TOWN OF ARLINGTON

FY 2015-2016

Board of Mayor of Aldermen

Mayor	Mike Wissman
Vice Mayor	Harry McKee
Alderman	Glen Bascom II
Alderman	Gerald McGee
Alderman	Jeff McKee
Alderman	Oscar Brooks
Alderman	Brian Thompson

Appointed Officials

Recorder/Treasurer	Catherine Durant, CMFO

Finance Committee Members

Harry McKee, Vice Mayor
Gene Hinders
David Doughty
Marlene Houston

Department Heads

Public Works Superintendent	Dickie Wiseman
Fire Chief	Robert D. Franks
Planner	Heather Sparkes
Park & Recreations Director	Kevin Carter

Prepared by Patricia Lowers, Bookkeeper

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ORDINANCE 2015-04

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, 2015 AND ENDING JUNE 30, 2016.

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

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt an 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 moneys 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 governing body 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 governing body will consider final passage of the budget.

NOW, THEREFORE BE IT ORDAINED BY THE TOWN OF ARLINGTON, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

General Fund	**FY 2014 Actual**	**FY 2015 Estimated**	**FY 2016 Proposed**
Local Taxes	$5,691,253	$5,422,550	$ 5,567,090
Intergovernmental	1,156,631	997,845	1,025,450
Other Sources	2,193,034	518,611	232,206
Total Available Funds	**$9,040,918**	**$6,939,006**	**$ 6,824,746**
General Purpose School Fund	-	**$36,571,611**	**$ 37,667,309**
Street Aid			
Intergovernmental (State)	$312,793	$298,000	$ 250,000
Intergovernmental (Federal)	-	-	-
Other Sources	3,039,414	1,886,116	2,262,000
Total Available Funds	**$3,352,207**	**$2,184,116**	**$2,512,000**
Solid Waste			
Revenue	$973,815	$908,500	$ 983,000
Total Available Funds	**$973,815**	**$908,500**	**$ 983,000**
Sewer Fund			
Revenue	$2,739,015	$2,088,505	$ 1,950,000
Total Available Funds	**$2,739,015**	**$2,088,505**	**$ 1,950,000**

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

General Fund	**FY 2014 Actual**	**FY 2015 Estimated**	**FY 2016 Proposed**
General Government	$2,873,479	$1,572,907	$1,471,273
Public Safety	1,507,862	2,207,358	1,850,000
Public Works	2,003,214	1,456,842	1,210,719
Parks & Recreation	602,052	830,800	704,000
Senior Center	73,344	82,800	97,400
Library	206,606	230,450	241,700
Education (BEP)	1,025,999	797,900	512,554
Waste Collection/Storm Water	52,000	66,065	68,100
Transfers Out (Streets)	1,000,000	500,000	669,000
Total Appropriations	**$9,344,556**	**$7,745,122**	**$6,824,746**
General Purpose School Fund	-	**$36,571,611**	**$37,667,309**
Street Aid			
Total Appropriations	**$3,584,353**	**$3,836,604**	**$2,512,000**
Solid Waste			
Total Appropriations	**$854,879**	**$907,000**	**$983,000**
Sewer Fund			
Total Appropriations	**$1,432,614**	**$1,994,987**	**$1,950,000**

Section 3: At the end of the current fiscal year the governing body estimates cash balances as follows:

General Fund	$10,528,638
State Street Aid Fund	$3,598,828
Solid Waste	$557,595
Sewer Fund	$10,145,879

Section 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

LOAN	OUTSTANDING AS OF 6/30/15	FUND	PRINCIPAL	INTEREST FEES	TOTAL
REVENUE BONDS SEWER PLANT 2002	$7,801,000	413	$688,000	$156,020	$844,020
Sewer Revenue Bonds Series 2012	$5,640,000	413	$185,000	$154,578	$339,578
CAPITAL OUTLAY NOTE 7 YEARS FIRE TRUCK	$389,628	110	$75,000	$8,792	$83,792

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

STATE STREET AID/GENERAL FUND

BIKE PED PHASE 2A&B TDOT PIN#118513.00	$971,864 GRANT 80/20 MATCH
HWY 70 WIDENING PIN# 120444	$155,000 GRANT 80/20 MATCH
AIRLINE RD WIDENING PIN# 120178	$295,000 GRANT 80/20 MATCH
AIRLINE RD. BRIDGE (HALL CREEK) TDOT PIN#115659	$1,637,000 GRANT 64/36 MATCH
AIRLINE/DOUGLAS INTERSECTION TDOT PIN#115660	$1,468,250 GRANT 80/20 MATCH
DONNELSON FARMS PKWY TDOT PIN#STP-M-2011-05	$281,250 GRANT 80/20 MATCH
LOCAL PARKS AND RECRE. FORREST STREET	$500,000 GRANT 50/50 MATCH

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

Section 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the *Tennessee Code Annotated.*

Section 7: 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 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

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

Section 11: There is hereby levied a property tax of $1.15 per $100 of assessed value on all real and personal property.

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

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

Section 14: This ordinance shall take effect July 1, 2015, the public welfare requiring it.

1st Reading 5-4-15

2nd Reading 6-1-15

Public Hearing 6-1-15

Publication Date 5-11-15

Mike Wissman, Mayor — Date 6-1-15

Attest:

Recorder — Date 6-1-15

Capital Improvement Projects 2015-2020

*CIP Capital Improvement **(Street)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Airline Road Hall Creek-Widen bridge to 5 lanes. *Bid: $1,233,725.74* ***TDOT 64/36 Grant***	*$1.6 Million*	*Nepa* *Design* *Row* ***Construction***	*$7,200* *$63,000* *$9,360* ***$648,000***	*Complete* *Complete* *Complete* ***2014-2015***
Airline Rd at Douglas Street Intersection Improvements to Otto Lane and Memphis Arlington To Jet way-(Mast Arm traffic Signal) ***TDOT 80/20 Grant*** *Estimate:$1,575,000*	*$1.5 Million*	*Nepa* *Design* *Row* ***Construction***	*$19,000* *$11,000* *$10,000* ***$272,250***	*Complete* *Complete* *Complete* ***2014-2015***
Airline Road-Widen to five lanes from Arlington. High School to I-40. ***TDOT 80/20 Grant***	*$6.0 Million*	***Nepa*** ***Design*** *Row* *Construction*	***$7,000*** ***$52,000*** *$50,000* *$550,000*	***2015*** ***2015*** *2015* *2017*
Phase II Bike and Pedestrian Trail from Milton Wilson at Memphis Arlington to Jetway. ***TDOT 80/20 Grant***	*$714,000*	*Nepa/Design* ***Construction***	*0* ***$194,372.75***	*Complete* ***2015-2016***
Trees for Medians	*$15,000*			*2015*
Repair Summer Meadows Drainage	*$300,000*			*2015-2016*
Hayes Road Lowering and Row	*$300,000*			*2015-2016*
Summer Road Realignment	*$450,000*			*2016*
Repair/Replace concrete ditch from Chester to Walker Street	*$45,000*			*2017*
Repair/Replace Concrete Ditch from Walker Street to Greenlee	*$50,000*			*2017*
Repair concrete drainage ditch on Quintard at Depot Square	*$80,000*			*2017*
Donelson Farms Parkway from Airline Rd to SR 385 (new 2 lane road) ***TDOT 80/20 Grant***	*$1.7 Million*	*Nepa* ***Design***	*$23,050* ***$26,560***	*Complete* ***2015-2016***

Capital Improvement Projects 2015-2020

*CIP Capital Improvement **(Street)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Airline Road-Widen to five lanes and improve from I-40 To Donelson Road	*$8.5 Million*			*2018-2020*
*Traffic Signal-Highway 70 at Jetway. Widen to 5 lanes from SR-385 to Chester Street. **TDOT 80/20 Grant***	*$10,523,980 Million*	***Nepa*** *Design* *Row* *Construction*	***$15,324.05*** *$13,600* *$20,000* *$288,000*	***2015-2016*** *2015-2016* *2017* *2017*
Traffic Signal at Milton Wilson and Forrest Street (Impact fees for funding)	*$200,000*			*2017*
Intersection Improvements-Jetway and Gulfstream	*$100,000*			*2017*
Street and Road paving (Continuous)	*$500,000*			*Continuous*
Forrest Street Bike and Pedestrian Trail (Maple Grove to Forrest Park)	*$700,000*			*2018*
Memphis Arlington Road-widen from lamb to Hidden Meadows South Side	*$125,000*			*2018*

Capital Improvement Projects 2015-2020

*CIP Capital Improvement **(Parks)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Trailer for Parks	*$6,000*			*2015*
Rear Discharge 48" Mower	*$15,000*			*2015*
Arlington Sports Complex Parking Improvements	*$10,000*			*2015*
Split Rail Fencing at Arlington Sports Complex	*$10,000*			*2015*
Gazebo at Villages of Arlington	*$7,000*			*2015*
Tot Lot Replacement at Hughes-College Hill	*$50,000*			*2015*
Updated Uniform Signage in Parks	*$20,000*			*2015*
Detailed Master Plan-Forrest Street Remaining 10 Acres	*$100,000*			*2015-2016*
Concrete Pad Improvements at Arlington Sport Complex Baseball	*$125,000*			*2016*
Truck	*$24,000*			*2016*
Recreational Trail Park Grant for Forrest 80/20 Match	*$20,000*			*2016*
Local Park Recreation Fund Grant for Forrest 50/50 Match	*$250,000*			*2017*
Parks Master Plan	*$55,000*			*2017*
Pond Property by Sewer Lagoon	*$100,000*			*2017-2018*
Rest Rooms at Arlington Sports Complex Soccer Fields	*$80,000*			*2018*

Capital Improvement Projects 2015-2020

*CIP Capital Improvement **(Parks)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Exercise Station upgrade Hughes-College Hill	*$60,000*			*2018*
Tennis Courts	*$220,000*			*2019*
Acquire 100 Acres South of I-40	*$2,000,000*			*2018-2020*
Civic Center(10,000 SF) Possible use of School Gym	*$1.5 Million*			*2020-2025*

*CIP Capital Improvement **(Public Works)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Public Works Materials Storage Construction	*$50,000*			*2016*
Salt Spreader	*$20,000*			*2017*
Tandem Axle Dump Truck	*$90,000*			*2018*
Pick Up Truck (2) ½ ton	*$40,000*			*2018*

*CIP Capital Improvement **(Fire Department)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Acquire Land and build New Fire Station-South of I-40	*$1 Million*			*2018-2020*

*CIP Capital Improvement **(Admin-)** Projects*	***Projected Cost***	***Project Phase***	***Local Share***	***Fiscal Year Proposed***
Safe Room	*$50,000*			*2015*
Library Replacement (5,000 SF)	*$600,000*			*2018-2020*

Capital Improvement Projects 2015-2020

CIP Capital Improvement **(Sewer)** Projects	**Projected Cost**	**Project Phase**	**Local Share**	**Fiscal Year Proposed**
Manhole Rehab (continuous)	*$100,000*			*Continuous*
Insituform (Help with I & I)	*$300,000*			*2017-2018*
Removal of Walker Street Station (Make Station Gravity Line)	*$500,000*			*2017-2018*
Upgrade/Removal of Lillian Bend Station	*$2 Million*			*2018*
Clear Creek Gravity Flow Sewer Extension to South of I-40	*$1.8 Million*			*2020*
Upgrade/Expansion of WWTP	*$12 Million*			*2020-2025*

TOWN OF ARLINGTON

SCHEDULE OF DEBT PAYMENT
2015-2016

LOAN	OUTSTANDING AS OF 06/30/2015	FUND	PRINCIPAL	INTEREST	TOTAL
Revenue Bonds Sewer Plant 2002	7,801,000	413	688,000	156,020	844,020
Sewer Revenue Bonds 2012	5,640,000	413	185,000	154,578	339,578
Capital Outlay Note Series 2012	389,628	110	75,000	8,792	83,792

ANNUAL BUDGET PUBLIC NOTICE

THE TOWN OF ARLINGTON, TENNESSEE, HEREBY PROVIDES CERTAIN FINANCIAL INFORMATION FOR THE 2015-2016 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 1 , 2015 AT 6:30. ALL CITIZENS ARE WELCOMETO PARTICIPATE . THE BUDGET AND ALL SUPPORTING DATA IS PUBLIC RECORD AND IS AVAILABLE FOR PUBLIC INSPECTION BY ANYONE AT TOWN HALL.

PROPOSED BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2016

	ACTUAL 2013-2014	ESTIMATED 2014/2015	PROPOSED 2015/2016
GENERAL FUND			
ESTIMATED REVENUES			
LOCAL TAXES	$5,691,253	$5,422,550	$5,567,090
STATE OF TENNESSEE	$0	$997,845	$1,025,450
FEDERAL GOVERNMENT	$0	$0	$0
OTHER SOURCES	$3,349,665	$518,611	$232,206
TOTAL ESTIMATED REVENUE	$9,040,918	$6,939,006	$6,824,746
ESTIMATED EXPENDITURES			
SALARIES	$2,980,453	$2,780,300	$2,964,119
OTHER	$6,364,103	$4,964,822	$3,860,627
TOTAL ESTIMATED EXPENDITURES	$9,344,556	$7,745,122	$6,824,746
ESTIMATED BEGINNING FUND BALANCE	$11,783,288	$11,334,754	$10,528,638
ESTIMATED ENDING FUND BALANCE	$11,334,754	$10,528,638	$10,528,638
EMPLOYEE POSITIONS	38	42	43
GENERAL PURPOSE SCHOOL FUND			
ESTIMATED REVENUES		$36,571,611	$37,667,309
GENERAL PURPOSE SCHOOL FUND			
ESTIMATED EXPENDITURES		$36,571,611	$37,667,309
STREET AID FUND			
ESTIMATED REVENUES			
STATE OF TENNESSEE	$312,793	$298,000	$250,000
OTHER SOURCES	$3,039,414	$1,886,116	$2,262,000
TOTAL ESTIMATED REVENUES	$3,352,207	$2,184,116	$2,512,000
ESTIMATED EXPENDITURES			
OTHER	$3,584,353	$3,836,604	$2,512,000
TOTAL ESTIMATED EXPENDITURES	$3,584,353	$3,836,604	$2,512,000
ESTIMATED BEGINNING FUND BALANCE	$6,885,675	$6,000,316	$4,347,828
ESTIMATED ENDING FUND BALANCE	$6,000,316	$4,347,828	$3,598,828
EMPLOYEE POSITIONS	0	0	0
SOLID WASTE/ SANITATION FUND			
ESTIMATED REVENUES			
STATE OF TENNESSEE	$0	$0	$0
OTHER SOURCES	$973,815	$908,500	$983,000
TOTAL ESTIMATED REVENUES	$973,815	$908,500	$983,000
ESTIMATED EXPENDITURES			
OTHER	$854,879	$907,000	$983,000
TOTAL ESTIMATED EXPENDITURES	$854,879	$907,000	$983,000
ESTIMATED BEGINNING FUND BALANCE	$0	$556,095	$557,595
ESTIMATED ENDING FUND BALANCE	$556,095	$557,595	$557,595
EMPLOYEE POSITIONS	0	0	0

