

TOWN OF COLLIERVILLE T E N N E S S E E



FY 2018-2019

Approved Annual Financial Plan
and
Annual Budget

TOWN OF COLLIERVILLE OFFICIALS

MAYOR



Stan Joyner (2020^[1])

ALDERMEN



Tom Allen (2018^[1])



Maureen Fraser (2018^[1])



Billy Patton (2018^[1])



John E. Stamps (2020^[1])



John Worley (2020^[1])

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

William Craig Hall (2022^[2])

TOWN CLERK

Lynn Carmack

DEPARTMENT DIRECTORS

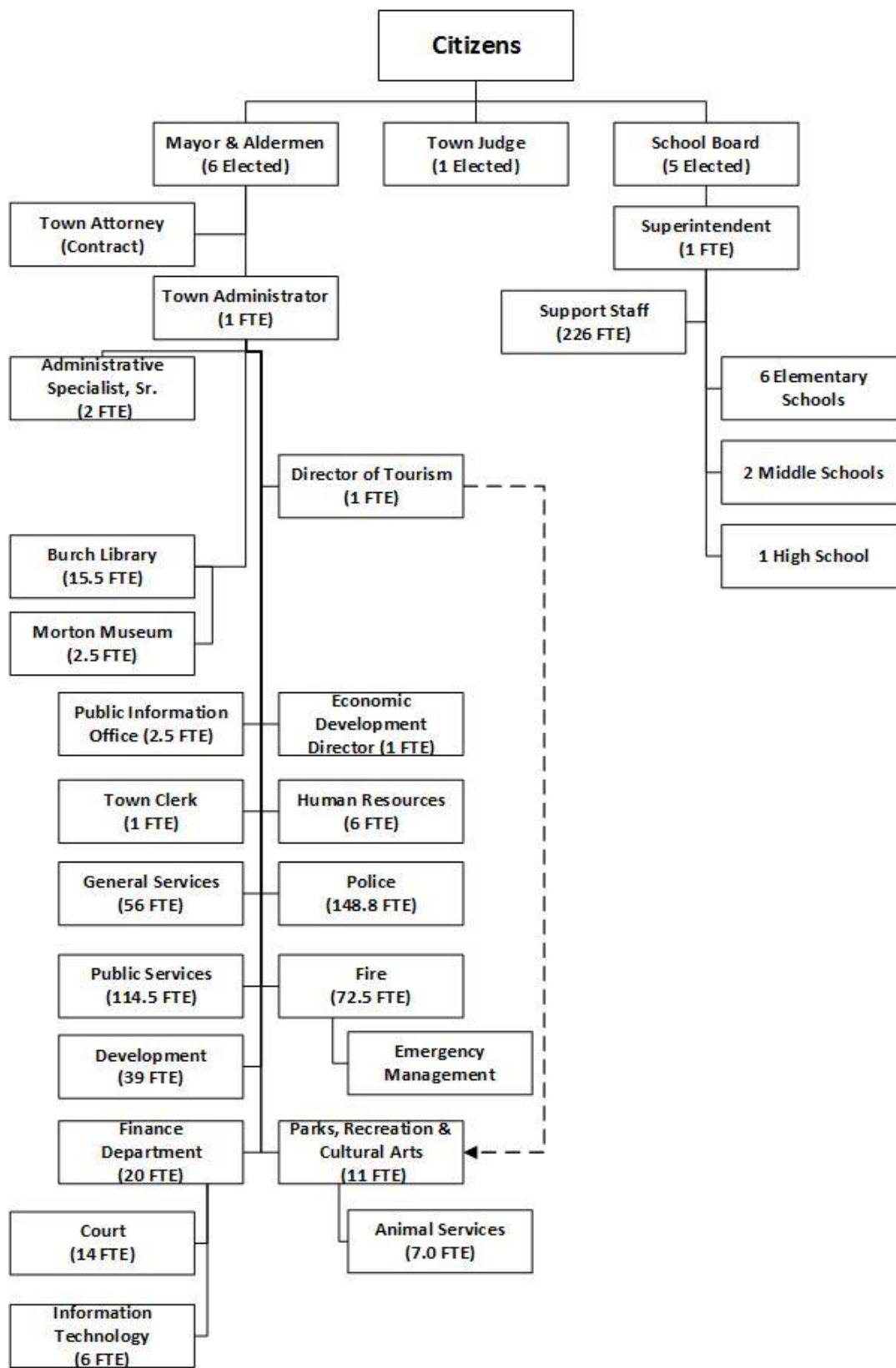
Development Director
Finance Director
Fire Chief
General Services Director
Parks, Recreation & Cultural Arts Director
Police Chief
Public Services Director

Jay Cravens
Mark Krock
C. E. "Buddy" Billings, Jr.
Derek Honeycutt
Greg Clark
David Tillner
William Kilp

^[1] Elected - term expires in November.

^[2] Elected – term expires in August.

COLLIERVILLE ORGANIZATIONAL STRUCTURE



Note: An FTE or Full Time Equivalent equals 2,080 hours per year.

Stan Joyner
Mayor

Tom Allen, *Alderman*
Maureen Fraser, *Alderman*
Jimmy Lott, *Alderman*
Billy Patton, *Alderman*
John Worley, *Alderman*



James H. Lewellen
Town Administrator

Lynn Carmack
Town Clerk

The Town of Collierville

Dear Fellow Collierville Residents,

Each year after we develop and adopt our incoming fiscal year budget, I have the privilege of presenting you with the highlights of the Town's operating budget, in this case our financial plan for Fiscal Year (FY) 2018-19. Since being elected Alderman in 1999 and now serving my third term as Mayor, I have participated in the development of nearly twenty Town budgets. Each fiscal year brings about different and unique challenges but I must say that developing the FY2018-19 operating budget was without a doubt one of the most intense and challenging budget processes I've participated in.

The Collierville Board of Mayor and Aldermen (BMA) started the budget planning process the first week of January facing a budget shortfall of over 2 million dollars. This deficit was attributed to losses in revenue combined with increased personnel costs and other planned programs.

Concerning revenue, there are two sources where the Town is experiencing either a loss or decline in revenue. The loss in revenue is related to the Tennessee Hall Income Tax. The State of Tennessee is eliminating this tax on earned income from investments which equates to about \$1.5 million dollars annually as revenue for the Town's budget. The other source of revenue that is declining is from local option sales tax. Revenue from local option sales tax has been trending flat and recently declining. Much of the decline in Town sales tax revenue can be attributed to online shopping. Although online shopping is something that is very convenient, in the end it hurts the local retailers and has a negative impact on Town sales tax revenue.

In light of having to significantly reduce town departmental budgets, the BMA stayed the course with the long range financial priorities of maintaining quality of service, investing in infrastructure, public safety, and superior maintenance of parks, green spaces and Town facilities. Immediate fiscal year objectives were reducing expenses, minimizing the amount of a property tax increase, maintaining adequate reserve ratios, paying down debt on the new high school, and maintaining the Aaa bond rating.

In an effort to reduce the deficit as much as possible the Town not only targeted flat growth in the operating budget but actually reduced the operating budget over \$500,000 over last year's. The Town also implemented additional cost reducing measures such as laying off five full time employees, eliminating fifteen positions and no salary increases for Town employees for the 2018-19 Fiscal Year.

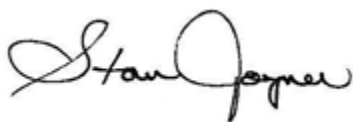
Even after reducing the operating budget less than last years and the implementation of reductions in personnel costs, there remained a significant deficit. After months of reviewing numerous budget scenarios and making cuts, the BMA decided a property rate tax increase of 20 cents would be needed to balance the budget. This adjusted Collierville's current tax rate of \$1.63 to \$1.83.

The FY 2018-19 balanced budget will take effect July 1, 2018. The total FY2018-19 General Fund Budget is \$56,912,289 and our expected revenue for the fiscal year is \$62,354,894. The Town will make a total contribution to schools of \$9.0 million dollars. During the fiscal year, the Town will realize \$4.2 million dollars in revenue from the .25 cent property tax approved for funding the construction of the new high school. There is an additional \$4.8 million dollars in revenue from the half cent sales tax to fund state mandated obligations for schools. The new high school is scheduled to begin classes in August of 2018. When completed this state of the art facility will be the largest high school campus in Tennessee.

The Town's FY2018-19 Capital Investment Program (CIP) is an indication of the Boards priority to fund capital projects ensuring Collierville will be positioned to meet the demands of growth and business investment in our community. The FY2018-19 CIP will address areas such as repairing and replacing aging water and sewer infrastructure, making improvements to parks and greenbelt trails, widening projects for major roads such as SR-57 and SR-175, improving storm water and drainage systems and completing improvements on Town facilities.

Due in large measure to our conservative approach to budgeting, the Town is well positioned to maintain the Aaa bond rating from Moody's Investors Service which is the highest rating a municipality can receive from a national rating agency. Collierville is one of six municipalities in Tennessee to hold the Aaa bond rating.

The implementation and execution of our budget would not be possible without the hard work and professionalism of the best team of municipal employees in the country. I appreciate what the Town's employees do to make Collierville one of the most desirable cities in America. I am proud to serve Collierville alongside them.

A handwritten signature in black ink, appearing to read "Stan Joyner". The signature is fluid and cursive, with the first name "Stan" and last name "Joyner" clearly distinguishable.

Stan Joyner
Mayor

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MISSION STATEMENT

Through the application of sound fiscal practices and with a high degree of broad-based citizen participation, the Town of Collierville will develop a program of well-planned, balanced growth that protects the integrity and character of residential neighborhoods, provides for enhanced cultural and recreational programs, protects the environment, meets expanding transportation needs through improved highway systems, and captures and utilizes advanced technology that provides improved services, promotes compatible industry, and supports a stronger, quality educational system.



Collierville Town Hall

TOWN OF COLLIERVILLE, TENNESSEE

Collierville has always prided itself on being an independent Town. Established originally as a regional trade area around a Town Square, Collierville has grown from that “heart,” the Square, rather than from the sprawl typical of other areas in Shelby County. Even during the rapid growth mode the Town experienced, it continued to be a balanced “whole” community with an identity, a quality of life, and an economy distinct and separate from the larger Memphis Metropolitan Area of which it is a part. However, the need for relationships and partnerships with groups of similar interest and goals, not only in the larger Memphis Metro but in the State of Tennessee and the entire United States as well, continues to increase.

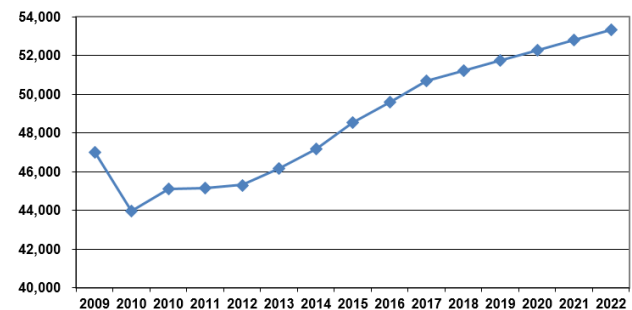


Collierville's Historic Town Square

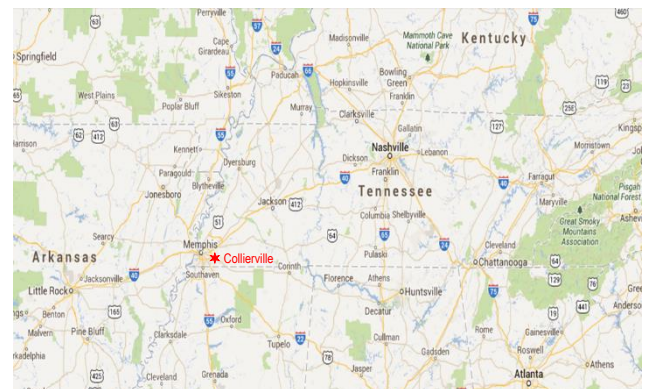
POPULATION. Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct three special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the 2000 Federal Census. The 2010 Federal Census counted a population of 43,965. The Town annexed portions of the southeast and southwest reserve areas in FY 2012. This brought the official population to 45,550; however, the estimated population

for 2018 is 51,214. Estimated population is provided by the Town's Planning Department and is based on occupancy rates and population per occupied housing units included in the 2010 Federal Census. The chart, *Population Growth Trend*, shows historical and expected population growth trends.

Figure 1: Population Growth Trend



LOCATION. The Town of Collierville is located in Shelby County, southeast of Memphis, Tennessee in the southwestern part of the state. Collierville was first settled in 1853 and incorporated in 1870. The Town of Collierville operates under a Private Acts Charter. The present charter was adopted in 2001.



GOVERNMENT. The Town of Collierville is a mayor-aldermanic/town administrator form of government. Collierville, as a corporation, has assets totaling \$413 million (2017 audit). Our Town area consists of approximately 23,064 acres or 36.04 square miles. Within our Reserve Area, we have another 9,597 acres in which to grow. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Our Town limits are currently 34% residential, 16% vacant/undeveloped land, 10% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

The Town is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate

TOWN OF COLLIERVILLE

limits by annexation, which occurs periodically when deemed appropriate by the Board of Mayor and Aldermen.

The Town of Collierville operates under a Private Acts Charter. The present charter was adopted in 2001 and amended in 2017. Because Collierville is a mayor-aldermanic/town administrator form of government, policy-making and legislative authority are vested in a board consisting of the mayor and five aldermen. The board is responsible, among other things, for passing ordinances, adopting the budget, adopting the tax rate, setting fees, appointing boards and commissions, and appointing the town administrator and department heads.

The Town Administrator is responsible for carrying out the policies and ordinances of the board and for overseeing the day-to-day operations of the Town. The board is elected on a non-partisan basis by popular vote. Board members serve staggered terms with positions 1, 2 and 4 in one election cycle and positions 3 and 5, along with the Mayor, in an alternate election cycle. All positions currently serve 4 year terms.

MAJOR INITIATIVES. To keep pace with the transportation needs of the growing population of residents and businesses the Town has projects in various stages of completion which, along with several other intersection and roadway improvements within the Town's interior, will help to improve traffic flow and livability of the entire community:

- In anticipation of August 2018 opening of the Town's new high school in the southeast portion of the Town, there are currently two traffic signal projects being managed by the Town that are funded through the Memphis Metropolitan Planning Organization (MPO). These signals will be located at the intersections of Byhalia Road and Shelby Drive and at Shelby Drive and Sycamore Road. Both traffic signal projects will receive 100% federal funding administered through the MPO and TDOT. Construction is scheduled to be complete September 2018.
- Also in anticipation of the opening of the new high school, two projects to improve and widen Shelby Drive were approved and are nearing completion. The construction of Shelby Drive and Sycamore Road from an existing two lane rural cross section to a 4-lane divided section began in FY 2016. The Shelby Drive construction began at Deep Woods Road and ends at the approximate east property line of the new school site. The project included design, right-of-way acquisition, and the construction of sewer, water, 4-lane road section, and irrigation. Irrigation for the medians is scheduled for construction in the fall of 2018. Additionally, Shelby Drive will be widened from an existing 2 lane rural road to a four lane divided urban roadway from approximately east property line of the new school site to Highway 72. This portion of Shelby Drive will be constructed as a 4-lane divided roadway with raised medians, bike facilities, sidewalks and ADA improvements. This section involves a cost share with TDOT who will provide eighty percent of the funds.
- The County and the State of Tennessee continue to plan, design, and construct transportation improvements in the southeast quadrant of Shelby County. These projects include a controlled access interstate design roadway along the Town's southeastern and eastern borders and the remaining segments to the north of Collierville.
- In 2012 and 2013, the Tennessee Department of Transportation (TDOT) awarded the Town of Collierville two separate grants for Phase 1 and Phase 2 improvements to Center Street. The project, named "Collierville Center Connect," will upgrade parts of Center Street and requires a 20% local match. Phase 1 will cover Center Street from south of the intersection of South Rowlett to the intersection of South Street. The main emphasis of this phase is the separation of pedestrians from parking and vehicle movements and better design and shared marking for bike facilities. This grant along with future phases will improve transportation options, will provide an attractive gateway to the Town Square from TN Highway 385 and US Highway 72, and enhance tourism and economic development opportunities for the area. Phase 2 of Collierville Center Connect will provide a new streetscape for certain portions of Center Street between Starlight Drive and Keough Road, including the addition of bike lanes, curbs and gutters, sidewalks, crosswalks, pedestrian lighting, seating areas, and minor landscaping. In FY 2016, both phases of the Center Street project were combined. Synchronizing the design, construction administration, construction inspection, and engineering services allows the Town to achieve time and monetary savings. The design of the project was completed in FY 2017 and the right-of-way acquisition phase was completed in FY 2018. Construction is planned to start in early FY 2019 and should be completed by the end of the fiscal year.
- The Town has been awarded grants totaling \$2,215,743 from the Department of Economic Community Development's Community Development Block Funds. These funds, coupled with approximately \$135,000 of general fund dollars, will be used for major repair and renovations to the Town's drainage system in three areas. The first is a \$1,000,000 investment in the reconstruction of an open ditch from Sycamore Road to Center Street which will enlarge the existing ditch to accommodate new developments taking place downtown. These improvements will include decreased slope banks on the new stream, new culverts, and a new paved

TOWN OF COLLIERVILLE

walking trail, along with landscaping that will be installed along side of the stream to connect U.S. 72 to Center Street. The second is \$1,085,000 to construct a new drainage pipe system through Harris Cove to West Street eliminating an existing open concrete ditch and reducing area flooding. The third is \$265,000 for the installation of drainage pipes and the elimination of an open ditch between Friendship Cove and Hurdle Street.

- The Town is currently undertaking the full renovation of the Collierville Historic High School (CHHS) building which houses the Collierville Schools administration offices on the first floor. It is a 34,500 sq. ft. two story structure with a cafeteria, auditorium and partial basement. The auditorium with its balcony is accessed from both the first and second floors and seats 660 people.

The full renovation project calls for a new energy efficient HVAC system, improved fire sprinkler and monitoring systems, installation of energy efficient metal windows, auditorium updates such as new seats, flooring, paint and windows, and addressing safety issues and ADA requirements. This project is being completed in phases. Phase One, first floor renovations, were completed in May 2015 and included: demolition of classroom finishes, plaster wall repairs, installation of new trim work in classrooms, painting first floor walls, trim and doors, construction of temporary ADA ramps, minor ADA upgrades to the restrooms, relocation of a permanent ADA electric lift, upgrades to the electrical and low voltage systems, repair to various light fixtures and fire protection system, replacement of all doors and hardware, and new carpet in classrooms (now staff offices) and refinished terrazzo floors.

Phase Two began in the Fall of 2017 and includes the design of a new building entrance and atrium facing Poplar Avenue, relocation of the current elevator, first floor improvements incorporated to the second floor, addressing all building structural issues, upgrades to auditorium, exterior façade upgrades, and modifications to the mechanical, electrical, plumbing, roof and fire protection systems.

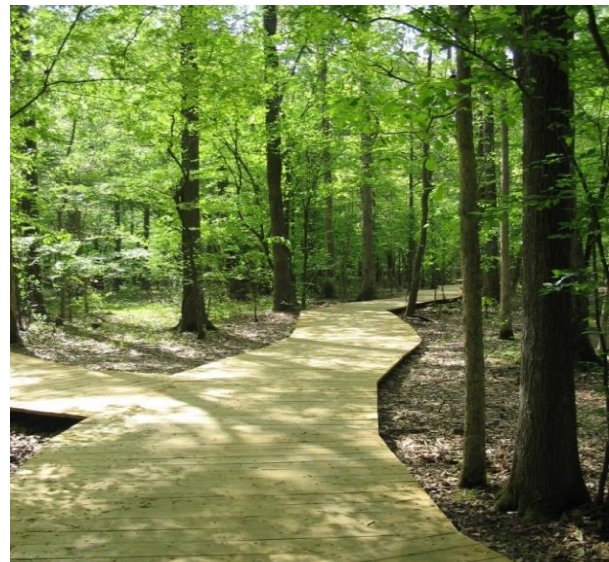
The Historic High School is located near the Town's Historic Town Square and Town Courthouse and is on the same site as the 27,000 square foot University of Memphis Collierville Campus.

University of Memphis Collierville Campus



The Town's greenbelt system is designed for the construction of over 60 miles of trails and sidewalks connecting parks, schools, and commercial districts. The Town currently manages approximately 14.5 miles of trails within the corporate limits. Designed to enhance the natural beauty of the town, the trails are placed along laterals of the famous Wolf River, preserving natural vegetation and providing protected wildlife habitats. The Parks Department recently opened a new section of trail at W. C. Johnson Park. This section features both hard surface and primitive trails for pedestrians and bicycles. Winding through the Wolf River bottom, this section connects with the Boardwalk and provides a 3.1 mile loop around the Park.

Wolf River Greenbelt Boardwalk – W. C. Johnson Park



TOWN OF COLLIERVILLE

ECONOMY. The Town's economy has transcended from a predominantly agricultural base into a diverse economic structure including manufacturing, distribution, service, trade, construction, technology and retail. As one of the fastest growing communities in West Tennessee, Collierville continues to experience economic growth on all market fronts. With close to 2500 new residents over the last five years, home sales and new home construction remains brisk, with property values continuing to climb. As a burgeoning corporate campus destination, Collierville has seen over \$35,000,000 in capital investment in headquarters operations, equating to the creation of 500 new professional jobs. With the I-69 federal highway system near completion through the Town's southeast industrial corridor, close to 200,000 square feet of industrial space has either been announced or finalized. With all of this residential, office and industrial growth comes commercial activity. New hotels, restaurants, retail centers and other commercial construction projects dot the area landscape, as developers work hard to create new amenities for our citizens and vibrant community.

SERVICES. The Town of Collierville provides a full range of services, including police, fire and paramedic services; the construction and maintenance of highways, streets, and other infrastructure; planning and zoning services; sanitation and recreational activities and cultural events.

The Town also operates its own water and sewer utility system. The Town's water is supplied by twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 23.5 million gallons per day (MGD). The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Memphis Light, Gas and Water Division of the City of Memphis provides electrical and natural gas distribution to the Collierville service area.

SCHOOLS. In 2013, the Tennessee House and Senate approved a bill, later signed by the Governor, allowing municipalities to create new municipal school districts which cleared the way for Collierville to create a new municipal school district. Formerly, Shelby County funded and operated the schools in the Town.

Collierville's independent school district has been operational since July 1, 2014 and includes eight schools - five elementary, two middle, and one high school. These former Shelby County schools were deeded to Collierville Schools in a settlement with Shelby County June 2, 2014. High school students who previously attended a school located in the adjacent city of Germantown which they attended when Shelby County operated the school system, will now attend the new Collierville high school. As mentioned above, the Collierville Schools administrative staff is housed in the Town's historic high school building.

Ground Breaking for New High School
Taken May 2016



Arial Photo of New High School Construction
Taken May 2018



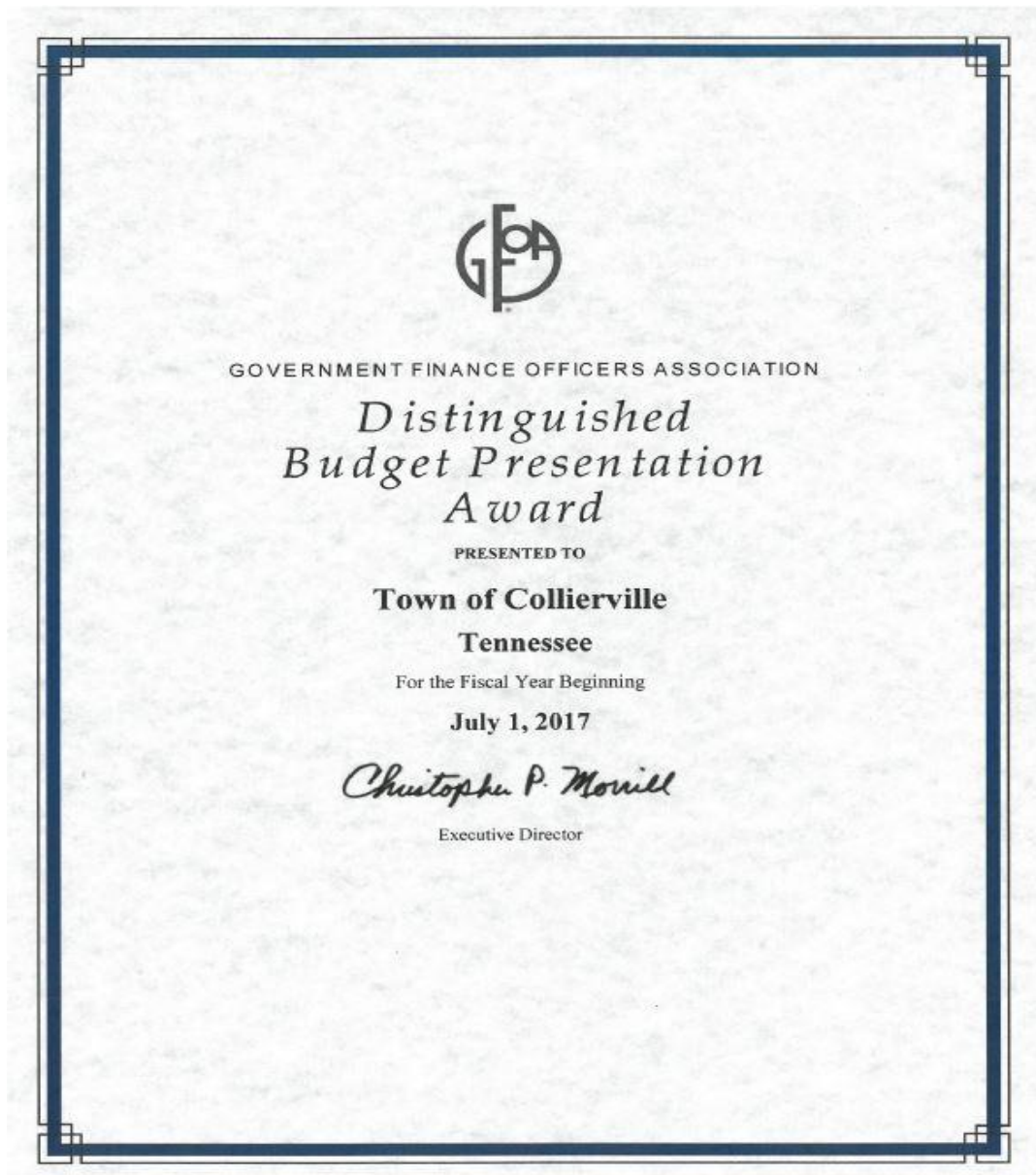
Collierville's Schools Administration Building



Collierville's Historic Town Square



GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Collierville, Tennessee for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BUDGET ADOPTION RESOLUTION 2018-18

RESOLUTION 2018-18



A RESOLUTION TO ADOPT THE FISCAL YEAR ANNUAL OPERATING AND CAPITAL FUNDS BUDGET AND APPROPRIATE FUNDS CONTAINED THEREIN FOR THE VARIOUS GENERAL AND SPECIAL PURPOSES OF THE TOWN OF COLLIERVILLE, TENNESSEE BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019.

