Financial Breakdown from FY 2018

$1,950,819 put into Reserves for Fiscal Year ending 2018

- Departmental Savings
  - $287,231 remaining for General Administration
    - Gap in hiring Shelby County Clerk (7.5 months of savings on Contractual)
    - Full Payment was budgeted for Debt Payment, however full payment was not made

- $350,661 remaining for Fire Department
  - $150,000 set aside in Reserves for Radios to be paid out in future FY
  - Began restructuring of Pay Scale Plan
  - Gap in hiring of New Fire Chief (2 months of savings on Salary and Benefits)
  - Savings on Volunteer Firemen due to lack of reserves
$162,456 remaining for Public Works and Storm Drainage

- Repair and Maintenance Services under budget by $17,361
- Gap in hiring Building Maintenance Technician, Utility Worker, and Salary differences for the new hires vs. old (4 months of savings on Salary and Benefits)
- Insurance plans taken were Single vs the Family that was budgeted

$92,206 remaining for Parks, Senior Center, and Library

- Savings on Utility Services
- Savings on Capital Purchases
- Gap in hiring vacant positions at the Senior Center (3 months of savings)

Total $892,554 across all departments

**$150,000 for Fire and $200,000 for Debt Payment**
Additional One-Time Revenue

- Development Fees
  - $252,000 Water Development Fees (Expense matched this as we are just a pass through to MLGW)
  - $67,000 Community Development Fees
  - $180,988 Street Lighting Development Fees
  - $50,800 Inspection Fees

  Total $550,788

- Sale of Equipment and Land
  - $32,385

- Other
  - $27,857 Insurance Recoveries
  - $27,350 Contributions (Donations)
Taxes

- $382,453 Local Sales Tax
- $114,792 State Local Sales Tax
- $83,754 State Income Tax
- $88,988 State Sales Tax

Total $669,987

*Some revenue was accounted for through Budget Amendments and the total overage for additional Revenue not budgeted was $726,077.

All of these numbers can be found in the Audit Report on pages 18-23.
Town of Arlington Funds

- 110 General Fund ~ Operating
- 121 Street Aid ~ Special Revenue
- 123 Solid Waste ~ Special Revenue
- 413 Sewer ~ Enterprise Account
### General Fund Revenue Breakdown

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$5,301,528</td>
</tr>
<tr>
<td>Services</td>
<td>$179,500</td>
</tr>
<tr>
<td>State Shared Taxes</td>
<td>$1,329,100</td>
</tr>
<tr>
<td>Local Taxes</td>
<td>$2,774,500</td>
</tr>
<tr>
<td>Other (IDB, MW Impact)</td>
<td>$163,101</td>
</tr>
<tr>
<td>Investments</td>
<td>$125,000</td>
</tr>
<tr>
<td>Storm Water Fees</td>
<td>$167,350</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$14,100</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$10,054,179</strong></td>
</tr>
</tbody>
</table>

Each penny of the tax rate generates $39,599.07 which is an increase of $628.27 over last Fiscal Year.
Revenue Proposed 2019-2020

- Property Taxes: $5,301,528.00 (52.73%)
- Services: $179,500.00 (1.79%)
- State Shared Taxes: $1,329,100.00 (13.22%)
- Local Taxes: $2,774,500.00 (27.60%)
- Other: $163,101.00 (1.62%)
- Investments: $125,000.00 (1.24%)
- Stormwater Fees: $167,350.00 (1.66%)
- Miscellaneous: $14,100.00 (0.14%)
- Property Taxes: $5,301,528.00 (52.73%)
Notes on Additional Revenue

- 1st Full Budget Cycle with new Certified population from 2018 Special Census
- 1st Full Budget Cycle with new Appraisal Rates since the appeals period closed
- Increase in Real Property Assessment of $15,615,120
  - Increase of $875,483 at 95% collection
- Decrease in Personal Property Assessment of $4,907,850
  - Decrease of $5,156 at 95% collection
- Increase in Utility Assessment of $762,476
  - Increase of $87,201 at 100% collection
- Tax Increase of .22 being proposed to make the tax rate $1.37 per $100 of the assessed value
General Fund Expenditure Breakdown

- Salaries $3,316,700
- Elected Officials $76,000
- Benefits $1,113,075
- Contractual $260,000
- Professional Services $971,200
- Operating Expenses $920,625
- Transfers to Other Funds $1,864,000
- Capital Outlay $230,037
- Education $593,986
- Public Relations $30,000
- Debt $678,556
- Total Expenditures $10,054,179