Line Item Budget Detail

Detailed Financial Plan FY 2015-2016

TOWN OF ARLINGTON
Revenue Estimate And Appropriations Requests

110 GENERAL FUND
For the Fiscal Year Ending JUNE 30, 2016

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**PROPOSED 2015-2016**
Estimated Revenues								
31111	REAL PROPERTY TAXES (CURRENT)	$ 2,486,857	$ 2,844,346	$ 2,727,515	$ 2,708,642	$ 2,765,209	$ 2,765,209	$ 2,764,780
31112	PERSONAL PROPERY TAXES (CURRENT)	176,206	239,445	248,865	266,586	286,851	286,851	275,260
31120	PUBLIC UTILITIES PROPERTY TAX (CURRENT)	241,103	285,635	317,371	317,366	329,611	329,611	330,000
31211	DELINQUENT REAL PROPERTY TAX	139,053	107,617	69,713	100,000	80,000	70,186	70,000
31212	DELINQUENT PERSONAL PROPERTY TAX	19,641	32,653	3,178	20,000	2,000	1,770	2,000
31213	DELINQUENT PUBLIC UTILITIES TAX	37	78	-	50	50	-	50
31300	INT, PENALTY, AND COURT COST ON PROP TAX	28,368	35,388	74,414	25,000	15,000	13,297	15,000
31510	MLGW PAYMENT IN LIEU OF TAXES UT	41,653	47,992	48,296	47,000	47,000	45,263	50,000
31520	IDB PAYMENTS FROM INDUSTRY	23,138	25,505	43,829	25,000	43,829	43,829	25,000
31610	LOCAL SALES TAX - CO. TRUSTEE	1,113,837	1,033,416	1,132,932	1,018,000	1,018,000	736,633	1,100,000
31620	LOCAL SALES TAX - CO. STATE (.5 INCREASE)	-	336,316	508,611	420,000	420,000	330,700	500,000
31710	WHOLESALE BEER TAX	215,613	208,862	207,126	210,000	210,000	164,432	210,000
31720	WHOLESALE LIQUOR TAX	63,951	70,085	71,863	70,000	70,000	42,922	65,000
31810	BUSINESS TAX - STATE	96,409	96,263	144,117	95,000	50,000	16,427	70,000
31910	FRANCHISE TAXES	80,831	85,789	93,423	85,000	85,000	50,641	90,000
31932	LAWSUIT SETTLEMENT	50,000	-	-	-	-	-	-
32210	BEER LICENSES	1,500	2,200	7,350	1,500	3,700	3,700	1,300
32610	BUILDING PERMIT	22,260	19,006	36,031	20,000	20,000	14,510	12,000
32650	EXCAVATING PERM	6,925	2,490	3,969	2,000	2,740	2,740	2,000
32660	PLANNING COMMISSION SUBMITTALS	5,328	20,224	21,746	15,000	15,000	11,727	16,000
32710	SIGN PERMITS	750	650	1,075	750	750	1,150	750
33190	OTHER FEDERAL GRANT	5,265	-	-	-	-	-	-
33191	COMMUNITY SAFE ROOM	-	188,229	1,053,600	-	48,695	48,695	-
33192	GRANT LIBRARY	-	-	-	-	5,000	4,994	-
33290	OTHER FEDERAL	538	-	-	-	-	-	-
33320	TVA PAYMENTS IN LIEU OF TAXES (PER CAPITA)	133,063	131,337	133,759	130,000	130,000	70,063	135,000
33510	STATE SALES TAX (PER CAPITA)	846,650	799,692	863,782	790,000	790,000	529,089	820,000
33520	STATE INCOME TAX	-	46,753	99,675	25,000	25,000	-	25,000
33530	STATE BEER TAX (PER CAPITA)	5,653	5,694	5,721	5,750	5,750	3,106	5,750
33540	STATE ALCOHOLIC BEVERAGE TAX	6,831	10,467	11,382	10,000	10,000	7,204	11,000
	SUBTOTAL	**$ 5,811,460**	**$ 6,676,132**	**$ 7,929,343**	**$ 6,407,644**	**$ 6,479,185**	**$ 5,594,747**	**$ 6,595,890**

Detailed Financial Plan FY 2015-2016

110 GENERAL FUND
For the Fiscal Year Ending JUNE 30, 2016

Revenue Estimate

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	Proposed 2015-2016
Estimated Revenues								
33553	STATE GASOLINE INSPECTION FEE **(PER CAPITA)**	25,608	23,696	24,742	24,000	24,000	14,391	20,000
33590	OTHER STATE REVEVUE ALLOCATIONS	761	1,034	1,237	1,000	1,000	703	1,200
33593	CORPORATE EXCISE TAX	1,434	4,388	16,333	1,500	12,095	12,095	7,500
33700	GRANT GREENWAY STANIABILITY	-	-	37,592	10,000	500	273	-
34141	DUPLICATION & PRINTING	-	2,940	5,647	1,000	2,000	1,687	1,000
34150	INSPECTION FEES **(PER LOT DEVELOPMENT FEE)**	1,200	-	84,300	-	9,600	9,600	-
34200	FIRE REPORTS	-	5	10	5	5	-	5
34210	EDUCATIONAL INCCENTIVE PAY FF **(STATE) $600.00**	7,200	7,800	10,200	7,200	10,200	10,200	10,200
34310	STREET LIGHT FEES (DEVELOPMENT FEE)	47,986	-	84,109	-	-	-	-
34314	GRASS CUTTING	8,275	3,650	5,550	2,000	2,900	3,325	1,000
34430	WASTE COLLECTION (Separate Fund)	-	880,183	-	-	-	-	-
34740	PARK AND RECREATION CHARGES	9,655	16,420	29,090	15,000	25,000	19,810	25,000
34741	BASKETBALL FEES	-	-	-	-	29,081	29,081	30,000
34742	COMMUNITY GARDEN	-	-	-	-	1,000	1,000	-
34760	LIBRARY REIMBURSEMENTS	10,054	11,144	12,638	10,000	10,000	8,127	10,000
34761	LIBRARY - FINES AND PENALTIES	7,576	7,707	9,025	7,500	7,500	6,699	8,000
34762	LIBRARY - DONATIONS	-	640	2,000	-	-	-	-
34792	MEETING ROOM FEES					3,190	3,190	1,000
34793	SENIOR CENTER FEES	3,574	3,585	3,483	3,500	2,700	2,663	3,500
34910	EDUCATION SHARED SERVICES	-	-	7,308	-	56,434	56,434	-
35100	CITY COURT REVENUE	228	205	223	-	-	78	-
36000	OTHER REVENUES	2,800	816	6,205	1,000	1,000	668	1,000
36100	INTEREST EARNINGS	81,440	75,061	63,849	65,000	65,000	40,476	55,000
36210	IDB RENT	6,700	6,800	6,800	6,700	6,700	6,700	6,700
36211	RENT LEASED PROPERTY	1,251	1,251	1	1	1	1	1
36330	SALE OF EQUIPMENT	-	-	5,405	-	-	-	-
36350	INSURANCE RECOVERIES	3,860	22,622	3,500	-	3,500	3,500	-
36400	COMMUNITY DEVELOPMENT FEE	1,600	-	112,400	-	12,800	12,800	-
36410	WATER DEVELOPMENT FEES	6,000	-	423,000	-	48,000	48,000	-
36610	MILTON WILSON ROAD IMPACT FEES	71,625	76,400	148,928	30,000	50,615	46,795	47,750
36611	SPECIAL ASST LOC HICKORY GROVE	-	-	-	-	35,000	35,000	
36710	CONTRI/DONATION MAIN STREET ARL.	2,060	-	-	-	-	-	-
36715	FIREWORKS DONATIONS	-	5,500	8,000	-	-	-	-
36721	IDB DONATIONS	-	-	-	-	40,000	40,000	-
36900	OTHER REVENUE SOURCES **(RESERVES)**	-	535,628	-	346,000	-	-	-
	SUBTOTAL	**$ 300,887**	**$ 1,687,475**	**$ 1,111,575**	**$ 531,406**	**$ 459,821**	**$ 413,297**	**$ 228,856**
	TOTAL REVENUE	**$ 6,112,347**	**$ 8,363,607**	**$ 9,040,918**	**$ 6,939,050**	**$ 6,939,006**	**$ 6,008,044**	**$ 6,824,746**

Detailed Financial Plan FY 2015-2016

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Statement of Proposed Operations
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Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Expenditures								
41000	**GENERAL ADMINISTRATION**							
111	SALARIES - PERMANENT EMPLOYEES	359,574	370,728	393,000	436,000	436,000	330,317	450,000
111	OVERTIME	-	-	-	-	-	-	5,000
141	OASI (EMPLOYER'S SHARE)	31,173	32,094	33,484	38,000	38,000	27,640	38,000
142	HOSPITAL AND HEALTH INSURANCE & ELECTED OFFICALS	24,648	27,936	32,964	50,000	50,000	31,475	61,000
146	WORKMEN'S COMPENSATION	1,955	3,870	5,501	4,000	4,000	4,156	5,000
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	25,545	24,000	24,573	34,000	34,000	22,591	35,000
161	BOARD AND COMMIITTEE MEMBERS	61,000	61,000	61,000	61,000	61,000	45,750	61,000
172	ELECTION OFFICIALS, CLERKS, ETC.	16,590	223	68,396	20,000	1,000	130	30,000
200	CONTRACTUAL SERVICES	41,244	41,217	41,329	45,000	45,000	21,042	45,000
211	POSTAGE, BOX RENT, ETC.	3,025	7,879	4,416	4,500	4,500	3,065	5,000
214	MESSENGER AND DELIVERY SERVICE	1,936	2,446	1,776	2,500	2,500	2,096	2,500
231	PUBLICATION OF FORMAL AND LEGAL NOTICE	8,815	19,156	18,521	20,000	20,000	17,678	20,000
234	EMPLOYEE EDUCATION AND TRAINING	-	-	-	-	-	-	5,000
235	MEMBERSHIPS, REGISTRATION	2,695	6,036	4,414	11,000	11,000	3,581	11,000
236	PUBLIC RELATION	10,583	14,638	14,717	19,000	19,000	8,958	16,000
237	ADVERTISING **(CHAMBER DONATION)**	-	-	-	24,000	24,000	24,000	24,000
240	UTILITY SERVICE	11,233	9,756	22,344	20,000	20,000	16,006	25,000
242	WATER DEVELOPMENT	6,000	-	423,000	-	48,000	48,000	-
245	TELEPHONE INTERNET	8,888	10,206	14,354	15,000	15,000	12,607	20,000
252	LEGAL SERVICES	131,894	51,214	78,141	110,000	110,000	88,302	110,000
253	ACCOUNTING AND AUDITING SERVICES	12,990	14,510	16,170	20,000	15,000	14,508	20,000
254	ENGINEERING SERVICES	60,220	67,411	85,670	75,000	75,000	53,261	75,000
255	DATA PROCESSING SERVICES	9,961	6,805	8,194	15,000	15,000	10,731	18,000
256	CONSULTANT PLANNING SERVICES	30,000	40,000	74,450	20,000	-	-	5,000
257	WEB SITE SERVICES	6,483	7,133	5,390	8,000	8,000	5,853	16,000
258	HOUSEHOLD HAZARDOUS WASTE	4,000	4,000	4,000	4,000	4,000	4,000	4,000
259	OTHER PROFESSIONAL SERVICES	78,039	58,477	80,090	80,000	60,000	35,718	60,000
260	REPAIR AND MAINTENANCE SERVICES	2,380	1,105	1,261	2,000	2,000	1,098	3,000
266	REPAIR AND MAINTENANCE BUILDINGS **(BRICK/doors)**	102,075	15,080	11,663	25,000	25,000	13,155	50,000
280	TRAVEL	2,445	3,077	3,416	7,000	7,000	1,928	5,000
298	COLLECTION FEES (Property Tax Collection fees)	21,004	23,543	20,280	25,000	25,000	19,173	25,000
	SUBTOTAL (General Admin)	**$ 1,076,395**	**$ 923,540**	**$ 1,552,514**	**$ 1,195,000**	**$ 1,179,000**	**$ 866,820**	**$ 1,249,500**

Detailed Financial Plan FY 2015-2016

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Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Expenditures								
41000	**GENERAL ADMINISTRATION**							
299	SUNDRY	1,908	1,706	1,677	2,000	2,000	2,022	3,000
320	OPERATING SUPPLIES	12,352	13,624	9,872	15,000	15,000	8,966	13,073
324	HOUSEHOLD AND JANITORIAL SUPPLIES	903	935	1,210	2,000	2,000	1,522	2,000
329	OFF SITE RECORD STORAGE	2,974	2,317	2,923	4,000	4,000	2,324	4,000
511	INSURANCE ON BUILDINGS	2,594	4,289	4,456	6,000	7,928	7,928	9,500
513	LIABILITY	9,110	8,149	8,919	9,500	9,500	8,854	9,500
533	MACHINERY AND EQUIPMENT RENTAL	7,438	9,128	9,235	9,500	9,500	7,083	10,000
632	INTEREST ON REVENUE ANTICIPATION NOTES	-	-	-	-	39,279	39,279	-
733	PRIZES AND AWARDS	130	330	-	700	700	417	700
790	DONATIONS	-	-	30,473	-	-	-	-
900	CAPITAL OUTLAY **(SOUND PROOFING)**	75,258	-	29,922	250,000	250,000	48,973	50,000
904	CAPITAL OUTLAY-**DEPOT SQUARE**	-	-	-	-	-	-	100,000
949	OTHER MACHINERY **(COMPUTERS, I-PADS)**	53,190	38,586	14,747	25,000	25,000	8,031	20,000
41925-900	FEDERAL GRANT SAFE ROOM	-	287,118	1,207,531	-	29,000	28,857	-
	SUBTOTAL	165,857	366,182	1,320,965	323,700	393,907	*164,254*	*221,773*
	TOTAL GENERAL ADMIN EXPENDITURES	**$ 1,242,252**	**$ 1,289,722**	**$ 2,873,479**	**$ 1,518,700**	**$ 1,572,907**	**$ 1,031,074**	**$ 1,471,273**

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110 GENERAL FUND
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Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
42200	**FIRE DEPARTMENT**							
111	SALARIES - PERMANENT EMPLOYEES-REGULAR	685,497	778,324	847,011	866,000	866,000	654,803	796,000
111	FLSA	-	-	-	-	-	-	55,000
111	HOLIDAY PAY			-	-	-	-	37,000
111	OUT OF RANK PAY	-	-	-	-	-	-	6,000
111	OVERTIME (ESTIMATED)						-	30,000
141	OASI (EMPLOYER' S SHARE)	49,055	54,348	60,824	65,000	65,000	46,729	67,000
142	HOSPITAL AND HEALTH INSURANCE	71,388	91,529	104,844	120,000	120,000	78,493	130,000
146	WORKMEN'S COMPENSATION	10,892	18,355	17,132	20,000	23,750	23,749	25,000
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	45,169	35,875	47,300	56,800	56,800	46,161	58,000
162	VOLUNTEER FIREMEN	2,670	2,988	1,037	10,000	5,000	5,000	10,000
200	CONTRACTUAL **(SC DISPATCH)**	-	-	75,352	75,000	75,000	56,364	75,000
211	POSTAGE, BOX RENT, ETC.	55	-	-	-	-	-	-
234	EMPLOYEE EDUCATION **(PARAMEDIC TRAINING)**	4,946	1,453	1,375	15,000	-	-	5,000
235	MEMBERSHIPS, REGISTRATION, SUBSCRIPTION	3,504	4,628	3,178	8,000	8,000	2,671	8,000
240	UTILITY SERVICE	14,913	14,517	16,542	20,000	20,000	11,009	25,000
245	TELEPHONE INTERNET	6,892	7,335	8,400	8,000	9,000	8,447	11,000
251	AMBULANCE SERVICES AND MEDICAL SERVICES	148,960	138,471	118,217	150,000	150,000	92,717	155,000
255	DATA PROCESSING SERVICES	-	3,344	3,886	5,000	5,000	1,986	5,000
260	REPAIR AND MAINTENANCE SERVICES	33,511	27,722	14,224	42,000	17,000	10,687	30,000
266	REPAIR AND MAINTENANCE BUILDINGS	12,608	13,005	6,864	100,000	10,000	2,936	15,000
280	TRAVEL	3,042	4,101	2,464	5,000	5,000	1,788	5,000
320	OPERATING SUPPLIES	5,975	2,956	2,724	5,500	5,500	1,473	5,500
324	HOUSEHOLD AND JANITORIAL SUPPLIES	3,141	4,867	3,713	5,000	5,000	2,055	5,000
326	CLOTHING AND UNIFORMS	6,664	11,729	8,691	10,000	10,000	4,033	10,000
328	PUBLIC EDUCATIONAL SUPPLIES- FIRE PRE	38	2,014	1,890	2,000	2,000	13	2,000
331	GAS, OIL, DIESEL FUEL , GREASE, ETC.	18,819	15,922	15,446	18,000	18,000	9,602	16,000
511	INSURANCE ON BUILDINGS	1,458	1,633	1,708	2,000	2,000	1,897	4,000
512	INSURANCE ON VEHICLES AND EQUIPMENT	3,418	4,049	5,627	7,000	7,000	5,690	7,000
513	LIABILITY	7,975	7,808	9,181	10,000	10,000	9,284	10,000
533	MACHINERY AND EQUIPMENT RENTAL	2,103	2,741	3,287	5,000	5,000	2,142	5,000
621	RETIREMENT OF BANK NOTES	-	-	70,628	73,000	73,000	73,000	75,000
633	INTEREST ON BANK NOTES	-	6,789	12,408	10,700	10,700	10,627	12,500
900	CAPITAL OUTLAY **(COMPUTERS , FURNITURE, APPL)**	-	535,628	13,720	50,000	615,608	130,857	50,000
949	OTHER MACH & EQ**(EQUIPMENT, TURNOUTS, HELMENTS)**	24,391	117,774	30,189	58,000	8,000	818	100,000
	TOTAL FIRE DEPARTMENT EXPENDITURES	**$ 1,167,084**	**$ 1,909,905**	**$ 1,507,862**	**$ 1,822,000**	**$ 2,207,358**	**$ 1,295,030**	**$ 1,850,000**