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

WHEREAS, Section 6-209, *Tennessee Code Annotated*, provides that "No municipality shall exempt or release any property not exempt by laws of the State, and no levy of taxes shall be made by any municipality unless a budget of municipal purpose is first made or reported, and that no appropriation of money or revenues shall be made contrary to the estimates"; and,

WHEREAS, Article II, Section 2.02, Paragraph (7) of the Collierville Charter of Incorporation (Private Chapter 230, Acts of 1903, as amended) provides that the Town of Collierville shall have the power: "to expend the money of the Town for all lawful purposes"; and

WHEREAS, Article IX, Section 9.03., of the Collierville Charter of Incorporation states "...the town administrator shall prepare and submit to the board a budget for the ensuing fiscal year and an accompanying message. It shall outline the proposed financial policies of the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures and revenues..."; and

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

WHEREAS, a Public Hearing on the Annual Operating and Capital Improvements Budget was held on the 29th day of May, 2018;

NOW, THEREFORE, BE IT RESOLVED by the Board of Mayor and Aldermen for the Town of Collierville, Tennessee:


Section 1. That the Annual Operating and Capital Improvements Budget for Fiscal Year 2018-2019 for the Town of Collierville as presented in the official budget document, is hereby adopted by reference in the following total amounts by fund:

| <u>Fund</u> | <u>Revenues</u> | <u>Expenditures</u> |
|----------------------------------|-----------------|---------------------|
| General Fund | \$ 62,354,894 | \$ 56,912,289 |
| Water and Sewer Fund | \$ 12,676,168 | \$ 12,554,005 |
| State Street Aid Fund | \$ 1,500,350 | \$ 1,488,630 |
| Historic Preservation Fund | \$ 10,000 | \$ 112,850 |
| Electronic Traffic Citation Fund | \$ 28,000 | \$ 1,500 |
| Sanitation Fund | \$ 4,213,800 | \$ 4,162,341 |
| Special Drug Fund | \$ 32,620 | \$ 54,376 |
| Retirement Fund | \$ 4,950,853 | \$ 1,948,000 |
| OPEB Fund | \$ 1,035,000 | \$ 491,987 |
| General Purpose School Fund | \$ 83,780,896 | \$ 84,859,898 |
| School Federal Funds | \$ 4,824,533 | \$ 4,824,533 |
| School Nutrition Fund | \$ 2,120,028 | \$ 2,120,028 |
| School Discretionary Grants | \$ 332,333 | \$ 332,333 |
| Capital Investments | \$ 8,346,982 | \$ 8,346,982 |

Section 2. That the budget document incorporated herein as Exhibit I, detail revenues and expenditures by Fund, Department and Line Item Category, in accordance with the City Code.

Section 3. That this resolution shall become effective on July 1, 2018, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 11th day of June, 2018.


Stan Joyner, Mayor


Lynn Carmack, Town Clerk

EXECUTIVE SUMMARY

The annual operating budget represents the Town's plans and strategies for carrying out a level of service required to suit the needs of the community. The first process in the planning effort is to take into account the current status and makeup of our community.

The FY 2019 budget challenge has been working to find ways to fund the new demands being placed on the Town while keeping up with our goals of providing first rate service and being responsible to our financial plan through adequate funding of equipment replacement and capital asset depreciation while also continuing to fund much needed community projects which mean so much to an enhanced quality of life for which so many chose Collierville as the place they would call home.

Our challenge in preparing the FY 2019 budget was exacerbated by two particular events. The first was State legislation that phases out and eventually eliminates the state income tax or Hall Income Tax. This six percent (6.0%) tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Over the past several years, the Town has averaged \$1.5 million in revenue from this source. When the tax is completely eliminated in fiscal year 2021, the Town would have lost the equivalent of \$0.085 of its property tax rate.

The second impact on revenue is a decline in local option sales tax. Revenue from local option sales tax has been trending flat and recently declining. Much of the decline in Town sales tax revenue can be attributed to online shopping. The Town is hopeful that a June 2018 Supreme Court ruling regarding the collection and remittance of sales tax on internet sales will ultimately reduce revenue losses from such sales.

Nonetheless, the Board of Mayor and Aldermen have adopted a philosophy *"to live within our means."* And, there remains a steadfast commitment to secure the safety of our citizens and our community and to continue to work towards the issues that we feel are critical to the long term vision we have for the Town; recognizing that it is those qualities that make Collierville such a desirable place to live. It is also those qualities that keep property values increasing and protects our citizens' investment in their homes.

In meeting the challenge of lost revenue, the Board charged Department's to "tighten their belts" without compromising service delivery to the Town's citizens. The Board itself made the tough decision to eliminate positions, postpone employee raises, and defer some equipment replacement. Finally, for the FY 2019 budget, the Board made the difficult decision to raise the property tax rate from \$1.63 per \$100 assessed valuation to \$1.83 and it increased the automobile registration fee by \$8.00. Both measures were necessary to maintain fiscal responsibility

while still providing the services that Collierville citizens expect.

Each year, it costs the Town more to provide the same services as the year before. Based upon our own experiences and the experiences of cities and towns across the country, we have to predict this trend will continue into the foreseeable future. As such, the Town will need to continue to actively manage our growth in expenditures, including compensation and benefits, especially healthcare, resource allocation and non-core service reductions where possible. We believe we have developed a responsible spending plan that balances our income with our obligations. We have not overlooked maintenance issues or funding for long term obligations such as employee retirement or healthcare. We have adopted a financially sound budget and continue to maintain a commitment to our goals of Stewardship, Safety, Service and Schools.

This general overview of the 2019 budget for the Town of Collierville will provide Town residents with an introduction to the Town's financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town's budget.

THE FINANCIAL PLAN is a long-range approach to assessing the Town's revenue and expenditure needs and becomes the basis for formulating the annual budget. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures. It was conceived using the following long-term goals:

- Achieve and maintain a long-term stable, strong financial position.
- Authorize a program of services which ensures safe, attractive, well-maintained neighborhoods and quality housing.
- Authorize programs to preserve the home-town charm and historic character; foster a sense of community pride, identity, and spirit; and involve citizens in community activities.
- Authorize programs which provide recreation/leisure opportunities for all.
- Adopt personnel policies which promote and increase effectiveness, efficiency and high quality performance in the service of the Town.

These goals allow the Board of Mayor and Aldermen, as policy formulators, to analyze programs, to develop alternatives and to forecast. They are aimed at keeping the cost of Town government as low as possible, developing a solid diversified community and economic base, spreading the cost of government fairly among those served, and future expansion paying its own way. They provide

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direction for the various departments in preparing their operating and capital budget requests as well.

THE OPERATING BUDGET is the principal policy management tool for governing. It is the mechanism used to evaluate services, measure and compare needs, and implement priorities established by elected officials. In development of the annual budget, the elected officials of the Town of Collierville combine their priorities of operating cost containment, ongoing infrastructure improvements, stable financial condition, and future planning into a budget that provides quality services for their constituents.

POLICY ISSUES. During the development of the 2019 budget, a number of policy issues were addressed. The resulting decisions, some of which are listed below, provide the framework for the overall budget process.

- Continue a revenue monitoring system to assist in trend analysis and revenue forecasting in order to maintain and/or increase the level of specific revenue sources.
- A review of all fees should be conducted to determine what changes, if any, are viable options for subsequent budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- Departments will regularly review their methods of service and program delivery and seek for ways to improve efficiency, reduce costs, and, where possible, employ innovative approaches to service and program delivery.
- The unassigned General Fund balance will remain at or above 25% of expenditures.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.
- Budgetary control must be maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit.

THE BUDGET DOCUMENTS provide revenue, expenditure and staffing information concerning all the Town's funds and departments. Projected revenues and expenditures for FY 2019 are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the past two fiscal years.

The budget consists of three separate documents. A line-item supplement to the operating budget organizes costs by type or class of expenditure and by source of revenue. Because its format adapts easily to an accounting/reporting financial system, the line-item budget is an internal document and becomes a basic tool for year-long financial reporting and budget management. The line-item

document also contains explanations/assumptions for each revenue source and explanations/justifications for each departmental expenditure.

The second document is in the form of a program budget which we submit for grading to the Government Finance Officer's Association's (GFOA) Distinguished Budget Presentation Award Program. This document explains significant changes in priorities for the current year along with an explanation of the factors and policy direction that led to those changes. This document also includes information about the Town's long and short term policies. A detailed explanation of the budget process provides a unique understanding of the time and commitment required by elected officials and staff to develop the annual budget.

Because the basic function of the Town government is to carry out programs and provide services that benefit the citizens of Collierville, the Town budget itself is organized around programs and services provided by various Town departments. Each department defines its operational objectives as well as performance measures. Also included is a breakdown of expenditures by personnel, operating, and capital allocations. The staffing summary includes the number of authorized positions in each department.

The third document is the Capital Investment Program (CIP). This document reflects a consensus of the perceived needs and desires of the community based on current surveys and long-range planning. The CIP is used as a planning guide for future improvements to the Town's infrastructure and other Town-owned major structures. In evaluating each of the approved projects, the CIP process takes into account such factors as population growth, density, economic development concerns, the Town's fiscal ability, and the desired service levels. By projecting capital improvements in advance of actual need, the Town gains several advantages:

- Budgeting may take place within a system which assures that capital projects will be built according to a predetermined priority system while planning in advance for the revenue needed to finance and complete these capital projects.
- Advance planning ensures that projects are well thought out in advance of construction.
- Coordination with the operating budget is maximized. When a new facility is established, it must be maintained and staffed, and obligations which begin when it is made operational will become continuous.

Included within the CIP is equipment with a cost of over \$25,000 and with a life of more than five years, such as garbage and recycling trucks, dump trucks, and fire pumpers. It does not include expenditures for capital items such as office furniture or equipment other than that mentioned above.

BUDGET DEVELOPMENT. For the operating budget, the preparation of the line item detail began first with end-of-

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year estimates—revenue and expenditures. These estimates are extremely important and must be as accurate as possible. The principal reason is that estimated revenue and expenditures provide the estimated addition to (or subtraction from) fund balance. This directly affects the amount of total funds available for operating expenditures for the coming fiscal year since unassigned fund balance should remain at 25% of expenditures. This ensures that resources are available for operations during the period between the first of the fiscal year and the collection of property tax revenue which generally begins in November.

The Town is required to present a balanced budget. Therefore, operating expenditures must not exceed projected revenues and funding sources. Since the amount of revenue available dictates the requested amounts for expenditures, revenue projection is the next step in budget preparation. A revenue forecast is prepared for each major revenue source. For some smaller sources, a forecast is made for combined totals. All estimates should be as accurate as possible. With revenue projections complete, the departmental line item budget proposals were prepared. Following guidelines provided by the Town Administrator, budget requests for the coming fiscal year were submitted by department directors. Concurrent with this procedure, the departments also prepared their performance budgets.

ORGANIZATION. The organization of the operating budget is on the basis of funds, each of which is considered to be a separate accounting entity. These funds are grouped into three categories: governmental funds, proprietary funds, and fiduciary funds:

1. Governmental funds are those through which most governmental services are provided and are directed toward maintaining and enhancing the health, safety and welfare of the community. These services include: police and fire protection, zoning, building code enforcement, and street maintenance. These services are usually funded by generally applied taxes or fees and are accounted for in the General Fund. Other governmental funds include special revenue funds which account for proceeds of specific revenue sources.
2. Proprietary or enterprise activities such as utility operation are supported with the customer paying directly for the commodity used and are similar to regular business operations. The Town of Collierville operates a combined water and sewer utility. Charges collected and costs of operation are accounted for in the Water and Sewer Fund.
3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town's Retirement Fund, a pension trust fund, was created to account for plan assets. The Town also maintains an OPEB (other post-employment benefits) Fund to account for retiree health insurance.

BUDGET ADOPTION. The Charter of the Town of Collierville requires that at least forty-five days before the beginning of the fiscal year, the Town Administrator prepares and submits to the Board of Mayor and Aldermen a budget for the ensuing fiscal year. After considering the Town Administrator's proposed budget and making modifications during one or more work sessions, the Board schedules a public hearing. At least seven days before the hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published. After the public hearing, the Board adopts the budget by resolution, with such modifications or amendments as the Board deems advisable, on or before the last day of the fiscal year currently ending.

FUND TRANSFERS. At any time during the fiscal year, the Town Administrator upon request of the department director, may transfer part or all of any unencumbered appropriation within a department. The Board, by appropriate resolution, may authorize the Town Administrator to transfer moneys from one department to another within the same fund.

EMERGENCY APPROPRIATIONS. Upon a declaration by the Board that there exists a public emergency affecting life, health, property, or the public peace, the Board may make emergency appropriations. If there are not available un-appropriated revenues to meet such appropriations, the Board is authorized to borrow sufficient funds to meet the emergency.

The following sections provide a summary of revenues and expenditures and identify programs and projects which have been funded in the coming fiscal year.

GENERAL FUND

The General Fund is a major fund of the governmental type and accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary support is from property tax revenues and other local taxes, though it receives a great variety of other revenues and finances a wide range of programs. Most of the Town's operation is financed from this fund.

REVENUE is largely derived from general property taxes, local option sales taxes, business taxes, licenses and permits, charges for services, and revenue received from the State as shared funding (intergovernmental revenue), most of which is distributed on a per capita basis.

Overall General Fund revenue for FY 2019 is projected at \$62,354,894, an increase of 4.3% over the FY 2018 estimated revenue and 6.7% above the FY 2018 budget. The increase is the net result of a decrease in revenue from the Hall Income Tax revenue, declining sales tax revenue, and a property tax increase of \$0.20 per \$1,000 of assessed value.

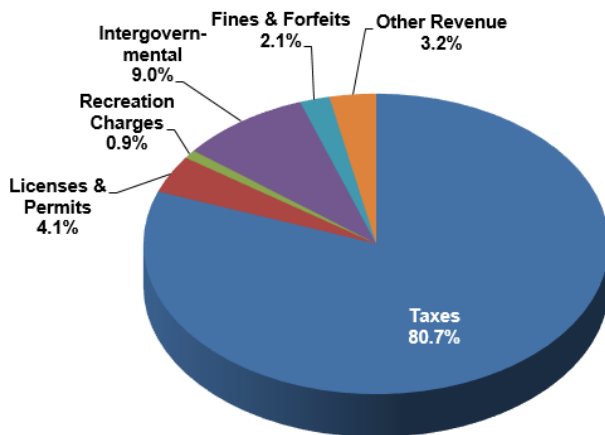
In FY 2013, the local option sales tax was increased by referendum from 2.25% to 2.75% to provide funding for

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the schools. This revenue is used to fund the “maintenance of effort” required by the State of Tennessee which is equal to what would be realized from \$.15 on the property tax rate. Also, in FY 2016, \$0.25 property tax increase was approved to pay debt service on the Town’s FY 2016 bond issue which funded the construction of a new high school.

The additional property tax revenue and sales tax revenue is included in General Fund total revenue but set aside in assigned fund balance for the school-related expenses. The chart, *General Fund Revenue by Category*, shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 80.7%. Intergovernmental revenue, which includes state-shared revenue is 9.0%, and licenses & permits, 4.1%.

Figure 2: General Fund Revenue by Category



TAX REVENUE. The Town’s majors sources of tax revenue are property tax, local option sales tax, and business tax. State law requires the county assessor or property to identify, classify, and appraise all real (i.e. land and buildings) and personal property (tangible property used or held for use in a business or profession such as furniture, fixtures, office equipment, tools, etc.) at market value. Property taxes are assessed on January 1 prior to each fiscal year in which taxes are recorded. Real property tax is determined by three factors: (1) the appraised value of the property set by the county tax assessor; (2) the level of assessment for that kind of property set by state Constitution; and (3) the tax rate set by the local government. The State of Tennessee has set the level of assessment as follows: commercial and industrial, 40%; residential and farm, 25%.

Personal property tax is calculated based on information filed with the assessor’s office on each business owner’s Personal Property Schedule. This standardized form is used to list and report the cost of assets used in the operation of the business. The required filing must be submitted to the assessor’s office no later than March 1st and failure to do so results in a forced assessment.

Real and personal property tax revenue is the Town’s major source of revenue and accounts for 52.5% of all collected revenue and 65.0% of total tax revenue.

Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The local option sales tax is only collected on the first \$3,200 of a single item. The Town’s local option sales tax is 2.75% of which 0.50% provides direct funding for the Collierville Municipal School System which became operational for the FY 2015 school year. The state collects the half-cent sales tax and sends it to Shelby County which then distributes it the Town. Since the first full year of collections, revenue from the half-cent have averaged \$4.5 million and will provide approximately \$4.8 million for local school funding in FY 2019.

Of the 2.25% local option sales tax collected, the Town receives 50% minus 2.125% which is divided between the state and Shelby County for administration fees. The other 50% goes to the school systems in Shelby County. Of the 0.50% tax collected, the Town receives 100% minus 1.125% for state administration fees. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town. With an increase in internet sales, the Town has seen a decline in the level of growth of local options sales tax. This highly elastic revenue source makes up 24.0% of all collected revenue and 29.8% of total tax revenue.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. The State of Tennessee began collecting and distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010, but business tax revenue has increased 3.0% or more in each subsequent fiscal year. For FY 2019, business tax revenue is estimated to increase 1.0% above both the FY 2018 estimated and the FY 2018 budget. Business taxes are 4.2% of all revenue sources and 5.2% of total tax revenue. The chart, *Tax Revenue by Type*, shows the percent each category of these taxes represents.

Figure 3: Tax Revenue by Type



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The table, *General Fund Revenue*, demonstrates the stability of General Fund revenue over the last several years. The biggest decline is in charges for services and is a result of the re-budgeting of the Town's Fire Facilities Fee. In FY 2016, the Board of Mayor and Aldermen approved an amendment to the Town's ordinance related to the collection and use of the Fire Facilities Fee. The original ordinance designated one-half of funds collected from certain residential structures to be used for educating the public and promoting the installation of residential automatic sprinkler systems. The projected revenue from this fee was reported in the operating budget as charges for services. The amended ordinance requires that all funds collected from the fire protection fee be budgeted for capital improvement projects that assist in maintaining and extending fire protection and other related emergency services within the Town.

Table 1: General Fund Revenue

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 35,603,827 | \$ 47,174,080 | \$ 51,332,549 | \$ 51,332,549 | \$ 52,760,738 |
| Revenue | | | | | |
| Taxes | | | | | |
| Property Taxes | \$ 26,902,128 | \$ 27,925,244 | \$ 28,816,876 | \$ 28,701,210 | \$ 32,705,338 |
| Local Option Sales Tax | 15,129,725 | 15,336,312 | 15,637,166 | 15,368,757 | 14,963,477 |
| Business Taxes | 2,926,205 | 3,036,033 | 2,599,780 | 2,746,096 | 2,625,778 |
| Licenses & Permits | 3,618,804 | 3,381,820 | 2,213,006 | 3,112,469 | 2,527,370 |
| Intergovernmental | 6,739,911 | 7,338,166 | 5,856,005 | 5,887,489 | 5,639,185 |
| Charges For Services | 357,428 | 455,159 | 200,490 | 298,002 | 204,000 |
| Recreation Charges | 474,303 | 588,505 | 551,754 | 574,990 | 580,464 |
| Fines and Forfeits | 1,506,975 | 1,424,682 | 1,271,246 | 1,317,972 | 1,290,851 |
| Other | 1,467,182 | 1,715,657 | 1,286,141 | 1,784,188 | 1,818,431 |
| Total Revenue | \$ 59,122,662 | \$ 61,201,578 | \$ 58,432,464 | \$ 59,791,173 | \$ 62,354,894 |

GENERAL FUND EXPENDITURES include the cost of general government services such as public safety, highways and streets, administrative costs, and debt service requirements. The operating budget for fiscal year 2019 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Literacy Council, Alive at 25, the Collierville Education Foundation, Books from Birth, Neighborhood Christian Center, and the YMCA. For a detailed explanation of fund balance, see pages 18 and 40.

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to decrease slightly by (1.1)% below the FY 2018 budget. The decrease is directly related to elimination of positions, postponing of employee raises, and the retirement of outstanding debt resulting in a decrease in debt service payments. In this summary, total expenditures are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees for functions performed by General Fund departments are shown as a reduction to expenditures.

The special appropriations includes the Town's "maintenance of effort" payment to the schools. The significant increase in debt service in FY 2017 is a result of an approximately \$93.4 million bond issue to fund construction of the Town's new high school. The Town

also issued a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department.

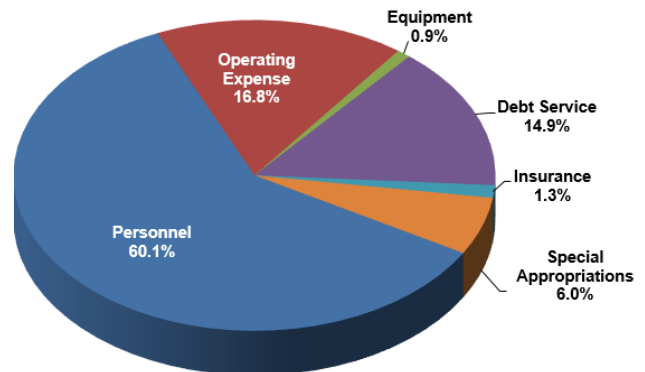
Table 2: General Fund Expenditures

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Expenditures | | | | | |
| Personnel | \$ 30,650,734 | \$ 32,682,320 | \$ 35,945,657 | \$ 34,639,860 | \$ 35,462,717 |
| Operating Expense | 7,997,290 | 9,943,290 | 10,366,145 | 9,995,251 | 9,909,942 |
| Capital Outlay | 690,158 | 583,207 | 515,175 | 463,570 | 551,564 |
| Debt Service | 5,344,492 | 9,962,738 | 8,794,363 | 8,794,363 | 8,788,814 |
| Insurance | 634,482 | 598,167 | 675,440 | 668,548 | 773,500 |
| Special Appropriations | 3,090,423 | 3,105,987 | 3,412,618 | 3,324,313 | 3,549,444 |
| Total Expenditures | 48,407,580 | 56,475,708 | 59,709,397 | 57,885,905 | 59,035,981 |
| Reduction to Expenditures | | | | | |
| Water & Sewer Fund | (1,799,589) | (1,919,629) | (2,130,036) | (2,084,816) | (2,123,692) |
| General Fund Expenditures | \$ 46,607,991 | \$ 54,556,079 | \$ 57,579,361 | \$ 55,801,089 | \$ 56,912,289 |
| Revenue over (under) expenditures | 12,514,671 | 6,645,499 | 853,103 | 3,990,084 | 5,442,605 |
| Fund Balance Appropriation | - | - | - | - | - |
| Other Sources (bond proceeds) | 9,109,200 | - | - | - | - |
| Other Uses (bond retirement) | (7,745,000) | - | - | - | - |
| Operating Transfer | (2,308,619) | (2,487,030) | 575,086 | (1,679,294) | 804,936 |
| Fund Balance: | | | | | |
| Nonspendable | 3,035,410 | 3,036,761 | 170,759 | 3,036,761 | 3,036,761 |
| Restricted | 1,323,734 | 1,527,712 | 1,519,067 | 1,359,764 | 1,512,699 |
| Committed | 2,337,876 | 2,849,714 | 1,123,101 | 1,361,036 | 1,165,005 |
| Assigned | 16,060,400 | 20,880,637 | 20,751,813 | 16,390,938 | 30,252,837 |
| Unassigned | 24,416,661 | 23,037,726 | 29,195,997 | 31,494,840 | 23,040,977 |
| Ending Fund Balance | \$ 47,174,080 | \$ 51,332,549 | \$ 52,760,738 | \$ 53,643,340 | \$ 59,008,278 |

Operating expenditures show a significant decrease of (4.4)% and attributable to reduction in departmental operating expenditures. The 7.1% increase in capital outlay expenditures include the purchase and customization of seven new police pursuit cruisers.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percent of expenditures, 60.1%, represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expenditures decreased (1.3)% over the FY 2018 budget.

Figure 4: General Fund Expenditures by Category



Insurance expenditures include the Town's property and liability coverage as well as long-term disability and unemployment insurance. Insurance expenditures are 14.5% above the FY 2018 budgeted amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: reappraisal costs, attorney and legal fees, bank charges, and election expenditures. As previously mentioned, the "maintenance of effort" payment to Collierville Schools is also included this category. Special appropriations increased 4.0% above the FY 2018 budget.

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Debt service on all general obligation (G.O.) debt of the Town makes up 14.9% of the FY 2019 budget. As previously detailed, the Town issued \$93.4 million in bonds for construction of the Town's new high school and a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department. With this bond issue, Moody's Investors Service affirmed the Town's bond rating of Aaa. Additional information on debt is included in the non-departmental section on page 137 and in the appendix on page 169.

SPECIAL REVENUE FUNDS

Special Revenue Funds are governmental funds supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations. All of the Special Revenue Funds are non-major funds except the General Purpose School Fund.

STATE STREET AID FUND accounts for the Town's share of the State's gas tax revenues which is distributed on a per capita basis and is restricted to street related maintenance and repair. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase is \$0.04 with two subsequent year increases of \$0.01. Projected FY 2019 revenue is expected to be \$1,500,000.

Expenditures for State Street Aid are expected to be \$1,488,630 in FY 2019. The budget for the annual paving contract for asphalt overlay of streets is \$1,000,000. Funding for traffic signal maintenance and street striping is \$143,700 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$216,000. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid. Therefore, each year's paving contract is based on cash on hand at the time of the award of the contract.

HISTORIC PRESERVATION FUND. The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be only \$10,000 for FY 2019. Rarely are there any expenditures associated with this fund. However, in FY 2019, the restoration of Frisco 1351 locomotive located on Historic Town Square will be paid from this fund.

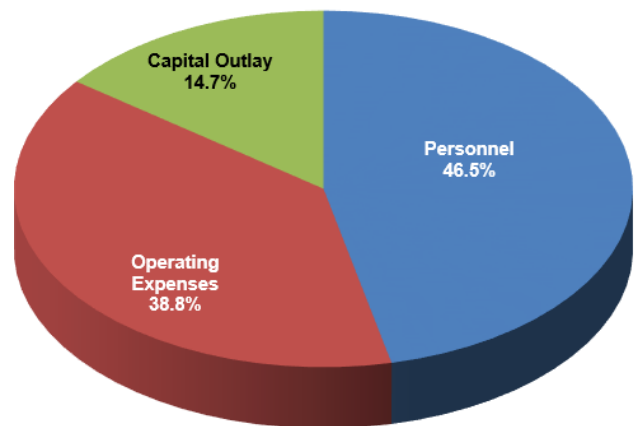
THE SANITATION FUND is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$4,213,800 in FY 2019. The major source of revenue in

this fund is the solid waste collection fee projected at 4,132,000. The remainder of revenue from cart establishment fees projected at \$73,000 and an \$8,000 recycling grant. Budgeted revenue is expected to increase 2.0% above the FY 2018 budget.

The most recent rate increase occurred in FY 2015 when the BMA approved a \$3/month increase to \$22. In that same year, the Department added two equipment operators and purchased two recycle trucks in order to resume the recycling function that had been outsourced.

Personnel accounts for 46.5% of expenditures in the Sanitation Fund. Operating expenditures are 38.8% of total expenditures, and 14.7% is for capital outlay as shown in the chart, *Sanitation Fund Expenditures by Category*.

Figure 5: Sanitation Fund Expenditures by Category



E-CITATION FUND. The Tennessee General Assembly enacted Public Chapter 750, effective July 1, 2014, which authorized municipalities following a majority vote of their local legislative body to charge and collect electronic citation fees through their municipal court. This five dollar fee is collected on each traffic citation that results in a plea of guilt, nolo contendere, or a judgment of guilt for traffic offenses. Of the amount collected, one dollar (\$1.00) will go into the General Fund and be used for computer hardware purchases, computer related expenditures, or replacements for the Municipal Court. The remaining four dollars (\$4.00) of the fee will be maintained in a special revenue fund for the sole purpose of developing and operating an electronic traffic citation system. In accordance with state legislation and Ordinance 2014-08, adopted by the Board of Mayor and Aldermen, electronic citation collections will cease on December 8, 2019, five years from Ordinance passage date.

