500
Insurance	\$33,500
Repair & Maintenance	\$320,000
Fuel	\$5,000
Lab costs	\$65,000
Miscellaneous	\$44,750

Total Operating Expenses **\$745,750**

Hall Creek Sewer Extension **\$850,000**

Biosolids Removal	\$400,000
Capital Outlay & Other Machinery Equipment	\$285,000

Depreciation **\$998,005**

Debt **\$162,378**

Schedule of Principal and Interest Payments

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

June 30, 2021

Capital Outlay Notes

Year Ended June 30,	Series 2018		Series 2018		Board of Education Note		Total Requirements		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2022	\$ 244,000	\$ 160,453	\$ 154,000	\$ 32,359	\$ 333,333	\$ -	\$ 731,333	\$ 192,812	\$ 924,145
2023	251,000	153,084	160,000	26,384	333,333	-	744,333	179,468	923,801
2024	259,000	145,504	167,000	20,176	333,333	-	759,333	165,680	925,013
2025	266,000	137,682	173,000	13,696	333,333	-	772,333	151,378	923,711
2026	275,000	129,649	180,000	6,985	333,333	-	788,333	136,634	924,967
2027	283,000	121,344	-	-	-	-	283,000	121,344	404,344
2028	291,000	112,797	-	-	-	-	291,000	112,797	403,797
2029	300,000	104,009	-	-	-	-	300,000	104,009	404,009
2030	309,000	94,949	-	-	-	-	309,000	94,949	403,949
2031	319,000	85,617	-	-	-	-	319,000	85,617	404,617
2032	328,000	75,983	-	-	-	-	328,000	75,983	403,983
2033	338,000	66,078	-	-	-	-	338,000	66,078	404,078
2034	348,000	55,870	-	-	-	-	348,000	55,870	403,870
2035	359,000	45,360	-	-	-	-	359,000	45,360	404,360
2036	370,000	34,519	-	-	-	-	370,000	34,519	404,519
2037	138,218	8,451	-	-	-	-	138,218	8,451	146,669
	<u>\$4,678,218</u>	<u>\$1,531,349</u>	<u>\$ 834,000</u>	<u>\$ 99,600</u>	<u>\$1,666,665</u>	<u>\$ -</u>	<u>\$ 7,178,883</u>	<u>\$ 1,630,949</u>	<u>\$ 8,809,832</u>



Market Pavilion at The Crossing
12118 Forrest Street

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS
PROPRIETARY FUNDS DEBT
June 30, 2021

Year Ended June 30,	Revenue Bonds				Total Requirements		
	Series 2002		Series 2012				
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2022	\$ 937,000	\$ 60,837	\$ 210,000	\$ 130,728	\$ 1,147,000	\$ 191,565	\$ 1,338,565
2023	979,000	41,441	215,000	126,074	1,194,000	167,515	1,361,515
2024	1,021,264	21,176	220,000	120,909	1,241,264	142,085	1,383,349
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	5,525	335,000	5,525	340,525
	<u>\$ 2,937,264</u>	<u>\$ 123,454</u>	<u>\$ 4,460,000</u>	<u>\$ 1,323,736</u>	<u>\$ 7,397,264</u>	<u>\$ 1,447,190</u>	<u>\$ 8,844,454</u>

Schedule of Tax Revenue

Schedule of Property Tax Revenue Budget 2022 - 2023

Tax Year/ Tax Type	Assessed Value – Shelby County*	Tax Rate per \$100	Estimated Collections	Collections Rate Based on Priors	Budgeted Amount	Line Item
2022 Real	\$460,418,925	\$1.28	\$5,893,362.24	95.00%	\$5,598,694.13	31111
2022 PP	\$27,623,040	\$1.28	\$353,574.91	90.00%	\$318,217.42	31112

*per the Shelby County Assessor of Property Assessments for the Year 2022

Schedule of Sales Tax Revenue - Estimate Budget 2022 - 2023

Tax Type	Appropriations 2021-2022	Estimated 2020 Population	Estimated Collections	Budgeted Amount Based on Priors	Line Item
State Sales	\$111.00	14,549	\$1,614,939.00	\$1,428,000.00	33510
Local Sales - Trustee			\$2,657,230.00	\$1,650,000.00	31610
Local Sales - State (0.5 increase)			\$1,100,000.00	\$775,000.00	31620

*Conservative amounts projected based on current economy and history of prior year's collections

**UT MTAS State-Shared Taxes and Appropriations (2020-2021) - Reference Number: MTAS-545

Schedule of Changes in Taxes Receivable

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF CHANGES IN TAXES RECEIVABLE
For the Year Ended June 30, 2021