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Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Expenditures								
43000	**PUBLIC WORKS**							
111	SALARIES - PERMANENT EMPLOYEES- REGULAR(**New Employe**	377,103	405,000	457,766	531,000	531,000	374,016	562,000
111	**Overtime**			-	-	-	-	10,000
111	**Seasonal**			-	-	-	-	21,250
141	OASI (EMPLOYER'S SHARE)	28,682	29,933	33,023	41,000	41,000	26,701	43,500
142	HOSPITAL AND HEALTH INSURANCE	36,071	39,371	49,869	73,000	73,000	44,177	75,069
146	WORKMEN'S COMPENSATION	10,054	14,631	13,461	20,000	17,850	17,812	20,000
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	32,378	25,665	29,292	36,300	36,300	25,544	40,000
234	EMPLOYEE EDUCATION	-	-	600	2,000	-	-	2,000
235	MEMBERSHIPS, REGISTRATION, SUBSCRIPTION	1,803	1,715	2,339	3,000	3,000	1,712	3,000
240	UTILITY SERVICES **(NEW PUBLIC WORKS)**	4,900	4,711	8,109	10,000	15,000	13,568	25,000
245	TELEPHONE INTERNET	8,013	8,052	10,411	10,000	10,000	7,664	18,000
251	MEDICAL SERVICES	1,019	1,628	1,104	1,700	1,700	1,142	1,700
255	DATA PROCESSING **(SERVER)**	-	3,344	4,257	7,000	7,000	5,985	11,000
259	OTHER PROFESSIONAL SERVICES	4,968	4,682	4,722	5,000	1,000	654	8,000
260	REPAIR AND MAINTENANCE SERVICES	186,672	44,111	44,332	40,000	40,000	31,279	50,000
266	REPAIR AND MAINTENANCE BUILDINGS	5,931	5,479	36,683	20,000	60,000	33,893	75,000
280	TRAVEL	-	-	-	-	100	-	200
320	OPERATING SUPPLIES	10,464	7,553	8,275	10,500	6,500	3,745	11,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	1,635	2,223	3,175	5,000	5,000	2,025	5,000
326	CLOTHING AND UNIFORMS (9 employees)	4,594	6,251	7,013	9,000	9,000	7,241	6,000
331	GAS, OIL, DIESEEL FUEL, GREASE, ETC.	17,623	14,817	16,821	21,000	21,000	8,817	20,000
470	CHRISTMAS AND SEASONAL DÉCOR	2,993	6,974	5,357	5,000	5,000	686	-
511	INSURANCE ON BUILDINGS **(NEW PUBLIC WORKS)**	1,788	1,630	1,429	5,000	5,000	4,534	8,000
512	INSURANCE ON VEHICLES AND EQUIPMENT	3,071	3,116	4,446	5,000	5,000	4,581	6,000
513	LIABILITY	4,606	4,674	3,942	6,000	4,063	4,062	5,000
533	MACHINERY AND EQUIPMENT RENTAL	3,018	3,025	3,028	4,000	4,000	2,298	4,000
760	TRANSFERS TO OTHER FUNDS	1,101,015	1,168,852	1,000,000	500,000	500,000	500,000	669,000
900	CAPITAL OUTLAY **(PROPERTY IMPROVEMENTS)**	83,035	64,484	1,228,000	200,000	525,329	522,944	100,000
949	OTHER MACH AND EQUIPMENT **(BACKHOE,SKID, EQ)**	11,164	25,629	25,760	75,000	30,000	12,845	80,000
	TOTAL PW / STREETS EXPENDITURES	**$ 1,942,600**	**$ 1,897,550**	**$ 3,003,214**	**$ 1,645,500**	**$ 1,956,842**	**$ 1,657,924**	**$ 1,879,719**

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Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Expenditures								
43150	**STORM DRAINAGE**							
234	EMPLOYEE EDUCATION AND MATERIALS	-	-	-	5,000	-	-	500
235	MEMBERSHIP, REGISTRATION						-	4,000
237	ADVERTISING (**Public Participation, TAB broadcasts,brochures,etc.**)						-	1,000
255	DATA PROCESSING (ArcGIS License)						-	1,600
259	OTHER PROFESSIONAL FEES (**engineering fees for Ordinance review**)	-	-	-	5,000	12,065	11,905	5,000
	TOTAL STORM DRAINAGE	-	-	-	**10,000**	**12,065**	**11,905**	**12,100**
43240	**POSTCLOSURE CARE COSTS**							
	(In accordance with 30 Closure Plan)							
761	OPERATING TRANSFER TO SW/SANITATION	-	-	52,000	54,000	54,000	54,000	56,000
	TOTAL POSTCLOSURE	-	-	***52,000***	***54,000***	***54,000***	***54,000***	**56,000**
	TOTAL STORM WATER AND POSTCLOSURE	-	-	**52,000**	**64,000**	**66,065**	**65,905**	**68,100**

Statement of Proposed Operations
Estimated Expenditures

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	Proposed 2015-2016
44310	**SENIOR CENTER**							
111	SALARIES - PERMANENT EMPLOYEES-REGUL	33,997	35,563	43,290	47,000	47,000	33,031	51,500
141	OASI (EMPLOYER' SHARE)	2,601	2,938	3,312	3,600	3,600	2,527	4,000
146	WORKMEN'S COMPENSATION	279	414	408	500	500	594	800
211	POSTAGE, BOX RENT, ETC.	262	346	223	800	800	232	1,000
240	UTILITY SERVICES	5,542	5,753	5,048	6,700	6,700	4,062	6,700
245	TELEPHONE INTERNET	1,422	1,713	2,363	2,000	2,200	2,161	3,300
255	DATA PROCESSING SERVICES	-	-	2,043	2,500	2,500	2,135	3,300
259	OTHER PROFESSIONAL (**SPEAKERS/PRESENTERS**)	-	-	-	1,000	1,000	395	1,000
260	REPAIR AND MAINTENANCE SERVICES	124	335	229	1,000	800	-	500
266	REPAIR AND MAINTENANCE BUILDINGS	1,037	1,262	6,852	5,000	5,000	2,287	5,000
299	SUNDRY	986	918	844	1,200	1,200	1,095	1,500
320	OPERATING SUPPLIES	3,428	3,310	3,076	5,000	5,000	3,244	5,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	1,403	1,434	1,950	2,000	2,000	1,051	2,000
511	INSURANCE ON BUILDINGS	567	593	617	700	700	656	1,000
513	LIABILITY	735	598	605	800	800	577	800
949	OTHER MACHINERY AND EQUIPMENT(**chairs**)	1,679	2,851	2,484	3,000	3,000	1,060	10,000
	TOTAL SENIOR CENTER EXPENDITURES	**$ 54,062**	**$ 58,028**	**$ 73,344**	**$ 82,800**	**$ 82,800**	**$ 55,107**	**$ 97,400**

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Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
44700	**PARKS**							
111	SALARIES **(New Position)**	84,672	100,352	159,610	195,000	195,000	136,105	235,000
111	SEASONAL PART-TIME	-	-	-	-	-	-	25,000
111	OVER-TIME	-	-	-	-	-	-	10,000
141	OASI (EMPLOYER'S SHARE)	5,767	6,979	10,850	14,500	14,500	9,130	19,000
142	HOSPITAL AND HEALTH INSURANCE	17,424	26,702	33,648	42,000	42,000	27,455	51,000
146	WORKMEN'S COMPENSATION	1,396	2,069	2,040	5,000	6,000	5,937	7,500
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	6,022	4,576	6,501	13,000	13,000	9,919	15,500
170	BASKETBALL EXPENSES	-	-	-	-	25,000	24,762	30,000
200	CONTRACTUAL SERVICES **(HERBICIDE APPLICATIONS)**			-	20,000	20,000	6,796	30,000
234	EMPLOYEE EDUCATION	-	-	-	-	-	-	2,000
235	MEMBERSHIP REGISTRATION	-	-	-	5,000	600	287	5,000
236	PUBLIC RELATIONS **(Special Events)(Fire Works)**		15,771	18,267	15,000	15,000	6,250	15,000
240	UTILITY SERVICES **(Water)**	22,985	21,204	37,942	50,000	50,000	37,591	60,000
245	TELEPHONE	-	-	626	1,200	1,200	700	1,500
260	REPAIR AND MAINTENANCE SERVICES	16,650	26,303	34,728	30,000	30,000	25,832	35,000
266	REPAIR AND MAINTENANCE BUILDINGS	3,012	2,414	4,450	5,000	5,000	3,612	10,000
280	TRAVEL(NEW)	-	-	-	-	500	187	1,500
320	OPERATING SUPPLIES	3,791	4,895	6,902	15,000	15,000	10,829	20,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	-	-	597	1,000	1,000	806	1,500
326	CLOTHING AND UNIFORMS (4 employees)(NEW)	-	-	-	-	-	-	3,000
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	6,342	5,531	9,110	10,000	10,000	5,796	10,000
470	CHRISTMAS AND SEASONAL DÉCOR	-	-	-	-	-	-	5,000
511	INSURANCE ON BUILDINGS	3,068	3,385	3,478	4,000	4,220	4,218	4,500
513	LIABILITY	1,615	1,451	1,544	2,000	1,780	1,534	2,000
900	CAPITAL OUTLAY **(tot lot, rail fencing, parking ASC, Gazebo, signs)**	-	82,956	247,601	275,000	295,000	80,276	75,000
949	OTHER MACH AND EQUIP **(mower, trailer)**	569	10,484	24,158	75,000	86,000	63,674	30,000
	TOTAL PARKS	**$ 173,313**	**$ 315,072**	**$ 602,052**	**$ 777,700**	**$ 830,800**	**$ 461,696**	**$ 704,000**

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Account	Description	Actual 2011-2012	Appropriations Requests Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	Proposed 2015-2016
44800	**LIBRARY**							
200	CONTRACTUAL SERVIES **(Expires 6-30-15)**	136,967	146,263	162,597	170,000	170,000	139,779	180,000
240	UTILITY SERVICES	7,713	7,569	8,591	9,500	9,500	5,683	9,500
245	TELEPHONE INTERNET	3,276	3,576	4,913	4,500	4,500	3,663	6,000
255	DATA PROCESSING	-	-	-	5,000	6,500	5,335	8,500
260	REPAIR AND MAINTENANCE SERVICES	900	-	803	1,500	1,500	289	1,500
266	REPAIR AND MAINTENANCE BUILDINGS	12,219	7,474	5,757	7,500	7,500	5,177	7,500
320	OPERATING SUPPLIES	6,947	7,784	16,833	15,000	15,000	5,011	15,000
324	HOUSEHOLD AND JANITORIAL SUPPLIES	252	275	395	750	750	283	800
511	INSURANCE ON BUILDINGS	1,309	1,449	1,492	1,700	1,700	1,579	1,700
533	MACHINERY AND EQUIPMENT RENTAL	-	-	-	-	1,000	377	1,200
949	OTHER MACH AND EQUIPMENT	1,406	4,102	5,225	15,000	12,500	10,755	10,000
	TOTAL LIBRARY	**$170,989.00**	**$178,492.00**	**$ 206,606.00**	**$ 230,450**	**$ 230,450**	**177,932**	**$ 241,700**
44900	**EDUCATION**							
111	SALARIES-PERMANENT EMPLOYEE-	-	-	422,059	-	-	-	-
141	OASI (EMPLOYER'S SHARE)	-	-	32,652	-	-	-	-
142	HOSPITAL & HEALTH INSURANCE	-	-	16,392	-	-	-	-
149	OTHER EMPLOYER CONTRIBUTIONS	-	-	37,610	-	-	-	-
161	BOARD AND COMMITTEE MEMBERS	-	-	12,400	-	-	-	-
172	ELECTION OFFICIALS, CLERKS, ETC.	-	-	-	-	-	-	-
200	CONTRACTUAL	-	-	180,956	-	-	-	-
211	POSTAGE, BOX RENT,ETC	-	-	490	-	-	-	-
231	PUBLICATION OF FORMAL AND LEGAL NOTICE			1,480	-	-	-	-
235	MEMBERSHIPS, REGISTRATION FEES AND TU	-	-	23,850	-	-	-	-
240	UTILITY SERVICES	-	-	52,063	-	-	-	-
245	TELEPHONE & TELEGRAPH	-	-	3,995	-	-	-	-
252	LEGAL SERVICES	-	168,056	158,166	-	-	-	-
257	WEB SITE SERVICE	-	-	3,858	-	-	-	-
259	OTHER PROFESSIONAL	-	38,586	27,304	-	-	-	-
280	TRAVEL	-	1,886	9,751	-	-	-	-
299	SUNDRY	-	-	192	-	-	-	-
320	OPERATING SUPPLIES	-	-	24,158	-	-	-	-
331	GAS	-	-	717	-	-	-	-
513	LIABILITY	-	-	17,906	-	-	-	-
533	MACHINERY AND EQUIPMENT RENTAL	-	-	-	-	-	-	-
790	**CONTRIBUTIONS LEA**	-	-	-	451,900	451,900	451,900	462,554
791	**PEG FUNDING FOR TV STATION**	-	-	-	346,000	346,000	346,000	50,000
	TOTAL EDUCATION	-	**208,528**	**1,025,999**	**797,900**	**797,900**	**797,900**	**512,554**
	TOTAL EXPENDITURES	**$ 4,750,300**	**$ 5,857,297**	**$ 9,344,556**	**$ 6,939,050**	**$ 7,745,122**	**$ 5,542,568**	**6,824,746**

TOTAL GENERAL FUND REVENUE (PROPOSED)	$6,824,746
TOTAL GENERAL FUND EXPENDITURES (PROPOSED)	$6,824,746
DIFFERENCE	$0

Detailed Financial Plan FY 2015-2016

121 STATE STREET AID FUND
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2016

Revenue Estimate

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Revenues								
33111	COMMUNITY DEVELOPMENT GRANT	-	52,711	111,925	-	-	-	-
33191	GRANT BIKE AND PED	-	-	-	100,000	-	-	320,000
33192	MILTON WILSON SOUTH	2,106,747	-	-	-	60,000	60,000	-
33193	AIRLINE @ HWY 70	138,119	-	-	-	-	-	-
33194	FEDERAL GRANT MILTON WILSON NORTH	117,646	-	-	-	-	-	-
33197	DONNELSON FARMS PKWY	-	-	87,708	100,000	50,000	43,928	100,000
33198	AIRLINE @ DOUGLAS INTERSCETION **80/20**	47,152	47,560	211,179	100,000	557,779	465,664	-
33199	HALL CREEK BRIDGE **64/36**	41,929	85,762	52,192	200,000	406,000	362,128	200,000
33200	MILTON WILSON MIDDLE **20 / 100**	250,000	216,464	1,064,059	-	-		-
33202	HWY 70 WIDENING **80/20**	-	-	-	-	75,000	-	100,000
33203	AIRLINE RD WIDENING **80/20**	-	-	-	-	100,000	-	100,000
33551	STATE GASOLINE	324,391	195,361	214,486	195,000	195,000	127,867	160,000
33552	STATE -GAS 1989	-	35,871	34,421	36,000	36,000	20,633	30,000
33554	STATE GAS 3 CENT TAX PAYMENT	-	66,577	63,886	67,000	67,000	38,296	60,000
36100	INTEREST EARNINGS	42,693	40,590	31,253	30,000	30,000	18,199	24,000
36612	BOND HARRELLS RIDGE	50,000	-	-	-	-	-	-
36613	HAYESVILLE ESTATES BOND	-	-	-	-	-	-	-
36615	SHAWS RIDGE BOND	-	-	-	-	-	-	-
36616	DONNELSON FARMS PKW(BOND)	-	-	-	-	-	-	-
36617	MAPLE GROVE	-	-	-	-	-	-	-
36618	BOND CAMBRIDGE	-	-	-	-	-	-	-
36619	BOND EASTRIDGE	-	-	-	-	-	-	-
36620	BOND KENSINGTON**(Grant)**	-	-	-	-	-	-	-
36621	BOND ROLLING HILLS	-	-	-	-	-	-	-
36622	BOND VILLAGES AT WHITEOAK	280,000	-	-	-	-	-	-
36623	BOND WINDSOR PLACE, PHASE I	165,000	-	-	-	-	-	-
36624	SPECIAL PROJECTS WRIGHT MEDICAL	300,000	-	481,098	-	107,337	107,337	-
36710	CONTRIBUTIONS BUSINESS-WRIGHT MED.			-	-	-	-	-
36960	OTHER REVENUE SOURCE **(RESERVES)**	-	-	-	500,000	-	-	**749,000**
36961	OPERATING TRANSFER IN FROM GENERAL FUND	1,101,015	1,168,852	1,000,000	500,000	500,000	500,000	**669,000**
TOTAL STREET AID REVENUES		**$ 4,964,692**	**$ 1,909,748**	**$ 3,352,207**	**$ 1,828,000**	**$ 2,184,116**	**$ 1,744,052**	**$ 2,512,000**

Detailed Financial Plan FY 2015-2016

121 STATE STREET AID FUND
Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2016

Estimated Expenditures

		Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	Proposed 2015-2016
		Appropriations Requests						
41920-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS SHAW'S RIDGE	-	-	-	-	-	-	-
41921-268	REPAIR AND MAINTENANCE ROADS AND STREETS	30,168	-	-	-	-	-	-
	SPECIAL PROJECTS HARRELLS RIDGE	-	-	-	-	-	-	-
41922-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS HAYESVILLE ESTATES	-	-	-	-	-	-	-
41924-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS DONNELSON FARMS PKY	-	-	-	-	-	-	-
41925-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS MAPLE GROVE	-	-	-	-	-	-	-
41926-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS CAMBRIDGE	-	-	-	-	-	-	-
41927-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS EASTRIDGE	-	-	-	-	-	-	-
41928-268	REPAIR AND MAINTENANCE ROADS AND STREETS	73,527	-	6,206		12,810	12,810	-
	SPECIAL PROJECTS KENSINGTON	-	-	-	-	-	-	-
41929-268	REPAIR AND MAINTENANCE ROADS AND STREETS	-	-	-	-	-	-	-
	SPECIAL PROJECTS ROLLING HILLS	-	-	-	-	-	-	-
41930-268	REPAIR AND MAINTENANCE ROADS AND STREETS	204,921	-	-	-	-	-	-
	VILLAGES AT WHITEOAK	-	-	-	-	-	-	-
41931-268	REPAIR AND MAINTENANCE ROADS AND STREETS	128,439	-	-	-	-	-	-
	WINDSOR PLACE PHASE 1	-	-	-	-	-	-	-