For the remainder of FY 2018, revenue is estimated to be slightly above \$27,000, and for FY 2019 it is projected to be slightly higher at \$28,000. No expenditures are projected at this time. Plans are to accumulate funds to be used for an electronic traffic citation system.

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SPECIAL DRUG FUND. The Police Department's drug fund is a special revenue fund created during FY 1998 to comply with state law. Projected revenues from drug fines total \$32,620 for FY 2019 and must be used to reduce drug-related crime. State law requires that half of this amount must go into the General Fund. However, it is then returned to the Drug Fund as an operating transfer. Revenue from seizures is projected at \$32,500. Anticipated expenditures total \$54,376 which include the purchase of training equipment, funding for narcotics "buy money" for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, phone service, computer programs, K-9 operations, public education materials, and software maintenance for Federal Task Force related systems.

GENERAL PURPOSE SCHOOL FUND. Established in November 2013 following legislative enactments, the Collierville Schools began operating as its own municipal school district. Having acquired five elementary schools, two middle schools, and one high school from the Shelby County School System, the doors were opened to the first group of Collierville Schools' students in August 2014. For the school year that began in August 2018, the Collierville Schools system has constructed and opened its new state-of-the art high school, converted the former high school to a middle school, and converted the former middle school to an elementary school. Funding of public education is shared between the State of Tennessee and the local school districts. In the state, educational monies are generated and distributed through the Basic Education Program (BEP) that was enacted by the General Assembly in 1992. BEP payments are made to school districts 10 times per year.

Additionally, all residents of Shelby County pay property taxes to the County, a portion of which is distributed to all school districts in the county based on attendance. Half of the local option sales taxes collected in the county (except the .5% increase approved for school funding) also is distributed to the school districts. The local districts must spend each fiscal year for the current operation of its public schools an amount at least equal to a fifteen cents tax levy on each \$100.00 of taxable property. The local option sales tax increase provides that funding amount for Collierville Schools.

The General Purpose School Fund is a major fund and the primary fund for school operations. All expenditures related to school operations are accounted for in this fund except food services which is funded from special federal revenues and grants. These are accounted for in separate funds.

As a cost-saving measure, several services, including software, transportation, and nutrition, are shared by Collierville and other municipal school systems located in Shelby County.

Table 3: General Purpose School Fund Revenue

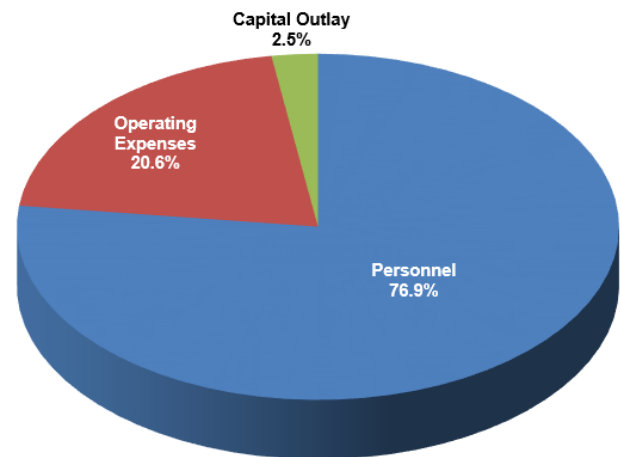
| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 10,072,077 | \$ 16,193,494 | \$ 22,721,029 | \$ 22,721,029 | \$ 25,640,980 |
| REVENUE | | | | | |
| County and Municipal Taxes | 32,261,936 | 35,325,240 | 37,439,213 | 37,439,213 | 39,811,090 |
| Charges for Services | 1,306,084 | 1,322,188 | 1,308,936 | 1,308,936 | 1,366,287 |
| Recurring Local Revenue | 2,405 | 37,022 | 7,250 | 15,250 | 7,250 |
| Non-recurring Local Revenue | 23,672 | 253,449 | 390,608 | 28,250 | 254,000 |
| State Education Funds | 34,708,957 | 36,802,022 | 38,854,899 | 36,354,534 | 41,795,634 |
| Other State Revenue | 207,405 | 189,176 | 209,939 | 209,939 | 225,503 |
| Federal Funds Received thru State | - | 37,393 | 30,000 | 30,000 | - |
| Other | 279,815 | 356,026 | 321,908 | 632,403 | 320,932 |
| Total Revenue | 68,790,275 | 74,322,516 | 78,562,753 | 76,018,525 | 83,780,896 |

Table 4: General Purpose School Fund Expenditures

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Expenditures | | | | | |
| Personnel | 50,269,672 | 53,042,136 | 59,487,612 | 55,225,234 | 65,289,541 |
| Operating Expenses | 10,278,347 | 12,125,001 | 14,401,543 | 13,309,022 | 17,466,822 |
| Capital Outlay | 2,547,384 | 2,636,120 | 4,544,159 | 4,564,318 | 2,103,535 |
| Total Expenditure | 63,095,402 | 67,803,257 | 78,433,314 | 73,098,574 | 84,859,898 |
| Revenue over (under) expenditures | 5,694,872 | 6,519,259 | 129,439 | 2,919,951 | (1,079,002) |
| Fund balance appropriation | - | - | - | - | 1,079,002 |
| Operating Transfers | 426,545 | 8,276 | 48,500 | - | - |
| Restricted | - | - | - | - | - |
| Ending Fund Balance | \$ 16,193,494 | \$ 22,721,029 | \$ 22,898,968 | \$ 25,640,980 | \$ 24,561,978 |

The chart, *General Purpose School Fund Expenditures by Category*, shows the percentage for each category of expenditures in the Schools General Fund. Personnel is the largest expenditure and accounts for 76.9%. Operating expenditures are 20.6% and capital outlay is 2.5%. The school district is not allowed to issue debt since the district has no taxing authority. Any debt for major capital projects must be issued by the Town. The total expenditures for the fund equals the total revenue.

Figure 6: General Purpose School Fund Expenditures by Category



SCHOOL NUTRITION FUND. The School Nutrition Fund is a separate special revenue fund that accounts for activities concerned with providing meals to students and staff. Each school has a cafeteria and personnel who provide breakfasts and lunches. All revenue and expenditures for food services are accounted for in this fund. Revenue comes from payments made by students and staff for meals, State matching funds, interest earned, and Federal reimbursements. Federal guidelines also require that revenues received by the nonprofit school food service are

EXECUTIVE SUMMARY

to be used only for the operation or improvement of such food service. Total projected revenue for FY 2019 is \$2,074,600. Expenditures for FY 2019 total \$2,120,028, as well, and include personnel costs for cafeteria workers, food supplies, and food services equipment.

SCHOOL FEDERAL FUNDS. The School Federal Funds is a separate special revenue fund that accounts for federal funding for programs to support student achievement in two Collierville Schools, to provide for support of children eligible for special education between the ages of 3 and 21, to recruit, train, prepare, and retain high quality teachers, and to provide professional development. Federal revenue for FY 2019 is projected to be \$4,824,533. Expenditures are equal to projected revenue.

SCHOOL DISCRETIONARY GRANTS FUND. The School Discretionary Grants Fund is a separate special revenue fund that accounts for grants to fund special programs such as school health and safe schools. Budgeted revenue for FY 2019 is \$332,333 and expenditures are equal to budgeted revenue.

PROPRIETARY FUNDS

THE WATER AND SEWER FUND is an enterprise fund of the proprietary type and accounts for the provision of water and sewer services to residents of the Town of Collierville. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related debt service. No Town taxes are used to support these services. All services provided are paid for by the people who use them. The Water & Sewer Fund is another major fund of the Town.

In FY 2005, a sewer engineering report and rate study was approved to determine a rate structure necessary to provide for operations and maintenance and debt service for capital investments in infrastructure and sewer treatment. The study was initiated because the fund had operated in a deficit for the three years prior to the study, and state law requires that the fund be completely self-supporting. A ten-year rate schedule was approved. An update to the original rate study was conducted in the spring of 2008 and resulted in a new ten-year rate schedule allowing the Town to postpone the previously scheduled increase. During 2012, another update to the rate study was conducted which included operating and capital needs for the next ten years. Over this period capital investments in infrastructure will be funded from cash reserves and development fees. Bonds will be issued for major expansion projects.

Water and Sewer Fund revenue is expected to be \$12,676,168, a decrease of (0.8)% less than the FY 2018 budget. The sewer revenue generates the greatest percentage of revenue at 60.5% followed by water revenue at 36.7%. Service establishment contributes 0.3% of revenue, and other revenue, which includes interest income, makes up 2.5% of total revenue. The chart, *Water*

and Sewer Fund Revenue by Type, shows the percentage of total revenue of each category. A summary of the fund's revenue is shown in the table, *Water and Sewer Fund Revenue*.

Figure 7: Water and Sewer Fund Revenue by Type

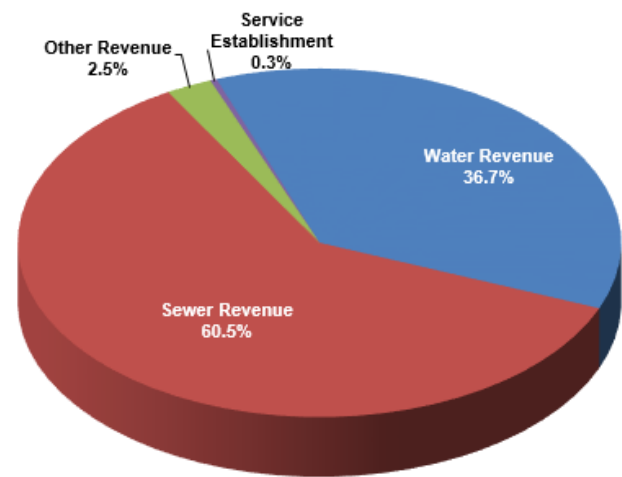


Table 5: Water and Sewer Fund Revenue

| Revenue | ACTUAL | | BUDGET | ESTMD | ADOPTED |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Water Revenue | \$ 4,785,713 | \$ 4,900,021 | \$ 5,033,024 | \$ 4,752,175 | \$ 4,863,720 |
| Service Establishment | 47,700 | 47,980 | 46,920 | 43,125 | 44,203 |
| Sewer Revenue | 7,361,259 | 7,441,822 | 7,867,147 | 7,478,730 | 7,665,698 |
| Other Revenue | 119,132 | 210,462 | 86,450 | 301,325 | 102,547 |
| Total Revenue | \$ 12,313,804 | \$ 12,600,285 | \$ 13,033,541 | \$ 12,575,355 | \$ 12,676,168 |

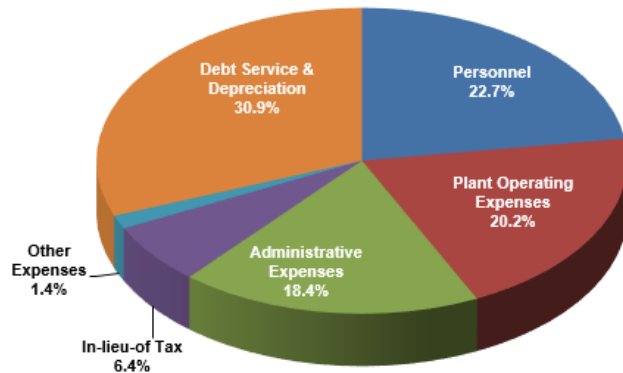
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$12,577,005. This is a (2.9)% decrease under the FY 2018 budget, and a 0.6% increase over the estimated end-of-year expenses. Personnel expense increased 2.2% above the FY 2018 budgeted expense. Operating expenses decreased (8.9)% under the FY 2018 budget. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, shows a slight increase of 0.2%.

Debt service and depreciation accounts for the largest portion of expenses at 30.9% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. Current debt service is related to \$26 million in water and sewer bonds issued FY 2006 to fund an upgrade and expansion at the Northwest Wastewater Treatment Plant and an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 22.7% while plant operating expense accounts for 20.2%. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 18.4% of the expenses for FY 2019. The chart, *Water and Sewer Fund Expenses by Category*, shows each category as a percentage of total expense.

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Figure 8: Water and Sewer Fund Expenses by Category



The table, *Water and Sewer Fund Expenses*, lists each category of expense. The in-lieu-of-tax in this summary is included in the Special Appropriations category, and while capital outlay is shown as an expense in the total, it is funded through retained earnings and therefore subtracted from total expenses.

Table 6: Water and Sewer Fund Expenses

| | Actual FY 16 | FY 17 | Budget FY 18 | Estimated FY 18 | Approved FY 19 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | | |
| Personnel | \$ 2,310,272 | \$ 2,621,505 | \$ 2,793,271 | \$ 2,686,326 | \$ 2,854,138 |
| Operating Expense | 2,332,487 | 2,273,973 | 2,787,039 | 2,515,286 | 2,538,090 |
| Capital Outlay | 30,145 | 82,633 | 48,200 | 48,200 | 18,000 |
| Administrative Charges | 1,799,589 | 1,919,629 | 2,130,036 | 2,084,816 | 2,123,692 |
| Insurance | 191,908 | 163,909 | 191,896 | 191,896 | 187,667 |
| Special Appropriations | 927,225 | 900,877 | 988,145 | 977,945 | 989,785 |
| Debt Svc & Depreciation | 4,128,392 | 4,088,360 | 4,056,163 | 4,039,883 | 3,883,633 |
| Total | \$ 11,720,018 | \$ 12,050,886 | \$ 12,994,750 | \$ 12,544,352 | \$ 12,595,005 |
| Capital Outlay funded through retained earnings | (30,145) | (82,633) | (48,200) | (48,200) | (18,000) |
| Total | \$ 11,689,873 | \$ 11,968,253 | \$ 12,946,550 | \$ 12,496,152 | \$ 12,577,005 |

FIDUCIARY FUNDS

THE RETIREMENT FUND was created in FY 2008. It is a pension trust fund which accounts for retirement plan assets and distributions. The Board of Mayor and Aldermen approved a new retirement plan beginning July 1, 2007. The Town previously maintained two retirement plans, a defined contribution plan and a defined benefit plan sponsored by the State of Tennessee. The new plan actually is two plans in one, a contributory plan and a non-contributory plan. Employees were given the opportunity to choose either the non-contributory plan called plan one or the contributory plan known as plan two or stay with their current plan.

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plan. Current assets total just over \$67.5 million. Projected expenses for FY 2019 are \$1,948,000 and include attorney and trustee fees, administration fees and distributions to retirees.

THE OPEB FUND was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund, a trust fund, accounts for other post-employment benefits which for the Town is retiree health insurance. The Town is required to fund the liability for all current employee's retirement health insurance. The fund also accounts for all expenses related

to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For 2019, the total projected revenue is \$1,035,000. Projected expenses are \$491,987.

CONCLUSION

The budget is an important plan and does, in many ways, reflect on the visions and makeup of a community, but it is never the whole story. The Town of Collierville is poised to become one of the most important trade areas in the mid-south. The government of Collierville continues to garner respect from peer communities and is looked upon as a model in many ways. The reasons for our standing can be attributed to sound leadership from our elected officials and the quality of our employees who are responsible for the level and quality of service we provide. In Tennessee, fundamental local government services are provided by the counties. Throughout their development, communities that desire a higher level of services have been allowed to form city governments to meet those needs. Collierville continues to provide this higher level of services our citizens have come to expect while still maintaining our sound financial position through our philosophy of "living within our means".

The Town is a complex organization. Our core business is one of the most diverse of any single entity one could imagine. We are engineers and accountants, auditors and architects, soldiers and safety advisors. We are counselors and referees, coaches and teachers, rescuers and emergency medical professionals. We are doctors and lawyers, librarians and veterinarians, contractors and builders. We are janitors and crossing guards, jailers and musicians, chemists and researchers. When Town employees are not filling those roles, they are community leaders and volunteers in their own right. At its core, the Town of Collierville is people helping people. The community can be proud of the commitment, integrity and pride Town employees have in their work and their devotion to quality government.

Our budgeting process and the budget document is a visible expression of our commitment to complete transparency in the affairs of the community. Throughout the budget planning process, open public discussions took place, culminating in the production of a document which reports our complete financial outlook. This administration is committed to building and maintaining the public's trust through openness and transparency in all our affairs.

This executive summary is not intended to substitute for the comprehensive details contained in the Town Budget. We have attempted to cover only the highlights here. For a complete understanding of the Town's fiscal plan for the coming year, the budget document should be reviewed in its entirety. Inquiries or comments may be directed to Mark Krock, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, www.collierville.com.

BASIS OF ACCOUNTING AND BUDGETING

(Excerpted from the June 30, 2017, CAFR Note 1)

The Town of Collierville, Tennessee (the “Town”) complies with accounting principles generally accepted in the United States of America (“GAAP”) as codified by Governmental Accounting Standards Board (“GASB”) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The accounting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

FINANCIAL REPORTING ENTITY

The Town is a municipal corporation governed by an elected mayor and five-member board of aldermen. In determining the financial reporting entity, the Town complies with the provisions of GASB No. 14, *The Financial Reporting Entity*. Based on this standard, there are no component units, legally separate entities for which the Town is considered to be financially accountable, to be included in the Town’s financial statements. The Town’s officials are responsible for appointing the members of the boards of other organizations; however, the Town’s accountability for these organizations does not extend beyond making appointments. There were no material transactions with these organizations during the year ended June 30, 2017.

BASIS OF ACCOUNTING

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred or economic asset used. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance

expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Town, are property taxes, other local taxes, and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Proprietary and fiduciary funds utilize the accrual basis of accounting, whereby revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses. Revenues in the fiduciary funds are those additions to the plan that are generated from contributions from the Town and participants and investment related income. Expenses are those deductions to the assets of the plan that arise from the payment of benefits and administrative expenses.

BASIS OF BUDGETING

The revenues and expenditures accounted for in all governmental fund types are controlled by a formal integrated budgetary accounting system. The Mayor and Board of Aldermen approve annually the budgets for these funds. Budgetary control is maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit. Unexpended appropriations lapse at year-end. Management may amend the budget within departments without approval of the governing body, however, any amendments made between departments must meet with the governing body’s approval as prescribed by the Town Charter. **The same basis of accounting is used to reflect actual revenue and expenditures recognized on a U.S. generally accepted accounting principle basis.** The only exception is that fund balances that are presented for the Town’s Water and Sewer Fund do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period.

POLICY OVERVIEW/GOALS AND OBJECTIVES

A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen, the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2019.

LEADERSHIP POLICIES

Through the application of sound fiscal practices and with a high degree of broad-based citizen participation, the Town of Collierville will develop a program of well-planned, balanced growth that protects the integrity and character of residential neighborhoods, provides for enhanced cultural and recreational programs, protects the environment, meets expanding transportation needs through improved highway systems, and captures and utilizes advanced technology that provides improved services, promotes compatible industry, and supports a stronger, quality educational system. To accomplish this mission, the Town will:

- Be a financially sound town government.
- Become a high performance service organization.
- Preserve Collierville's heritage and character as a "Community for Family Living".
- Be recognized as a regional leader.
- Improve mobility and traffic flow.
- Create a sustainable local economy within Collierville (in partnership with the Collierville Chamber of Commerce).

FINANCIAL POLICIES

The Town will achieve and maintain a long-term stable, strong financial position by adopting the policies set forth below. These policies will be reviewed yearly to assist the decision-making process of the Town's leadership. They are based on the following which will:

- Protect the interest of citizens and promote business activity.
- Require budget decisions be made in a public forum open to taxpayers and the media.
- Incorporate extensive financial controls designed to prevent financial mismanagement, excessive borrowing, inordinately high taxes, and deficit spending.
- Pursue goals of efficiency and effectiveness by balancing short-term and longer-term community interests.

OPERATING BUDGET POLICIES

- The Town Administrator will present the recommended budget to the Board of Mayor and Aldermen forty-five days before the beginning of the ensuing fiscal year beginning July 1.

- Proposed revenues and expenditures will be detailed by fund, program, and activity for five periods—two years prior, current year budget and estimated and budget year proposed.
- The Board will set the tax rate adequate to meet the financial obligations of the Town each year before the beginning of the new year.
- The Board will adopt a balanced budget, in which expenditures may not exceed funds budgeted which constitute the legal spending limit.
- Budgetary control will be maintained at the departmental level by line item.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.

FUND BALANCE RESERVE POLICIES

Factors for maintaining sufficient Fund Balance include the ability to:

- Mitigate State budget actions that may reduce Town revenue.
- Absorb litigation settlements.
- Mitigate economic downturns that the Town may face in the future.
- Front-fund or completely fund, if necessary, disaster costs or costs associated with emergencies.
- Fund the Town's expenditures and debt service payments during the first few months of the fiscal year.
- The General Fund fund balance will consist of five components:
 - Non-spendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and pre-pays) or funds that legally or contractually must be maintained intact.
 - Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
 - Committed Fund Balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
 - Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the city's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category includes the financial stabilization fund balance.
 - The Financial Stabilization Fund Balance shall include funding for unanticipated expenditures and revenue shortfalls in the general Town budget. It shall include four accounts and shall be twenty five (25) percent of General Fund budgeted expenditures. The amount placed in each of the accounts shall be determined as follows:
 - The Contingency Reserve Account shall be set at a minimum of one (1) percent of the General Fund budgeted expenditures. In the event that during the year there are unanticipated expenses or revenue shortfalls impacting programs already approved in conjunction with the current year budget, the Contingency Reserve Account will be the source of any additional funding for those programs. Funds must be appropriated by a vote of the Board of Mayor and Aldermen. The Contingency Reserve Account shall not be used to fund new programs or positions added outside of the current year budget.
 - The Emergency Reserve Account shall be set at a minimum of four (4) percent of the General Fund budgeted expenditures. To utilize funds from the Emergency Reserve Account, a finding by the Mayor, with confirmation by the Board, of “urgent economic necessity” will be required, as well as a determination that no other viable sources of funds are available. A finding of urgent economic necessity would be based on a significant economic downturn after the budget is completed or a natural disaster.
 - The Cash Flow Stabilization Reserve Account shall be set at a minimum of eighteen (18) percent of the General Fund budgeted expenditures. In order to serve cash flow needs for the first few months of the year, a Cash Flow Stabilization Reserve Account will be required.
 - The Debt Service Reserve Account shall be set at a minimum of two (2) percent of the General Fund budgeted expenditures. The Debt Service Reserve Account will be required in order to fund

general obligation debt service payments for the first few months of the year.

REVENUE POLICIES

- A revenue monitoring system will assist in trend analysis and revenue forecasting in order to maintain and/or increase the level of specific revenue sources.
- There will be a review of all fees to determine what changes, if any, are viable options.
- The Town will continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.

ACCOUNTING/AUDITING/REPORTING POLICIES

- There will be an audit of the financial condition of the Town conducted after the end of each fiscal year.
- The financial reports will be in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).
- Monthly financial reports will be distributed to departmental units for the purpose of budgetary control.

INVESTMENT POLICIES

- Town funds will be deposited at financial institutions at which deposits are insured by the Federal Deposit Insurance Corporation, the Federal Saving and Loan Insurance Corporation, or the local government investment pool (LGIP).
- The investments shall be diversified by:
 - Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities).
 - Limiting investment in securities that have higher credit risks.
 - Investing in securities with varying maturities.
 - Continuously investing a portion of the portfolio in readily available funds such as the Local Government Investment Pool (LGIP), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
- The Town will require institutions in which funds are deposited to pledge collateral whose market value is equal to one hundred five percent (105%) of the value of the Town’s deposits secured thereby.
- Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.
- The investment portfolio will be designed to obtain an average rate of return during budgetary and economic cycles, consistent with the investment objectives and cash flow needs.

POLICY OVERVIEW/GOALS AND OBJECTIVES

CAPITAL BUDGET POLICIES

- The Capital Investment Plan (CIP) serves as a financial planning and management tool by:
 - Establishing priorities that balance capital needs with available resources.
 - Pairing projects with their potential internal and external funding sources.
 - Ensuring the orderly improvement or replacement of fixed assets.
 - Providing an estimate of the size and timing of future bond issues.
- The CIP will be reviewed and updated annually in order to maintain a current and viable program of on-going capital projects.
- Construction projects and capital purchases which cost more than \$25,000 and with a life of more than five years will be included in the CIP. Capital outlays of \$25,000 or less will be accounted for in the operating budget.
- Every CIP project will have a project manager who will prepare the project proposal, ensure that the required phases are completed on schedule, authorize all project expenditures, ensure that all laws and regulations are observed, and periodically report project status.
- The Town Administrator or designee will review project proposals, determine project phasing, review and evaluate the draft CIP budget document and report CIP project progress annually.
- Pay-as-you-go financing will be used when possible to conserve debt capacity for future bond issues.

DEBT POLICIES

The Town charter, which was approved by resolution on June 25, 2001, as amended, and Title 9, Chapter 21 of the Tennessee Code Annotated (TCA) authorizes the Town to issue general obligation bonds subject to the adoption of a bond resolution by the Board of Mayor and Aldermen. Other sections of the TCA and the Federal Tax Code may govern the issuance or structure of the Town's bonds. In managing its debt, it is the Town's policy to:

- Achieve the lowest cost of capital.
- Ensure high credit quality.
- Assure access to the capital credit markets.
- Preserve financial flexibility.
- Manage interest rate risk exposure.

The Policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the Town's specific capital improvement needs; ability to repay financial obligations; the existing legal, economic, and financial and debt market conditions. Specifically, the policies are intended to assist in the following:

- To guide the Town and its managers in policy and debt issuance decisions.
- To maintain appropriate capital assets for present and future needs.

- To promote sound financial management.
- To protect and enhance the Town's credit rating.
- To ensure the legal use of the Town's debt issuance authority.
- To promote cooperation and coordination with other stakeholders in the financing and delivery of services.
- To evaluate debt issuance options.

There is no legal debt limit. The ratios and standards identified below are primarily intended to limit the use of debt financing in order to facilitate long-term access to capital while ensuring that financial leveraging decisions do not negatively impact the Town's annual operations:

- General Fund Balance Requirement = 25%.
- Average Life of Total Debt ≤ 10 Years.
- Percentage of Principal Paid within 10 Yrs ≥ 60%.
- Net Direct Debt/Full Value ≤ .75%.
- Net Direct Debt/Operating Revenues < .67%.

In addition to the preceding policies, the Board of Mayor and Aldermen have set forth long-term goals and objectives for the Town. These goals and objectives, which also serve to guide department directors during the budget process, are more fully described in the Performance Budgets section related to the Board of Mayor and Aldermen.

CORE BUSINESSES

Additionally, in strategic planning sessions, the Board identified eight core businesses of Town government and the elements of those businesses which are necessary to fulfilling their goals and objectives. They are:

Guide Collierville's future growth and development.

Operating Elements:

1. Develop and update long-term plans—the Comprehensive, Land Use, and Infrastructure plans.
2. Review and evaluate development proposals and plans.
3. Develop and enforce zoning laws and subdivision regulations.
4. Control land uses and design guidelines.

Enforce laws and regulations.

Operating Elements:

1. Provide visible police patrol throughout our community.
2. Investigate crimes, prepare cases for prosecution.
3. Operate the city court system.
4. Inspect buildings, homes and businesses.
5. Educate citizens on community safety and their responsibility.
6. Seek compliance with codes and regulations.

Protect life and property of citizens and businesses.

Operating Elements:

1. Provide timely response to emergency situations.
2. Respond to medical calls for services.
3. Prevent, put out fires.
4. Plan for response to emergency situations and disasters.
5. Receive and dispatch calls.

POLICY OVERVIEW/GOALS AND OBJECTIVES

6. Inspect buildings and properties for life safety.

Promote economic growth in Collierville.

Operating Elements:

1. Actively recruit new businesses and industries.
2. Retain existing businesses and industries.
3. Provide financial incentives and negotiate agreements.
4. Participate in coordinated marketing program for economic development.
5. Analyze market needs and trends, defining Collierville's niche and role in economic development.