$638.39 per Resident in 2018-2019
$760.70 per Resident in 2019-2020

Increase of $122.31
Expenditures Proposed 2019-2020

- **Salaries**: $3,316,700.00 (32.99%)
- **Elected officials/Board Committee Members**: $76,000.00 (0.76%)
- **Benefits**: $1,113,075.00 (11.07%)
- **Contractual**: $260,000.00 (2.59%)
- **Professional Services**: $971,200.00 (9.66%)
- **Operating Expenses**: $920,625.00 (9.16%)
- **Transfers to Other Funds**: $1,864,000.00 (18.54%)
- **Education**: $593,986.00 (5.91%)
- **Capital Outlay**: $230,037.00 (2.29%)
- **Debt**: $678,556.00 (6.75%)
- **Public Relations**: $30,000.00 (0.30%)
- **Benefits**: $1,113,075.00 (11.07%)
- **Contractual**: $260,000.00 (2.59%)
- **Professional Services**: $971,200.00 (9.66%)
- **Operating Expenses**: $920,625.00 (9.16%)
- **Transfers to Other Funds**: $1,864,000.00 (18.54%)
- **Education**: $593,986.00 (5.91%)
- **Capital Outlay**: $230,037.00 (2.29%)
- **Debt**: $678,556.00 (6.75%)
- **Public Relations**: $30,000.00 (0.30%)
Notes on Expenses

- Increased the Transfer to other Funds by $802,000
- Increased staffing by 27% (Salary and Benefits=$902,323.44)
  - Added 12 positions at the Fire Department at the 1st year pay scale (791K)
  - Added 1 additional employees for Parks (55K) and Public Works (55K) (2 total)
- Increase of Education payment by $9,424
- Increase of Chamber donation by $10,000
- Increase in Insurance for new personnel and new Fire Quint
- 1st year with Full Time Stormwater Coordinator, Senior Center Director, Building Maintenance Technician
- Debt Services 6.75%
  - Payment for Forrest Street Campus $404,000
  - Payment for Fire Engine 71 $82,000
  - Payment for Fire Quint $142,026
Decrease of Operating Expenses by $150,000 from prior year actuals

Decrease of Capital Outlay Purchases by $656,000 from prior year actuals

Decreased Expenses from 1st Draft to Final Draft by $1,840,361 (.465)

Spending from Reserves
  - Tennis Courts
  - 2nd Fire Station

Current Breakdown of Fund Balances
  - Unrestricted $9,334,004.03
  - Assigned Tennis Courts $1,769,261
  - Committed 2nd Fire Station $4,000,000

Additional $720,174.97 is needed in the Unrestricted to be at 100% of current year revenues being proposed.
Street Aid Revenue

- Hwy 70 Widening (20%), $500,000.00, 16%
- Airline Rd Widening (20%), $300,000.00, 10%
- Interest Earnings, $30,000.00, 1%
- State Gasoline, $413,000.00, 14%
- Operating Transfer In From General Fund, $1,800,000.00, 59%
Street Aid Expenditures

- Utility Service, $370,000.00, 11%
- Engineering Services, $50,000.00, 2%
- Capital Outlay (Depot Square Road Realignment), $348,000.00, 11%
- Repair & Maintenance, $1,270,000.00, 39%
- Airline Road Widening (20%), $300,000.00, 9%
- Donelson Farms Pkwy, $100,000.00, 3%
- Bike Ped Trail, $30,000.00, 1%
- Traffic Signals, $15,000.00, 1%
- Contractual Services, $30,000.00, 1%
- Raw Materials & Signage, $230,000.00, 7%
- Hwy 70 Widening (20%), $500,000.00, 15%
Solid Waste Revenue

- Refuse Collection, $1,000,000.00, 93%
- Interest Earnings, $6,000.00, 1%
- Operating Transfer In From General Fund, $64,000.00, 6%
Solid Waste Expenditures

- SW Collection Fees, $930,000.00, 83%
- Salary & Benefits, $58,100.00, 5%
- Capital Outlay, $75,000.00, 7%
- Memberships, Registration Fees, $5,300.00, 0%
- Other Professional, $12,650.00, 1%
- Repair & Maintenance Services, $45,200.00, 4%
- Memberships, Registration Fees, $5,300.00, 0%

Proposed Expense from Reserves for Truck with Lift Gate and Leaf Vac $56,250
Sewer Revenue

- Sewer Service Charges, $1,824,000.00, 79%
- Sewer User Fee-Surcharges, $250,000.00, 11%
- Sewer User Fee-Labs, $8,000.00, 0%
- Installation Charges, $95,000.00, 4%
- Interest Earnings, $125,000.00, 6%
Revenue
- Includes Sewer Rate Increase adopted by Resolution 2018-49
- Increase in Interest Earnings

Expenditures
- Spend from Reserves
  - $200,000 for Lillian Bend Lift Station Removal and Conversion to Gravity Flow
  - $400,000 for Biosolids Removal

Debt Services 9.34%
Depreciation 30.36%
Sewer Expenditures

- **Salaries**: $269,000.00 (9.26%)
- **Benefits**: $97,200.00 (3.35%)
- **Contractual Services**: $15,000.00 (0.52%)
- **Professional Services**: $28,000.00 (0.96%)
- **Operating Expense**: $606,582.00 (20.89%)
- **Depreciation**: $881,715.00 (30.36%)
- **Debt**: $271,303.00 (9.34%)
- **Biosolids Removal**: $400,000.00 (13.78%)
- **Capital Outlay/Other Machinery & Equipment**: $335,000.00 (11.54%)