Detailed Financial Plan FY 2015-2016

121 STATE STREET AID FUND
Statement of Proposed Operations
For The Fiscal Year Ending JUNE 30, 2016

Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
43100	STATE STREET AID							
Estimated Expenditures								
240	UTILITY SERVICE	289,650	289,163	302,223	320,000	320,000	235,011	320,000
254	ENGINEERING SERVICES	9,810	-	54,431	50,000	50,000	26,903	50,000
260	REPAIR AND MAINTENANCE SERVICES	54	-	-	-	-	-	-
267	REPAIR AND MAINTENANCE SIGNALS			-	20,000	20,000	4,255	20,000
268	REPAIR AND MAINT ROADS AND STREETS	446,032	494,851	441,731	500,000	500,000	340,050	500,000
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	12,603	12,717	15,502	15,000	15,000	6,973	10,000
721	GRANT PED. AND BIKE TRAIL	9,460	-	104,843	100,000	100,000	27,494	400,000
722	DONNELSON FARMS PKWY	-	-	109,634	100,000	100,000	58,593	100,000
723	HAYES ROAD PROJECT	-	-	-	-	5,950	950	100,000
724	HWY 70 WIDENING (20% / 80%)	-	-	-	-	75,000	47,830	300,000
725	AIRLINE ROAD WIDENING	-	-	-	-	100,000	23,776	120,000
726	GRANT MILTON WILSON ROAD SOUTH	2,719,945	14,544	-	-	-	-	-
728	AIRLINE ROAD @ DOUGLASS ST. **(20%)**	64,938	92,473	267,471	100,000	900,000	781,491	-
729	HALL CREEK BRIDGE **(36%)**	69,740	151,124	113,939	200,000	850,000	669,584	240,000
730	MILTON WILSON MIDDLE	29,604	311,980	1,587,949	-	4,000	3,882	-
731	AIRLINE ROAD-WRIGHT MEDICAL	14,667	19,720	569,532	-	733,844	733,844	-
900	CAPITAL OUTLAY **(Includes Decoritive Street Signs 10,000)(street sweeper 175,000)**	5,785	682	10,892	423,000	50,000	26,263	352,000
	STATE STREET AID TOTAL 43100	**$ 3,672,288**	**$ 1,387,254**	**$ 3,578,147**	**$ 1,828,000**	**$ 3,823,794**	**$ 2,986,898**	**$ 2,512,000**
46120-268	ARRA GRANT AIRLINE ROAD	-	-		-	-	-	-
	TOTAL STREET AID EXPENDITURES	**$ 4,109,343**	**$ 1,387,254**	**$ 3,584,353**	**$ 1,828,000**	**$ 3,836,604**	**$ 2,999,708**	**$ 2,512,000**

TOTAL STREET AID REVENUE (PROPOSED)	$2,512,000.00
TOTAL STREET AID EXPENDITURES (PROPOSED)	$2,512,000.00
DIFFERENCE	**$0.00**

Detailed Financial Plan FY 2015-2016

123 SOLID WASTE
Statement of Proposed Operations
For The Fiscal Year Ending JUNE 30, 2016
Estimated Revenues

Appropriations Requests

Account	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
34430 REFUSE COLLECTION	835,588	-	919,818	852,000	852,000	635,846	925,000
36100 INTEREST EARNINGS	2,798	-	1,997	1,000	2,500	2,367	2,000
36961 OPERATING TRAN IN FROM GEN FUND	53,615	-	52,000	54,000	54,000	54,000	56,000
TOTAL SOLID WASTE REVENUES	**$ 892,001**	**$ -**	**$ 973,815**	**$ 907,000**	**$ 908,500**	**$ 692,214**	**$ 983,000**
Estimated Expenditures							
43230 WASTE COLLECTIONS							
298 COLLECTION FEES	808,585	-	846,160	852,000	852,000	665,303	925,000
43240 POSTCLOSURE CARE COSTS							
235 MEMBERSHIPS, REGISTRATION FEES	-	-	-	2,000	2,000	-	2,000
250 OTHER PROFESSIONAL	7,280	-	1,149	10,000	10,000	1,105	10,000
260 REPAIR & MAINTENANCE SERVICES	1,000	-	7,570	43,000	43,000	4,290	46,000
TOTAL SOLID WASTE EXPENDITURES	**816,865**	**-**	**854,879**	**907,000**	**907,000**	**670,698**	**983,000**

TOTAL SOLID WASTE REVENUE (PROPOSED)	$983,000.00
TOTAL SOLID WASTE EXPENSES (PROPOSED)	$983,000.00
DIFFERENCE	$0.00

Detailed Financial Plan FY 2015-2016

413 SEWER
Statement of Proposed Operations
For The Fiscal Year Ending JUNE 30, 2016

Revenue Estimate

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Revenues								
33111	COMMUNITY DEV GRANT	-	-	-	-	-	-	-
36000	OTHER REVENUES	-	-	-	-	-	-	-
36330	SALE OF EQUIPMENT	1,594	3,762	4,622	-	585	585	-
36714	MILTON WILSON-SEWER OUTFALL-DEVELOPERS	42,717	-	-	-	-	-	-
37210	SEWER SERVICE CHARGES	1,552,199	1,550,443	1,519,940	1,650,000	1,650,000	1,051,229	1,620,000
37220	SEWER INSPECTION FEES	1,100	1,000	900	1,000	1,000	500	1,000
37231	SEWER USER FEE-SURCHARGES	206,658	226,072	257,799	200,000	200,000	160,285	220,000
37232	SEWER USER FEE-LABS	10,249	9,469	10,954	8,000	8,000	6,832	9,000
37294	INSTALLATION CHARGES	93,264	93,199	75,653	75,000	75,000	60,662	55,000
37300	SEWER DEVELOPMENT FEES	10,400	-	811,000	-	93,920	93,920	-
37910	INTEREST EARNINGS	71,372	78,162	58,147	60,000	60,000	38,685	45,000
37990	OTHER NON OPERATING REV (RETAINED EARNINGS)	-	-		-	-		-
	TOTAL SEWER REVENUES	**1,989,553**	**1,962,107**	**2,739,015**	**1,994,000**	**2,088,505**	**1,412,697**	**1,950,000**

Detailed Financial Plan FY 2015-2016

413 SEWER FUND
Statement of Proposed Operations
For The Fiscal Year Ending JUNE 30, 2016

Appropriations Requests

Account	Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Original Budget 2014-2015	Amended Budget 2014-2015	Current Year 2014-2015	**Proposed 2015-2016**
Estimated Expenditures								
111	SALARIES - PERMANENT EMPLOYEES **(New Hire)**	88,358	87,832	91,866	90,000	98,400	69,764	147,000
141	OASI (EMPLOYER'S SHARE)	4,505	5,230	5,936	6,600	7,242	4,781	11,300
142	HOSPITAL AND HEALTH INSURANCE	17,424	18,624	19,296	21,000	24,218	14,924	33,450
146	WORKMEN'S COMPENSATION	3,351	4,966	4,895	5,000	7,125	7,125	7,400
149	OTHER EMPLOYER CONTRIBUTIONS **(6%)**	5,065	4,669	5,524	6,500	7,120	6,355	10,000
200	CONTRACTUAL SERVICES	65,163	63,807	62,364	70,000	70,000	42,396	70,000
234	EMPLOYEE EDUCATION	-	269	125	2,000	-	-	2,000
235	MEMBERSHIPS, REGISTRATION	455	220	7,630	7,000	7,000	6,350	8,000
240	UTILITY SERVICE	161,247	154,500	150,258	175,000	175,000	115,534	165,000
245	TELEPHONE INTERNET	3,042	3,203	4,005	5,000	5,000	4,354	6,000
253	ACCOUNTING AND AUDITING SERVICES	6,994	6,090	5,600	7,500	7,812	7,812	7,500
254	ENGINEERING SERVICES	6,351	-	1,920	2,000	3,400	3,400	5,000
255	DATA PROCESSING SERVICES	-	-	-	2,000	2,000	1,538	2,600
260	REPAIR AND MAINTENANCE SERVICES	61,314	62,159	92,927	75,000	75,000	56,560	85,000
266	REPAIR AND MAINTENANCE BUILDINGS	309	422	466	5,000	5,000	472	5,000
296	LAB COSTS - INDUSTRY	10,036	9,484	8,704	7,500	7,500	5,864	9,500
320	OPERATING SUPPLIES	3,972	5,619	8,960	10,000	10,000	6,847	10,000
331	GAS, OIL, DIESEL FUEL, GREASE, ETC.	3,358	3,291	4,160	4,000	4,000	3,692	6,000
511	INSURANCE ON BUILDINGS	20,681	23,432	24,357	25,000	25,000	23,920	26,000
512	INSURANCE ON VEHICLES AND EQUIPMENT	881	834	1,509	1,500	1,500	1,488	1,500
513	LIABILITY	3,522	3,337	2,682	3,500	2,650	2,645	3,500
540	DEPRECIATION	599,558	633,346	630,000	800,000	800,000	800,000	800,000
550	INVESTMENT REVENUE COSTS	3,611	3,611	3,611	-	-	-	3,700
620	NOTES	-	-	-	227,900	387,900	-	73,952
630	INTEREST	36,421	107,280	184,189	310,000	150,000	92,715	310,598
631	FEES ON DEBT	61,360	43,572	54,726	65,000	65,000	38,492	65,000
729	HALL CREEK/CLEAR CREEK	-	14,200	1,740	-	-	-	-
900	CAPITAL OUTLAY	12,200	37,067	6,316	50,000	37,120	-	25,000
949	OTHER MACHINERY AND EQUIPMENT	-	1,419	48,848	10,000	10,000	9,236	50,000
	TOTAL SEWER EXPENSES	**$ 1,179,178**	**$ 1,298,483**	**$ 1,432,614**	**$ 1,994,000**	**$ 1,994,987**	**$ 1,326,263**	**$ 1,950,000**

TOTAL SEWER REVENUE (PROPOSED)	$1,950,000.00
TOTAL SEWER EXPENSES (PROPOSED)	$1,950,000.00
DIFFERENCE	**$0.00**

Budget Overview for Fiscal Year 2015-2016

The economic position of the Town is strong, with a balanced budget, conservative spending, consistent revenues, and a healthy fund balance. The proposed budget for fiscal year 2015-2016 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 with the goal of maintaining as accurate figures as possible for budget requests for expenditures, and with reasonable level of conservative estimates on revenue, operating expenditures and appropriates funds accordingly, to stay in compliance.

The General Fund projected *Revenues* for the fiscal year 2015-2016 are **$6,824,746**, a decrease of $114,304 less than fiscal year 2014-2015. 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 follows all guidelines set forth by federal, state, or local statutes and regulations.

Property Tax steadily remains the majority source of revenue. The property tax rate is **$1.15** per $100 assessed value, same as in FY 2014. Each penny of Personal and Real Property Taxes generates **($30,836.91).** 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. Real Property, Personal Property, and Utility Taxes have been projected for the fiscal year 2015-2016 for a total of **$3,532,090**.

The Special Census conducted by the Town of Arlington in 2013, showed 12,090 residents residing within the city limits of Arlington. The Town of Arlington continues to grow. A total of 67 new permits for homes were issued in 2014, and 21 permits issued in the 1st Quarter of 2015. State Shared taxes have been projected at **$1,025,450** and are allocated on a **(Per Capita)** basis for the proposed fiscal year 2015-2016.

The Town of Arlington operates municipal services offered by the Town, including Sam T. Wilson Library, Arlington Senior Citizens Center, Parks & Recreation, and Fire Protection. Revenues from Services have been projected conservatively based off prior years' history and trends. Services for the fiscal year 2015-2016 are projected at **$107,250,** an increase of $33,500 (1.45%) more than Fiscal year 2014-2015.

Local option Sales tax projected for the fiscal year 2015-2016 is **$2,036,300** which has been projected flat based on current revenues. The tax rate is 9.75 %. (7% State and 2.75% Local)

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

Breakdown of General Fund Revenues	**2015-2016**	**2014-2015**
Property Taxes	$3,532,090	$3,509,644
Services	107,250	73,750
State Shared Taxes	1,025,450	987,250
Local Taxes	2,036,300	1,899,500
Other	54,456	36,706
Investments/Interest	55,000	65,000
Miscellaneous/Reserves	14,200	367,200
Total	**$6,824,746**	**$6,939,050**

The General Fund projected *Expenditures* for the fiscal year 2015-2016 are **$6,824,746** a decrease of $114,304 less than fiscal year 2014-2015. The general fund is the main operating fund for services provided to the citizens of the Town of Arlington. The departmental expenditures within the General Fund are General Administration, Fire Department, Public Works, Storm Drainage, Post Closure Care Costs, Senior Center, Parks & Recreation, Library and Education (Arlington Community Schools).

The Finance Committee diligently reviews the revenues and expenditures with the goal of maximizing tax payer's dollars. General Fund allocations to State Street Aid are a source of funding for Capital Improvement Projects (CIP) pertaining to public streets and maintenance of existing streets.

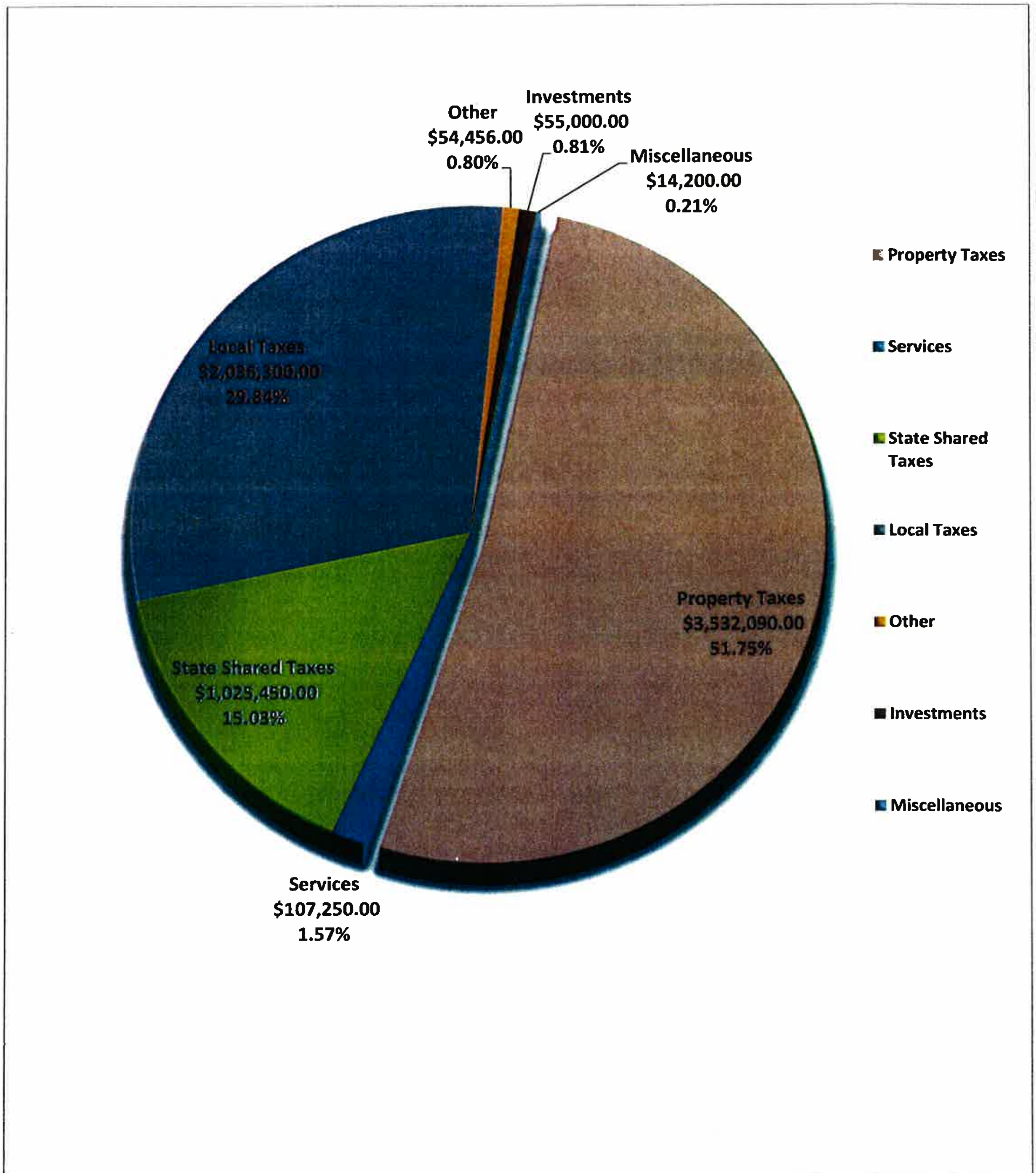
Expenditures are estimated at a reasonable level for operating, maintenance and services. Department heads monitor funds throughout the fiscal year in order to stay in compliance with the approved budget.