Provide basic utility services for an urban lifestyle.

Operating Elements:

1. Build and maintain a water distribution system – sell water to our customers.
2. Operate water treatment plants.
3. Secure an adequate, quality water supply – buy water.
4. Build and maintain a wastewater collection system.
5. Operate wastewater treatment plants.
6. Collect and dispose of solid waste, including a recycling program.
7. Maintain the storm-water drainage system.
8. Regulate quality control and oversight of electricity, gas, and cable television.

Advocate for the interests of Collierville.

Operating Elements:

1. Lobby at federal, state, and county levels.
2. Work on school-related issues.
3. Work with the county and neighboring cities to address issues of common concerns.
4. Work with businesses to address issues and concerns.
5. Represent “Town of Collierville” to the outside world.
6. Communicate with our citizens.

Develop a comprehensive transportation system.

Operating Elements:

1. Design, build, and maintain streets and streetscapes.
2. Design, build, and maintain sidewalks and greenways.
3. Provide effective traffic control.
4. Install and maintain street lights and signals.
5. Handle snow, ice, mud, or flooding situations.

Provide recreational facilities and programs.

Operating Elements:

1. Plan and develop major community facilities, greenbelts, parks, and provisions.
2. Plan community activities.
3. Plan park development.
4. Coordinate neighborhood parks.
5. Provide organized sports and summer camps.
6. Provide cultural arts programs and activities.
7. Partner with community organizations for leisure programs.

BUDGET PROCESS

The Town of Collierville's budget process begins with a review of current Town finances, local and regional economic conditions, major program changes, and wage and price levels. The review of current Town finances covers such specifics as revenue from tax assessments, sales taxes as affected by retail sales, building permits, and business license records; debt service; and, current expenditures.

GUIDELINES. The budget document that is presented to the Board of Mayor and Aldermen represents the culmination of intensive research and analysis. The purpose of the document is to present to the legislative body and the public a comprehensive picture of proposed operations for the budget year based on the following guidelines:

- The primary objective is to provide the highest possible level of service to residents without impairing the Town's sound financial condition.
- The budget must include total projected revenues and funding sources that are, at least, equal to total anticipated expenditures for each fund.
- General Fund unassigned fund balance should be maintained at 25% of expenditures.
- The internal budgetary control is maintained at the department level by line item and designed to provide reasonable assurance that the primary objective is achieved.

BUDGET ADOPTION

The Charter of the Town of Collierville requires that at least forty-five days before the beginning of the fiscal year, the Town Administrator prepares and submits to the Board of Mayor and Aldermen a budget for the ensuing fiscal year. The budget provides a complete financial plan for the coming fiscal year. State law requires that the budget presented must be balanced, which means that expenditures cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.

PUBLIC NOTICE. After considering the Town Administrator's proposed budget and making modifications during one or more work sessions, the Board schedules a public hearing. At least ten (10) days before the public hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published in a newspaper of general circulation.

BUDGET RESOLUTION. After the public hearing, the Board adopts the budget by resolution, with such modifications or amendments as the Board deems advisable, on or before the last day of the fiscal year currently ending.

BUDGET AMENDMENTS

FUNDS TRANSFER. At any time during the fiscal year, the Town Administrator upon request of the department director, may transfer part or all of any unencumbered appropriation within a department. The Board, by appropriate resolution, may authorize the Town Administrator to transfer moneys from one department to another within the same fund.

EMERGENCY APPROPRIATIONS. Upon a declaration by the Board that there exists a public emergency affecting life, health, property, or the public peace, the Board may make emergency appropriations. If there are not available un-appropriated revenues to meet such appropriations, the Board is authorized to borrow sufficient funds to meet the emergency.

BUDGET BASIS

The budgetary accounting basis follows the basis of accounting except that fund balances that are presented for the Town's Water and Sewer Fund do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period. Unexpended appropriations for budgeted funds lapse at fiscal year-end. Encumbrance accounting is not used since it is not legally required.

GOVERNMENTAL FUNDS. The budgets of the Town are prepared on a modified accrual basis for the governmental funds (those through which most governmental functions are financed — General Fund and Special Revenue Funds, including State Street Aid Fund, Historic Preservation Fund, E-Citation Fund, Sanitation Fund, Special Drug Fund, General Purpose School Fund, Schools Federal Funds, School Nutrition Fund, and School Discretionary Grants Fund). Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Town, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. All annual appropriations lapse at fiscal year end to the extent that they have not been expended or lawfully encumbered.

PROPRIETARY FUNDS. The budget of the Town's proprietary fund (Water and Sewer Fund) uses the accrual basis. Under the accrual basis, revenues are recorded as earned and expenses are recorded as incurred.

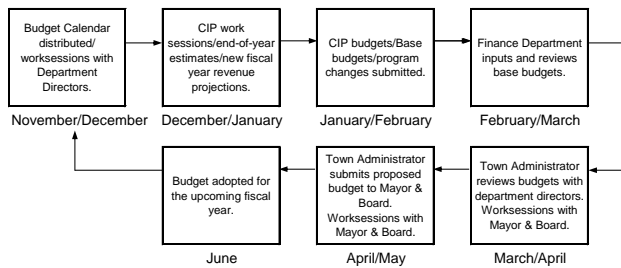
BUDGET PROCESS

FIDUCIARY FUNDS. The budgets of the fiduciary funds (Retirement Fund and OPEB Fund) use the accrual basis of accounting.

BUDGET CALENDAR

The budget process began in November with the distribution of the budget calendar to department directors. Department directors submit proposed program change requests for the coming year to Human Resources and their year-end estimates to the Finance Department for compilation and review. After review, the base budget and program changes are submitted to the Town Administrator. The list of important dates in the budget calendar is shown below.

Figure 9: Budget Process Flowchart



November 1 ----- Budget calendar distributed to Departments.
 December 7 ----- Departments submit program changes to Finance.
 December 20 ----- Departments submit vehicle and equipment purchase requests to Finance.
 January 16 ----- Departments submit new responsibilities & new expenses.
 January 18 ----- CIP work session with department directors.
 January 26 ----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
 February 1 ----- Departments submit end-of-year operation estimates and 2019 Revenue projections.
 February 1 ----- Work-session with the Board of Mayor and Aldermen.

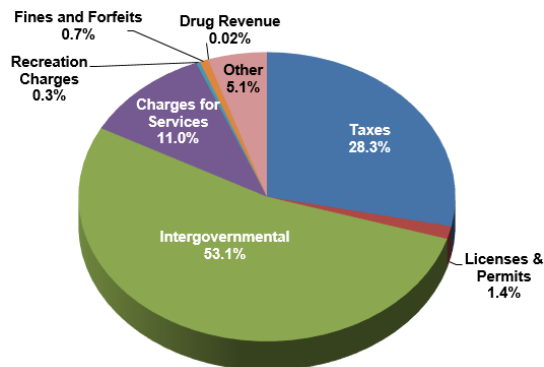
February 2 ----- Personnel end of year estimates due from Human Resources.
 February 7 ----- Departments submit base budgets to Finance Department.
 February 15 ----- Work session with the Board of Mayor and Aldermen.
 February 16 ----- Draft CIP budgets submitted to Finance Department.
 March 6 ----- Finance Department submits draft budgets to Town Administrator.
 March 12-16 ----- Spring Break – no work sessions.
 March 26 ----- Departments submit goals and performance measures.
 March/April ----- Town Administrator reviews draft budget.
 Each Thursday as needed ----- Work session with the Board of Mayor and Aldermen.
 April 13 ----- Deadline for changes to draft budgets.
 April 23 ----- Town Administrator submits the proposed budget to Board.
 May 9 ----- Deadline for changes to final draft budgets.
 May 10 ----- Deadline for submission of budget summaries for public notice.
 May 14 ----- First reading of ordinance on the tax levy.
 May 17 ----- Public notice of public hearing on the proposed budget.
 May 29 ----- Second reading of ordinance on the tax levy; public hearing on the proposed budget.
 June 1 ----- Deadline for changes to final draft budget.
 June 11 ----- Third and final reading of ordinance on the tax levy adoption of the FY 2019 budget.
 July 1 ----- Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2018 projected revenue for all funds except the CIP totals \$177,814,047. When considering revenue by fund, the General Purpose School Fund revenues make up the greatest percentage at 47.1%. General Fund is next with 35.1%. Water and Sewer Fund brings in 7.1% of total revenue. Following these funds are: Retirement Fund, 2.8%; School Federal Fund, 2.7%; Sanitation Fund, 2.4%; School Nutrition Fund, 1.2%; State Street Aid, 0.8%; OPEB Fund, 0.6%; School Discretionary Grants Fund, 0.2%; Special Drug Fund and E-Citation Fund, 0.02%; and, Historic Preservation Fund, 0.01%. (For chart representation, please refer to Figure 41 on page 37.)

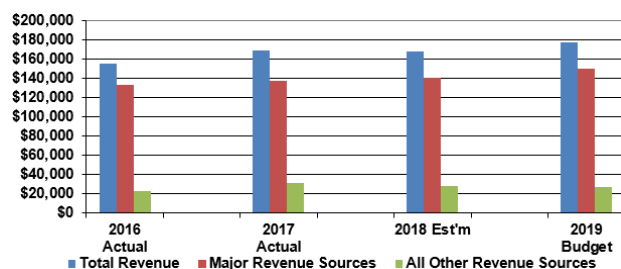
When considering revenue by type, intergovernmental revenue is the greatest amount of the total revenue at 53.1%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 28.3%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 11.0%. The chart, *All Funds Revenue by Source*, shows the percentage of total each revenue source contributes.

Figure 10: All Funds Revenues by Source



The next chart depicts the Town's major revenue sources (i.e. Taxes, Licenses/Permits, Intergovernmental/State Revenue, Court Revenue, Charges for Services) compared to non-major sources. Major sources account for 84.6% or \$150,491,589 of total revenue. Included are charts depicting the revenue history of some of these sources. The *Major and Non-major Revenues* chart compares the major revenue sources and all other revenue sources to total revenue.

Figure 11: Major and Non-major Revenues (000s)



Details of the Town's major revenue sources follows:

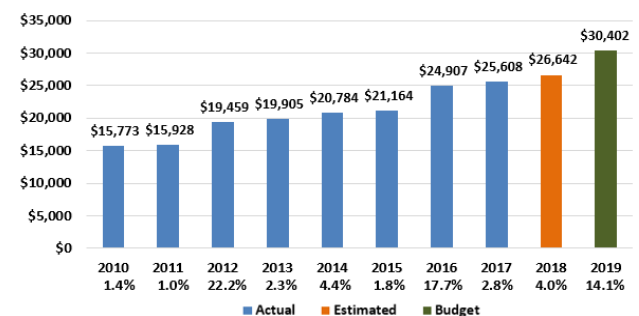
Real Property Tax

\$ 30,401,654

Property taxes are assessed on January 1 prior to each fiscal year in which taxes are recorded. Tax is determined by three factors: (1) the appraised value of the property set by the county tax assessor; (2) the level of assessment for that kind of property set by state Constitution; and (3) the tax rate set by the local government. The State of Tennessee has set the level of assessment as follows: commercial and industrial, 40%; residential and farm, 25%.

For FY 2016, the Board of Mayor and Aldermen increased the tax rate by \$0.25 to \$1.78 to cover debt service associated with a bond issue to fund the construction of a new high school. As a result of reappraisal, the Town was required to set a certified rate for the FY 2018 fiscal year that would be "revenue neutral". With an 11.0% increase in property values, the certified rate was decreased \$0.15 to \$1.63. For the FY 2019 budget, the BMA voted to increase the rate \$0.20 resulting in the current rate of \$1.83.

Figure 12: Real Property Tax Revenue (000s)

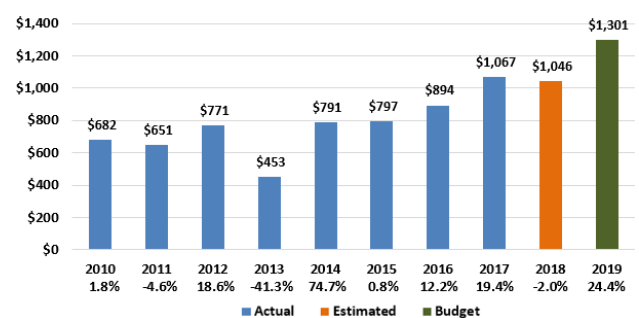


Personal Property Tax

\$ 1,131,200

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. The FY 2012 revenue increase is due to a tax increase. The significant decrease in FY 2013 is the refund of PILOT taxes charged in error. The personal property tax assessment is reduced by a sales ratio except in reappraisal years when it is assessed at 100%. The FY 2019 increase is a result of the \$0.20 tax increase.

Figure 13: Personal Property Tax Revenues (000s)



REVENUE ANALYSIS AND PROJECTIONS

Ad Valorem Tax

\$ 682,000

This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2019 revenue projection is based on the State's appraised value.

Local Option Sales Tax

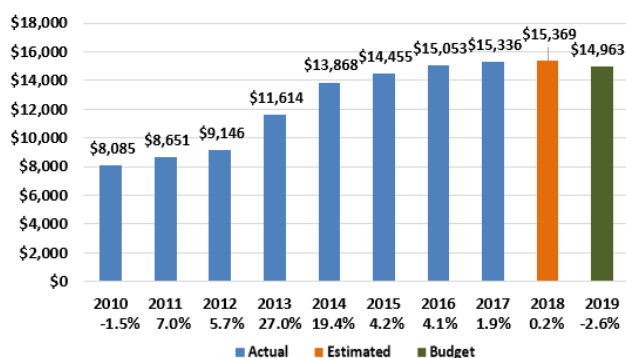
\$ 14,963,477

Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. Cities and counties may levy up to 2.75% local option sales tax in addition to the state sales tax of 7%. The Town receives 50% of 2.25% of the taxes collected with 2.125% divided between the state and Shelby County for administration fees. The other 50% is distributed to school systems within the county based on student attendance. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town.

In FY 2013, the citizens of Collierville voted to establish a municipal school district and voted to increase the local sales tax rate from 2.25% to 2.75% to fund the schools. The additional 0.50% is reserved for school-related expenditures. The FY 2013 increase in local option sales tax revenue reflects a partial year of collections for the additional 0.50% and FY 2014 reflects a full year of collections.

Over the last decade, sales tax revenue has shown positive growth in all but one year. This growth is beginning to slow and is mainly attributable to online spending. For this reason, FY 2019 revenue is projected to decrease slightly when compared to FY 2018 estimated collections.

Figure 14: Local Option Sales Tax Revenue (000s)

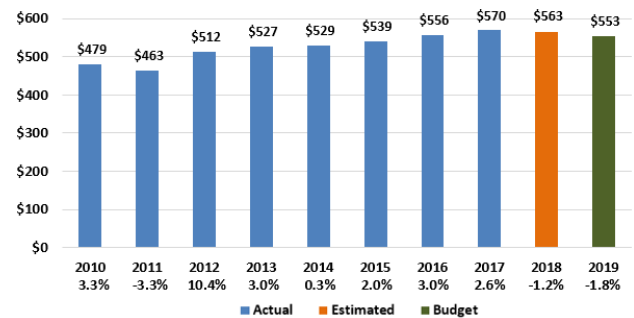


Wholesale Beer Tax

\$ 553,480

A 17% Wholesale Beer Tax is authorized by the State. It is collected from wholesalers based on their sales to retailers in the Town and is collected monthly. The ten-year history shows an overall increase. FY 2019 estimates considered the slightly erratic nature of collections and an unusually high collections in December 2016 and September 2017. As a result, the FY 2019 budget projection shows a decrease when compared to the estimated FY 2018 collections.

Figure 15: Wholesale Beer Tax Revenue (000s)

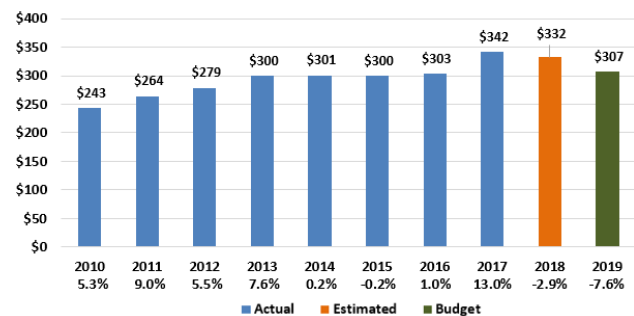


Wholesale Liquor Tax

\$ 307,040

The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. State lawmakers enacted legislation authorizing the sale of wine in grocery stores effective July 1, 2016 which results in a significant increase compared to prior years' collection. However, the FY 2018 collections showed some slowing. As a result, FY 2019 projections show were conservation and show a decrease when compared to FY 2018 collections.

Figure 16: Wholesale Liquor Tax Revenue (000s)

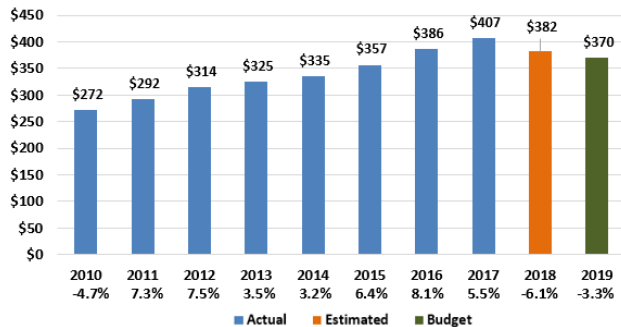


REVENUE ANALYSIS AND PROJECTIONS

Hotel/Motel Tax **\$ 369,842**

Each municipality in Tennessee is authorized to levy by ordinance a privilege tax upon occupancy in any hotel. The tax may be charged per transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Ordinance 95-15 authorized the Town to collect an occupancy tax of 5% on the rate charged by the operator of hotels and motels within the Town limits. The growth in this category is showing some signs of slowing. As a result, budget projections for FY 2019 were show a decrease compared to estimated FY 2018 collections.

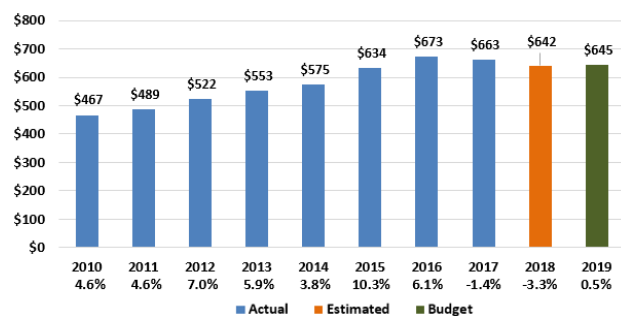
Figure 17: Hotel/Motel Tax Revenue (000s)



Cable TV Franchise **\$ 644,703**

The Town authorized a cable communication system franchise with Time Warner Communications (now Comcast). Revenue from this franchise fee is 5% of the communication system's gross revenue. Trending with residential growth, this revenue source began to recover in FY 2012. A state franchise agreement with AT&T resulted in additional revenue for the Town as well. Revenue in this category has shown some slowing in recent years. As a result, budget projections for FY 2019 show a decrease compared to estimated FY 2018 collections.

Figure 18: Cable TV Franchise Revenue (000s)

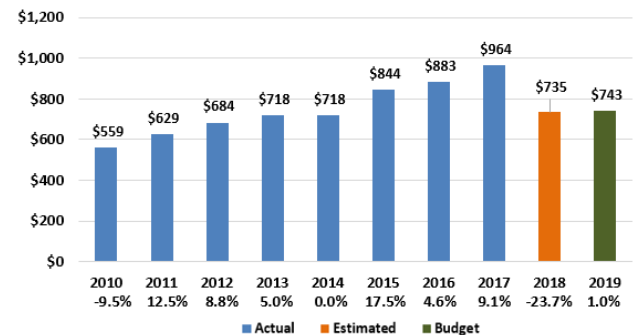


Business Tax **\$ 742,633**

Business taxes are privilege taxes levied by cities and counties for the right to do business within their jurisdiction. Taxpayers are subdivided into 5 classifications with different tax rates applying to each classification. Due to the complexity of the tax's administration, its tax base is slightly different from that of the local option sales tax.

Since the start of the economic recovery period, business tax revenue has consistently shown positive growth. However, similar to sales tax revenue, collections for this revenue source slowed somewhat in FY 2018. As a result, a conservative 1% growth is projected for FY 2019.

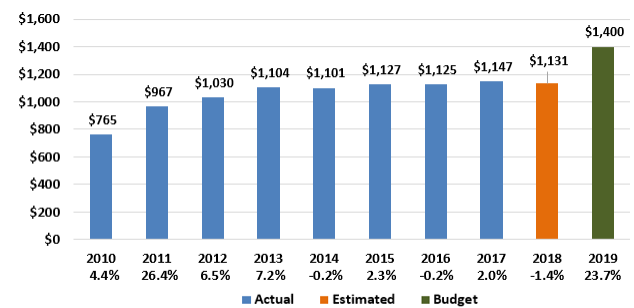
Figure 19: Business Tax Revenue (000s)



Automobile Registration **\$ 1,400,000**

The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. Since that time, revenue collections have been somewhat flat. For the FY 2019, the BMA approved an increase of \$8.00 bringing the rate to \$35.00. This revenue source is generally budgeted at the same level annually.

Figure 20: Automobile Registration Revenue (000s)



Building Permits **\$ 350,000**

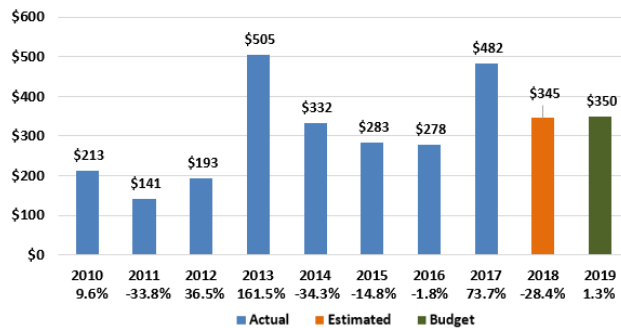
The chart below reflects a reduction in all permit revenues (building, plumbing, electrical and mechanical) in FY 2010 – FY 2012 due primarily to a decreased rate of single family home construction in the years following the economic downturn.

FY 2013 has proven to be the most active post-recession year for residential construction, primarily due to the number of apartment units built. Since 2013 revenue began to decline annually. However, FY 2017 revenue spiked as a result of commercial/industrial development activity. During this period, the Town issued permits for just over 700,000 square feet of new buildings. During this same

REVENUE ANALYSIS AND PROJECTIONS

period, permits issued for new single-family detached homes were at their highest (195) since the recession. In recent years, new single-family home construction activity has been relatively stable.

Figure 21: Building Permit Revenue (000s)



TVA Payments in Lieu of **\$ 514,715**

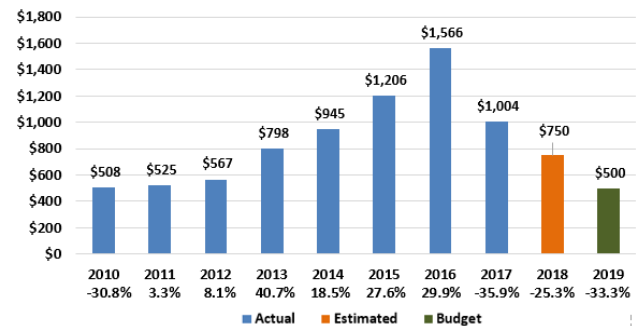
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The 2010 federal census count of 43,965 was a decrease of 339 in population. The Town annexed a portion of its reserve area in December 2011. This increased the certified population by 1,585. The revenue projection for FY 2019 is based on the per capita amount provided by the state. In addition to the per capita component of the calculation, this revenue source is strongly influenced by changes in energy costs. Given the challenge in predicting changes in energy costs, revenue collection trends are difficult to develop.

State Income Tax **\$ 500,000**

The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. The allocation is affected by fluctuations in population and investment earnings. The downturn in the economy resulted in a decrease of 26.5% for FY 2009; and 30.8% in FY 2010. Revenue had begun to recover with the economy and was up 40.7% in FY 2013 and 18.5% in FY 2014.

In 2016, the Tennessee Legislature enacted a bill that reduces the six percent (6.0%) income tax rate by 1% annually until it is completely eliminated in 2022. The FY 2018 estimate and the FY 2019 projection reflect the loss of revenue from this source.

Figure 22: State Income Tax (000s)

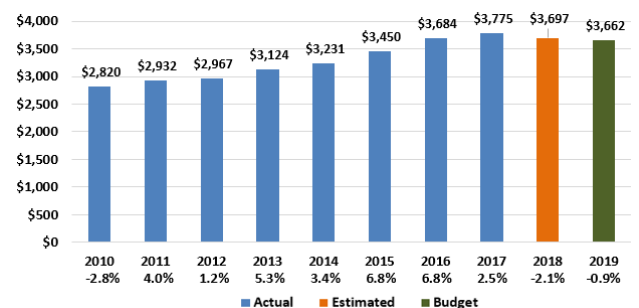


State Sales Tax **\$ 3,662,220**

Of the revenues collected from the State's 7% sales tax rate, 4.5925% is appropriated to the incorporated municipalities within the state of Tennessee to be distributed monthly based on the municipality's population, according to the latest federal census and other censuses. The recovering economy and an annexation in FY 2013 resulted in increases in State Sales Tax.

Effective July 1, 2017, state lawmakers enacted legislation that cut the sales tax on food from 5% to 4%. This reduction will impact the amounts shared with municipalities but is expected to be minimal. So while revenue in this category trending increases, slight decreases are shown in FY 2018 estimate and FY 2019 projections.

Figure 23: State Sales Tax Revenue (000s)



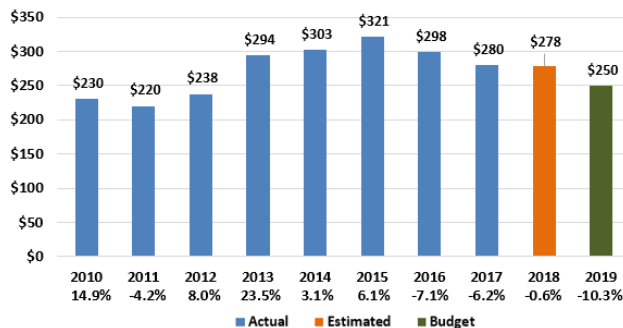
REVENUE ANALYSIS AND PROJECTIONS

City Court Fines

\$ 249,598

City Court Fines are assessed for criminal and traffic offenses. Like most court revenue (including Court Cost revenue and Court Forfeiture revenue shown below), it is erratic in nature making growth trends difficult to predict. The loss in these court revenue sources since FY 2016 is reflective of the decline in new traffic citations and new criminal cases for the same time period. The average decline for new traffic citations was down 14% and new criminal cases was down 16%. Without data that demonstrates an increase in new traffic citations and criminal cases, projections for Court Fines, Court Costs, and Court Forfeitures are projected to decrease in FY 2019.