Tax Levy for Year	Tax Rate	Tax Levy	Beginning Outstanding Taxes	Additions and Adjustments	Collections	Ending Outstanding Taxes	Outstanding Taxes Filed With Trustee
2020	\$1.37	\$ 5,526,149	\$ -	\$ 5,487,537	\$ 5,433,531	54,006	\$ 54,006
2019	1.37	5,425,072	29,784	9,088	11,295	27,577	27,577
2018	1.15	4,024,313	12,976	27,162	33,761	6,377	6,377
2017	1.15	3,897,006	12,538	(204)	726	11,608	11,608
2016	1.15	3,390,841	5,018	8,050	8,908	4,160	4,160
2015	1.15	3,216,147	4,426	-	390	4,036	4,036
2014	1.15	3,147,413	4,521	-	572	3,949	3,949
2013	1.15	3,086,420	2,279	-	1,191	1,088	1,088
2012	1.15	3,191,116	1,307	-	788	519	519
2011	1.00	2,707,557	568	-	292	276	276
2010	1.00	2,677,703	338	-	304	34	35
			<u>\$ 73,755</u>	<u>\$ 5,531,633</u>	<u>\$ 5,491,758</u>	<u>\$ 113,630</u>	<u>\$ 113,631</u>

Above balances represented as follows:

Considered current receivables	\$ 93,708
Allowance for uncollectible accounts	19,922
Unavailable revenue	-
	<u>113,630</u>
Tax levy due October 1, 2021 considered unavailable revenue	<u>6,780,913</u>
Total taxes receivable	<u>\$ 6,894,543</u>

Changes in Revenues, Expenditures, and changes in Fund Balance for 2011-2021

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2011-2021

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:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Taxes	\$4,167,981	\$4,735,806	\$5,138,109	\$5,015,467	\$5,373,598	\$5,430,781	\$5,467,174	\$6,239,596	\$6,732,240	\$8,009,504	\$9,103,981
Licenses and permits	38,707	36,763	44,570	70,171	50,386	72,413	109,217	98,662	135,122	123,973	130,525
Intergovernmental	960,820	1,052,314	1,643,870	2,900,551	2,033,700	2,214,516	2,003,046	2,190,097	2,709,569	2,909,812	3,979,806
Charges for services	887,501	899,603	900,193	313,392	178,584	302,697	424,676	548,815	686,046	416,750	438,875
Other	259,132	262,311	221,267	718,279	342,938	707,964	588,770	639,034	1,726,639	612,255	818,182
Total Revenues	\$6,314,141	\$6,986,797	\$7,948,009	\$9,017,860	\$7,979,206	\$8,728,371	\$8,592,883	\$9,716,204	\$11,989,616	\$12,072,294	\$14,471,369