Breakdown of General Fund Expenditures	**2015-2016**	**2014-2015**
General Administration & S/C Trustee Employee	$1,471,273	$1,518,700
Fire Department	1,850,000	1,822,000
Public Works	1,210,719	1,145,500
Postclosure Care Cost	68,100	64,000
Senior Center	97,400	82,800
Parks	704,000	777,700
Library	241,700	230,450
Education	512,554	797,900
Transfer to Street Aid	669,000	500,000
Total Expenditures	**$6,824,746**	**6,939,050**

General Fund Revenue and Expenditure Chart & Detail

Breakdown of General Fund Revenues 2015-2016

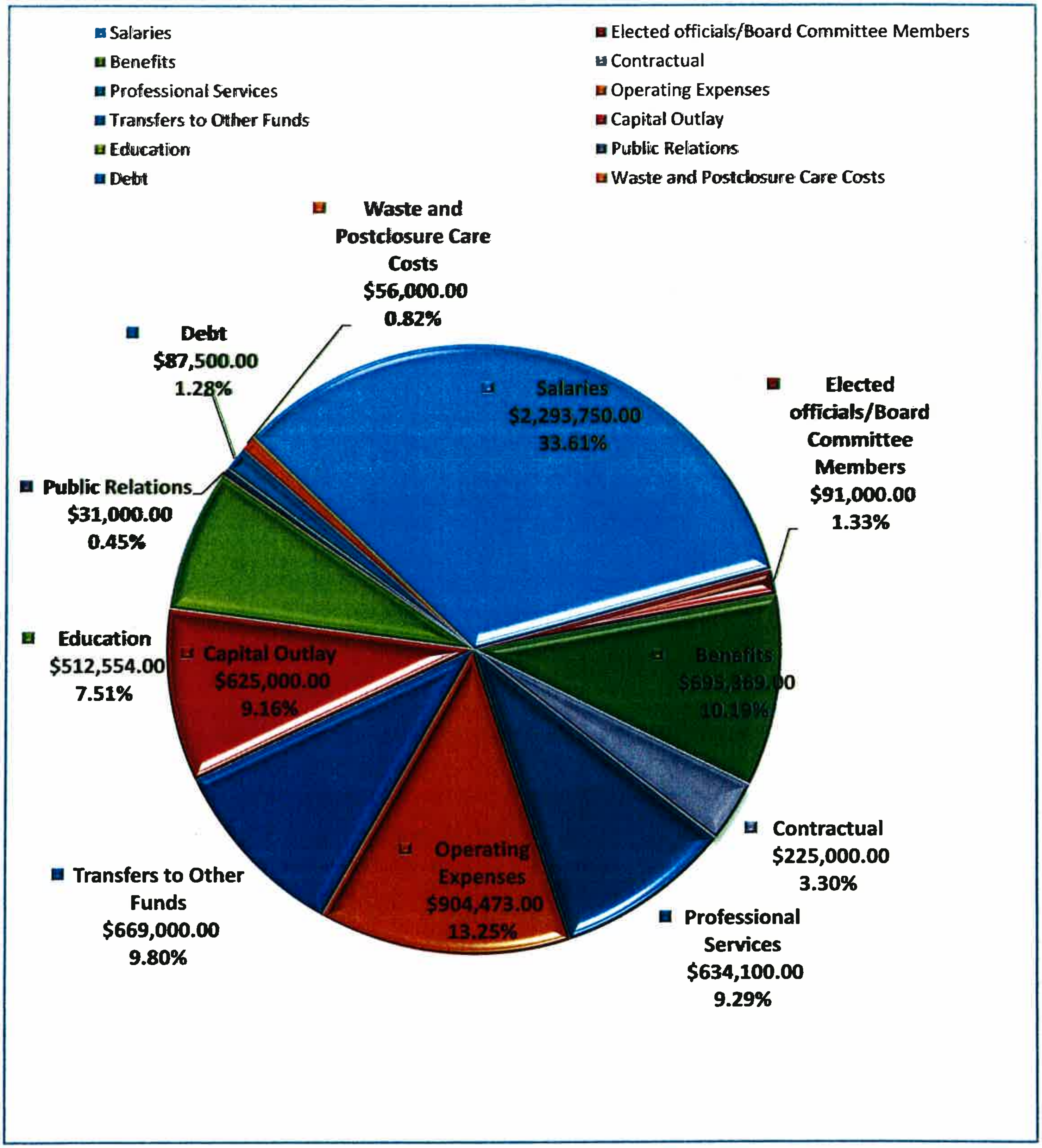
Total Revenues Projected $6,824,746



Property Taxes		
Real Property taxes(Current)	$	2,764,780.00
Personal Property Taxes (Current)	$	275,260.00
Public Utilities Property Tax (Current)	$	330,000.00
Delinquent Real Property Tax	$	70,000.00
Delinquent Personal Property Tax	$	2,000.00
Delinquent Public Utilities Tax	$	50.00
Interest, Penalty, and Court Cost on Property Tax	$	15,000.00
MLGW Payment in Lieu of Taxes UT	$	50,000.00
IDB Payments From Industry	$	25,000.00
	$	**3,532,090.00**
Services		
Building Permit, Excavating Permit, Planning Commission, Sign Permits	$	30,750.00
Park & Recreation Charges, Basket ball Fees	$	55,000.00
Library Reimbursements	$	10,000.00
Library-Fines and Penalties	$	8,000.00
Senior Center Fees	$	3,500.00
	$	**107,250.00**
State Shared Taxes		
TVA Payments in Lieu of Taxes (**Per Capita**)	$	135,000.00
State Sales Tax (**Per Capita**)	$	820,000.00
State Income Tax	$	25,000.00
State Beer Tax	$	5,750.00
State Alcoholic Beverage Tax	$	11,000.00
State Gasoline Inspection Fee (Per Capita)	$	20,000.00
Other state revenue allocations	$	1,200.00
Corporate Excise Tax	$	7,500.00
	$	**1,025,450.00**
Local Taxes		
Local Sales Tax-Co. Trustee	$	1,100,000.00
Local Sales Tax-Co. Trustee State (.5 Increase)	$	500,000.00
Wholesale Beer Tax	$	210,000.00
Wholesale Liquor Tax	$	65,000.00
Business Tax-State	$	70,000.00
Franchise taxes	$	90,000.00
Beer Licenses	$	1,300.00
	$	**2,036,300.00**
Miscellaneous		
Educational incentive pay FF(state)	$	10,200.00
Grass Cutting	$	1,000.00
Other Revenues	$	1,000.00
Duplication & Printing	$	1,000.00
Meeting Room Fees	$	1,000.00
	$	**14,200.00**
Investments/Interest	$	55,000.00
Other	$	5.00
IDB Rent, Rent Leased Property, Milton Wilson Impact Fees	$	54,451.00

Breakdown of General Fund Expenditures 2015-2016

Total Expenditures Projected $ 6,824,746

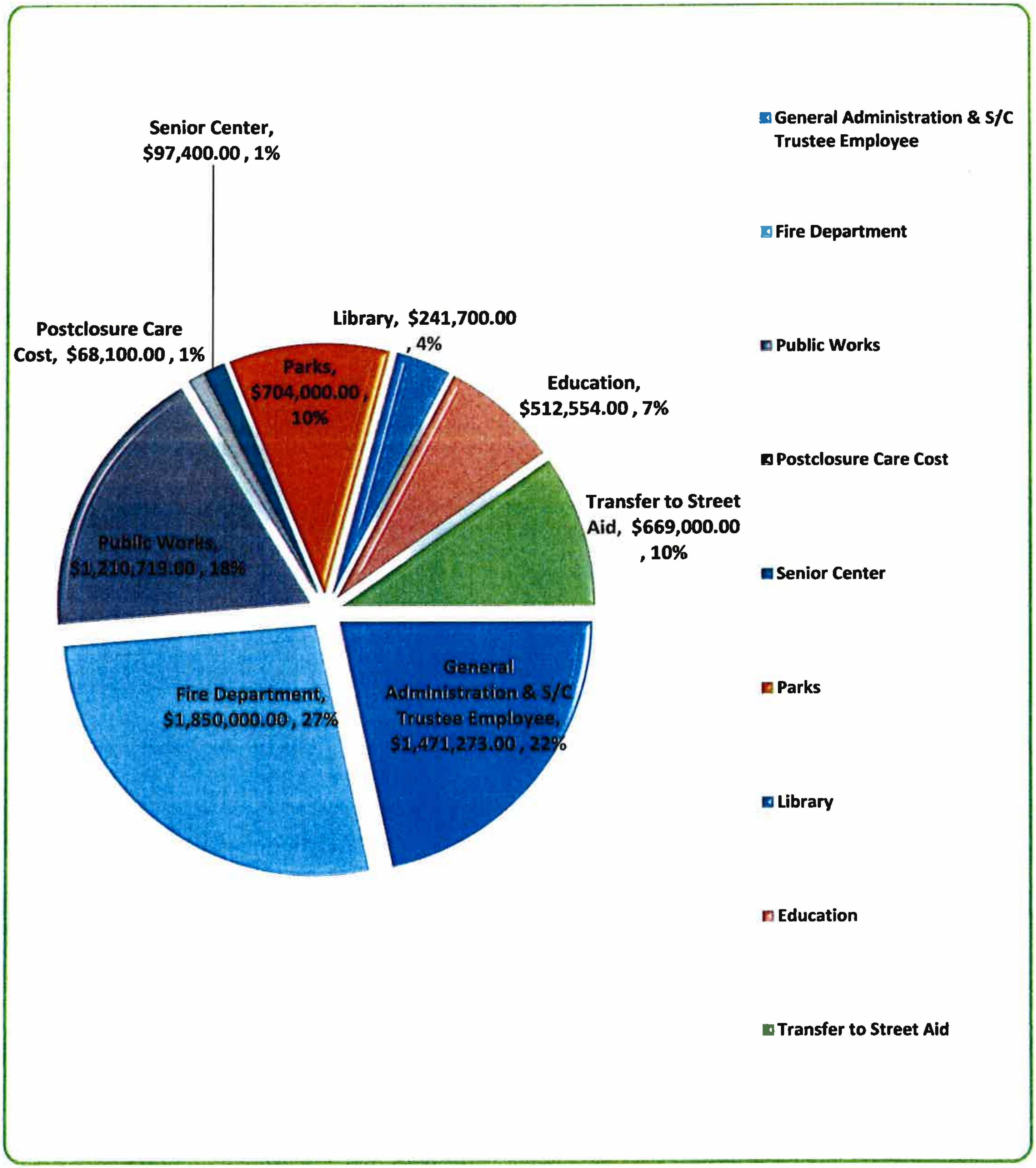


Salaries	**$**	**2,293,750.00**
Elected Officials/Board Committee Members	**$**	**91,000.00**
Benefits		
OASI (EMPLOYERS SHARE)	$	171,500.00
Hospital and Health Insurance	$	317,069.00
Workmen's Compensation	$	58,300.00
457 Retirement	$	148,500.00
Total Benefits	**$**	**695,369.00**
Contractual		
Library	$	180,000.00
S/C Trustee Emloyee	$	45,000.00
Total Contractual	**$**	**225,000.00**
Professional Services		
Contractual Outside Planning	$	35,000.00
S/C Tax Collection	$	25,000.00
Other Professional	$	157,400.00
Ambuance Services and Medical Services	$	156,700.00
Legal Services	$	110,000.00
Shelby County Dispatch	$	75,000.00
Engineering	$	75,000.00
Total Professional Services	**$**	**634,100.00**
Operating Expenses		
Electric	$	151,200.00
Phone	$	59,800.00
Supplies	$	106,873.00
Insurance	$	69,000.00
Repair & Maintenance	$	282,500.00
Fuel	$	46,000.00
Machinery and Equipment Rental	$	20,200.00
Advertising (Chamber Donation)	$	24,000.00
Miscellaneous	$	144,900.00
Total Operating Expenses	**$**	**904,473.00**
Waste and Postclosure Care Costs	**$**	**56,000.00**
Public Relations	**$**	**31,000.00**
Debt	**$**	**87,500.00**
Capital Outlay	**$**	**625,000.00**
Transfers to other Funds	**$**	**669,000.00**
Education	**$**	**512,554.00**

Departmental Chart

Breakdown of Departments Expenditures 2015-2016

Total Department $6,824,746



Certified Tax Roll

Shelby County Assessor of Property

1075 Mullins Station Road • Memphis, Tennessee 38134-7725
(901) 379-7333 • Fax (901) 379-7199
www.assessor.shelby.tn.us

CHEYENNE JOHNSON
Assessor

Assessments for the Year 2015
(Before The Shelby County Board of Equalization)
For: Arlington

Date: Monday, April 20, 2015

Market Real Estate	Parcels	Parcel Percentage	Appraisal	Assmt. Ratio	Assessment
Farm	70	1.434	9,211,100	25%	2,302,775
Residential	4,321	88.545	822,442,500	25%	205,610,625
Commercial	135	2.766	65,676,100	40%	26,270,440
Industrial	51	1.045	38,200,300	40%	15,280,120
Multiple	2	0.041	681,800	0-40%	42,975
Total Market	4,579	93.832	936,211,800		249,506,935
Greenbelt Real Estate					
Farm	63	1.291	10,221,500	25%	2,555,375
Residential	17	0.348	3,040,000	25%	760,000
Commercial	4	0.082	277,100	25%	69,275
Industrial	2	0.041	143,900	25%	35,975
Multiple	3	0.061	412,200	0-40%	141,585
Total GB	89	1.824	14,094,700		3,562,210
Exempt	212	4.344			
Total Real Estate	4,880	100.000	950,306,500		253,069,145

CHEYENNE JOHNSON
Assessor

Shelby County Assessor of Property

1075 Mullins Station Road • Memphis, Tennessee 38134-7725
(901) 379-7333 • Fax (901) 379-7199
www.assessor.shelby.tn.us

Assessments for the Year 2015
(Before The Shelby County Board of Equalization)
For: Arlington

Date: Monday, April 20, 2015

Personal Property	Parcels	Parcel Percentage	Appraisal	Assmt. Ratio	Assessment
Tangible	431	100.000	88,648,200	30%	26,595,240
Intangible	0	0.000	0	40%	0
Local Utility	0	0.000	0	55%	0
Exempt	0	0.000			
Total Personalty	431	100.000	88,648,200		26,595,240
Total Real Estate	4,880		950,306,500		253,069,145
Total ALL	5,311		1,038,954,700		279,664,385

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

Respectfully submitted,

Gwendolyn Cranshaw

Gwendolyn Cranshaw, CPA
Chief Administrator

Cheyenne Johnson

Cheyenne Johnson
Assessor of Property

Historical Data

Current Breakdown of Employees

Department	Full-time	Part-time	Contractual	Total
Elected Officials		7		7
Town Hall	6		1	7
Fire Department	17			17
Public Works	11	1		12
Sewer	3			3
Senior Center		4		4
Parks	4			4
Library				0
Total	**41**	**12**	**1**	**54**

Tax Rate Table

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

Town Employees vs # of Residents

Year	Employees	Residents	Ratio
1997	14	1754	1/ 125
1998	16	1820	1/ 114
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	41	12090	1/ 295

Statement of Revenues, Expenditues, and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2004-2014