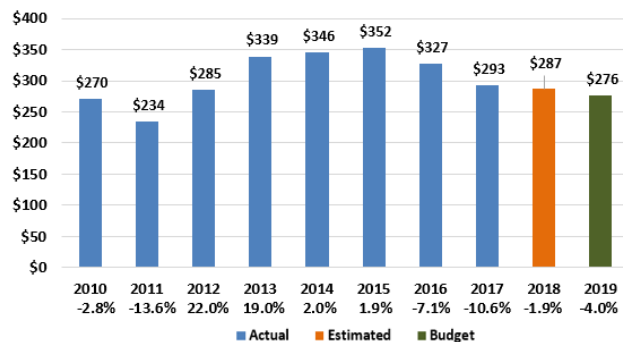
Figure 24: City Court Fines (000s)



Court Costs

\$ 275,625

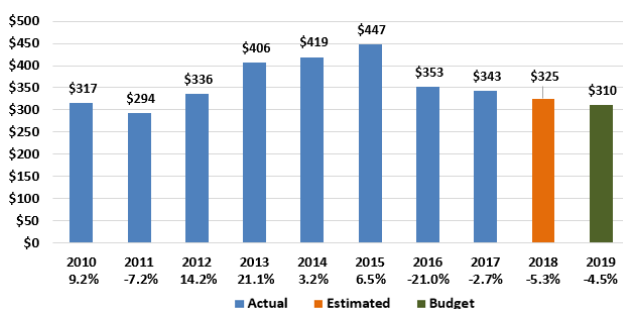
Figure 25: Court Cost Revenue (000s)



Court Costs Forfeitures

\$ 310,307

Figure 26: Court Cost Forfeitures (000s)

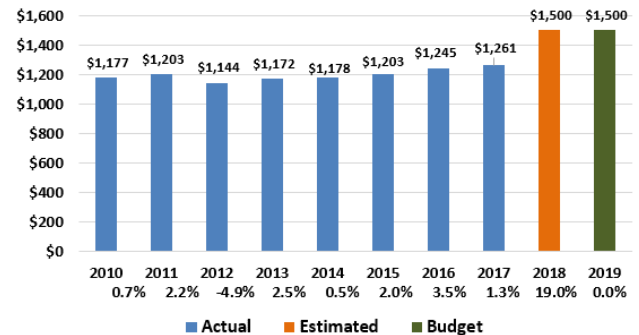


State Street Aid Revenue

\$ 1,500,000

The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. Distributed on a per capita basis, this revenue is dependent on the amount of gasoline taxes collected and is restricted to street maintenance and repair. Revenue for the last ten years has been very stable. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase was \$0.04 with two subsequent year increases of \$0.01. Because FY 2018 did not increase as much as projected, the FY 2019 projection is held flat to FY 2018.

Figure 27: State Street Aid (000s)



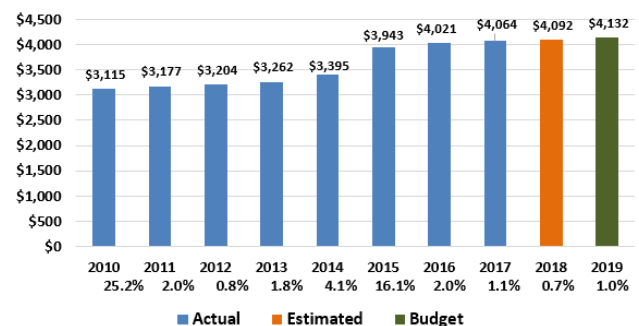
Solid Waste Collection

\$ 4,132,000

This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. The Solid Waste Collection Fee is the largest portion (98.1%) of the fund's total estimated revenue of \$4,213,800.

In FY 2010 the Board of Mayor and Aldermen approved a fee increase of \$4/month from \$15 to \$19, resulting in a 25.2% increase in estimated revenue. In FY 2015 the Board increased the fee \$3/month, and the Town resumed the collection of recyclables that was outsourced several years ago. The growth in revenue shown since the FY 2015 rate increase, is reflective of growth in residential service.

Figure 28: Solid Waste Collection Fee (000s)

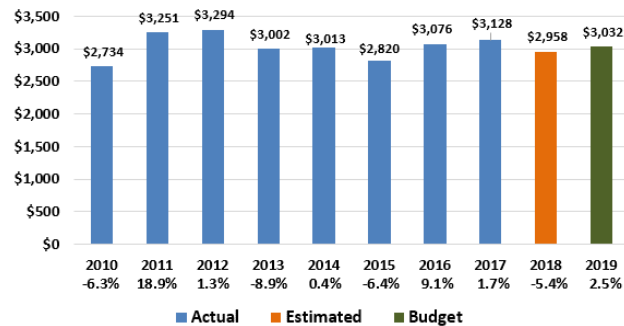


REVENUE ANALYSIS AND PROJECTIONS

Water Volume Charge **\$ 3,031,956**

This revenue is reported in the Water and Sewer fund and is derived from charges for water sold to Town residents and businesses. Water also is sold to residents of Piperton, a neighboring community in Fayette County, and rates are higher than for Collierville residents (see rates in the Public Utilities section). Since the Water and Sewer Fund is a proprietary fund, it must be self-supporting. Revenue must be sufficient to cover operating expenditures, including debt service. Volume charges are determined by the amount of water used. Revenue in this category depends, in part, on rainfall amounts since water usage for irrigation is a contributing factor. Generally, volume charge revenue is highest in summer months and lowest in winter months.

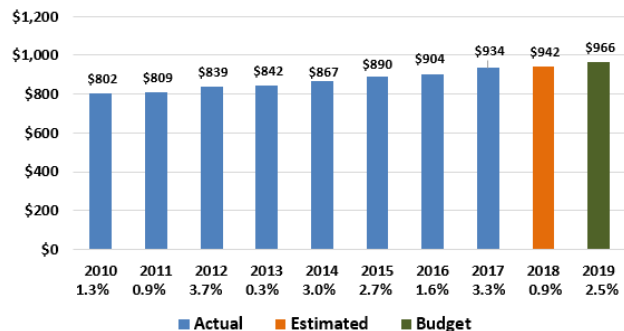
Figure 29: Metered Water Sales (000s)



Water Base Rate **\$ 965,941**

The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the 3/4" meter size. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs. Growth in this revenue is directly associated with development.

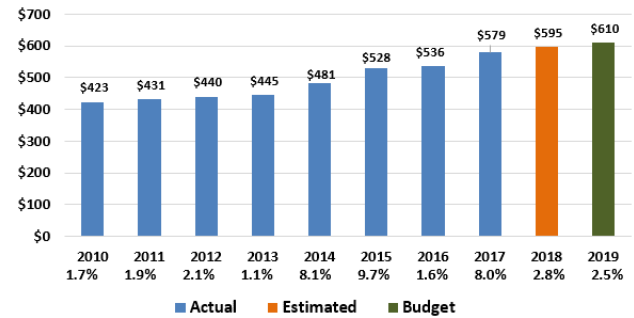
Figure 30: Water Base Rate Revenue (000s)



Water Customer Service **\$ 610,044**

This charge was added when the ten-year rate schedule went into effect, and covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. Growth in this revenue is directly associated with development.

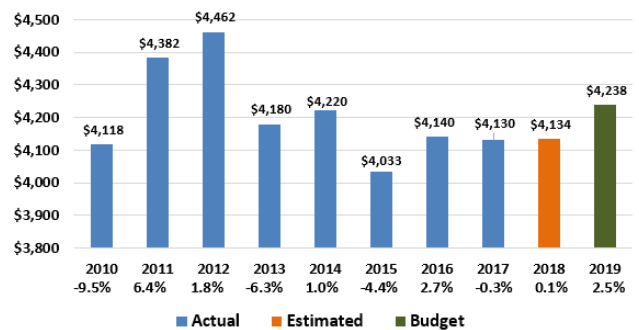
Figure 31: Water Customer Service (000s)



Sewer Volume Charge **\$ 4,237,604**

Sewer service charges are charged according to water usage of Town residents and businesses. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Residential sewer volume charges are capped at 20,000 gallons of water usage. Much like water revenue, this revenue category is affected by seasonal conditions, population growth, and development.

Figure 32: Sewer Volume Charge (000s)

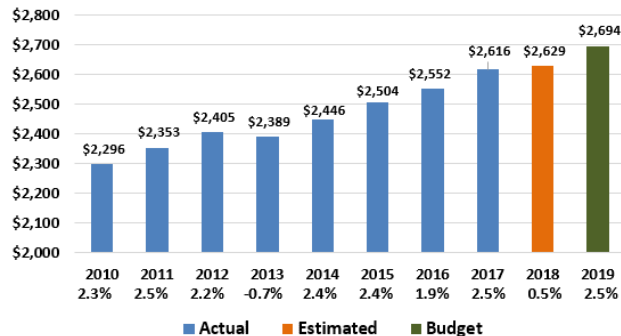


REVENUE ANALYSIS AND PROJECTIONS

Sewer Base Rate \$ 2,694,431

This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the 3/4" meter size. Growth in this revenue is directly associated with development.

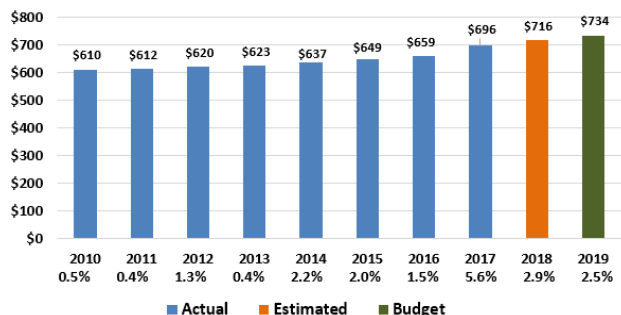
Figure 33: Sewer Base Charge (000s)



Sewer Customer Service \$ 733,663

This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Growth in this revenue is directly associated with development.

Figure 34: Sewer Customer Service Charge (000s)



Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 84.6% of revenue and total \$150,491,589. The State of Tennessee provides

education funding to schools based on a formula which allocates funds according to student attendance. Property tax and local option sales tax revenue from the County is distributed to all school districts in the county based on average daily attendance as well.

The chart *Major and Non-major Revenue* shows the percentage of each category relative to total revenue. The chart *Major Revenue Sources by Category* shows the percent of each category of major revenue. Taxes make up 55.9% of the 84.6% followed by state revenue at 30.7%. Charges for services is 11.3%, licenses and permits 1.5% and court revenue is 0.6%.

Figure 35: Major and Non-major Revenue

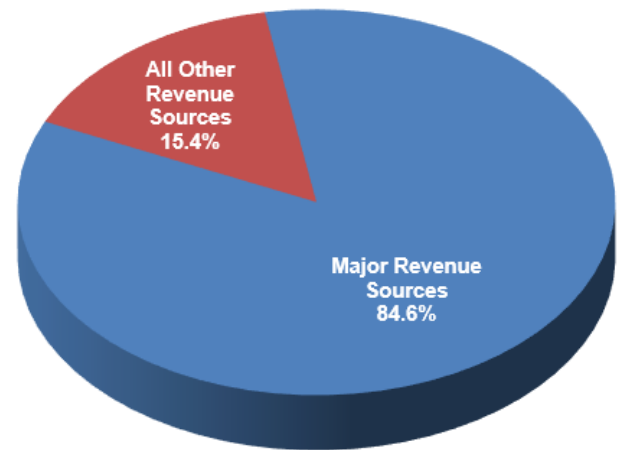
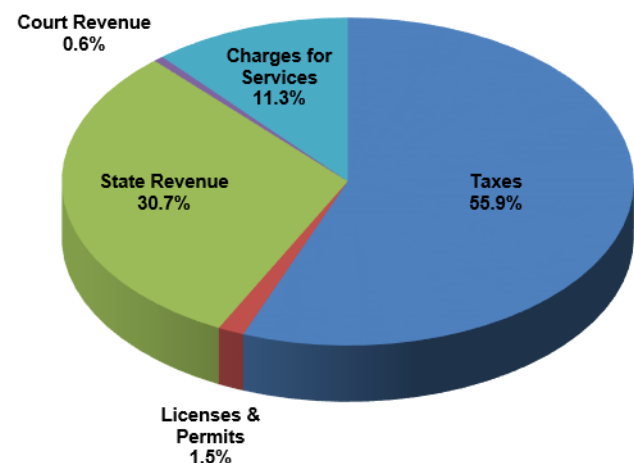


Figure 36: Major Revenue Sources by Category

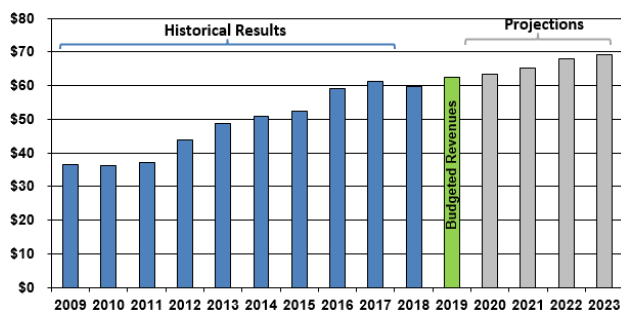


5-Year Projected Revenue

The next two charts show actual and projected operating revenue for two of the Town's major funds: General Fund and Water and Sewer Fund. Projections for FY 2019-2023 are based on economic conditions as they appear at this time. We are aware that a severe downturn in the national or regional economy will affect Collierville's future outlook as well. In that event, adjustments to these projections will be made and steps will be taken that will preserve the financial viability of the Town.

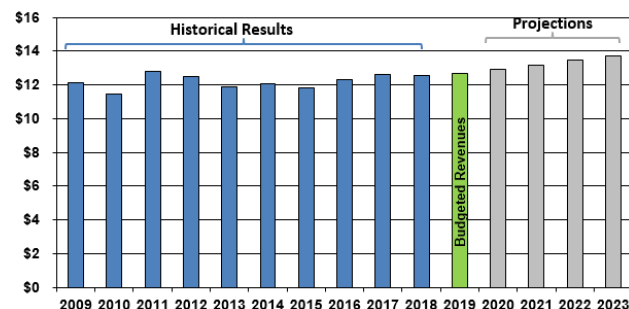
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations. As new information becomes available or as circumstances change, projections are revised.

Figure 37: General Fund Projected Revenue (millions)



For the Water and Sewer Fund, revenue is actual operating revenue for FY 2009 through 2017; estimated for 2018 and projected for FY 2019 through 2023. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects new rate study conducted in late FY 2012. A 10-year rate schedule was approved according to the study outcome. The current study calls for a rate increase in FY 2020.

Figure 38: Water & Sewer Fund Projected Revenue (millions)





FUND STRUCTURE BY BUDGETARY BASIS

Budgetary basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

- Cash Basis indicates transactions are recognized only when cash is increased or decreased.
- Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).
- Modified Accrual is the accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available, meaning collectible, in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.

Figure 39: Modified Accrual Basis of Budgeting

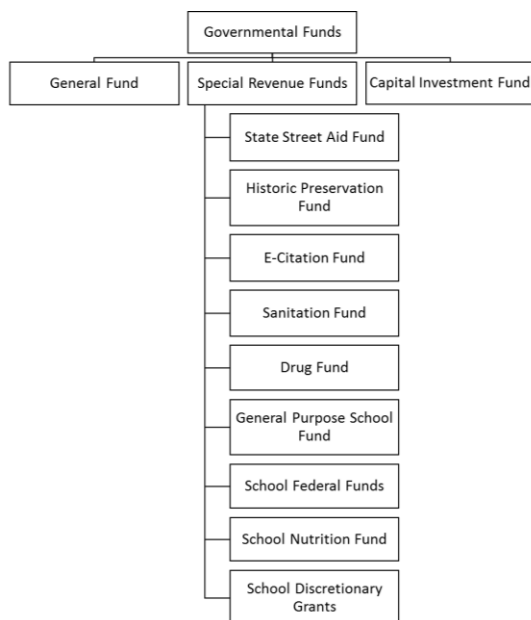
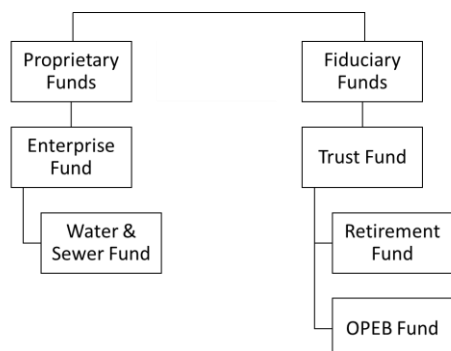


Figure 40: Accrual Basis of Budgeting



The charts, *Modified Accrual Basis of Budgeting* and *Accrual Basis of Budgeting*, show the fund structure for all budgeted funds of the Town, major and non-major. A fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Although the Town adopts and publishes a number of funds, the State of Tennessee requires only the adoption of the General Fund and the State Street Aid Fund.

The governmental fund types are the General Fund, Special Revenue Funds, and the Capital Investment Fund. The General Fund is one of two major governmental funds. This fund accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary support is from property tax revenues and other local taxes, though it receives a great variety of other revenues and finances a wide range of programs. Most of the Town's operation is financed from this fund. Governmental funds use the modified accrual basis of budgeting.

The Special Revenue Funds of the Town are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These are the State Street Aid Fund, the Historic Preservation Fund, the E-Citation Fund, the Sanitation Fund, the Special Drug Fund, the General Purpose School Fund (classified as a major governmental fund), the School Federal Funds, the School Nutrition Fund, and the School Discretionary Grants Fund. The Capital Investment Fund is a governmental fund which accounts for all of the Town's capital improvements.

The Water & Sewer Fund is a major fund of the Town. It is an enterprise fund of the proprietary type and accounts for the provision of water and sewer services to residents of the Town of Collierville. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related debt service. The fiduciary fund types are the Retirement Fund and the OPEB fund. These are non-major trust funds. The Retirement fund accounts for retirement plan assets and distributions. The OPEB fund accounts for other post-employment benefits which for the Town is retiree health insurance.

The proprietary and fiduciary funds use the accrual basis of budgeting.



BUDGET SUMMARY - ALL FUNDS

| | ACTUAL | | BUDGET | ESTM'D | APPROVED |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Balance | \$ 165,831,936 | \$ 191,545,296 | \$ 213,796,217 | \$ 213,796,217 | \$ 223,768,905 |
| REVENUE | | | | | |
| Taxes | | | | | |
| Property Taxes | 26,902,128 | 27,925,244 | 28,816,876 | 28,701,210 | 32,705,338 |
| Local Option Sales Tax | 15,129,725 | 15,336,312 | 15,637,166 | 15,368,757 | 14,963,477 |
| Business Taxes | 2,937,087 | 3,098,293 | 2,609,780 | 2,781,096 | 2,635,778 |
| Licenses & Permits | 3,618,804 | 3,381,820 | 2,213,006 | 3,112,469 | 2,527,370 |
| Intergovernmental | 78,651,291 | 84,190,048 | 89,850,454 | 87,360,086 | 94,508,045 |
| Charges for Services | 19,026,090 | 19,440,363 | 19,784,717 | 19,249,769 | 19,561,508 |
| Recreation Charges | 474,303 | 588,505 | 551,754 | 574,990 | 580,464 |
| Fines and Forfeits | 1,535,536 | 1,452,313 | 1,297,246 | 1,344,972 | 1,318,851 |
| Drug Revenue | 112,618 | 97,717 | 32,500 | 45,500 | 32,500 |
| Other | 7,130,787 | 13,861,859 | 8,446,296 | 9,850,709 | 8,980,716 |
| Total Revenue | 155,518,369 | 169,372,475 | 169,239,795 | 168,389,557 | 177,814,047 |
| EXPENDITURES | | | | | |
| Legislative & General Government | 7,068,105 | 7,364,951 | 12,064,674 | 11,795,219 | 11,410,202 |
| Public Safety | 20,458,770 | 22,137,024 | 23,937,907 | 22,893,434 | 24,487,005 |
| Roads and Public Works | 5,556,510 | 7,053,297 | 6,373,199 | 6,127,198 | 5,799,691 |
| Culture and Recreation | 4,485,372 | 4,766,186 | 2,354,310 | 2,229,514 | 2,138,283 |
| State Street Aid | 1,246,020 | 946,245 | 1,688,630 | 1,688,630 | 1,488,630 |
| Historic Preservation | - | - | - | - | 112,850 |
| Sanitation | 3,239,731 | 3,627,738 | 3,854,758 | 3,615,684 | 4,162,340 |
| Drug Prevention | 82,429 | 95,955 | 460,217 | 430,182 | 54,376 |
| Education | 68,053,335 | 72,567,784 | 85,990,240 | 80,655,500 | 92,136,792 |
| Water & Sewer Systems | 9,778,420 | 10,163,950 | 11,085,346 | 10,645,348 | 10,798,528 |
| Debt Service | 6,202,960 | 10,357,244 | 9,475,526 | 9,475,326 | 9,389,839 |
| Special Appropriations | 3,987,484 | 3,974,594 | 4,367,613 | 4,270,758 | 4,506,079 |
| Insurance | 826,390 | 762,076 | 867,336 | 860,444 | 961,167 |
| Retirement | 1,328,402 | 1,625,876 | 1,874,845 | 1,779,536 | 1,948,000 |
| OPEB | 432,950 | 371,348 | 365,770 | 383,811 | 491,987 |
| Total Expenditures | 132,746,877 | 145,814,267 | 164,760,371 | 156,850,584 | 169,885,769 |
| Revenue over (under) expenditures | 22,771,491 | 23,558,208 | 4,479,424 | 11,538,973 | 7,928,278 |
| Fund Balance Appropriation | 14,294 | - | 610,086 | 592,281 | 1,249,036 |
| Other Sources (bond proceeds) | 9,109,200 | - | - | - | - |
| Other Uses (bond retirement) | (7,745,000) | - | - | - | - |
| Gain/Loss on Disposal of Assets | (119) | (831) | - | - | - |
| Operating Transfer | (1,982,783) | (3,308,710) | 672,897 | (2,518,084) | 850,364 |
| Non-operating Revenue | 2,238,706 | 1,328,077 | 1,000,000 | 1,000,000 | 1,000,000 |
| Capital Contribution | 1,321,865 | 674,177 | - | - | - |
| W & S Capital Outlay/Projects | - | - | (343,200) | (48,200) | (18,000) |
| Retained Earnings | 57,767,089 | 60,400,544 | 61,144,336 | 61,431,547 | 62,512,710 |
| Fund Balance: | | | | | |
| Nonspendable | 3,043,134 | 3,046,729 | 170,759 | 3,036,761 | 3,036,761 |
| Restricted | 71,715,760 | 80,786,695 | 84,224,370 | 85,174,411 | 88,941,136 |
| Committed | 2,348,759 | 2,922,857 | 1,219,094 | 1,482,029 | 1,183,148 |
| Assigned | 32,253,894 | 43,601,666 | 43,650,780 | 42,031,918 | 54,814,815 |
| Unassigned | 24,416,661 | 23,037,726 | 29,195,998 | 30,612,238 | 23,040,977 |
| Ending Balance | \$ 191,545,296 | \$ 213,796,217 | \$ 219,605,338 | \$ 223,768,905 | \$ 233,529,546 |

The above is a summary of revenues by source and expenditures by function for all funds budgeted by the Town except for the CIP. Development fees in the Water and Sewer Fund are recognized as non-operating revenue. In FY 2016 and FY 2017, the capital contributions are donated infrastructure in the Water and Sewer Fund. Capital outlay and some capital projects are funded through

retained earnings in the Water and Sewer Fund. The summary of revenues and expenditures for all funds is detailed in this table.

The table, *Major and Non-Major Funds*, shows actual and estimated budgets for prior years and the approved budget for the current fiscal year.

BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS

| | MAJOR FUNDS (GOVERNMENTAL) | | | | | | NON-MAJOR FUNDS | |
|-----------------------------------|----------------------------|----------------------|----------------------|-----------------------------|----------------------|----------------------|---------------------|---------------------|
| | General Fund | | | General Purpose School Fund | | | FY 17 ACTUAL | FY 18 ESTM'D |
| | FY 17 ACTUAL | FY 18 ESTM'D | FY 19 ADOPTED | FY 17 ACTUAL | FY 18 ESTM'D | FY 19 ADOPTED | | |
| Beginning Balance | \$ 47,174,080 | \$ 51,332,549 | \$ 52,760,738 | \$ 16,193,494 | \$ 22,721,029 | \$ 25,640,980 | \$ 3,291,675 | \$ 3,405,972 |
| REVENUE | | | | | | | | |
| Taxes | | | | | | | | |
| Property Taxes | 27,925,244 | 28,701,210 | 32,705,338 | - | - | - | - | - |
| Local Option Sales Tax | 15,336,312 | 15,368,757 | 14,963,477 | - | - | - | - | - |
| Business Taxes | 3,036,033 | 2,746,096 | 2,625,778 | - | - | - | 62,261 | 35,000 |
| Licenses & Permits | 3,381,820 | 3,112,469 | 2,527,370 | - | - | - | - | - |
| Intergovernmental | 7,338,166 | 5,887,489 | 5,639,185 | 72,353,831 | 74,033,686 | 81,832,427 | 4,498,051 | 7,438,911 |
| Charges for Services | 455,159 | 298,002 | 204,000 | 1,322,188 | 1,308,936 | 1,366,287 | 5,273,193 | 5,368,800 |
| Recreation Charges | 588,505 | 574,990 | 580,464 | - | - | - | - | - |
| Fines and Forfeits | 1,424,682 | 1,317,972 | 1,290,851 | - | - | - | 27,631 | 27,000 |
| Drug Revenue | - | - | - | - | - | - | 97,717 | 45,500 |
| Other | 1,715,657 | 1,784,188 | 1,818,431 | 646,497 | 675,903 | 582,182 | 474,854 | 404,959 |
| Total Revenue | 61,201,578 | 59,791,173 | 62,354,894 | 74,322,516 | 76,018,525 | 83,780,896 | 10,433,707 | 13,320,170 |
| EXPENDITURES | | | | | | | | |
| Legislative & General Government | 7,364,951 | 11,795,219 | 11,410,202 | - | - | - | - | - |
| Public Safety | 22,137,024 | 22,893,434 | 24,485,505 | - | - | - | - | - |
| Roads and Public Works | 7,053,297 | 6,127,198 | 5,799,691 | - | - | - | - | - |
| Culture and Recreation | 4,766,186 | 2,229,514 | 2,138,283 | - | - | - | - | - |
| State Street Aid | - | - | - | - | - | - | 946,245 | 1,688,630 |
| Historic Preservation | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | 3,627,738 | 3,615,684 |
| Drug Prevention | - | - | - | - | - | - | 95,955 | 430,182 |
| Education | - | - | - | 67,803,257 | 73,098,574 | 84,859,898 | 4,764,527 | 7,556,926 |
| Water & Sewer Systems | - | - | - | - | - | - | - | - |
| Debt Service | 9,562,738 | 8,794,363 | 8,788,814 | - | - | - | 54,989 | - |
| Special Appropriations | 3,073,717 | 3,292,813 | 3,516,294 | - | - | - | - | - |
| Insurance | 598,167 | 668,548 | 773,500 | - | - | - | - | - |
| Retirement | - | - | - | - | - | - | - | - |
| OPEB | - | - | - | - | - | - | - | - |
| Total Expenditures | 54,556,079 | 55,801,089 | 56,912,289 | 67,803,257 | 73,098,574 | 84,859,898 | 9,489,454 | 13,291,422 |
| Revenue over (under) expenditures | 6,645,499 | 3,990,084 | 5,442,605 | 6,519,259 | 2,919,951 | (1,079,002) | 944,253 | 28,748 |
| Fund Balance Appropriation | - | - | - | - | - | 1,079,002 | - | 592,281 |
| Other Sources | - | - | - | - | - | - | - | - |
| Other Uses | - | - | - | - | - | - | - | - |
| Gain/Loss on Disposal of Assets | - | - | - | - | - | - | - | - |
| Operating Transfer | (2,487,030) | (1,679,294) | 804,936 | 8,276 | - | - | (829,956) | 43,811 |
| Non-operating Revenue | - | - | - | - | - | - | - | - |
| Capital Contribution | - | - | - | - | - | - | - | - |
| W & S Capital Outlay/Projects | - | - | - | - | - | - | - | - |
| Retained Earnings | - | - | - | - | - | - | - | - |
| Fund Balance: | | | | | | | | |
| Nonspendable | 3,036,761 | 3,036,761 | 3,036,761 | - | - | - | 9,968 | - |
| Restricted | 1,527,712 | 1,359,764 | 1,512,699 | - | - | - | 3,322,861 | 3,357,538 |
| Committed | 2,849,714 | 1,361,036 | 1,165,005 | - | - | - | 73,143 | 120,993 |
| Assigned | 20,880,637 | 16,390,938 | 30,252,837 | 22,721,029 | 25,640,980 | 24,561,978 | - | - |
| Unassigned | 23,037,726 | 31,494,840 | 23,040,977 | - | - | - | - | - |
| Ending Balance | \$ 51,332,549 | \$ 53,643,340 | \$ 59,008,278 | \$ 22,721,029 | \$ 25,640,980 | \$ 24,561,978 | \$ 3,405,972 | \$ 3,478,531 |