Expenditures

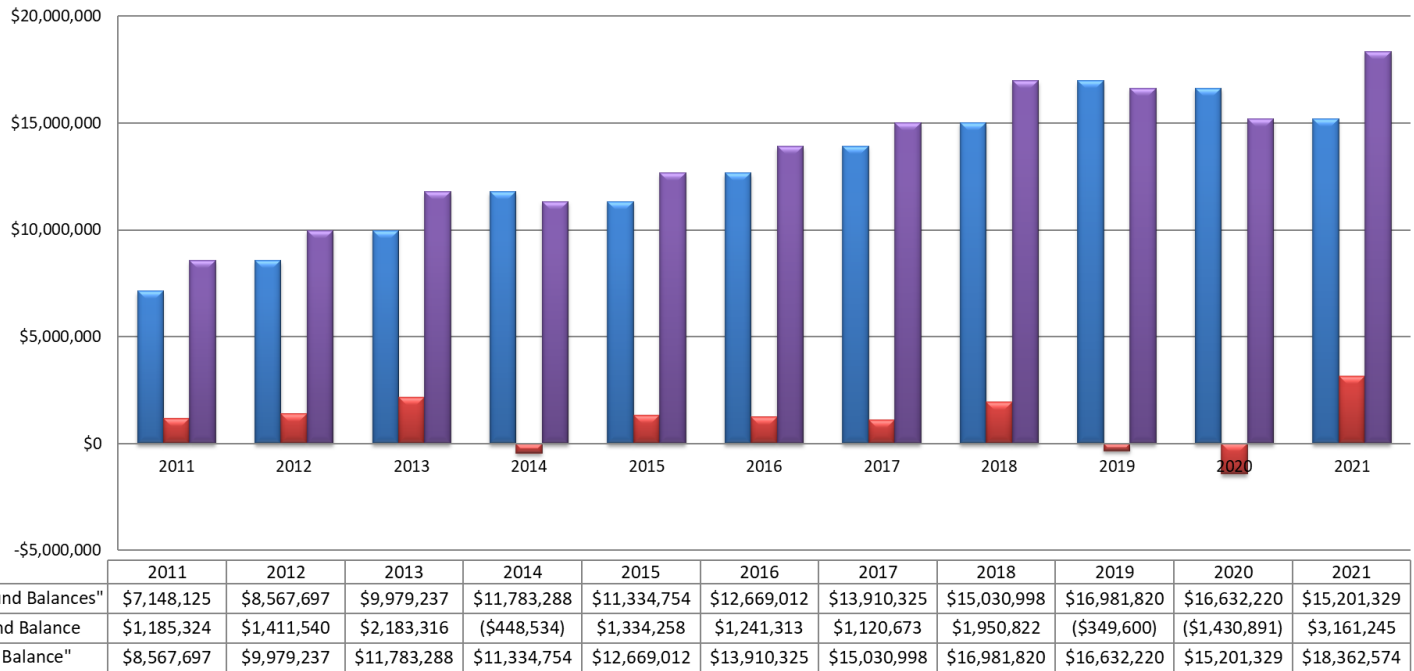
Current											
General Government	1,016,756	1,230,345	973,603	1,593,784	1,237,184	1,331,727	1,351,094	1,411,860	1,520,193	1,608,337	5,432,739
Public Safety	1,155,227	1,167,082	1,249,711	1,390,679	1,676,901	1,708,242	1,717,316	1,925,471	2,190,381	2,444,324	3,083,195
Highways and streets	777,373	835,599	632,275	742,003	1,366,131	981,214	850,116	1,317,056	1,230,565	1,238,565	1,207,290
Education			208,528	1,025,998	797,900						
Storm Drainage							86,773	121,002	121,773	128,082	148,757
Sanitation collection	765,006	816,865	822,289	-	-	-	-	-	-	-	-
Parks and recreation	414,455	404,351	460,360	608,903	929,205	860,782	919,995	977,022	1,203,668	1,124,973	1,417,003
Capital Outlay			1,157,179	2,532,832		1,233,747	910,541	573,193	5,581,674	6,628,380	
Debt Service:											
Principal	-	-	-	70,628	73,000	75,000	77,000	78,000	300,000	454,026	386,000
Insurance Cost								36,000	0	0	25,519
Interest	-	-	6,789	12,408	10,627	8,792	7,225	4,667	3,026	48,790	97,793
Total Expenditures	\$4,128,817	\$4,454,242	\$5,510,734	\$7,977,235	\$6,090,948	\$6,199,504	\$5,920,060	\$6,444,271	\$12,151,280	\$13,675,477	\$11,798,296

Revenues over (under) expenditures	\$2,185,324	\$2,532,555	\$2,437,275	\$1,040,625	\$1,888,258	\$2,528,867	\$2,672,823	\$3,271,933	(\$161,664)	(\$1,603,183)	\$2,673,073
Change in Accounting Principle (cumulative effect)											

Other Financing Sources (Uses)

Issuance of Debt								\$139,501	\$1,458,706	\$2,230,277	\$2,661,760
Note Proceeds	-	-	535,628	-	-	-	-	-	-	-	-
Transfers in	51,060	53,615	379,265							400,000	
Operating Transfers out(Street Aid)	(1,051,060)	(1,174,630)	(1,168,852)	(1,000,000)	(500,000)	(1,287,554)	(1,552,150)	(1,460,612)	(1,582,642)	(2,457,985)	(2,173,588)
Operating Transfers out(Sanitation Fund)	\$0	\$0		(\$489,159)	(\$54,000)		\$0	\$0	(\$64,000)	\$0	\$0
Change in Fund Balance	\$1,185,324	\$1,411,540	\$2,183,316	(\$448,534)	\$1,334,258	\$1,241,313	\$1,120,673	\$1,950,822	(\$349,600)	(\$1,430,891)	\$3,161,245
Fund Balances-Beginning	\$7,148,125	\$8,567,697	\$9,979,237	\$11,783,288	\$11,334,754	\$12,669,012	\$13,910,325	\$15,030,998	\$16,981,820	\$16,632,220	\$15,201,329
Prior Period Adjustment	\$234,248		-\$379,265								
Fund Balances-Ending	\$8,567,697	\$9,979,237	\$11,783,288	\$11,334,754	\$12,669,012	\$13,910,325	\$15,030,998	\$16,981,820	\$16,632,220	\$15,201,329	\$18,362,574