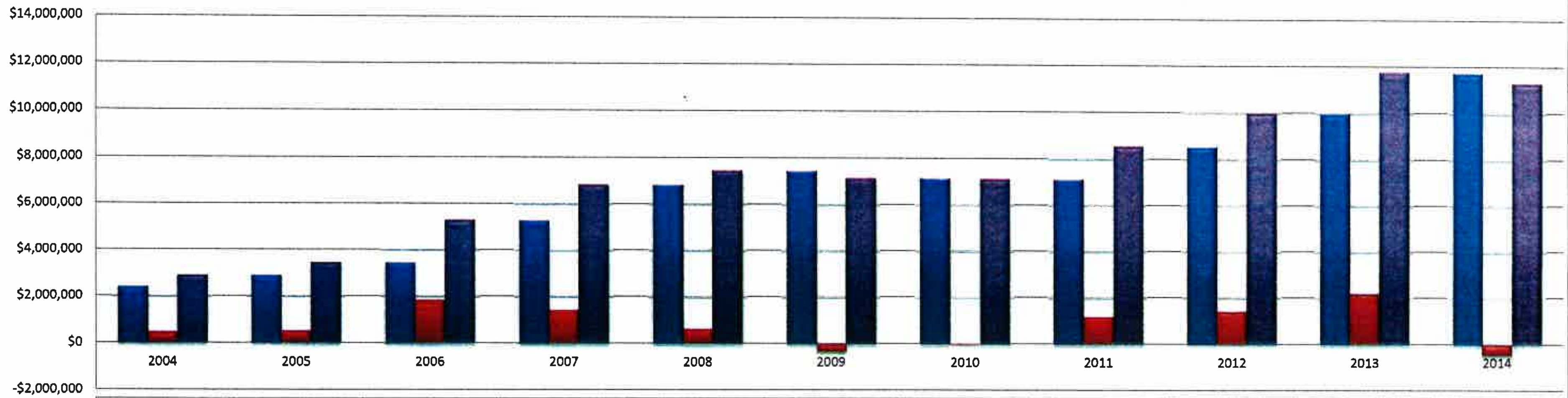
Town of Arlington, Arlington, TN 38002

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

General Fund Revenues

Revenues:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Taxes	$1,504,391	$1,867,464	$2,278,145	$2,973,902	$3,371,224	$3,738,132	$4,066,827	$4,167,981	$4,735,806	$5,138,109	$5,015,467
Licenses and permits	136,962	116,163	129,434	107,323	66,707	85,102	44,385	38,707	36,763	44,570	70,171
Intergovernmental	487,157	542,145	935,357	1,019,047	1,819,879	892,455	950,511	960,820	1,052,314	1,643,870	2,900,551
Charges for services	518,445	777,222	359,405	279,705	92,715	50,795	91,144	887,501	899,603	900,193	313,392
Other	350,454	329,155	1,631,190	653,779	474,546	365,798	713,709	259,132	262,311	221,267	718,279
Total Revenues	$2,997,409	$3,632,149	$5,333,531	$5,033,756	$5,825,071	$5,132,282	$5,866,576	$6,314,141	$6,986,797	$7,948,009	$9,017,860
Expenditures											
Current											
General Government	980,066	1,429,919	1,242,360	870,652	1,763,692	793,162	1,009,296	1,016,756	1,230,345	973,603	1,593,784
Public Safety	575,106	548,001	735,633	843,448	851,598	956,173	1,043,694	1,155,227	1,167,082	1,249,711	1,390,679
Highways and streets	501,323	441,293	531,376	552,220	542,615	663,940	673,327	777,373	835,599	632,275	742,003
Education										208,528	1,025,998
Sanitation collection								765,006	816,865	822,289	-
Parks and recreation	29,282	178,157	503,354	628,525	416,649	442,185	570,065	414,455	404,351	460,360	608,903
Capital Outlay										1,157,179	2,532,832
Debt Service:											
Principal	47,079	52,669	50,045	51,588	53,170	54,819	37,418	-	-	-	70,628
Interest	9,789	8,939	2,084	5,280	3,698	2,049	417	-	-	6,789	12,408
Total Expenditures	$2,142,645	$2,658,978	$3,064,852	$2,951,713	$3,631,422	$2,912,328	$3,334,217	$4,128,817	$4,454,242	$5,510,734	$7,977,235
Revenues over (under) expenditures	$854,764	$973,171	$2,268,679	$2,082,043	$2,193,649	$2,219,954	$2,532,359	$2,185,324	$2,532,555	$2,437,275	$1,040,625
Change in Accounting Principle (cumulative effect)			$57,625								
Other Financing Sources (Uses)											
Note Proceeds	-	-	-	-	-	-	-	-	-	535,628	-
Transfers in	-	-	-					51,060	53,615	379,265	
Operating Transfers out(Street Aid)	(329,359)	(400,000)	(438,047)	(586,500)	(1,495,000)	(2,480,000)	(2,510,000)	(1,051,060)	(1,174,630)	(1,168,852)	(1,000,000)
Operating Transfers out(Sanitation Fund)	($23,987)	($23,438)	($34,748)	($69,865)	($69,823)	($72,260)	($48,630)	$0	$0		($489,159)
Change in Fund Balance	$501,418	$549,733	$1,853,509	$1,425,678	$628,826	($332,306)	($26,271)	$1,185,324	$1,411,540	$2,183,316	($448,534)
Fund Balances-Beginning	$2,419,666	$2,921,084	$3,470,820	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$ 11,783,288
Prior Period Adjustment				$109,678		$18,191		$234,248		-$379,265	
Fund Balances-Ending	$2,921,084	$3,470,817	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$ 11,334,754

Change in Fund Balances-General Fund
FISCAL YEARS 2004-2014



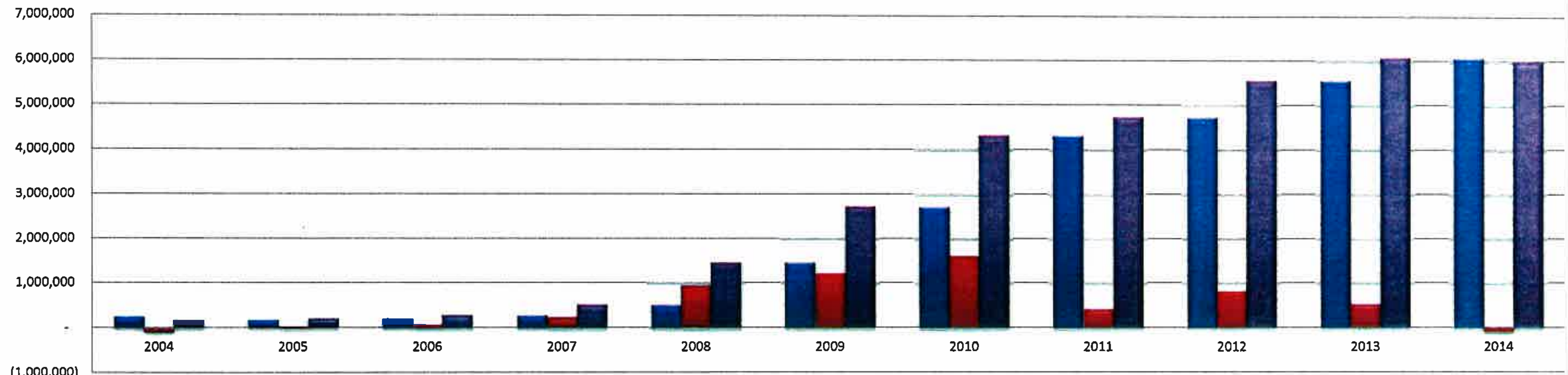
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
"Beginning Fund Balances"	$2,419,666	$2,921,084	$3,470,820	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288
Change in Fund Balance	$501,418	$549,733	$1,853,509	$1,425,678	$628,826	($332,306)	($26,271)	$1,185,324	$1,411,540	$2,183,316	($448,534)
"Ending Fund Balance"	$2,921,084	$3,470,817	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$11,334,754

Statement of Revenues, Expenditues, and Changes in Fund Balances
State Street Aid Fund
For the Fiscal Year Ended June 30, 2004-2014
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:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Intergovernmental:											
Gas 1989	-	-	-	-	-	-	-	-	$32,919	$32,942	$34,422
Gas 3 Cent	-	-	-	-	-	-	-	-	61,097	61,142	63,886
State gasoline and motor fuel tax	72,358	142,944	148,250	214,636	217,657	255,915	257,823	267,707	204,559	203,725	214,486
Development bonds foreited	-	-	-	-	-	-	655,000	915,000	1,045,000	-	300,000
Grant Revenue	-	-	-	-	-	63,263	873,539	3,029,291	2,431,593	402,497	1,854,945
Other:											
Interest Earned	496	350	6,160	9,952	16,788	49,529	54,132	51,081	42,693	40,590	31,253
Total Revenues	$ 72,854	$ 143,294	$ 154,410	$ 224,588	$ 234,445	$ 368,707	$ 1,840,494	$ 4,263,079	$3,817,861	$ 740,896	$ 2,498,992
Expenditures											
Current											
Public Works:											
Streets and Highways:											
Utilities	99,662	119,154	141,301	190,338	222,441	262,269	251,602	278,800	289,650	289,163	302,223
Repair and Maintenance Services	8,804	8,423	5,663	9,426	12,520	468	-	3,120	9,864	-	54,429
Repair and Maintenance-Streets	221,517	85,561	65417	-5,678	185,083	301,115	880,299	1,139,363	889,312	498,114	447,937
Operating Supplies	5,922	3,931	344	-	-	-	-	-	-	-	-
Gas, Oil, and Diesel	5,772	6,340	7,298	924	6,049	9,393	9,260	11,733	12,603	12,717	15,502
Grant Expenditures	-	-	-	-	-	61,132	-	-	-	-	-
Improvements	-	-	-	-	73,290	-	-	-	-	-	-
Capital Outlay, including grants	146,442	283,676	309052	380,445	285,629	1,006,230	1,606,317	3,417,991	2,914,139	589,841	2,764,260
Total Expenditures	$ 488,119	$ 507,085	$ 529,075	$ 575,455	$ 785,012	$ 1,640,607	$ 2,747,478	$ 4,851,007	$ 4,115,568	$ 1,389,835	$ 3,584,351
Revenues over (under) expenditures	(415,265)	(363,791)	(374,665)	(350,867)	(550,567)	(1,271,900)	(906,984)	(587,928)	(297,707)	(648,939)	(1,085,359)
Change in Accounting Principle(cumulative effect)			12,153	-							
Excess (Deficiency) of Revenues over(under)Expenditures			(362,512)	-							
Other Financing Sources (Transfers In)	329,359	400,000	438,047	586,500	1,495,000	2,480,000	2,510,000	1,000,000	1,121,015	1,168,852	1,000,000
Change in Fund Balance	(85,906)	36,209	75,535	235,633	944,433	1,208,100	1,603,016	412,072	823,308	519,913	(85,359)
Fund Balances-Beginning	261,355	175,449	211,658	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676
Prior Period Adjustment						52,008					
Fund Balances-Ending	175,449	211,658	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317

Change in Fund Balances- Street Aid
FISCAL YEARS 2004-2014



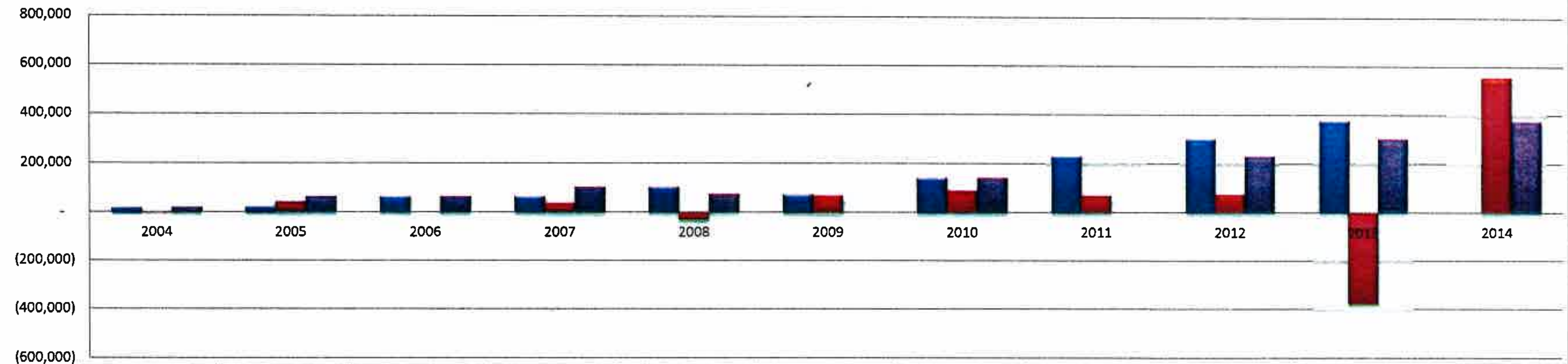
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
"Beginning Fund Balances"	261,355	175,449	211,658	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676
Change in Fund Balance	(85,906)	36,209	75,535	235,633	944,433	1,208,100	1,603,016	412,072	823,308	519,913	(85,359)
"Ending Fund Balance"	175,449	211,658	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317

Statement of Revenues, Expenditues, and Changes in Fund Balances
Sanitation Fund
For the Fiscal Year Ended June 30, 2004-2014

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

Sanitation Fund Revenues	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues:											
Charges for Services											
Refuse collection charges	$ 198,291	$ 271,068	359,859	516,963	599,452	709,090	737,867	780,386	835,588	-	919,818
Other:			596								
Other Income	680	-	-	1,532	2,280	2,645	3,677	3,441	2,798	-	1,997
Total Revenues	$ 198,971	$ 271,068	$ 360,455	$ 518,495	$ 601,732	$ 711,735	$ 741,544	$ 783,827	$ 838,386	$ -	$ 921,815
Expenditures											
Current											
Public Works:											
Solid Waste Collection:											
Contracted Services	181,104	217,318	356,032	513,434	664,720	676,719	693,242	756,886	808,585	-	854,879
Repair and Maintenance	2,405	-	-	-							
Landfill Closure:											
Professional Services	8,090	7,630	8320	8,320	8,320	7,720	7,120	8,120	7,280	-	-
Repair and Maintenance	1,942	-	-	-					1,000	-	-
Operating Supplies			-	-							
Total Public Works	193,541	224,948	364,352	521,754	673,040	684,439	700,362	765,006	816,865	-	854,879
Debt Service:											
Principal Reduction	20,000	20,000	25,000	25,000	25,000	30,000	-	-	-	-	-
Interest	7,425	6,325	5,088	3,713	2,338	825	-	-	-	-	-
Tota Debt Services	27,425	26,325	30,088	28,713	27,338	30,825	-	-	-	-	-
Total Expenditures	$ 220,966	$ 251,273	$ 394,440	$ 550,467	$ 700,378	$ 715,264	$ 700,362	$ 765,006	$ 816,865	$ -	$ 854,879
Excess (Deficiency) of Revenues Over (under) Expenditures	(21,995)	19,795	(33,985)	(31,972)	(98,646)	(3,529)	41,182	18,821	21,521	-	66,936
Operating Transfers out (Other Financing Uses)	-	-	-	-	-	-	-	-	-	(379,265)	
Operating Transfers In (Other Financing Uses)	23,987	23,438	34,748	69,865	69,823	72,260	48,630	51,060	53,615		489,159
Excess (Deficiency) of Revenues and other Financing Sources Over (Under) Expenditures	1,992	43,233	763	37,893	(28,823)	68,731	89,812	69,881	75,136	(379,265)	556,095
Fund Balances-Beginning	20,646	22,638	65,871	66,634	104,527	75,704	144,435	234,247	304,128	$ 379,265	-
Fund Balances-Ending	$ 22,638	$ 65,871	$ 66,634	$ 104,527	$ 75,704	$ 144,435	$ 234,247	$ 304,128	$ 379,265	$ -	$ 556,095

Change in Fund Balances- Sanitation Fund
FISCAL YEARS 2004-2014



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
"Beginning Fund Balances"	20,646	22,638	65,871	66,634	104,527	75,704	144,435	234,247	304,128	$379,265	-
Change in Fund Balance	1,992	43,233	763	37,893	(28,823)	68,731	89,812	69,881	75,136	(379,265)	556,095
"Ending Fund Balance"	$22,638	$65,871	$66,634	$104,527	$75,704		$144,435		$234,247	$304,128	$379,265

Statement of Revenues, Expenditues, and Changes in Net Assets

Proprietary Fund-Sewer

For the Fiscal Year Ended June 30, 2004-2014

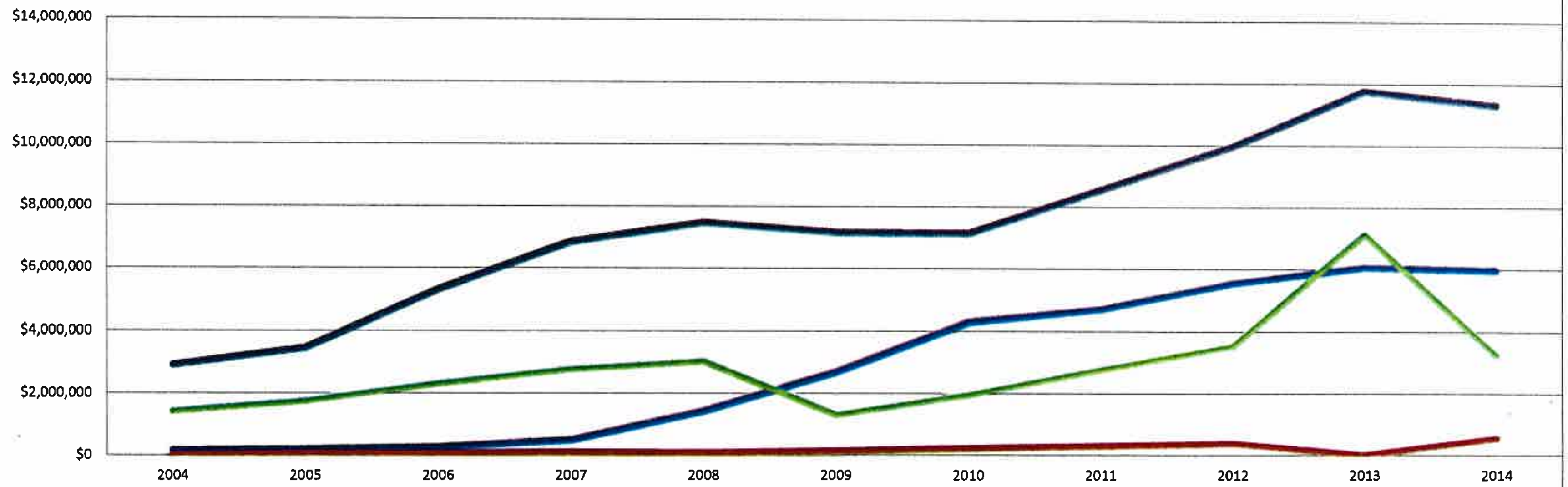
Town of Arlington, Arlington, TN 38002

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

Operating Revenues:

Revenues:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Sewer Service Charges	$357,371	$585,656	$783,078	$931,210	$1,045,748	$1,167,779	$1,371,754	$1,506,919	$1,552,198	$1,550,443	$1,519,939
Surcharges and Inspection Fees	$ 73,664	$ 145,491	289,426	420,462	251,806	410,820	363,390	316,758	364,388	329,740	1,156,306
Installation Charges	619,621	479,974									
Community Development Grant			-	-	-	11,500	190,329	-	-	-	-
Total Operating Revenues	$ 1,050,656	$ 1,211,121	$ 1,072,504	$ 1,351,672	$ 1,297,554	$ 1,590,099	$ 1,925,473	$ 1,823,677	$ 1,916,586	$ 1,880,183	$ 2,676,245
Operating Expenditures:											
Personnel	158178	221293	239316	250,136	$ 236,655	$ 168,411	$ 161,252	$ 116,174	$ 118,703	$ 116,652	121993
Operating & Maintenance	176,924	306,461	362,737	329,638	366,924	313,338	310,740	331,525	350,936	360,857	398,197
Deprecitation	124,054	125,165	128,135	162,891	557,700	584,742	576,239	599,558	628,455	633,021	632,989
Total Operating Expenses	459,156	652,919	730,188	742,665	1,161,279	1,066,491	1,048,231	1,047,257	1,098,094	1,110,530	1,153,179
Operating Income (Loss)	591,500	558,202	$ 342,316	609,007	136,275	523,608	877,242	776,420	818,492	769,653	1,523,066
Non-Operating Revenues (expenses)											
Interest Earned	18,909	48,826	126,578	179,156	166,366	151,561	148,193	97,794	71,372	77,517	56,950
Interest Expense	(33,417)	-	-	(80,334)	(354,875)	(149,713)	(42,255)	(42,279)	(36,421)	(106,628)	(184,189)
Sale of Equipment								1,059	1,594	3,762	(183)
Debt Fees	-	-	-	-	(69,631)	(71,256)	(68,140)	(64,002)	(61,360)	(43,572)	(54,726)
Total Non-Operating Revenues (Expenses)	(14,508)	48,826	126,578	98,822	(258,140)	(69,408)	37,798	(7,428)	(24,815)	(68,921)	(182,148)
Change in Net Assets before Contributed Capital	576,992	607,028	468,894	707,829	(121,865)	454,200	915,040	768,992	793,677	700,732	1,340,918
Contributed Capital	1,233,031	1,132,483	1,193,630	1,850,644	1,483,657	437,189	1,559,735	585,365	615,795	-	-
Change in Net Assets	$ 1,810,023	$ 1,739,511	$ 1,662,524	$ 2,558,473	$ 1,361,792	$ 891,389	$ 2,474,775	$ 1,354,357	$ 1,409,472	$ 700,732	$ 1,340,918
Total Net Assets Beginning	$ 4,283,594	$ 6,093,617	$ 7,833,128	$ 9,495,655	$ 12,054,128	$ 13,415,920	$ 14,343,309	$ 15,320,614	$ 16,674,971	$ 18,084,443	$ 18,785,175
Prior Period Adjustment						36,000	$ (1,497,470)	$ -		-	$ (123,585)
Fund balance Beginning Restated						13,451,920	$ 12,845,839	$ -		-	$ 18,661,590
Total Net Assets Ending	$ 6,093,617	$ 7,833,128	$ 9,495,652	$ 12,054,128	$ 13,415,920	$ 14,343,309	$ 15,320,614	$ 16,674,971	$ 18,084,443	$ 18,785,175	$ 20,002,508
Cash and Cash Eqivalents:											
Beginning Cash and cash equivalents	$ 947,283	$ 1,449,585	$ 1,780,271	$ 2,352,409	$ 2,814,445	$ 3,077,293	$ 1,362,122	$ 2,003,050	$ 2,805,707	$ 3,558,972	$ 7,161,003
Ending Cash and cash equivalents	$ 1,449,585	$ 1,780,271	$ 2,352,409	$ 2,814,445	$ 3,077,293	$ 1,362,122	$ 2,003,050	$ 2,805,707	$ 3,558,972	$ 7,161,003	$ 3,299,008

Ending Fund Balances
2004-2014

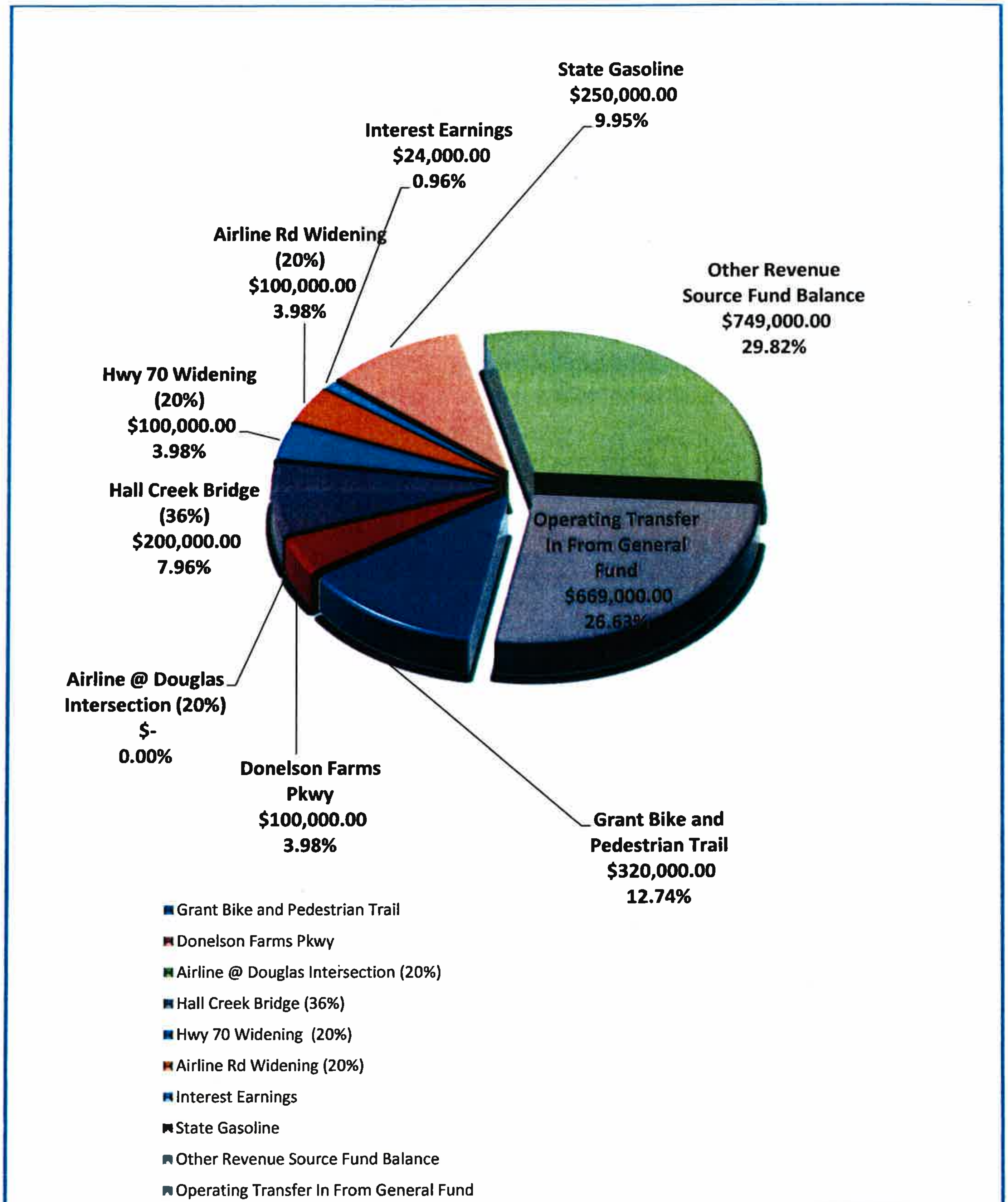


	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
"Ending General Fund Balance"	$2,921,084	$3,470,817	$5,324,329	$6,859,685	$7,488,511	$7,174,396	$7,148,125	$8,567,697	$9,979,237	$11,783,288	$11,334,754
"Ending Street Aid Fund Balances"	175,449	211,658	287,193	522,826	1,467,259	2,727,367	4,330,383	4,742,455	5,565,763	6,085,676	6,000,317
"Ending Sanitation Fund Balance"	$22,638	$65,871	$66,634	$104,527	$75,704	$144,435	$234,247	$304,128	$379,265	$-	$556,095
"Ending Sewer Fund Balances"	$1,449,585	$1,780,271	$2,352,409	$2,814,445	$3,077,293	$1,362,122	$2,003,050	$2,805,707	$3,558,972	$7,161,003	$3,299,008

STREET AID REVENUE AND EXPENDITURE CHARTS

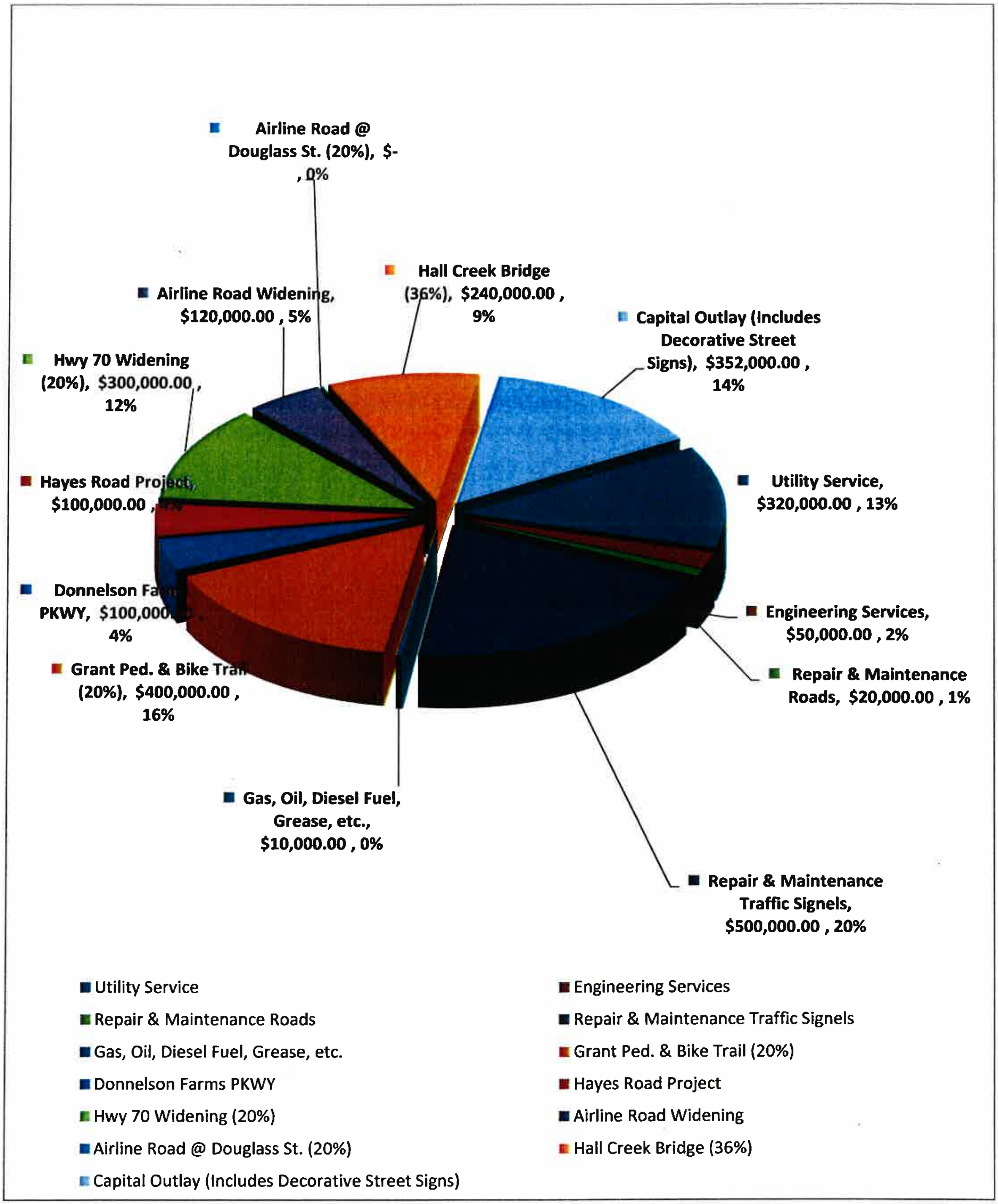
Breakdown of Street Aid Revenue 2015-2016

Total Revenue Projected $2,512,000



Breakdown of Street Aid Expenditures 2015-2016

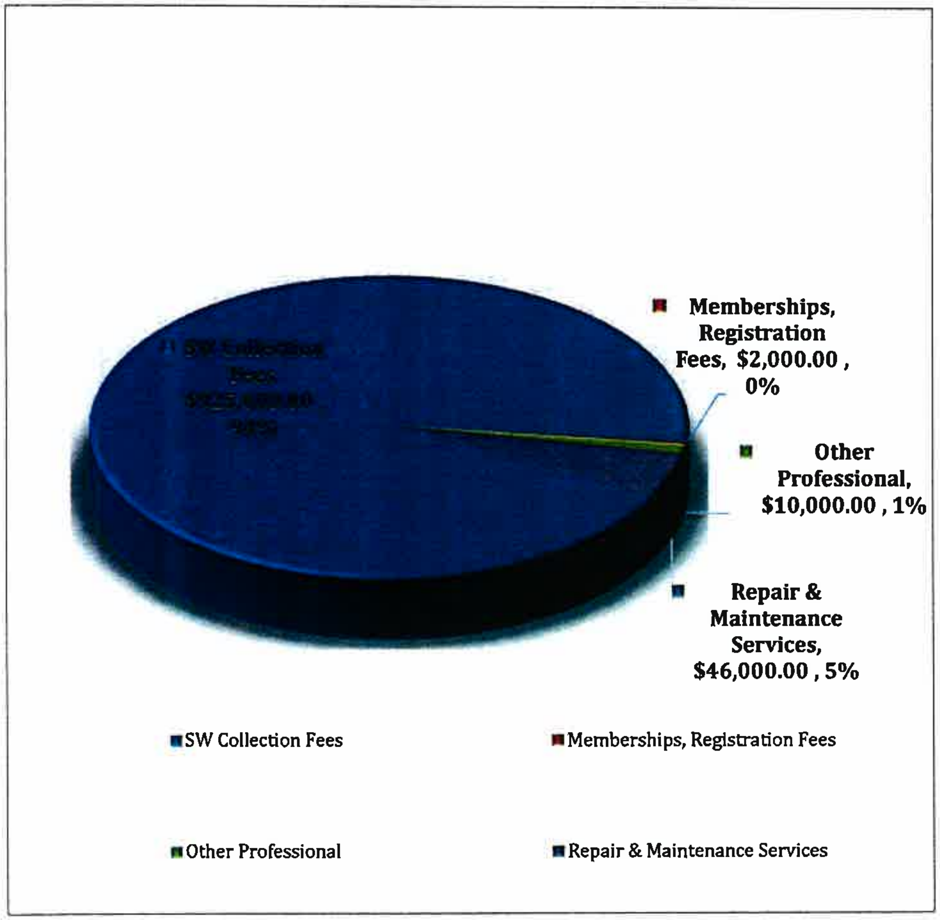
Total Expenditures Projected $2,512,000



Solid Waste Revenue and Expenditure Chart

Solid Waste Expenditures
2015-2016

Total Expenditures **$983,000.00**



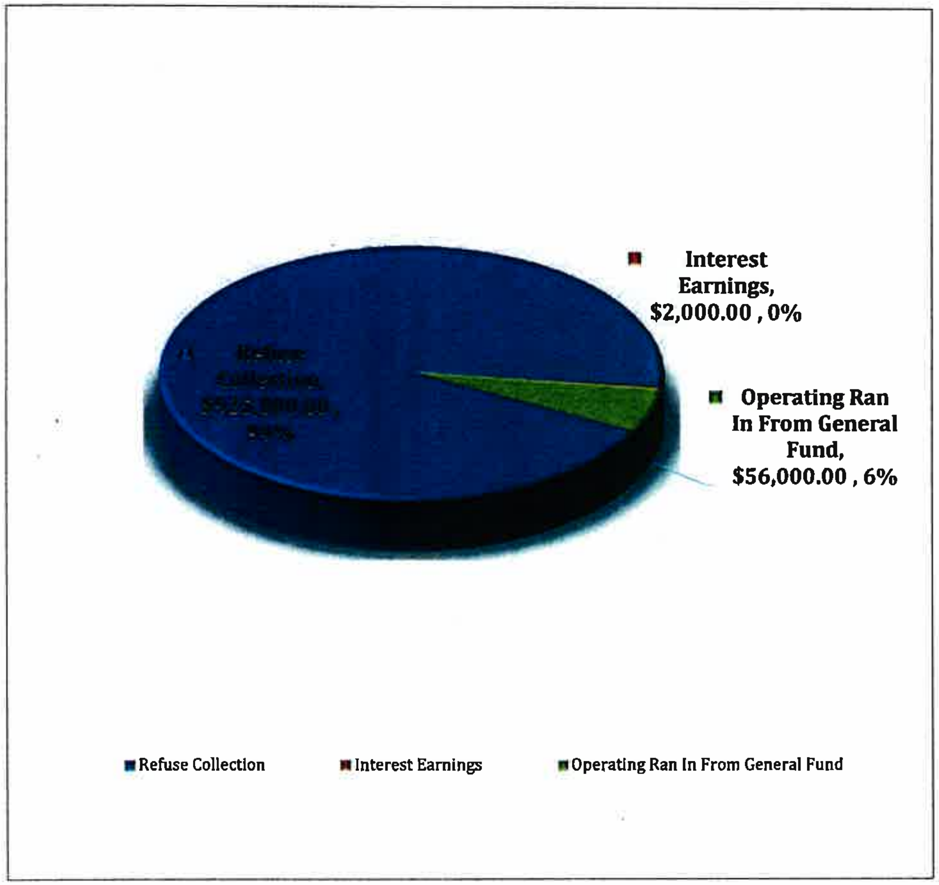
Solid Waste Expenditures

SW Collection Fees	$	925,000.00
Memberships, Registration Fees	$	2,000.00
Other Professional	$	10,000.00
Repair & Maintenance Services	$	46,000.00
Total Solid Waste Expenditures	**$**	**983,000.00**