| (GOVERNMENTAL) | PROPRIETARY FUND | | | FIDUCIARY FUND | | | TOTAL ALL FUNDS | | |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| FY 19 ADOPTED | FY 17 ACTUAL | FY 18 ESTM'D | FY 19 ADOPTED | FY 17 ACTUAL | FY 18 ESTM'D | FY 19 ADOPTED | FY 17 ACTUAL | FY 18 ESTM'D | FY 19 ADOPTED |
| \$ 3,478,531 | \$ 57,767,089 | \$ 60,400,544 | \$ 61,431,547 | \$ 67,118,958 | \$ 75,936,122 | \$ 80,457,109 | \$ 191,545,296 | \$ 213,796,217 | \$ 223,768,905 |
| - | - | - | - | - | - | - | 27,925,244 | 28,701,210 | 32,705,338 |
| - | - | - | - | - | - | - | 15,336,312 | 15,368,757 | 14,963,477 |
| 10,000 | - | - | - | - | - | - | 3,098,293 | 2,781,096 | 2,635,778 |
| - | - | - | - | - | - | - | 3,381,820 | 3,112,469 | 2,527,370 |
| 7,036,433 | - | - | - | - | - | - | 84,190,048 | 87,360,086 | 94,508,045 |
| 5,417,600 | 12,389,823 | 12,274,030 | 12,573,621 | - | - | - | 19,440,363 | 19,249,769 | 19,561,508 |
| - | - | - | - | - | - | - | 588,505 | 574,990 | 580,464 |
| 28,000 | - | - | - | - | - | - | 1,452,313 | 1,344,972 | 1,318,851 |
| 32,500 | - | - | - | - | - | - | 97,717 | 45,500 | 32,500 |
| 491,703 | 210,462 | 301,325 | 102,547 | 10,814,388 | 6,684,334 | 5,985,853 | 13,861,859 | 9,850,709 | 8,980,716 |
| 13,016,236 | 12,600,285 | 12,575,355 | 12,676,168 | 10,814,388 | 6,684,334 | 5,985,853 | 169,372,475 | 168,389,557 | 177,814,047 |
| - | - | - | - | - | - | - | 7,364,951 | 11,795,219 | 11,410,202 |
| 1,500 | - | - | - | - | - | - | 22,137,024 | 22,893,434 | 24,487,005 |
| - | - | - | - | - | - | - | 7,053,297 | 6,127,198 | 5,799,691 |
| - | - | - | - | - | - | - | 4,766,186 | 2,229,514 | 2,138,283 |
| 1,488,630 | - | - | - | - | - | - | 946,245 | 1,688,630 | 1,488,630 |
| 112,850 | - | - | - | - | - | - | - | - | 112,850 |
| 4,162,340 | - | - | - | - | - | - | 3,627,738 | 3,615,684 | 4,162,340 |
| 54,376 | - | - | - | - | - | - | 95,955 | 430,182 | 54,376 |
| 7,276,894 | - | - | - | - | - | - | 72,567,784 | 80,655,500 | 92,136,792 |
| - | 10,163,950 | 10,645,348 | 10,798,528 | - | - | - | 10,163,950 | 10,645,348 | 10,798,528 |
| - | 739,517 | 680,963 | 601,025 | - | - | - | 10,357,244 | 9,475,326 | 9,389,839 |
| - | 900,877 | 977,945 | 989,785 | - | - | - | 3,974,594 | 4,270,758 | 4,506,079 |
| - | 163,909 | 191,896 | 187,667 | - | - | - | 762,076 | 860,444 | 961,167 |
| - | - | - | - | 1,625,876 | 1,779,536 | 1,948,000 | 1,625,876 | 1,779,536 | 1,948,000 |
| - | - | - | - | 371,348 | 383,811 | 491,987 | 371,348 | 383,811 | 491,987 |
| 13,096,590 | 11,968,253 | 12,496,152 | 12,577,005 | 1,997,224 | 2,163,347 | 2,439,987 | 145,814,267 | 156,850,584 | 169,885,769 |
| (80,354) | 632,032 | 79,203 | 99,163 | 8,817,164 | 4,520,987 | 3,545,866 | 23,558,208 | 11,538,973 | 7,928,278 |
| 170,034 | - | - | - | - | - | - | - | 592,281 | 1,249,036 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | (831) | - | - | - | - | - | (831) | - | - |
| 45,428 | - | - | - | - | - | - | (3,308,710) | (2,518,084) | 850,364 |
| - | 1,328,077 | 1,000,000 | 1,000,000 | - | - | - | 1,328,077 | 1,000,000 | 1,000,000 |
| - | 674,177 | - | - | - | - | - | 674,177 | - | - |
| - | - | (48,200) | (18,000) | - | - | - | - | (48,200) | (18,000) |
| - | 60,400,544 | 61,431,547 | 62,512,710 | - | - | - | 60,400,544 | 61,431,547 | 62,512,710 |
| - | - | - | - | - | - | - | 3,046,729 | 3,036,761 | 3,036,761 |
| 1,065,168 | - | - | - | 75,936,122 | 80,457,109 | 84,002,975 | 80,786,695 | 85,174,411 | 86,580,842 |
| 2,378,437 | - | - | - | - | - | - | 2,922,857 | 1,482,029 | 3,543,441 |
| - | - | - | - | - | - | - | 43,601,666 | 42,031,918 | 54,814,815 |
| - | - | - | - | - | - | - | 23,037,726 | 31,494,840 | 23,040,977 |
| \$ 3,443,604.89 | \$ 60,400,544 | \$ 61,431,547 | \$ 62,512,710 | \$ 75,936,122 | \$ 80,457,109 | \$ 84,002,975 | \$ 213,796,217 | \$ 223,768,905 | \$ 233,529,546 |

BUDGET SUMMARY BY FUND

Table 7: Summary of Revenues by Fund and Expenditures by Category

| | GENERAL FUND | Special Revenue Funds | | | | | | | | Proprietary Fund | | Fiduciary Funds | | TOTAL ALL FUNDS |
|---------------------------|-------------------|-----------------------|----------------|--------------------|----------------|----------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| | | STATE ST. AID | HIST. PRES. | SANITATION FUND | DRUG FUND | E-CIT. FUND | GP SCHOOL FUND | FEDERAL FUNDS | NUTRITION FUND | GRANTS FUND | W & S FUND | RETIRE. FUND | OPEB FUND | |
| Beginning Balance | \$ 52,760,738 | \$ 655,343 | \$ 120,993 | \$ 2,308,834 | \$ 219,066 | \$ 101,024 | \$ 25,640,980 | \$ - | \$ 53,520 | \$ 19,752 | \$ 61,431,547 | \$ 67,555,391 | \$ 12,901,718 | \$ 223,768,905 |
| REVENUE | | | | | | | | | | | | | | |
| Taxes | | | | | | | | | | | | | | |
| Property Taxes | 32,705,338 | - | - | - | - | - | - | - | - | - | - | - | - | 32,705,338 |
| Local Option Sales Tax | 14,963,477 | - | - | - | - | - | - | - | - | - | - | - | - | 14,963,477 |
| Business Taxes | 2,625,778 | - | 10,000 | - | - | - | - | - | - | - | - | - | - | 2,635,778 |
| Licenses & Permits | 2,527,370 | - | - | - | - | - | - | - | - | - | - | - | - | 2,527,370 |
| Intergovernmental | 5,639,185 | 1,500,000 | - | 8,000 | - | - | 81,832,427 | 4,824,533 | 703,900 | - | - | - | - | 94,508,045 |
| Charges for Services | 204,000 | - | - | 4,205,800 | - | - | 1,366,287 | - | 1,211,800 | - | 12,573,621 | - | - | 19,561,508 |
| Recreation Charges | 580,464 | - | - | - | - | - | - | - | - | - | - | - | - | 580,464 |
| Fines and Forfeits | 1,290,851 | - | - | - | - | 28,000 | - | - | - | - | - | - | - | 1,318,851 |
| Drug Revenue | - | - | - | - | 32,500 | - | - | - | - | - | - | - | - | 32,500 |
| Other | 1,818,431 | 350 | - | - | 120 | - | 582,182 | - | 158,900 | 332,333 | 102,547 | 4,950,853 | 1,035,000 | 8,980,716 |
| Total Revenue | 62,354,894 | 1,500,350 | 10,000 | 4,213,800 | 32,620 | 28,000 | 83,780,896 | 4,824,533 | 2,074,600 | 332,333 | 12,676,168 | 4,950,853 | 1,035,000 | 177,814,047 |
| EXPENDITURES | | | | | | | | | | | | | | |
| Personnel | 33,725,512 | - | - | 1,934,435 | - | - | 65,289,541 | 3,103,485 | 1,137,528 | 220,647 | 2,854,138 | - | - | 108,265,286 |
| Operating Expense | 9,556,748 | 1,488,630 | 112,850 | 1,614,905 | 54,376 | 1,500 | 17,466,822 | 909,158 | 948,500 | 90,272 | 2,538,090 | - | - | 34,781,851 |
| Capital Outlay | 551,422 | - | - | 613,000 | - | - | 2,103,535 | 811,890 | 34,000 | 21,414 | - | - | - | 4,135,261 |
| Debt Service | 8,788,814 | - | - | - | - | - | - | - | - | - | 3,883,633 | - | - | 12,672,447 |
| Administrative Charges | - | - | - | - | - | - | - | - | - | - | 2,123,692 | - | - | 2,123,692 |
| Insurance | 773,500 | - | - | - | - | - | - | - | - | - | 187,667 | - | - | 961,167 |
| Special Appropriations | 3,516,294 | - | - | - | - | - | - | - | - | - | 989,785 | - | - | 4,506,079 |
| Retirement | - | - | - | - | - | - | - | - | - | - | - | 1,948,000 | - | 1,948,000 |
| OPEB | - | - | - | - | - | - | - | - | - | - | - | - | 491,987 | 491,987 |
| Total Expenditures | 56,912,289 | 1,488,630 | 112,850 | 4,162,340 | 54,376 | 1,500 | 84,859,898 | 4,824,533 | 2,120,028 | 332,333 | 12,577,005 | 1,948,000 | 491,987 | 169,885,769 |
| Revenue +/- exp. | 5,442,605 | 11,720 | (102,850) | 51,460 | (21,756) | 26,500 | (1,079,002) | - | (45,428) | - | 99,163 | 3,002,853 | 543,013 | 7,928,278 |
| Fund Balance Approp. | - | - | 102,850 | - | 21,756 | - | 1,079,002 | - | 45,428 | - | - | - | - | 1,249,036 |
| Non-operating Rev. | - | - | - | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 |
| Operating Transfer | 804,936 | - | - | - | - | - | - | - | 45,428 | - | - | - | - | 850,364 |
| W & S Capital | - | - | - | - | - | - | - | - | - | - | (18,000) | - | - | (18,000) |
| Retained Earnings | - | - | - | - | - | - | - | - | - | - | 62,512,710 | - | - | 62,512,710 |
| Fund Balance: | | | | | | | | | | | | | | |
| Nonspendable | 3,036,761 | - | - | - | - | - | - | - | - | - | - | - | - | 3,036,761 |
| Restricted | 1,512,699 | 667,063 | - | - | 197,310 | 127,524 | - | - | 53,520 | 19,752 | - | 70,558,244 | 13,444,731 | 86,580,842 |
| Committed | 1,165,005 | - | 18,143 | 2,360,294 | - | - | - | - | - | - | - | - | - | 3,543,441 |
| Assigned | 30,252,837 | - | - | - | - | - | 24,561,978 | - | - | - | - | - | - | 54,814,815 |
| Unassigned | 23,040,977 | - | - | - | - | - | - | - | - | - | - | - | - | 23,040,977 |
| Ending Balance | 59,008,278 | 667,063 | 18,143 | 2,360,294 | 197,310 | 127,524 | 24,561,978 | - | 53,520 | 19,752 | 62,512,710 | 70,558,244 | 13,444,731 | 233,529,546 |

The table, *Summary of Revenues by Fund and Expenditures by Category*, shows information for all budgeted funds of the Town except for the Capital Investment Fund which is shown in the section beginning on page 150.

The administrative charges in the Water and Sewer Fund are the portion that fund pays to various General Fund departments for services performed for the fund such as: utility billing and collection, human resources, engineering, IT, facilities maintenance, grounds maintenance, purchasing, and administrative services. In the General Fund it is accounted for as a reduction in expenditures in the departments in which the function or service is performed.

A new special revenue fund was created in FY 2015 to account for fees charged on traffic citations – the E-Citation Fund. These funds will be used exclusively to develop and operate an electronic traffic citation system. The fund will terminate five years from the date on which it was adopted.

State law requires that half of the drug fine revenue accounted for in the special Drug Fund go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return the revenue to the Drug Fund as an operating transfer (\$5,500) to fund police activities related to reducing drug-related crime.

The Town's municipal school district funds include the General Purpose School Fund which funds general operations, the Nutrition Fund which funds the cafeterias services at each school, the Federal Funds for special programs, and Discretionary Grants Fund which are used for special purposes as well.

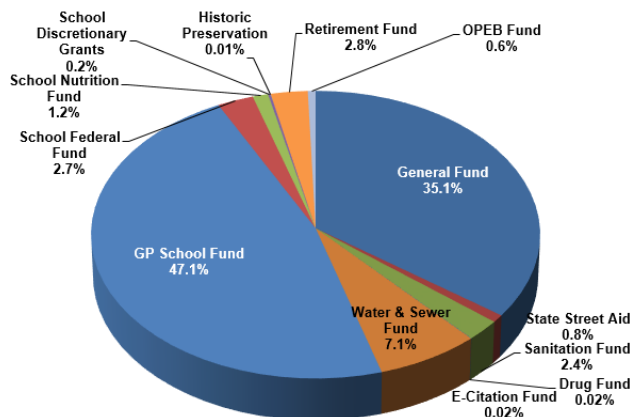
Capital outlay and capital projects are not accounted for in the operating budget of the Water and Sewer Fund, but are shown as a decrease to retained earnings.

The fund balances in the governmental fund types are shown divided into four categories. These categories are explained in detail in the reserve policy on page 18 and in the fund balance chart on page 40.

FY 2019 REVENUE - ALL FUNDS

The chart, *Total Revenue All Funds*, shows the percentage of total revenues of each fund reported. The General Purpose School Fund revenues make up the greatest percentage at 47.1%. General Fund is next with 35.1%. Water and Sewer Fund brings in 7.1% of total revenue. Following these funds are: Retirement Fund, 2.8%; School Federal Fund, 2.7%; Sanitation Fund, 2.4%; School Nutrition Fund, 1.2%; State Street Aid, 0.8%; OPEB Fund, 0.6%; School Discretionary Grants Fund, 0.2%; Special Drug Fund and E-Citation Fund, 0.02%; and, Historic Preservation Fund, 0.01%.

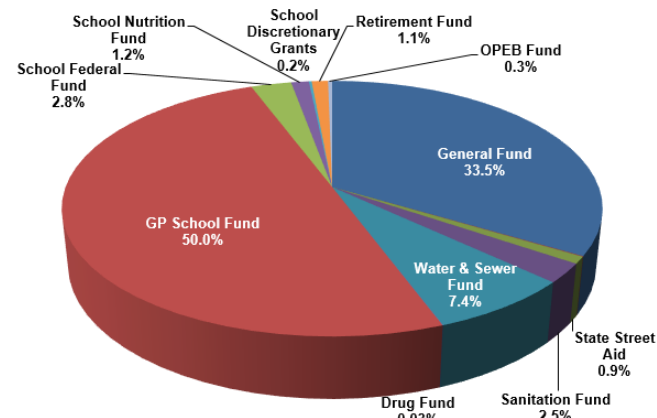
Figure 41: Total Revenue All Funds - \$177,814,047



FY 2019 EXPENDITURES - ALL FUNDS

The chart, *Total Expenditures All Funds*, depicts the percentage of total expenditures of each fund reported. General Purpose School Fund expenditures make up the greatest percentage at 50.0%. General Fund is next with 33.5%. Water and Sewer Fund expends 7.4% of total. Following these funds are School Federal Fund, 2.8%; Sanitation Fund with 2.5%; School Nutrition Fund, 1.2%; Retirement Fund, 1.1%; State Street Aid, 0.9%; OPEB Fund, 0.3%; School Discretionary Grants Fund, 0.2%; and Special Drug Fund, 0.03%. There were no expenditures budgeted for E-Citation Fund and Historic Preservation Fund.

Figure 42: Total Expenditures All Funds - \$169,885,769



GENERAL FUND DEPARTMENTAL SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 35,603,827 | \$ 47,174,080 | \$ 51,332,549 | \$ 51,332,549 | \$ 52,760,738 |
| REVENUE | | | | | |
| Taxes | | | | | |
| Property Taxes | 26,902,128 | 27,925,244 | 28,816,876 | 28,701,210 | 32,705,338 |
| Local Option Sales Tax | 15,129,725 | 15,336,312 | 15,637,166 | 15,368,757 | 14,963,477 |
| Business Taxes | 2,926,205 | 3,036,033 | 2,599,780 | 2,746,096 | 2,625,778 |
| Licenses & Permits | 3,618,804 | 3,381,820 | 2,213,006 | 3,112,469 | 2,527,370 |
| Intergovernmental | 6,739,911 | 7,338,166 | 5,856,005 | 5,887,489 | 5,639,185 |
| Charges for Services | 357,428 | 455,159 | 200,490 | 298,002 | 204,000 |
| Recreation Charges | 474,303 | 588,505 | 551,754 | 574,990 | 580,464 |
| Fines and Forfeits | 1,506,975 | 1,424,682 | 1,271,246 | 1,317,972 | 1,290,851 |
| Other | 1,467,182 | 1,715,657 | 1,286,141 | 1,784,188 | 1,818,431 |
| Total Revenue | 59,122,662 | 61,201,578 | 58,432,464 | 59,791,173 | 62,354,894 |
| EXPENDITURES | | | | | |
| Mayor and Board of Aldermen | 142,944 | 170,617 | 239,416 | 220,428 | 246,157 |
| Town Administrator's Office | 767,988 | 812,771 | 907,460 | 894,396 | 719,888 |
| Morton Museum | 185,327 | 160,475 | 200,990 | 189,822 | 190,317 |
| Library | 1,149,871 | 1,061,204 | 1,148,486 | 1,105,783 | 1,123,265 |
| Human Resources | 444,066 | 488,038 | 662,083 | 625,697 | 636,238 |
| Financial Administration | 1,104,566 | 1,121,826 | 1,219,904 | 1,224,968 | 1,211,410 |
| Information Technology | 689,781 | 642,819 | 770,433 | 749,241 | 757,930 |
| General Services | | | | | |
| Administration | 1,600,111 | 1,856,595 | 649,268 | 602,756 | 602,308 |
| Facilities Maintenance | - | - | 1,700,293 | 1,671,878 | 1,568,048 |
| Grounds & Parks Maintenance | - | - | 3,386,777 | 3,354,268 | 3,281,645 |
| Development | | | | | |
| Administration | 263,021 | 290,421 | 317,819 | 308,691 | 312,612 |
| Office of Planning | 720,430 | 760,185 | 861,746 | 847,293 | 760,384 |
| Office of Engineer | 808,077 | 2,200,863 | 1,044,968 | 949,386 | 1,181,477 |
| Code Enforcement | 1,023,795 | 1,076,470 | 1,131,548 | 1,118,406 | 1,197,119 |
| Public Safety | | | | | |
| Animal Services | 560,324 | 532,166 | 669,658 | 604,206 | 493,420 |
| Municipal Court | 875,451 | 885,182 | 991,494 | 951,244 | 1,003,439 |
| Police Department | 10,874,738 | 12,006,883 | 12,964,309 | 12,346,934 | 13,875,951 |
| Fire Department | 7,124,463 | 7,636,323 | 8,180,898 | 7,872,645 | 7,915,576 |
| Public Works | | | | | |
| Administration | 345,070 | 374,045 | 440,383 | 410,196 | 419,163 |
| Fleet Maintenance | 703,456 | 748,595 | 870,073 | 833,832 | 762,004 |
| Streets and Drainage | 3,699,908 | 3,729,795 | 4,017,775 | 3,933,784 | 3,437,047 |
| Parks and Recreation | 4,485,372 | 4,766,186 | 2,354,310 | 2,229,514 | 2,138,283 |
| Non-Departmental Accounts | | | | | |
| Special Appropriations | 3,060,259 | 3,073,717 | 3,379,468 | 3,292,813 | 3,516,294 |
| Debt Service | 5,344,492 | 9,562,738 | 8,794,363 | 8,794,363 | 8,788,814 |
| Insurance | 634,482 | 598,167 | 675,440 | 668,548 | 773,500 |
| Total Expenditures | 46,607,991 | 54,556,079 | 57,579,361 | 55,801,089 | 56,912,289 |
| Revenue over (under) expenditures | 12,514,671 | 6,645,499 | 853,103 | 3,990,084 | 5,442,605 |
| Fund Balance Appropriation | - | - | - | - | - |
| Other Sources | 9,109,200 | - | - | - | - |
| Other Uses | (7,745,000) | - | - | - | - |
| Operating Transfer | (2,308,619) | (2,487,030) | 575,086 | (1,679,294) | 804,936 |
| Fund Balance: | | | | | |
| Nonspendable | 3,035,410 | 3,036,761 | 170,759 | 3,036,761 | 3,036,761 |
| Restricted | 1,323,734 | 1,527,712 | 1,519,067 | 1,359,764 | 1,512,699 |
| Committed | 2,337,876 | 2,849,714 | 1,123,101 | 1,361,036 | 1,165,005 |
| Assigned | 16,060,400 | 20,880,637 | 20,751,813 | 16,390,938 | 30,252,837 |
| Unassigned | 24,416,661 | 23,037,726 | 29,195,997 | 31,494,840 | 23,040,977 |
| Ending Fund Balance | \$ 47,174,080 | \$ 51,332,549 | \$ 52,760,738 | \$ 53,643,340 | \$ 59,008,278 |

GENERAL FUND CATEGORY SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 35,603,827 | \$ 47,174,080 | \$ 51,332,549 | \$ 51,332,549 | \$ 52,760,738 |
| REVENUE | | | | | |
| Taxes | | | | | |
| Property Taxes | 26,902,128 | 27,925,244 | 28,816,876 | 28,701,210 | 32,705,338 |
| Local Option Sales Tax | 15,129,725 | 15,336,312 | 15,637,166 | 15,368,757 | 14,963,477 |
| Business Taxes | 2,926,205 | 3,036,033 | 2,599,780 | 2,746,096 | 2,625,778 |
| Licenses & Permits | 3,618,804 | 3,381,820 | 2,213,006 | 3,112,469 | 2,527,370 |
| Intergovernmental | 6,739,911 | 7,338,166 | 5,856,005 | 5,887,489 | 5,639,185 |
| Charges for Services | 357,428 | 455,159 | 200,490 | 298,002 | 204,000 |
| Recreation Charges | 474,303 | 588,505 | 551,754 | 574,990 | 580,464 |
| Fines and Forfeits | 1,506,975 | 1,424,682 | 1,271,246 | 1,317,972 | 1,290,851 |
| Other | 1,467,182 | 1,715,657 | 1,286,141 | 1,784,188 | 1,818,431 |
| Total Revenue | 59,122,662 | 61,201,578 | 58,432,464 | 59,791,173 | 62,354,894 |
| EXPENDITURES | | | | | |
| Personnel | 29,090,145 | 31,188,110 | 34,166,767 | 32,871,246 | 33,725,512 |
| Operating Expense | 7,797,958 | 9,555,296 | 10,049,584 | 9,712,001 | 9,556,748 |
| Capital Outlay | 680,655 | 578,052 | 513,740 | 462,118 | 551,422 |
| Debt Service | 5,344,492 | 9,562,738 | 8,794,363 | 8,794,363 | 8,788,814 |
| Insurance | 634,482 | 598,167 | 675,440 | 668,548 | 773,500 |
| Special Appropriations | 3,060,259 | 3,073,717 | 3,379,468 | 3,292,813 | 3,516,294 |
| Total General Fund Expenditures | 46,607,991 | 54,556,079 | 57,579,361 | 55,801,089 | 56,912,289 |
| Revenue over (under) expenditures | 12,514,671 | 6,645,499 | 853,103 | 3,990,084 | 5,442,605 |
| Fund Balance Appropriation | - | - | - | - | - |
| Other Sources | 9,109,200 | - | - | - | - |
| Other Uses | (7,745,000) | - | - | - | - |
| Operating Transfer | (2,308,619) | (2,487,030) | 575,086 | (1,679,294) | 804,936 |
| Fund Balance: | | | | | |
| Nonspendable | 3,035,410 | 3,036,761 | 170,759 | 3,036,761 | 3,036,761 |
| Restricted | 1,323,734 | 1,527,712 | 1,519,067 | 1,359,764 | 1,512,699 |
| Committed | 2,337,876 | 2,849,714 | 1,123,101 | 1,361,036 | 1,165,005 |
| Assigned | 16,060,400 | 20,880,637 | 20,751,813 | 16,390,938 | 30,252,837 |
| Unassigned | 24,416,661 | 23,037,726 | 29,195,997 | 31,494,840 | 23,040,976 |
| Ending Fund Balance | \$ 47,174,080 | \$ 51,332,549 | \$ 52,760,738 | \$ 53,643,340 | \$ 59,008,278 |

On the preceding page, the expenditures are reported for each function or division reported in the General Fund. In the General Fund summary on this page, expenditures are indicated for each category of expenditure.

The fund balance consists of revenue reported in the operating budget which is either non-spendable, restricted, committed, or assigned for specific purposes, such as development fees, privilege taxes, parks improvement funds, etc., and revenue from third parties. Fund balance

is explained on the following page and shows the transfer and fund balance detail for the above categories. Also, see the reserve policies on page 18.

Operating transfers include transfers in for a Water and Sewer In-Lieu-Of payment and a transfer out to the Drug Fund of \$5,500. The majority of operating transfers out are transfers to the CIP (which are only reflected in actual and estimated results.)

FUND BALANCE SUMMARY - GENERAL FUND

The table, *Fund Balance Summary*, shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2018. The total revenue contains revenue that has been assigned to specific purposes. If not used for current expenditures, the revenue is assigned in fund balance for future expenditures for that purpose.

This table shows the impact of these special revenues on the General Fund. The change in fund balance appropriation and the addition to fund balance from the special revenues is clearly detailed.

The fund balance portion of the table shows the balance of those special revenues and others that have been assigned or committed by the Board of Mayor and Aldermen for a particular purpose. The Board may change that designation if they so choose.

The restricted fund balance contains those funds that have been paid or given to the Town by a third party for a particular purpose and can be used only for that purpose. The Board of Mayor and Aldermen cannot change the purpose that those revenues may be used for without the specific permission of the third party.

The unassigned portion of fund balance may be appropriated for any purpose that the Board deems necessary providing that an amount equal to 25% of expenditures is retained according to the adopted Fund Balance Policy. This policy requires that 25% of expenditures be retained to fund operations and debt service until sufficient revenue is collected from property taxes, normally by November of each year.