Change in Fund Balances-General Fund FISCAL YEARS 2011-2021



Statement of Revenues, Expenditures, and Changes in Fund Balances

State Street Aid Fund

For the Fiscal Year Ended June 30, 2011-2021

Town of Arlington, Arlington, TN 38002

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

Street Aid Revenues

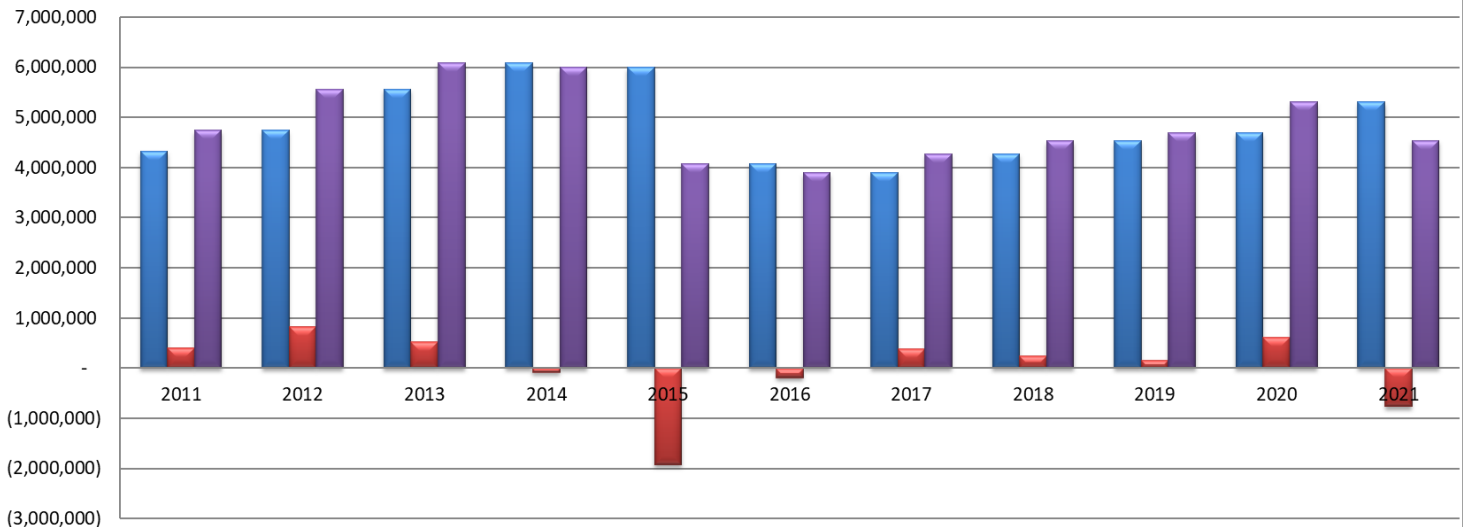
Revenues:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Intergovernmental:											
Gas 1989	-	\$32,919	\$32,942	\$34,422	\$35,138	\$36,614	\$36,788	\$37,223	\$39,924	\$38,032	\$38,285
Gas 3 Cent	-	61,097	61,142	63,886	65,216	67,956	68,279	68,970	73,976	70,470	70,940
State gasoline and motor fuel tax	267,707	204,559	203,725	214,486	221,876	227,830	229,564	233,809	250,265	240,541	245,573
2017 Gas Tax								68,657	100,000	120,671	123,516
Special Assessments						35,258	0	0	0	0	
Development bonds foreited	915,000	1,045,000	-	300,000	0	150,000	0	0	0	0	
Donation (IDB)									290,000		
Development Fees									105,000		
Grant Revenue	3,029,291	2,431,593	402,497	1,854,945	1,821,528	1,056,039	105,994	233,742	103,536	947,769	1,744,904
Other:											
Reimbursements											11,956
Interest Earned	51,081	42,693	40,590	31,253	24,536	18,947	19,479	28,999	59,226	73,513	33,674
Total Revenues	\$ 4,263,079	\$3,817,861	\$ 740,896	\$ 2,498,992	\$ 2,168,294	\$1,592,644	\$460,104	\$671,400	\$1,021,927	\$1,490,996	\$2,268,848

Expenditures

Current											
Public Works:											
Streets and Highways:											
Utilities	278,800	289,650	289,163	302,223	344,154	323,075	303,980	340,461	375,555	398,410	399,864
Repair and Maintenance Services	3,120	9,864	-	54,429	64,747	57,185	48,097	11,494	19,970	12,096	22,520
Repair and Maintenance-Streets	1,139,363	889,312	498,114	447,937	412,885	1,127,148	579,750	446,200	625,917	1,102,609	822,326
Operating Supplies	-	-	-	-	-	29	-	-	-	72,790	92,827
Gas, Oil, and Diesel	11,733	12,603	12,717	15,502	10,187	8,468	8,964	4,145	0	0	0
Grant Expenditures	-	-	-	-	-	-	-	-	-	-	-
Improvements	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay, including grants	3,417,991	2,914,139	589,841	2,764,260	3,756,127	934,027	132,433	519,798	836,241	1,093,894	3,195,871
Total Expenditures	\$ 4,851,007	\$ 4,115,568	\$ 1,389,835	\$ 3,584,351	\$ 4,588,100	\$ 2,449,932	\$ 1,073,224	\$ 1,322,098	\$ 1,857,683	\$ 2,679,799	\$ 4,533,408