Sewer Fund Revenue and Expenditure Charts

Solid Waste
2015-2016

Total Revenue **$983,000.00**



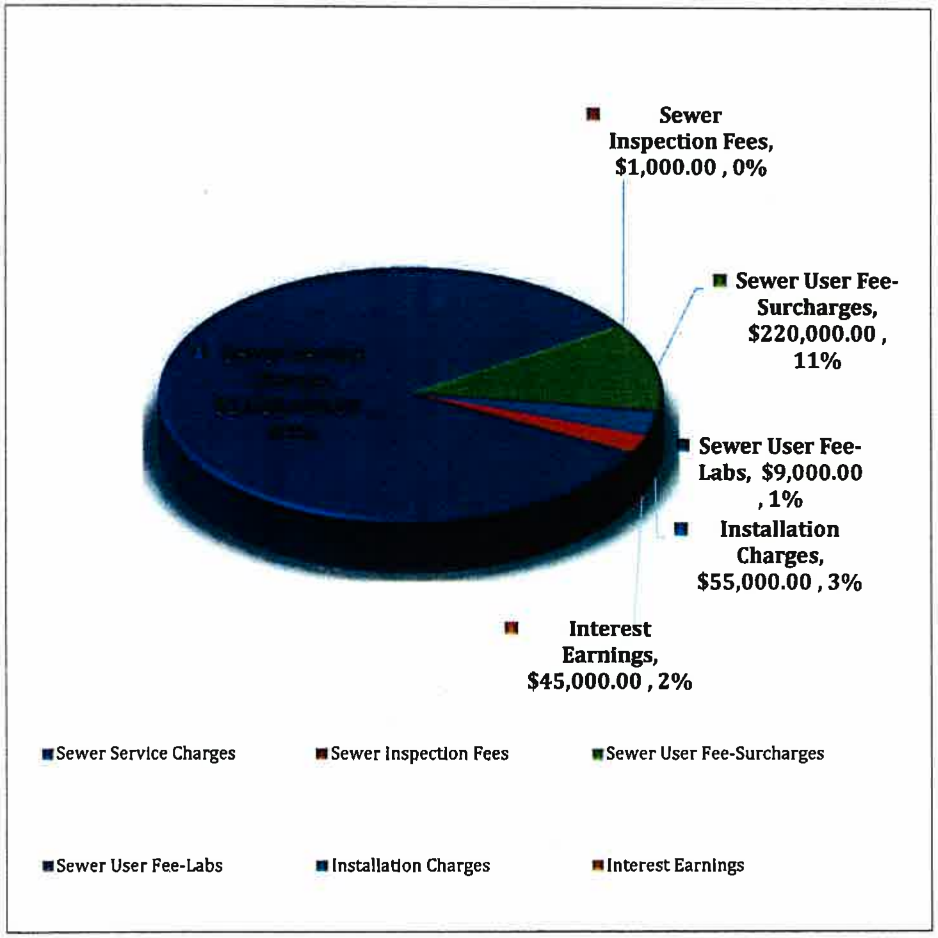
Solid Waste Revenues

Refuse Collection	$	925,000.00
Interest Earnings	$	2,000.00
Operating Ran In From General Fund	$	56,000.00
Total Solid Waste Revenues	**$**	**983,000.00**

Sewer Fund Revenue and Expenditure Charts

Sewer Revenues
2015-2016

Total Revenue **$1,950,000.00**



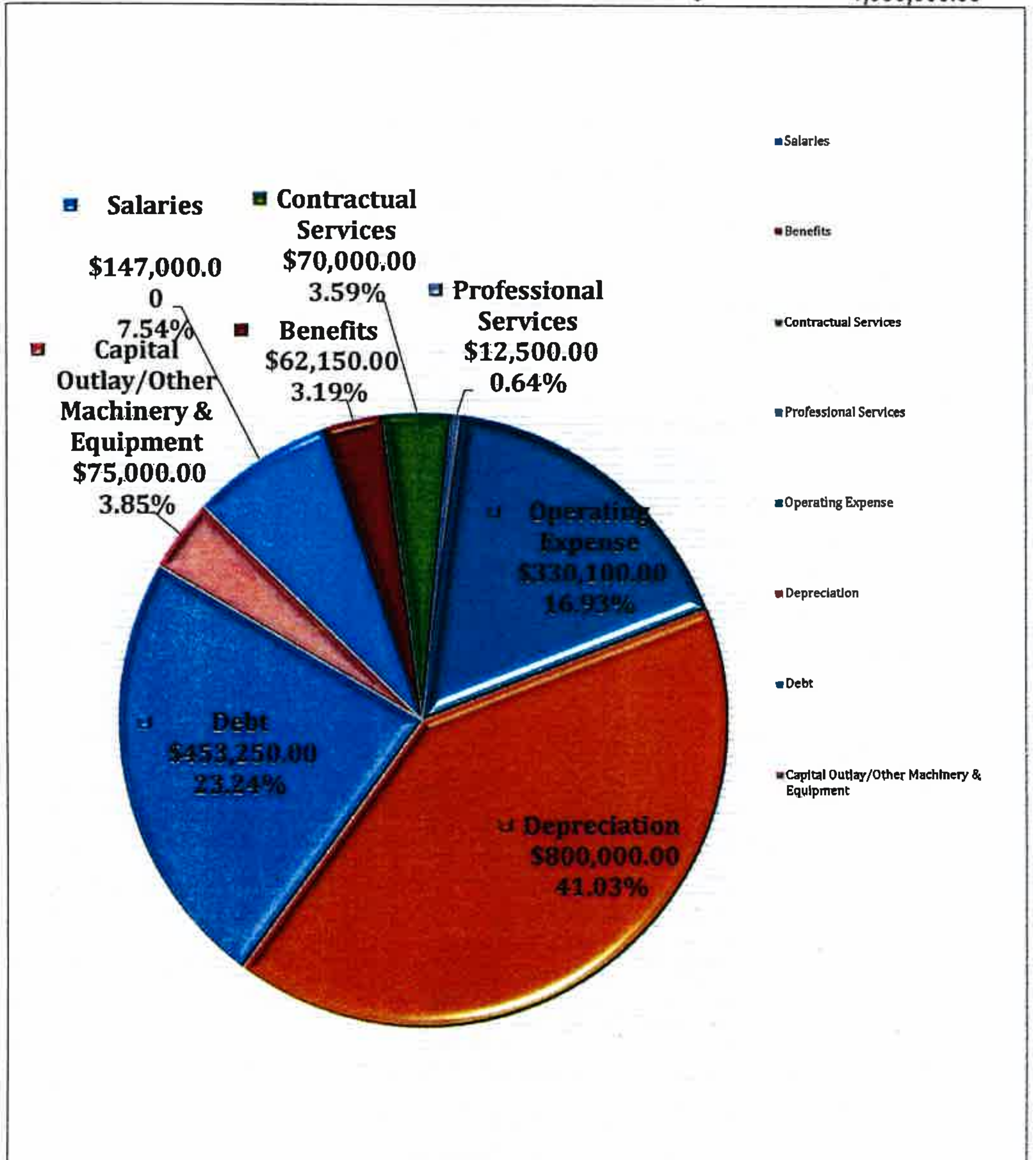
Sewer Fund Revenues

Sewer Service Charges	$	1,620,000.00
Sewer Inspection Fees	$	1,000.00
Sewer User Fee-Surcharges	$	220,000.00
Sewer User Fee-Labs	$	9,000.00
Installation Charges	$	55,000.00
Interest Earnings	$	45,000.00
Total Sewer Fund Revenues	**$**	**1,950,000.00**

Sewer Fund Expenditures

2015-2016

TOTAL SEWER FUND EXPENDITURES $ 1,950,000.00



Salaries	$	147,000.00
Benefits	$	62,150.00
Contractual Services	$	70,000.00
Professional Services	$	12,500.00
Operating Expense	$	330,100.00
Depreciation	$	800,000.00
Debt	$	453,250.00
Capital Outlay/Other Machinery & Equipment	$	75,000.00
Total Sewer Fund Expenditures	**$**	**1,950,000.00**
Salaries	**$**	**147,000.00**
Benefits		
OASI (EMPLOYERS SHARE)	$	11,300.00
Hospital and Health Insurance	$	33,450.00
Workmen's Compensation	$	7,400.00
457 Retirement	$	10,000.00
Total Benefits	**$**	**62,150.00**
Contractual Services	**$**	**70,000.00**
Professional Services		
Accounting and Auditing Services	$	7,500.00
Engineering Services	$	5,000.00
Total Professional Services	**$**	**12,500.00**
Operating Expenses		
Electric	$	165,000.00
Phone	$	6,000.00
Supplies	$	10,000.00
Insurance	$	31,000.00
Repair & Maintenance	$	90,000.00
Fuel	$	6,000.00
Miscellaneous	$	22,100.00
Total Operating Expenses	**$**	**330,100.00**
Captial Outlay & Other Machinery Equipment	**$**	**75,000.00**
Depreciation	**$**	**800,000.00**
Debt	**$**	**453,250.00**

Other Supplementary Information Section

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS
GENERAL OBLIGATION DEBT
June 30, 2014

Year Ended	Capital Outlay Note		Board of Education Note		Total Requirements		
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Total
2015	73,000	10,627	333,333	-	406,333	10,627	416,960
2016	75,000	8,792	333,333	-	408,333	8,792	417,125
2017	77,000	6,907	333,333	-	410,333	6,907	417,240
2018	78,000	4,985	333,333	-	411,333	4,985	416,318
2019	80,000	3,026	333,333	-	413,333	3,026	416,359
2020	82,000	1,017	333,333	-	415,333	1,017	416,350
2021	-	-	333,333	-	333,333	-	333,333
2022	-	-	333,333	-	333,333	-	333,333
2023	-	-	333,333	-	333,333	-	333,333
2024	-	-	333,333	-	333,333	-	333,333
2025	-	-	333,333	-	333,333	-	333,333
2026	-	-	333,333	-	333,333	-	333,333
	$ 465,000	$ 35,354	$ 3,999,996	$ -	$ 4,464,996	$ 35,354	$ 4,500,350

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS
PROPRIETARY FUNDS DEBT
June 30, 2014

	Revenue Bonds						
Year Ended	Series 2002		Series 2012		Total Requirements		
June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Total
2015	688,000	23,688	180,000	158,228	868,000	181,916	1,049,916
2016	719,000	21,762	185,000	154,578	904,000	176,340	1,080,340
2017	752,000	19,748	190,000	150,828	942,000	170,576	1,112,576
2018	786,000	17,643	200,000	146,928	986,000	164,571	1,150,571
2019	821,000	15,442	200,000	142,928	1,021,000	158,370	1,179,370
2020	858,000	13,143	200,000	138,928	1,058,000	152,071	1,210,071
2021	897,000	10,741	205,000	134,878	1,102,000	145,619	1,247,619
2022	937,000	8,229	210,000	130,728	1,147,000	138,957	1,285,957
2023	979,000	5,606	215,000	126,074	1,194,000	131,680	1,325,680
2024	1,023,000	2,864	220,000	120,909	1,243,000	123,773	1,366,773
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	-	-	335,001	5,528	335,001	5,528	340,529
	$ 8,460,000	$ 138,866	$ 5,820,001	$ 2,351,035	$ 14,280,001	$ 2,489,901	$ 16,769,902

See independent auditor's report.

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF CHANGES IN TAXES RECEIVABLE
For the Year Ended June 30, 2014

Tax Levy for Year	Tax Rate	Tax Levy	Beginning Outstanding Taxes	Additions and Adjustments	Collections	Ending Outstanding Taxes	Outstanding Taxes Filed With Trustee
2013	$ 1.15	$ 3,086,420	$ -	$ 3,130,078	$ 3,039,618	$ 90,460	$ -
2012	1.15	3,191,116	108,112	390	76,462	32,040	32,040
2011	1.00	2,707,557	41,236	(1,196)	34,322	5,718	5,718
2010	1.00	2,677,703	26,319	(2,013)	21,481	2,825	2,825
2009	1.00	2,757,236	25,257	(2,011)	20,254	2,992	2,992
2008	1.00	2,336,905	18,648	(93)	16,969	1,586	1,586
2007	1.00	2,082,027	16,936	(342)	16,417	177	177
2006	1.00	1,867,780	17,092	(452)	16,416	224	224
2005	1.00	1,424,436	16,946	(227)	16,547	172	172
2004	1.00	1,106,070	55	-	55	-	-
			$ 270,601	$ 3,124,134	$ 3,258,541	$ 136,194	$ 45,734

Above balances represented as follows:	
Considered current receivables	$ 32,155
Allowance for uncollectible accounts	5,167
Unavailable revenue	98,872
	136,194
Tax levy due October 1, 2014 considered unavailable revenue	3,147,407
Total taxes receivable	$ 3,283,601

See independent auditor's report.

Schedule of Utility Rates

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF UTILITY RATES IN EFFECT
June 30, 2014

Sewer Rates

Residential, Commercial and Industrial:

	$7.09
Each 100 cubic feet	$2.68 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, 2014:	4,291

See independent auditor's report.

TOWN OF ARLINGTON, TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended June 30, 2014

Grantor/Pass Through Entity		State Grant Number	Expenditures
Federal Financial Assistance:			
United States Department of Housing and Urban Development/Shelby County, Tennessee:			
CDBG - Disaster Recovery Programs - ADC. Town Hall & Douglas Detention Basins	14.218	CA-1416715	$ 111,925
CDBG - Dixon Robinson Drainage	14.218	CA-148838	93,200
Sustainable Communities Regional Planning - Loosahatchie River Greenway Trail	14.703	CA-1416947	37,592
Total United States Department of Housing and Urban Development			242,717
United States Department of Transportation/ Tennessee Department of Transportation:			
Highway Planning and Construction	20.205	110103	52,192
Highway Planning and Construction	20.205	110104	211,179
Highway Planning and Construction	20.205	90129	817,643
Highway Planning and Construction	20.205	130014	87,708
Total United States Department of Transportation			1,168,722
United States Department of Homeland Security/ Department of Military, State of Tennessee			
Tennessee Emergency Management Agency: Hazard Mitigation	*97.039	34101-51812	878,000
Total Federal Assistance			2,289,439
State Financial Assistance:			
Tennessee Department of Transportation: Wright Medical Industrial Access Road	N/A	110384	481,098
Tennessee Department of Military - TEMA: Hazard Mitigation	N/A	34101-51812	175,600
Total state financial assistance			656,698
Total federal and state awards			$ 2,946,137

*** Denotes a major program.**

Note 1:

All expenditures reported are under the modified accrual basis of accounting whereby expenditures are recorded when the related liability is incurred.

See independent auditor's report.