The operating transfers are from General Fund to the Drug Fund which returns one-half of the drug-related fines back to that fund. The ending fund balance is the amount remaining after all revenues have been added and the expenditures and transfers have been subtracted from the beginning fund balance.

The overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2017 was 51.1% of expenditures. The estimated ending unassigned fund balance for FY 2018 is 54.7% of expenditures, and in FY 2019 it is projected to be 40.5%.

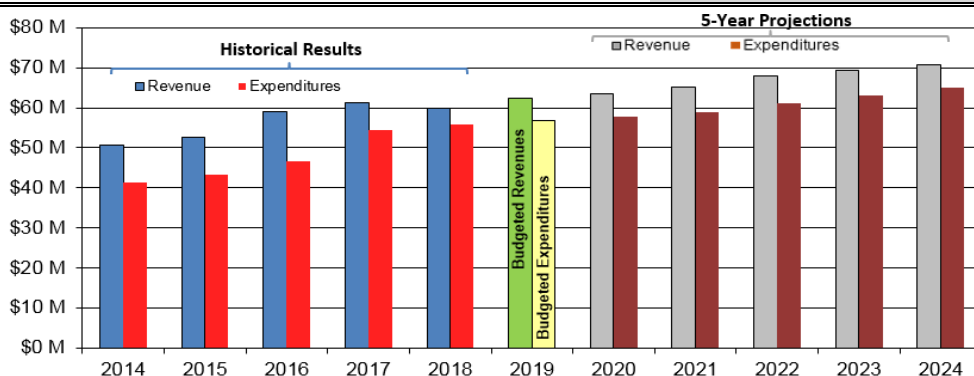
Table 8: Fund Balance Summary

| | |
|---|----------------------|
| Beginning Fund Balance | \$ 52,760,738 |
| Total Revenue | \$ 62,354,894 |
| Less Non-Operating Revenue | |
| Half-cent sales tax for schools | 4,763,477 |
| Property tax for debt service on school bond | 4,153,231 |
| Parks Improvement/CIP Funds | 1,100,000 |
| Stormwater Fees | 1,068,000 |
| Total Non-Operating Revenue | 11,084,709 |
| Total Operating Revenue | \$ 51,270,185 |
| EXPENDITURES | |
| Total Expenditure | \$ 56,912,289 |
| Expenditures Funded by Non-Operating Revenues | |
| Half-cent sales tax used for Schools required "maintenance of effort" | 2,529,887 |
| Debt Service on High School Bonds | 5,420,800 |
| Parks Improvement Funds used for debt service | 217,066 |
| Reserved for CIP | 1,225,000 |
| Total Expenditures Funded by Non-Operating Revenues | 9,392,753 |
| Total Operating Expenditures | \$ 47,519,536 |
| Revenue over (under) expenditures from operations | 3,750,649 |
| Fund Balance Appropriation | - |
| Change in Fund Balance from Non-Operating Revenues | 1,691,955 |
| Operating Transfer | |
| Transfer from Water In Lieu of Tax | 810,436 |
| Transfer to Drug Fund | (5,500) |
| Ending Fund Balance | \$ 59,008,279 |
| Fund Balance Detail | |
| Non-spendable | |
| Multiple departments - inventories | 3,036,761 |
| Restricted | |
| Fees in Lieu of Construction | 1,073,575 |
| Reserved for Sidewalks | 150,598 |
| Reserved for Court | 41,343 |
| Law Enforcement | 11,116 |
| Donations | 236,068 |
| Committed | |
| Parkland Dedication Fees | 836,791 |
| Fire Facility Fee | 235,568 |
| Alternate Transportation | 34,973 |
| Police Privilege Tax | 57,673 |
| Assigned | |
| Police body cameras | 140,000 |
| Health Insurance Trust Call | 400,000 |
| Street and median lighting | 1,783,103 |
| Sales tax reserved for Schools | 3,309,533 |
| Assigned for CIP | 22,600,734 |
| Parks Improvement Fund | 1,695,621 |
| Tree Replacement | 64,789 |
| Crime Stoppers | 1,200 |
| Cartwright agreement (designated from Stormwater Fees) | 93,400 |
| Stormwater Fees | 164,456 |
| Unassigned | 23,040,977 |
| Ending Fund Balance | \$ 59,008,278 |

HISTORICAL RESULTS AND FUTURE OUTLOOK

The table and accompanying chart below, provide a historical and long-range outlook of the Town's General Fund Revenues and Expenditures. Future year projections are based on historical trends, any identifiable economic or statutory changes that may have an impact on revenue and/or expenditures, and economic conditions at the time prepared. It should be noted that the five-year outlook is used to provide a baseline fiscal forecast for the Town and caution should be exercised in the interpreting of the forecast. The Town's future outlook estimates are inherently subject to a variety of risks and uncertainties such as downturns in the national or regional economy that could cause actual results to differ materially from the projections presented below. The estimates and forecasts made here are as of the date they were prepared and will change as economic, business, political and/or statutory changes dictate. At such time, projections will be revised and additional steps will be taken to preserve the Town's financial viability.

| | ACTUAL | | | ESTIMATED | BUDGETED | PROJECTED | | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 |
| Beginning Fund Balance | \$ 36,746,459 | \$ 35,603,828 | \$ 47,174,080 | \$ 51,332,549 | \$ 53,643,340 | \$ 59,890,880 | \$ 65,638,161 | \$ 72,043,756 | \$ 79,012,811 | \$ 85,218,118 |
| REVENUES | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property Taxes | 22,974,480 | 26,902,128 | 27,925,244 | 28,701,210 | 32,705,338 | 33,359,445 | 34,360,228 | 36,421,842 | 37,150,279 | 37,893,284 |
| Local Option Sales Tax | 14,488,300 | 15,129,725 | 15,336,312 | 15,368,757 | 14,963,477 | 15,262,747 | 15,873,256 | 16,349,454 | 16,839,938 | 17,345,136 |
| Business Taxes | 2,767,641 | 2,926,205 | 3,036,033 | 2,746,096 | 2,625,778 | 2,678,293 | 2,705,076 | 2,786,229 | 2,869,815 | 2,955,910 |
| Licenses | 2,810,175 | 3,618,804 | 3,381,820 | 3,112,469 | 2,527,370 | 2,577,917 | 2,629,476 | 2,682,065 | 2,735,707 | 2,790,421 |
| Intergovernmental | 6,029,610 | 6,739,911 | 7,338,166 | 5,887,489 | 5,639,185 | 5,695,577 | 5,695,577 | 5,638,621 | 5,638,621 | 5,638,621 |
| Charges | 344,959 | 357,428 | 455,159 | 298,002 | 204,000 | 210,120 | 216,424 | 222,916 | 229,604 | 236,492 |
| Recreation Charges | 506,856 | 474,303 | 588,505 | 574,990 | 580,464 | 586,269 | 592,131 | 598,053 | 604,033 | 610,073 |
| Fines and Forfeits | 1,590,530 | 1,506,975 | 1,424,682 | 1,317,972 | 1,290,851 | 1,303,760 | 1,316,797 | 1,329,965 | 1,343,265 | 1,356,697 |
| Other | 997,196 | 1,467,182 | 1,715,657 | 1,784,188 | 1,818,431 | 1,836,615 | 1,818,249 | 1,854,614 | 1,873,160 | 1,891,892 |
| Total Revenue | \$ 52,509,747 | \$ 59,122,662 | \$ 61,201,578 | \$ 59,791,173 | \$ 62,354,894 | \$ 63,510,742 | \$ 65,207,215 | \$ 67,883,759 | \$ 69,284,421 | \$ 70,718,526 |
| EXPENDITURES | | | | | | | | | | |
| Mayor and Board of Aldermen | 145,557 | 142,944 | 170,617 | 220,428 | 246,157 | 248,619 | 251,105 | 253,616 | 256,152 | 258,713 |
| Town Administrator's Office | 704,096 | 767,988 | 812,771 | 894,396 | 719,888 | 741,485 | 763,729 | 786,641 | 810,240 | 834,547 |
| Morton Museum | 180,013 | 185,327 | 160,475 | 189,822 | 190,317 | 192,220 | 194,142 | 196,084 | 198,045 | 200,025 |
| Library | 1,941 | 1,149,871 | 1,061,204 | 1,105,783 | 1,123,265 | 1,145,730 | 1,168,645 | 1,192,018 | 1,215,858 | 1,240,175 |
| Human Resources | 392,387 | 444,066 | 488,038 | 625,697 | 636,238 | 655,325 | 674,985 | 695,234 | 716,091 | 737,574 |
| Financial Administration | 1,013,245 | 1,104,566 | 1,121,826 | 1,224,968 | 1,211,410 | 1,247,752 | 1,285,185 | 1,323,740 | 1,363,453 | 1,404,356 |
| Information Technology | 619,992 | 689,781 | 642,819 | 749,241 | 757,930 | 795,827 | 835,618 | 877,399 | 921,269 | 967,332 |
| General Services - Administration | 1,479,571 | 1,600,111 | 1,856,595 | 602,756 | 602,308 | 614,354 | 626,641 | 639,174 | 651,958 | 664,997 |
| General Services - Buildings | - | - | - | 1,671,878 | 1,568,048 | 1,615,089 | 1,663,542 | 1,713,448 | 1,764,852 | 1,817,797 |
| General Services - Grounds & Parks | - | - | - | 3,354,268 | 3,281,645 | 3,380,094 | 3,481,497 | 3,585,942 | 3,693,520 | 3,804,326 |
| Development | - | - | - | - | - | - | - | - | - | - |
| Administration | 288,379 | 263,021 | 290,421 | 308,691 | 312,612 | 325,116 | 338,121 | 351,646 | 365,712 | 380,340 |
| Office of Planning | 661,416 | 720,430 | 760,185 | 847,293 | 760,384 | 775,592 | 791,104 | 806,926 | 823,064 | 839,525 |
| Office of Engineer | 763,136 | 808,077 | 2,200,863 | 949,386 | 1,181,477 | 1,228,736 | 1,277,886 | 1,329,001 | 1,382,161 | 1,437,447 |
| Construction Codes | 965,584 | 1,023,795 | 1,076,470 | 1,118,406 | 1,197,119 | 1,209,090 | 1,221,181 | 1,233,393 | 1,245,727 | 1,258,184 |
| Public Safety | | | | | | | | | | |
| Animal Services | 514,301 | 560,324 | 532,166 | 604,206 | 493,420 | 532,894 | 575,525 | 621,567 | 671,292 | 724,996 |
| Municipal Court | 752,391 | 875,451 | 885,182 | 951,244 | 1,003,439 | 1,053,611 | 1,106,291 | 1,161,606 | 1,219,686 | 1,280,671 |
| Police Department | 10,806,727 | 10,874,738 | 12,006,883 | 12,346,934 | 13,875,951 | 14,430,989 | 15,008,229 | 15,608,558 | 16,232,900 | 16,882,216 |
| Fire Department | 7,048,074 | 7,124,463 | 7,636,323 | 7,872,645 | 7,915,576 | 8,311,355 | 8,726,923 | 9,163,269 | 9,621,432 | 10,102,504 |
| Public Works | | | | | | | | | | |
| Administration | 342,191 | 345,070 | 374,045 | 410,196 | 419,163 | 427,546 | 436,097 | 444,819 | 453,716 | 462,790 |
| Vehicle Maintenance | 578,502 | 703,456 | 748,595 | 833,832 | 762,004 | 800,104 | 840,109 | 882,115 | 926,221 | 972,532 |
| Streets and Drainage | 3,912,043 | 3,699,908 | 3,729,795 | 3,933,784 | 3,437,047 | 3,608,899 | 3,789,344 | 3,978,812 | 4,137,964 | 4,303,483 |
| Parks and Recreation | 4,481,955 | 4,485,372 | 4,766,186 | 2,229,514 | 2,138,283 | 2,245,197 | 2,357,457 | 2,428,181 | 2,476,744 | 2,526,279 |
| Non-Departmental Accounts | | | | | | | | | | |
| Special Appropriations | 3,082,787 | 3,060,259 | 3,073,717 | 3,292,813 | 3,516,294 | 3,621,783 | 3,730,436 | 3,842,349 | 3,957,620 | 4,076,348 |
| Debt Service | 4,025,210 | 5,344,492 | 9,562,738 | 8,794,363 | 8,788,814 | 7,858,378 | 6,919,544 | 7,018,244 | 7,147,744 | 6,778,141 |
| Insurance | 561,655 | 634,482 | 598,167 | 668,548 | 773,500 | 812,175 | 852,784 | 895,423 | 940,194 | 987,204 |
| Total Expenditure | 43,321,152 | 46,607,991 | 54,556,079 | 55,801,089 | 56,912,289 | 57,877,961 | 58,916,120 | 61,029,204 | 63,193,615 | 64,942,504 |
| Revenue over (under) expenditures | 9,188,595 | 12,514,671 | 6,645,499 | 3,990,084 | 5,442,605 | 5,632,781 | 6,291,094 | 6,854,555 | 6,090,807 | 5,776,023 |
| Fund Balance Appropriation | - | - | - | - | - | - | - | - | - | - |
| Other Sources | 700,000 | 9,109,200 | - | - | - | - | - | - | - | - |
| Other Uses | (235,295) | (7,745,000) | - | - | - | - | - | - | - | - |
| Operating Transfer | (10,795,931) | (2,308,619) | (2,487,030) | (1,679,294) | 804,936 | 114,500 | 114,500 | 114,500 | 114,500 | 114,500 |
| Fund Balance: | | | | | | | | | | |
| Nonspendable | 180,804 | 3,035,410 | 3,036,761 | 3,036,761 | 3,036,761 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Restricted | 1,621,489 | 1,323,734 | 1,527,712 | 1,359,764 | 1,512,699 | 687,157 | 687,157 | 687,157 | 687,157 | 687,157 |
| Committed | 1,887,715 | 2,337,876 | 2,849,714 | 1,361,036 | 1,165,005 | 1,165,005 | 1,165,005 | 1,165,005 | 1,165,005 | 1,165,005 |
| Assigned | 13,198,818 | 16,060,400 | 20,880,637 | 16,390,938 | 30,252,837 | 16,616,876 | 16,637,479 | 17,130,239 | 16,643,738 | 16,341,975 |
| Unassigned | 18,950,296 | 24,417,887 | 23,037,726 | 31,494,840 | 23,040,977 | 47,019,123 | 53,404,115 | 59,880,410 | 66,572,218 | 72,764,503 |
| Ending Fund Balance | \$ 35,603,828 | \$ 47,174,080 | \$ 51,332,549 | \$ 53,643,340 | \$ 59,890,880 | \$ 65,638,161 | \$ 72,043,756 | \$ 79,012,811 | \$ 85,218,118 | \$ 91,108,640 |



STATE STREET AID FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 521,964 | \$ 528,640 | \$ 843,573 | \$ 843,573 | \$ 655,343 |
| REVENUE | | | | | |
| State Revenue | 1,252,346 | 1,260,751 | 1,525,400 | 1,500,000 | 1,500,000 |
| Interest Income | 349 | 427 | 350 | 400 | 350 |
| TOTAL REVENUE | 1,252,696 | 1,261,178 | 1,525,750 | 1,500,400 | 1,500,350 |
| EXPENDITURES | | | | | |
| Operating Expenses | 1,246,020 | 940,346 | 1,688,630 | 1,688,630 | 1,488,630 |
| Capital Outlay | - | 5,899 | - | - | - |
| TOTAL EXPENDITURES | 1,246,020 | 946,245 | 1,688,630 | 1,688,630 | 1,488,630 |
| Revenue over (under) expenditures | 6,676 | 314,933 | (162,880) | (188,230) | 11,720 |
| Fund Balance Appropriation | - | - | 162,880 | 188,230 | - |
| Restricted | 528,640 | 843,573 | 680,693 | 655,343 | 667,063 |
| Ending Fund Balance | \$ 528,640 | \$ 843,573 | \$ 680,693 | \$ 655,343 | \$ 667,063 |

The State Street Aid Fund is a special revenue fund and the only fund other than the General Fund that is required to be published by the State of Tennessee. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenditures. Any remaining fund balances are restricted for use only as allowable by state statute.

Expenditures in FY 2019 are for traffic signal maintenance, streets maintenance, and the annual paving contract. Of the operating expenditures for FY 2019, \$1.48 million is being used for street overlays and repairs. The fund balance of \$667,063 is maintained for cash flow purposes.

DRUG FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 538,792 | \$ 580,170 | \$ 592,156 | \$ 592,156 | \$ 207,594 |
| REVENUE | | | | | |
| Drug Revenue | 112,618 | 97,717 | 32,500 | 45,500 | 32,500 |
| Substance Tax | - | - | - | - | - |
| Other Revenue | 174 | 181 | - | 120 | 120 |
| TOTAL REVENUE | 112,792 | 97,897 | 32,500 | 45,620 | 32,620 |
| EXPENDITURES | | | | | |
| Operating Expenses | 36,469 | 33,497 | 103,882 | 73,847 | 54,376 |
| Capital Outlay | 45,959 | 62,458 | 356,335 | 356,335 | - |
| TOTAL EXPENDITURES | 82,429 | 95,955 | 460,217 | 430,182 | 54,376 |
| Revenue over (under) expenditures | 30,363 | 1,942 | (427,717) | (384,562) | (21,756) |
| Fund balance appropriation | - | - | 416,245 | 373,090 | 21,756 |
| Operating Transfer | 11,014 | 10,044 | 5,500 | - | - |
| Restricted | 580,170 | 592,156 | 169,939 | 207,594 | 185,838 |
| Ending Fund Balance | \$ 580,170 | \$ 592,156 | \$ 169,939 | \$ 207,594 | \$ 185,838 |

The Drug Fund is a special revenue fund. This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. Revenue is derived from drug fines and sale of seized and forfeited property. State law requires that half of the revenue from drug fines go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer. For FY 2019, that amount is \$5,500. The fund is under the administration of the Police Department.

Expenditures for FY 2019 include:

- Educational material for drug education and public relations programs.

- Cell service for surveillance cameras.
- “Buy money”, informant money for narcotic investigations and their set-up.
- Specialized narcotics and crime scene training for officers.
- Turn-out gear with identification for officer safety.
- Repair and maintenance on vehicles and equipment for drug task force units.
- Technology and equipment to be used for various operations, including a narcotic K-9.
- Software and software maintenance for case tracking and Federal Task Force accounts.

SANITATION FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 1,371,674 | \$ 2,124,110 | \$ 1,749,805 | \$ 1,749,805 | \$ 2,308,834 |
| REVENUE | | | | | |
| Recycling Grant | 4,116 | 8,979 | 5,000 | 8,913 | 8,000 |
| Solid Waste Collection Fee | 4,022,977 | 4,063,772 | 4,052,400 | 4,092,000 | 4,132,000 |
| Special Refuse Pick-up Fee | 880 | 1,200 | 800 | 800 | 800 |
| Public Auction | - | - | - | - | - |
| Cart Establishment Fee | 74,360 | 74,470 | 72,000 | 73,000 | 73,000 |
| Miscellaneous Refunds | 56,250 | - | - | - | - |
| Recycling Revenue | 19,732 | - | - | - | - |
| Total Revenue | 4,178,315 | 4,148,421 | 4,130,200 | 4,174,713 | 4,213,800 |
| EXPENDITURES | | | | | |
| Personnel | 1,628,252 | 1,731,695 | 1,856,494 | 1,805,491 | 1,934,435 |
| Operating Expenses | 1,220,321 | 1,341,972 | 1,553,265 | 1,422,550 | 1,614,905 |
| Capital Outlay | 391,158 | 554,071 | 445,000 | 387,643 | 613,000 |
| Debt Service | 66,148 | 54,989 | - | - | - |
| Total Expenditure | 3,305,879 | 3,682,727 | 3,854,758 | 3,615,684 | 4,162,340 |
| Revenue over (under) expenditures | 872,436 | 465,695 | 275,442 | 559,029 | 51,460 |
| Fund balance appropriation | - | - | - | - | - |
| Operating transfer from General Fund | - | - | - | - | - |
| Operating transfer to GF (Interfund Loan) | (120,000) | (840,000) | - | - | - |
| Nonspendable | 7,724 | 9,968 | - | - | - |
| Restricted | 2,116,386 | 1,749,805 | 2,025,246 | 2,308,834 | 2,360,294 |
| Ending Fund Balance | \$ 2,124,110 | \$ 1,749,805 | \$ 2,025,246 | \$ 2,308,834 | \$ 2,360,294 |

The Sanitation Fund is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and recyclables. The monthly residential Sanitation rates remained at \$15 from FY 2001 through FY 2009. For FY 2010, the Mayor and Board of Aldermen approved a \$4/month rate increase. An additional increase of \$3/month was approved for FY 2015. The recycling function that was outsourced was resumed by the Sanitation Department again in FY 2015. In FY 2014 an interfund loan from General Fund was used to purchase two new automated recycle trucks and new 95 gallon recycle carts. The final payment of which was made in FY 2017.

Since the Sanitation Fund is a special revenue fund, any operating deficit not covered by fund balance reserves is subsidized by the General Fund. Any fund balance is committed for Sanitation operations or capital equipment purchases.

Beginning in FY 2011, capital equipment purchases have been accounted for as a capital expenditure in the Fund, and listed in the Capital Investment Program with the Sanitation Fund as the source of funds. In FY 2019, \$613,000 will be used for the purchase of an automated garbage truck, automated leaf machine, and a road tractor.

HISTORIC PRESERVATION FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|------------------|------------------|------------------|-------------------|------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ - | \$ 10,882 | \$ 73,143 | \$ 73,143 | \$ 120,993 |
| REVENUE | | | | | |
| Building Assessments | 10,882 | 62,261 | 10,000 | 35,000 | 10,000 |
| TOTAL REVENUE | 10,882 | 62,261 | 10,000 | 35,000 | 10,000 |
| EXPENDITURES | | | | | |
| Operating Expenses | - | - | - | - | 112,850 |
| Capital Outlay | - | - | - | - | - |
| Debt Service | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - | 112,850 |
| Revenue over (under) expenditures | 10,882 | 62,261 | 10,000 | 35,000 | (102,850) |
| Fund Balance Appropriation | - | - | - | - | 102,850 |
| Operating Transfer | - | - | 12,850 | 12,850 | - |
| Restricted | 10,882 | 73,143 | 95,993 | 120,993 | 18,143 |
| Ending Fund Balance | \$ 10,882 | \$ 73,143 | \$ 95,993 | \$ 120,993 | \$ 18,143 |

In order to preserve the Historic Town Square and protect it from deterioration and demise caused by commercial and office developments within the Town but outside the Town Square, Title VI Chapter 8 of the Collierville Town Code authorizes the collection of a historic preservation tax.

This tax is levied on all new office and commercial facilities and is to be used to offset the cost of maintaining, improving, and developing the Historic Town Square and repair and maintenance of other historic property within the Town limits.

This special revenue fund accounts for all revenue received from the historic preservation tax and all expenditures

made in the development and maintenance of the Historic Town Square and maintenance of other historic Town property.

With the decline in growth, revenue in this fund steadily decreased. The only budgeted expenditure between FY 2011 and FY 2015 was for debt service on the original Town Square renovation project, and there was a transfer from General Fund to cover the deficit. The debt has been retired.

Expenditures in FY 2019 include use of fund balance to complete the repair and restoration of the Town's Frisco 1351 Locomotive located on Historic Town Square.

E-CITATION FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 17,832 | \$ 46,393 | \$ 74,024 | \$ 74,024 | \$ 101,024 |
| REVENUE | | | | | |
| Electronic Traffic Citation Fee | 28,561 | 27,631 | 26,000 | 27,000 | 28,000 |
| Other Revenue | - | - | - | - | - |
| TOTAL REVENUE | 28,561 | 27,631 | 26,000 | 27,000 | 28,000 |
| EXPENDITURES | | | | | |
| Operating Expenses | - | - | - | - | 1,500 |
| Capital Outlay | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - | 1,500 |
| Revenue over (under) expenditures | 28,561 | 27,631 | 26,000 | 27,000 | 26,500 |
| Fund balance appropriation | - | - | - | - | - |
| Operating Transfer | - | - | - | - | - |
| Restricted | 46,393 | 74,024 | 100,024 | 101,024 | 127,524 |
| Ending Fund Balance | \$ 46,393 | \$ 74,024 | \$ 100,024 | \$ 101,024 | \$ 127,524 |

The Tennessee General Assembly enacted Public Chapter 750, effective July 1, 2014, which authorized municipalities following a majority vote of their local legislative body to charge and collect electronic citation fees through their municipal court. A five-dollar fee is collected on each traffic citation that results in a plea of guilt, nolo contendere, or a judgment of guilt for traffic offenses. Four dollars of this fee will be maintained in a Police Department special revenue account for the sole purpose of developing and operating an electronic traffic citation system. An electronic citation system is a paperless means of generating a traffic citation through the use of mobile data terminals or license scanning devices and will wirelessly interface with the Police Department's records management system. A special revenue fund is required to account for the four dollars that will be maintained for the Police Department. The remaining one dollar of this fee is assigned in General Fund fund balance

to be used for computer hardware purchases, usual and necessary computer related expenditures, or replacements for the Municipal Court Clerk's office. Pursuant to Public Chapter 750, Section 4 subsection (e)(4), any electronic traffic citation fee imposed pursuant to an ordinance or resolution under this section shall terminate five years from the date on which the ordinance or resolution was adopted. The special revenue fund will terminate at that time as well.

On December 8, 2014, the Board of Mayor and Aldermen approved Ordinance 2014-08 amending the municipal code to impose the electronic citation fee, and on January 12, 2015, they approved Resolution 2015-01 establishing the E-Citation Fund, a special revenue fund, to account for the fee.

Revenue for FY 2019 is projected at \$28,000. Expenditures planned are mainly for supplies related to thermal ticket printing.