Revenues over (under) expenditures	(587,928)	(297,707)	(648,939)	(1,085,359)	(2,419,806)	(857,288)	(613,120)	(650,698)	(835,756)	(1,188,803)	(2,264,560)
Change in Accounting Principle(cumulative effect)											
Excess (Deficiency) of Revenues over(under)Expenditures											
Other Financing Sources (Transfers In)	1,000,000	1,121,015	1,168,852	1,000,000	500,000	669,000	1,000,000	900,000	1,000,000	1,800,000	1,500,000
Change in Fund Balance	412,072	823,308	519,913	(85,359)	(1,919,806)	(188,288)	386,880	249,302	164,244	611,197	(764,560)
Fund Balances-Beginning	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,103	4,528,405	4,692,649	5,303,845
Prior Period Adjustment					-	-	-	-	-	-	-
Fund Balances-Ending	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,103	4,528,405	4,692,649	5,303,846	4,539,285

Change in Fund Balances- Street Aid FISCAL YEARS 2011-2021



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
"Beginning Fund Balances"	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,103	4,528,405	4,692,649	5,303,845
Change in Fund Balance	412,072	823,308	519,913	(85,359)	(1,919,806)	(188,288)	386,880	249,302	164,244	611,197	(764,560)
"Ending Fund Balance"	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,103	4,528,405	4,692,649	5,303,846	4,539,285

Statement of Revenues, Expenditures, and Changes in Fund Balances

Sanitation Fund

For the Fiscal Year Ended June 30, 2011-2021

Town of Arlington, Arlington, TN 38002

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

Sanitation Fund Revenues

Revenues:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Charges for Services											
Refuse collection charges	780,386	835,588	-	919,818	958,290	973,463	977,377	1,005,699	1,030,137	1,068,927	1,082,895
Other:											
Other Income	3,441	2,798	-	1,997	3,088	3,878	3,605	6,197	8,602	8,786	6,935
Total Revenues	\$ 783,827	\$ 838,386	\$ -	\$ 921,815	\$ 961,378	\$ 977,341	\$ 980,982	\$ 1,011,896	\$ 1,038,739	\$ 1,077,713	\$ 1,089,830

Expenditures

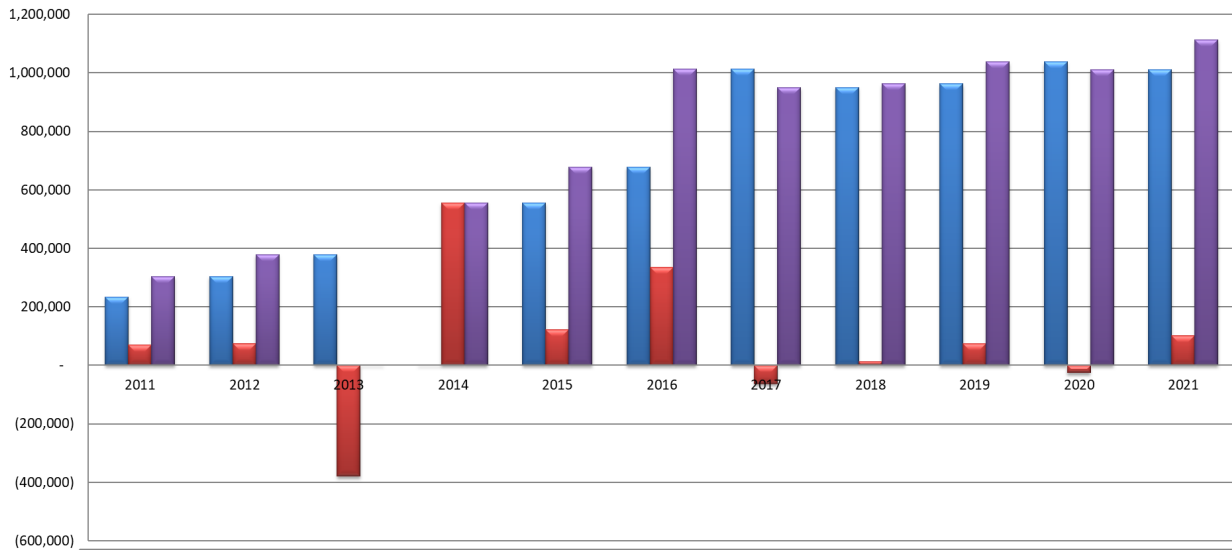
Current											
Public Works:											
Solid Waste Collection:											
Contracted Services	756,886	808,585	-	854,879	893,061	687,939	1,101,782	927,976	962,861	1,042,779	1,045,479
Personnel								55,187	54,751	52,494	9
Operating Supplies									2,018	351	
Capital Outlay					0	0	0	367		60,519	
Landfill Closure:											
Professional Services	8,120	7,280	-	-	-	-	-	-	-	-	-
Repair and Maintenance		1,000	-	-	-	1,100	-	1,110	100	1,480	2,480
Operating Supplies			-	-	-	9,820	-	14,080	7,120	9,958	6,120
Total Public Works	765,006	816,865	-	854,879	893,061	698,859	1,101,782	998,720	1,026,850	1,167,581	1,054,088

Debt Service:

Principal Reduction	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Total Debt Services	-	-	-	-	-	-	-	-	-	-	-

Total Expenditures	\$ 765,006	\$ 816,865	\$ -	\$ 854,879	\$ 893,061	\$ 698,859	\$ 1,101,782	\$ 998,720	\$ 1,026,850	\$ 1,167,581	\$ 1,054,088
Excess (Deficiency) of Revenues Over (under) Expenditures	18,821	21,521	-	66,936	68,317	278,482	(120,800)	13,176	11,889	(89,868)	35,742
Operating Transfers out (Other Financing Uses)	-	-	(379,265)		-	-	-	-	-	-	-
Operating Transfers In (Other Financing Uses)	51,060	53,615		489,159	54,000	56,000	58,000	-	62,000	64,000	66,000
Excess (Deficiency) of Revenues and other Financing Sources Over (Under) Expenditures	69,881	75,136	(379,265)	556,095	122,317	334,482	(62,800)	13,176	73,889	(25,868)	101,742
Fund Balances-Beginning	234,247	304,128	\$ 379,265	-	556,095	678,412	1,012,894	950,094	963,270	1,037,159	1,011,291
Fund Balances-Ending	\$ 304,128	\$ 379,265	\$ -	\$ 556,095	\$ 678,412	\$ 1,012,894	\$ 950,094	\$ 963,270	\$ 1,037,159	\$ 1,011,291	\$ 1,113,033

Change in Fund Balances- Sanitation Fund FISCAL YEARS 2011-2021



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
"Beginning Fund Balances"	234,247	304,128	\$379,265	-	556,095	678,412	1,012,894	950,094	963,270	1,037,159	1,011,291
Change in Fund Balance	69,881	75,136	(379,265)	556,095	122,317	334,482	(62,800)	13,176	73,889	(25,868)	101,742
"Ending Fund Balance"	\$304,128	\$379,265	\$-	\$556,095	\$678,412	\$1,012,894	\$950,094	\$963,270	\$1,037,159	\$1,011,291	\$1,113,033

Statement of Revenues, Expenditures, and Changes in Net Assets
Proprietary Fund-Sewer
For the Fiscal Year Ended June 30, 2011-2021

Town of Arlington, Arlington, TN 38002

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

Operating Revenues:

Revenues:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sewer Service Charges	\$1,506,919	\$1,552,198	\$1,550,443	\$1,519,939	\$1,580,705	\$1,627,793	\$1,669,370	\$1,690,161	\$1,919,744	\$2,111,954	\$2,153,932
Surcharges and Inspection Fees	316,758	364,388	329,740	1,156,306	546,222	723,915	723,375	850,926	665,152	581,812	1,092,534
Installation Charges	-	-	-	-	-	-	-	5,250	-	-	288,134
Local Support Grant	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenues	\$ 1,823,677	\$ 1,916,586	\$ 1,880,183	\$ 2,676,245	\$ 2,126,927	\$ 2,351,708	\$ 2,392,745	\$ 2,546,337	\$ 2,584,896	\$ 2,693,766	\$ 3,534,600

Operating Expenditures:

Personnel	\$ 116,174	\$ 118,703	\$ 116,652	121993	146294	241681	293415	287882	353325	379144	337038
Operating & Maintenance	331,525	350,936	360,857	398,197	399,340	459,029	498,458	475,422	553,915	693,956	861,981
Depreciation	599,558	628,455	633,021	632,989	847,572	852,733	863,557	881,714	920,529	975,663	998,005
Total Operating Expenses	1,047,257	1,098,094	1,110,530	1,153,179	1,393,206	1,553,443	1,655,430	1,645,018	1,827,769	2,048,763	2,197,024

Operating Income (Loss)	776,420	818,492	769,653	1,523,066	733,721	798,265	737,315	901,319	757,127	645,003	1,337,576
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Non-Operating Revenues (expenses)

Interest Earned	97,794	71,372	77,517	56,950	52,272	50,970	49,382	79,776	175,795	193,092	133,772
Interest Expense	(42,279)	(36,421)	(106,628)	(184,189)	(173,185)	(172,923)	(206,719)	(225,759)	(233,084)	(196,170)	(141,523)
Sale of Equipment	1,059	1,594	3,762	(183)	585	-	-	-	-	-	-
Debt Fees	(64,002)	(61,360)	(43,572)	(54,726)	(50,799)	(46,898)	(43,481)	(38,124)	(33,493)	(28,722)	(23,702)
Total Non-Operating Revenues (Expenses)	(7,428)	(24,815)	(68,921)	(182,148)	(171,127)	(168,851)	(200,818)	(184,107)	(90,782)	(31,800)	(31,453)

Change in Net Assets before Contributed Capital	768,992	793,677	700,732	1,340,918	562,594	629,414	536,497	717,212	666,345	613,203	1,306,123
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Contributed Capital	585,365	615,795	-	-	-	-	-	179,772	564,661	895,883	324,682
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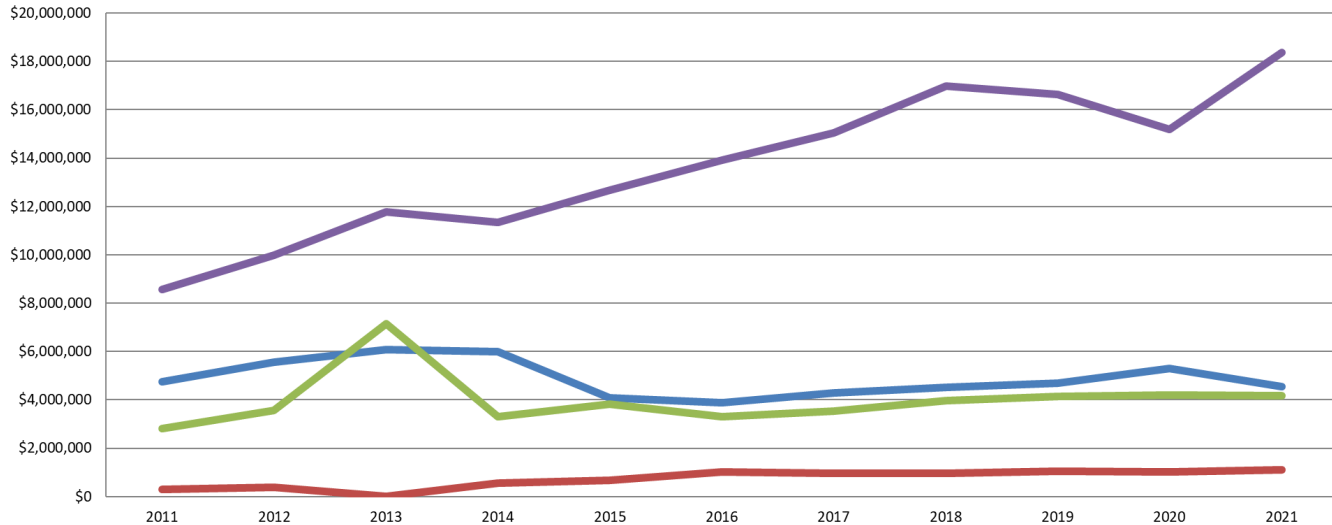
Change in Net Assets	\$ 1,354,357	\$ 1,409,472	\$ 700,732	\$ 1,340,918	\$ 562,594	\$ 629,414	\$ 536,497	\$ 896,984	\$ 1,231,006	\$ 1,509,086	\$ 1,630,805
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Total Net Assets Beginning	\$15,320,614	\$16,674,971	\$ 18,084,443	\$ 18,785,175	\$ 20,002,508	\$ 20,565,102	\$ 21,194,516	\$ 21,731,013	\$ 22,627,997	\$ 23,859,003	\$ 25,368,089
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ (123,585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance Beginning Restated	\$ -	\$ -	\$ -	\$ 18,661,590	\$ 20,002,508	\$ 20,565,102	\$ 21,194,516	\$ 21,731,013	\$ 22,627,997	\$ 23,859,003	\$ 25,368,089
Total Net Assets Ending	\$16,674,971	\$18,084,443	\$ 18,785,175	\$ 20,002,508	\$ 20,565,102	\$ 21,194,516	\$ 21,731,013	\$ 22,627,997	\$ 23,859,003	\$ 25,368,089	\$ 26,998,894

Cash and Cash Equivalents:

Beginning Cash and cash equivalents	\$ 2,003,050	\$ 2,805,707	\$ 3,558,972	\$ 7,161,003	\$ 3,299,008	\$ 3,814,299	\$ 3,312,162	\$ 3,533,758	\$ 3,969,497	\$ 4,141,035	\$ 4,191,633
Ending Cash and cash equivalents	\$ 2,805,707	\$ 3,558,972	\$ 7,161,003	\$ 3,299,008	\$ 3,814,299	\$ 3,312,162	\$ 3,533,758	\$ 3,969,497	\$ 4,141,035	\$ 4,191,633	\$ 4,165,367

Ending Fund Balances
2011-2021



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
"Ending General Fund Balance"	\$8,567,697	\$9,979,237	\$11,783,288	\$11,334,754	\$12,669,012	\$13,910,325	\$15,030,998	\$16,981,820	\$16,632,220	\$15,201,329	\$18,362,574
"Ending Street Aid Fund Balances"	4,742,455	5,565,763	6,085,676	6,000,317	4,080,511	3,892,223	4,279,103	4,528,405	4,692,649	5,303,846	4,539,285
"Ending Sanitation Fund Balance"	\$304,128	\$379,265	\$-	\$556,095	\$678,412	\$1,012,894	\$950,094	\$963,270	\$1,037,159	\$1,011,291	\$1,113,033
"Ending Sewer Fund Balances"	\$2,805,707	\$3,558,972	\$7,161,003	\$3,299,008	\$3,814,299	\$3,312,162	\$3,533,758	\$3,969,497	\$4,141,035	\$4,191,633	\$4,165,367

Schedule of Utility Rates

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF UTILITY RATES IN EFFECT
June 30, 2021

Sewer Rates

Residential, Commercial and Industrial:

	\$8.83
Each 100 cubic feet	\$3.34 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, 2021:	<u>4,323</u>
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Sanitation Rates

Charge per residence	\$20.40
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Number of customers at June 30, 2021:	<u>4,380</u>
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Glossary

Accrual Basis-method of recording revenues and expenditures as incurred, without regard to the timing of the collection of payment

Annual Budget-A budget of the revenues and expenditures from July 1st through June 30th

Appropriation-Legal authorization granted by the Board of Mayor and Aldermen to expend funds for specific purposes

Assessed Value-The estimate of fair market value assigned to property, generally by the County Assessor

Balanced Budget-budget in which the revenues and sources of funds, including Fund Balance, equal the total expenditures

Budget Calendar-outlines key dates in the budget preparation process

Capital Outlay-funds expended for the purchase, construction, or extension of the useful life of assets that generally have a useful life of more than five years (equipment, land, infrastructure, buildings, vehicles, etc.)

Cash Basis-method of recording revenues when received and expenditures when paid, without regard to the period for which the payments are due or incurred
Debt-obligation to repay amount received

Debt Service-payments of principal, interest, and fees on loans, notes, or bonds

Expenditure-costs of goods or services received, without regard to the timing of payment

Fiscal Year-July 1st through June 30th or the twelve-month period of the budget cycle

Fund Balance-term used to describe the equity in governmental funds; specifically, the difference between the assets, liabilities, and deferred inflows of resources as of a given point in time

General Obligation-the indebtedness that is owed from the general available funds

GAAP-accounting principles generally accepted in the United States

GASB-Governmental Accounting Standards Board

Governmental Fund-grouping of accounts and activities used in accounting for primarily tax-supported activities of a governmental entity. Unlike proprietary funds, any fees charged typically do not fully cover the costs of services provided

Grant-a sum of money given by a government or other organization for a particular purpose

Intergovernmental Revenue-funding received from another government, either in the form of a grant or as reimbursement for costs incurred

Modified Accrual Basis-method of recording current financial revenues and expenditures to be paid from current financial resources

MTAS-Municipal Technical Advisory Service of the University of Tennessee

Net Position-term used to describe the equity in proprietary or enterprise funds; specifically, the difference between the assets and deferred outflows of resources, and the liabilities and deferred inflows of resources as of a given point in time

Ordinance-legislative enactment of the Board of Mayor and Aldermen enforceable within the boundaries of the municipality

PILOT-Payment in Lieu of Taxes-public economic development incentive related to agreed-upon payments to be remitted from an entity in lieu of paying property taxes

Proprietary Fund-grouping used in accounting for primarily fee-supported business-like activities of a governmental entity

Special Revenue Fund-governmental fund type that is typically identified with a specific revenue stream with commitments or restrictions on use

T.C.A.-Tennessee Code Annotated

Tax Levy-total amount of tax to be collected based upon tax rates and assessed values of personal and real property

Transfer-payment or receipt by a fund to or from another fund, without the expectation that the amounts will be repaid