GENERAL PURPOSE SCHOOL FUND – PROGRAM SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 10,072,077 | \$ 16,193,494 | \$ 22,721,029 | \$ 22,721,029 | \$ 25,640,980 |
| REVENUE | | | | | |
| County and Municipal Taxes | 32,261,936 | 35,325,240 | 37,439,213 | 37,439,213 | 39,811,090 |
| Charges for Services | 1,306,084 | 1,322,188 | 1,308,936 | 1,308,936 | 1,366,287 |
| Recurring Local Revenue | 2,405 | 37,022 | 7,250 | 15,250 | 7,250 |
| Non-recurring Local Revenue | 23,672 | 253,449 | 390,608 | 28,250 | 254,000 |
| State Education Funds | 34,708,957 | 36,802,022 | 38,854,899 | 36,354,534 | 41,795,834 |
| Other State Revenue | 207,405 | 189,176 | 209,939 | 209,939 | 225,503 |
| Federal Funds Received thru State | - | 37,393 | 30,000 | 30,000 | - |
| Other | 279,815 | 356,026 | 321,908 | 632,403 | 320,932 |
| Total Revenue | 68,790,275 | 74,322,516 | 78,562,753 | 76,018,525 | 83,780,896 |
| EXPENDITURES | | | | | |
| Regular Instruction Program | 34,508,183 | 35,078,891 | 39,072,829 | 37,961,940 | 41,985,908 |
| Alternative Education Program | 187,512 | 157,953 | 194,324 | 187,776 | 235,410 |
| Special Education Program | 4,948,364 | 5,548,086 | 5,881,029 | 5,553,749 | 6,623,637 |
| Career and Technical Education Program | 911,915 | 919,787 | 991,030 | 983,624 | 1,026,812 |
| Student Services | 639,213 | 614,988 | 616,630 | 627,941 | 632,593 |
| Health Services | 855,336 | 923,332 | 1,021,546 | 990,685 | 1,188,624 |
| Other Student Support | 1,472,986 | 1,675,958 | 1,854,384 | 1,660,409 | 2,160,542 |
| Support-Regular Instruction | 1,556,391 | 1,949,528 | 2,100,906 | 2,072,471 | 2,074,837 |
| Support-Alternative Instruction | - | - | 2,000 | - | 2,000 |
| Support-Special Education | 1,322,398 | 1,348,989 | 1,562,005 | 1,355,285 | 1,816,365 |
| Support-Career and Technical Education | 33,754 | 34,164 | 25,549 | 34,169 | 60,470 |
| Board of Education | 1,500,304 | 1,280,852 | 1,831,906 | 1,639,544 | 1,608,888 |
| Office of the Superintendent | 372,659 | 440,504 | 495,823 | 509,884 | 465,172 |
| Office of the Principal | 4,511,509 | 4,543,637 | 4,935,022 | 4,631,326 | 5,483,909 |
| Fiscal Services | 600,701 | 772,861 | 927,603 | 860,540 | 1,025,666 |
| Human Resources | 277,218 | 282,191 | 335,665 | 331,911 | 342,379 |
| Operation of Plant | 2,793,157 | 2,981,881 | 3,585,041 | 3,560,684 | 5,036,052 |
| Maintenance of Plant | 1,206,562 | 1,241,925 | 1,333,946 | 1,440,822 | 1,521,755 |
| Transportation | 2,403,720 | 2,710,218 | 3,152,459 | 3,055,516 | 3,644,318 |
| Technology | 2,591,801 | 4,623,370 | 5,670,183 | 4,725,874 | 7,104,561 |
| Regular Capital Outlay | 401,718 | 674,142 | 2,843,434 | 914,424 | 820,000 |
| Total Expenditure | 63,095,402 | 67,803,257 | 78,433,314 | 73,098,574 | 84,859,898 |
| Revenue over (under) expenditures | 5,694,872 | 6,519,259 | 129,439 | 2,919,951 | (1,079,002) |
| Fund Balance Appropriation | - | - | - | - | 1,079,002 |
| Operating Transfers | 426,545 | 8,276 | 48,500 | - | - |
| Restricted | 16,193,494 | 22,721,029 | 22,898,968 | 25,640,980 | 24,561,978 |
| Ending Fund Balance | \$ 16,193,494 | \$ 22,721,029 | \$ 22,898,968 | \$ 25,640,980 | \$ 24,561,978 |

GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 10,072,077 | \$ 16,193,494 | \$ 22,721,029 | \$ 22,721,029 | \$ 25,640,980 |
| REVENUE | | | | | |
| County and Municipal Taxes | 32,469,341 | 35,514,416 | 37,649,152 | 37,649,152 | 40,036,593 |
| Charges for Services | 1,306,084 | 1,322,188 | 1,308,936 | 1,308,936 | 1,366,287 |
| Recurring Local Revenue | 2,405 | 37,022 | 7,250 | 15,250 | 7,250 |
| Non-recurring Local Revenue | 23,672 | 253,449 | 390,608 | 28,250 | 254,000 |
| State Education Funds | 34,708,957 | 36,802,022 | 38,854,899 | 36,354,534 | 41,795,834 |
| Federal Funds Received thru State | - | 37,393 | 30,000 | 30,000 | - |
| Other | 279,815 | 356,026 | 321,908 | 632,403 | 320,932 |
| Total Revenue | 68,790,275 | 74,322,516 | 78,562,753 | 76,018,525 | 83,780,896 |
| EXPENDITURES | | | | | |
| Personnel | 50,269,672 | 53,042,136 | 59,487,612 | 55,225,234 | 65,289,541 |
| Operating Expenses | 10,278,347 | 12,125,001 | 14,401,543 | 13,309,022 | 17,466,822 |
| Capital Outlay | 2,547,384 | 2,636,120 | 4,544,159 | 4,564,318 | 2,103,535 |
| Total Expenditure | 63,095,402 | 67,803,257 | 78,433,314 | 73,098,574 | 84,859,898 |
| Revenue over (under) expenditures | 5,694,872 | 6,519,259 | 129,439 | 2,919,951 | (1,079,002) |
| Fund balance appropriation | - | - | - | - | 1,079,002 |
| Operating Transfers | 426,545 | 8,276 | 48,500 | - | - |
| Restricted | - | - | - | - | - |
| Ending Fund Balance | \$ 16,193,494 | \$ 22,721,029 | \$ 22,898,968 | \$ 25,640,980 | \$ 24,561,978 |

The General Purpose School Fund was created in FY 2014 to account for expenditures related to creating a municipal school district. It is a special revenue fund and the primary operating fund for Collierville Schools. The FY 2015 budget was for the first year of school operations. The summary on the previous page shows the expenditures for each function of the school district. The summary on this page shows the expenditures in each category of expense.

The largest source of revenue is the Basic Education Program funding from the State of Tennessee. This revenue is distributed to all the school districts in the county based on student attendance. County and municipal taxes are the next largest revenue source. One-half of county property tax and local option sales tax revenue is distributed to the school districts based on average daily attendance figures. Collierville is required to spend a specified minimum amount of local funds for school operations. This required spending amount is calculated

based upon the total revenue that would be produced by an additional fifteen cents increase in the Collierville municipal property tax. The ½ cent local option sales tax increase is used for this purpose.

In FY 2015, \$5 million was transferred from the Town General Fund. This was the residual half-cent local option sales tax after expenses in FY 2014 and provided funding for cash flow during the first few months of operation. An additional \$259,800 was transferred to renovate the high school track. In FY 2016, there was a transfer from the Education Capital Projects fund to repay an interfund loan. Transfers in all years include expenditures associated with indirect costs.

The FY 2019 increase in State Education Funds is related to an increase in the State's weighted average ADM count which is driven by growth in the school district.

SCHOOL FEDERAL FUNDS SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|--|------------------|------------------|------------------|------------------|------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUE | | | | | |
| TITLE I-A | 553,137 | 531,575 | 3,092,162 | 3,092,162 | 2,713,381 |
| TITLE II-A | 301,999 | 252,802 | 223,685 | 223,685 | 203,186 |
| TITLE III English Language Learners | 81,214 | 24,278 | 41,775 | 41,775 | 34,908 |
| IDEA-B Individuals w/ Disabilities Ed. Act | 1,677,534 | 1,555,902 | 1,665,283 | 1,665,283 | 1,704,002 |
| IDEA Preschool Incentive | 29,139 | 19,284 | 18,993 | 18,993 | 17,739 |
| Consolidated Administration | 161,463 | 140,705 | 143,100 | 143,100 | 151,317 |
| Total Revenue | 2,804,486 | 2,524,546 | 5,184,998 | 5,184,998 | 4,824,533 |
| EXPENDITURES | | | | | |
| TITLE I-A Regular Instruction | 553,137 | 531,575 | 3,092,162 | 3,092,162 | 2,713,381 |
| TITLE II Regular Instruction | 81,214 | 24,278 | 41,775 | 41,775 | 34,908 |
| TITLE III English Language Learners | 301,999 | 252,802 | 223,685 | 223,685 | 203,186 |
| IDEA-B Individuals w/ Disabilities Ed. Act | 1,671,652 | 1,555,902 | 1,665,283 | 1,665,283 | 1,704,002 |
| IDEA Preschool Incentive | 35,021 | 19,284 | 18,993 | 18,993 | 17,739 |
| Consolidated Administration | 161,463 | 140,705 | 143,100 | 143,100 | 151,317 |
| Total Expenditure | 2,804,486 | 2,524,546 | 5,184,998 | 5,184,998 | 4,824,533 |
| Revenue over (under) expenditures | - | - | - | - | - |
| Fund balance appropriation | - | - | - | - | - |
| Operating transfer | - | - | - | - | - |
| Fund Balance: | | | | | |
| Restricted | - | - | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - |

The School Federal Funds is a special revenue fund created in FY 2015 that accounts for federal revenue to fund specific programs including:

The IDEA-B (Individuals with Disabilities Education Act) program provides for support of children eligible for special education between the ages of 3 and 21. It includes the cost of salaries, benefits, and contracted services used in the IDEA program

The Preschool Incentive is for support of preschool children under the IDEA program. It includes the cost of materials, supplies, out of town travel and equipment used in the Preschool Incentive program.

Title I funds are used to support programs to improve student achievement in two targeted assistance schools in

Collierville. This includes the cost of materials, out of town travel, other charges and equipment used in the TITLE I program.

Title II-A funds are used to recruit, train, prepare, and retain high quality teachers and to provide professional development. This includes the cost of salaries, benefits, materials, supplies, and services used in the Title II-A program.

Title III funds support instructional services for English Language Learners and includes the cost of materials, supplies, and out of town travel for the Title III-A program.

SCHOOL NUTRITION FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|-------------------|------------------|------------------|------------------|------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ - | \$ (6,018) | \$ 53,520 | \$ 53,520 | \$ 53,520 |
| REVENUE | | | | | |
| Income from Lunches/Breakfasts | 675,402 | 677,649 | 735,000 | 735,000 | 774,100 |
| Ala Carte Sales | 390,973 | 436,304 | 465,000 | 465,000 | 434,500 |
| Other Charges for Services | 3,314 | 19,798 | 3,000 | 3,000 | 3,200 |
| Other Local Revenue | 245,444 | 248,764 | 150,483 | 150,483 | 158,900 |
| School Nutrition - State Matching | 34,034 | 14,901 | 15,000 | 15,000 | 1,100 |
| USDA Lunch, Breakfast, and Other | 638,099 | 688,874 | 730,000 | 730,000 | 702,800 |
| Total Revenue | 1,987,265 | 2,086,290 | 2,098,483 | 2,098,483 | 2,074,600 |
| EXPENDITURES | | | | | |
| Personnel | 1,108,877 | 1,102,044 | 1,163,244 | 1,163,244 | 1,137,528 |
| Operating Expenses | 883,315 | 916,668 | 946,200 | 946,200 | 948,500 |
| Capital Outlay | 9,366 | 8,040 | 20,000 | 20,000 | 34,000 |
| Total Expenditure | 2,001,559 | 2,026,752 | 2,129,444 | 2,129,444 | 2,120,028 |
| Revenue over (under) expenditures | (14,294) | 59,538 | (30,961) | (30,961) | (45,428) |
| Fund balance appropriation | 14,294 | - | 30,961 | 30,961 | 45,428 |
| Operating transfer | 8,276 | - | 30,961 | 30,961 | 45,428 |
| Fund Balance: | | | | | |
| Restricted | (6,018) | 53,520 | 53,520 | 53,520 | 53,520 |
| Ending Fund Balance | \$ (6,018) | \$ 53,520 | \$ 53,520 | \$ 53,520 | \$ 53,520 |

The School Nutrition Fund is a special revenue fund which accounts for the activities concerned with providing meals to students and staff in the school system. The fund was created in FY 2014 with the creation of the municipal school district. This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Activities of the Nutrition Fund should stand alone and be reported in a separate fund. That fund must be used exclusively when the school system has a centralized food service program rather than each school cafeteria maintaining its own accounting records. There are nine Collierville Schools, each with its own cafeteria which provides meals to the students and staff.

Expenditures include personnel expenditures for those involved in the activities of the School Nutrition Program, supplies and materials related to the individual school cafeterias and to the office functions, and expenditures for the initial, additional, and replacement items of equipment used in the Food Service Program. This would include such items as computers, desks, chairs, and other equipment.

The fund is supported by payments made by students and staff for meals, State matching funds, interest earned and Federal reimbursements (when approved by the USDA). Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service.

SCHOOL DISCRETIONARY GRANTS FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-----------------------------------|-----------------|------------------|------------------|------------------|------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ - | \$ 7,499 | \$ 19,752 | \$ 19,752 | \$ 19,752 |
| REVENUE | | | | | |
| America's Farmers Grow | 25,000 | - | - | - | - |
| Wal-Mart Grant | 1,500 | - | - | - | - |
| Race 4 the Ville | 6,614 | 15,975 | 24,243 | 24,243 | 16,705 |
| Spark Grant | 1,098 | - | - | - | - |
| Read to be Ready | - | - | - | - | - |
| Safe Schools Grant | 38,580 | 38,030 | 38,960 | 38,960 | 38,960 |
| Teacher Leader Council Grant | 1,997 | - | - | - | - |
| Voluntary Pre-K | - | 88,436 | 89,281 | 89,281 | 186,668 |
| Coordinated School Health Grant | 81,081 | 83,041 | 90,000 | 90,000 | 90,000 |
| Healthy Hunger Free Kids Act | 3,515 | - | - | - | - |
| Total Revenue | 159,386 | 225,482 | 242,484 | 242,484 | 332,333 |
| EXPENDITURES | | | | | |
| Personnel | 9,619 | 123,731 | 128,889 | 128,889 | 220,647 |
| Operating Expenses | 119,768 | 69,523 | 91,226 | 91,226 | 90,272 |
| Capital Outlay | 22,501 | 19,975 | 22,369 | 22,369 | 21,414 |
| Total Expenditure | 151,888 | 213,229 | 242,484 | 242,484 | 332,333 |
| Revenue over (under) expenditures | 7,499 | 12,253 | - | - | - |
| Fund balance appropriation | - | - | - | - | - |
| Operating transfer | - | - | - | - | - |
| Fund Balance: | | | | | |
| Restricted | 7,499 | 19,752 | 19,752 | 19,752 | 19,752 |
| Ending Fund Balance | \$ 7,499 | \$ 19,752 | \$ 19,752 | \$ 19,752 | \$ 19,752 |

The Discretionary Grants Fund was created during FY 2015 to account for grant funding for specific programs. Unlike a formula grant, a discretionary grant awards funds on the basis of a competitive process. Grants maintained in this fund have consisted of those funded through state and federal agencies, private companies and foundations, and local and civic groups and organizations. Grants received in prior years can be categorized as follows:

Federally supported

- Healthy, Hunger-Free Kids Act

State supported

- Safe Schools Grant
- Coordinated School Health Grant
- Teacher Leader Council Grant
- Voluntary Pre-K

Other support

- America's Farmers Grow
- Race 4 the Ville
- Spark Grant
- Walmart Grant

RETIREMENT FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Balance | \$ 53,720,549 | \$ 56,406,531 | \$ 63,788,593 | \$ 63,788,593 | \$ 67,555,391 |
| REVENUE | | | | | |
| Contributions - Employer | 2,768,540 | 3,066,497 | 3,129,094 | 3,200,000 | 3,203,331 |
| Contributions - Employee | 520,538 | 562,840 | 527,202 | 550,000 | 547,522 |
| Contrib. Reimb. - non vested | (108,514) | (29,130) | (25,000) | (32,000) | (100,000) |
| Gain/Loss | 1,533,505 | 1,388,606 | 500,000 | 530,000 | 500,000 |
| Unrealized Gain/Loss | (1,935,515) | 2,691,681 | - | - | - |
| Interest/Dividend Revenue | 1,235,829 | 1,327,444 | 787,950 | 1,298,334 | 800,000 |
| Total Revenue | 4,014,384 | 9,007,938 | 4,919,246 | 5,546,334 | 4,950,853 |
| OPERATING EXPENSES | | | | | |
| Attorney Fees | 4,826 | 2,458 | 6,304 | 5,500 | 6,000 |
| Premium/Discount | 123,952 | 69,661 | 63,036 | 63,036 | 67,000 |
| Trustee/Advisor Fees | 145,960 | 162,115 | 170,000 | 170,000 | 170,000 |
| Plan Administrator Fee | 16,625 | 16,485 | 26,265 | 21,000 | 25,000 |
| Distributions - Retirees | 1,037,039 | 1,375,157 | 1,609,240 | 1,520,000 | 1,680,000 |
| Total Expenses | 1,328,402 | 1,625,876 | 1,874,845 | 1,779,536 | 1,948,000 |
| Revenue over (under) expenses | 2,685,982 | 7,382,062 | 3,044,401 | 3,766,798 | 3,002,853 |
| Fund balance appropriation | - | - | - | - | - |
| Adjustments | - | - | - | - | - |
| Transfer | - | - | - | - | - |
| Restricted | 56,406,531 | 63,788,593 | 66,832,994 | 67,555,391 | 70,558,244 |
| Ending Balance | \$ 56,406,531 | \$ 63,788,593 | \$ 66,832,994 | \$ 67,555,391 | \$ 70,558,244 |

The Retirement Fund is a trust fund of the fiduciary type and was created in FY 2008 to account for a new retirement plan that was approved by the Board of Mayor and Aldermen.

Since FY 1994, the Town has maintained two retirement plans—a defined contribution plan and a defined benefit plan sponsored by the State of Tennessee. When the new Town plan was adopted, employees were given the opportunity to choose the new plan or stay in their current plan. Additionally, the new plan has two options, a non-

contributory option and a contributory option with enhanced benefits.

Revenue in the fund consists of contributions by the Town and contributions from employees who chose the contributory plan option. There was a transfer in FY 2008 from the assets of the two other plans for employees who opted out of those plans.

Expenses are for plan administration, attorney fees, and distribution to current retirees.

OPEB (OTHER POST-EMPLOYMENT BENEFITS) FUND SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Balance | \$ 10,402,515 | \$ 10,712,427 | \$ 12,147,529 | \$ 12,147,529 | \$ 12,901,718 |
| REVENUE | | | | | |
| Contributions - Employer | 559,931 | 574,737 | 689,905 | 660,000 | 655,000 |
| Contributions - Employee | 83,728 | 105,722 | 110,000 | 107,000 | 150,000 |
| Gain/Loss | 411,969 | 253,249 | 100,000 | 130,000 | 100,000 |
| Unrealized Gain/Loss | (532,027) | 628,124 | - | - | - |
| Dividend/Interest Revenue | 219,260 | 244,620 | 130,000 | 241,000 | 130,000 |
| Total Revenue | 742,861 | 1,806,451 | 1,029,905 | 1,138,000 | 1,035,000 |
| OPERATING EXPENSES | | | | | |
| Attorney Fees | - | 477 | 750 | 400 | 600 |
| Professional Services | 517 | - | - | - | - |
| Trustee/Advisor Fees | 25,526 | 28,475 | 30,000 | 32,390 | 34,000 |
| Medical Claims | 321,755 | 228,498 | 229,000 | 229,000 | 319,147 |
| Supplemental Reimbursement | 83,703 | 101,148 | 103,020 | 113,896 | 123,240 |
| Plan Administrator Fee | 1,450 | 12,750 | 3,000 | 8,125 | 15,000 |
| Total Expenses | 432,950 | 371,348 | 365,770 | 383,811 | 491,987 |
| Revenue over (under) expenses | 309,912 | 1,435,103 | 664,135 | 754,189 | 543,013 |
| Fund balance appropriation | - | - | - | - | - |
| Adjustments | - | - | - | - | - |
| Transfer | - | - | - | - | - |
| Restricted | 10,712,427 | 12,147,529 | 12,811,664 | 12,901,718 | 13,444,731 |
| Ending Balance | \$ 10,712,427 | \$ 12,147,529 | \$ 12,811,664 | \$ 12,901,718 | \$ 13,444,731 |

The OPEB Fund was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund is a trust fund that accounts for other post-employment benefits which for the Town is retiree health insurance. The Town is required to fund the liability for all current employee's retirement health insurance. The fund also accounts for all expenses related

to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For FY 2019, the total projected revenue is \$1,035,000. Projected expenses are \$491,987. Expenses are rather low at this time as the Town has a relatively low number of retirees enrolled in the Town's health plan.

WATER & SEWER FUND DEPARTMENTAL SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Retained Earnings | \$ 53,582,706 | \$ 57,767,089 | \$ 60,400,544 | \$ 60,400,544 | \$ 61,431,547 |
| REVENUE | | | | | |
| Water Revenue | 4,785,713 | 4,900,021 | 5,033,024 | 4,752,175 | 4,863,720 |
| Service Establishment | 47,700 | 47,980 | 46,920 | 43,125 | 44,203 |
| Sewer Service Charge | 7,361,259 | 7,441,822 | 7,867,147 | 7,478,730 | 7,665,698 |
| Other Revenue | 119,132 | 210,462 | 86,450 | 301,325 | 102,547 |
| Total Revenues | 12,313,804 | 12,600,285 | 13,033,541 | 12,575,355 | 12,676,168 |
| EXPENSES | | | | | |
| Water Treatment Plant | 1,082,013 | 1,071,672 | 1,309,513 | 1,167,951 | 1,203,878 |
| Water Distribution System | 1,565,555 | 1,765,157 | 2,029,700 | 1,976,196 | 1,952,429 |
| Wastewater Collection | 795,119 | 608,756 | 746,422 | 669,646 | 724,034 |
| Wastewater Treatment | 1,200,073 | 1,449,893 | 1,494,675 | 1,387,818 | 1,511,887 |
| Town Administrator's Office | 135,527 | 143,392 | 160,141 | 157,835 | 127,039 |
| Human Resources | 78,365 | 86,111 | 116,839 | 110,417 | 112,277 |
| Information Technology | 59,969 | 62,164 | 65,759 | 63,693 | 66,439 |
| General Services - Administration | 138,595 | 152,910 | 95,440 | 87,021 | 88,828 |
| General Services - Facilities Maint. | - | - | 92,174 | 86,895 | 85,859 |
| General Services - Parks & Grounds Maint. | - | - | 31,220 | 31,220 | 31,220 |
| Financial Administration | 594,767 | 603,932 | 656,876 | 659,598 | 652,297 |
| Development Administration | 46,415 | 51,243 | 56,085 | 54,475 | 55,167 |
| Office of Planning | 127,135 | 134,125 | 152,073 | 149,522 | 134,186 |
| Office of Engineer | 269,359 | 310,433 | 334,322 | 316,462 | 393,826 |
| Public Services Administration | 288,073 | 311,829 | 335,957 | 336,179 | 343,404 |
| Parks & Recreation | 31,220 | 31,220 | - | - | - |
| Attorney's Fees | 30,164 | 32,270 | 33,150 | 31,500 | 33,150 |
| Insurance Costs | 191,908 | 163,909 | 191,896 | 191,896 | 187,667 |
| Non-Departmental Accounts | | | | | |
| Special Appropriations | 927,225 | 900,877 | 988,145 | 977,945 | 989,785 |
| Debt Service & Depreciation | 4,128,392 | 4,088,360 | 4,056,163 | 4,039,883 | 3,883,633 |
| Total Expenses | 11,689,873 | 11,968,253 | 12,946,550 | 12,496,152 | 12,577,005 |
| Revenue over (under) expenses | 623,931 | 632,032 | 86,991 | 79,203 | 99,163 |
| Retained earnings appropriation | - | - | - | - | - |
| Gain/Loss on Disposal of Assets | (119) | (831) | - | - | - |
| Non Operating Revenue | 2,238,706 | 1,328,077 | 1,000,000 | 1,000,000 | 1,000,000 |
| Capital Contribution | 1,321,865 | 674,177 | | | |
| Operating Transfer | - | - | - | - | - |
| Capital Outlay/Projects | - | - | (343,200) | (48,200) | (18,000) |
| Ending Balance | \$ 57,767,089 | \$ 60,400,544 | \$ 61,144,336 | \$ 61,431,547 | \$ 62,512,710 |

WATER & SEWER FUND CATEGORY SUMMARY

| | ACTUAL | | BUDGET | ESTM'D | PROPOSED |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Retained Earnings | \$ 53,582,706 | \$ 57,767,089 | \$ 60,400,544 | \$ 60,400,544 | \$ 61,431,547 |
| REVENUE | | | | | |
| Water Revenue | 4,785,713 | 4,900,021 | 5,033,024 | 4,752,175 | 4,863,720 |
| Service Establishment | 47,700 | 47,980 | 46,920 | 43,125 | 44,203 |
| Sewer Service Charge | 7,361,259 | 7,441,822 | 7,867,147 | 7,478,730 | 7,665,698 |
| Other Revenue | 119,132 | 210,462 | 86,450 | 301,325 | 102,547 |
| Total Revenues | 12,313,804 | 12,600,285 | 13,033,541 | 12,575,355 | 12,676,168 |
| EXPENSES | | | | | |
| Personnel | 2,310,272 | 2,621,505 | 2,793,271 | 2,686,326 | 2,854,138 |
| Operating Expenses | 2,332,487 | 2,273,973 | 2,787,039 | 2,515,286 | 2,538,090 |
| Administrative Charges | 1,799,589 | 1,919,629 | 2,130,036 | 2,084,816 | 2,123,692 |
| Insurance | 191,908 | 163,909 | 191,896 | 191,896 | 187,667 |
| Special Appropriations | 927,225 | 900,877 | 988,145 | 977,945 | 989,785 |
| Debt Service & Depreciation | 4,128,392 | 4,088,360 | 4,056,163 | 4,039,883 | 3,883,633 |
| Total Expenses | 11,689,873 | 11,968,253 | 12,946,550 | 12,496,152 | 12,577,005 |
| Revenue over (under) expenses | 623,931 | 632,032 | 86,991 | 79,203 | 99,163 |
| Retained Earnings Appropriation | - | - | - | - | - |
| Gain/Loss on Disposal of Assets | (119) | (831) | - | - | - |
| Non Operating Revenue | 2,238,706 | 1,328,077 | 1,000,000 | 1,000,000 | 1,000,000 |
| Capital Contribution | 1,321,865 | 674,177 | - | - | - |
| Operating Transfer | - | - | - | - | - |
| Capital Outlay/Projects | - | - | (343,200) | (48,200) | (18,000) |
| Ending Balance | \$ 57,767,089 | \$ 60,400,544 | \$ 61,144,336 | \$ 61,431,547 | \$ 62,512,710 |

The summary on the previous page shows expenses for each division of the Water and Sewer Fund. The amount of administrative fees paid to each General Fund department is shown. Insurance costs and attorney fees are indicated as well. Special Appropriations includes \$810,436 utility in-lieu-of tax paid to General Fund which is used to offset the expenses of the Burch Library.

The summary above lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The Town conducted a water and sewer rate study in FY 2005. As a result, a new ten-year rate structure was adopted and the Board of Mayor and Aldermen agreed to review the rates periodically in order to determine if they

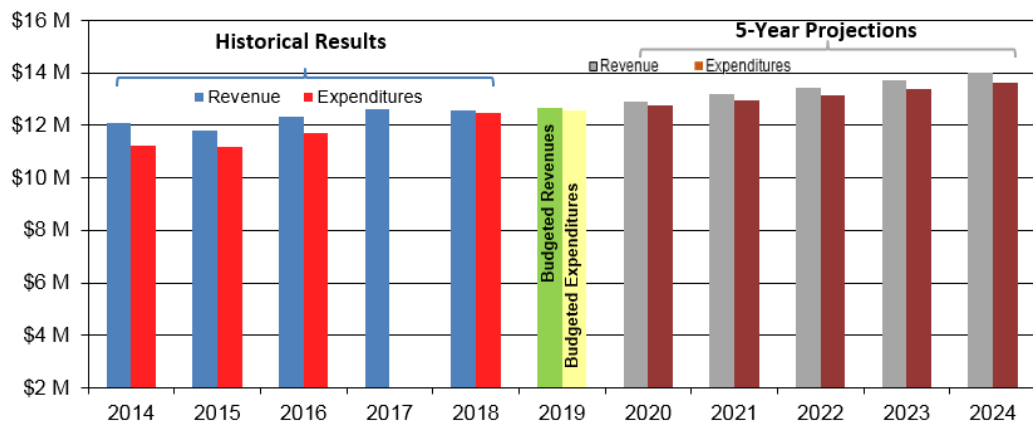
were sufficient to recover the revenue requirements or if the revenue collected exceeded these requirements.

In 2008, the Town conducted an update to the 2005 rate study. This resulted in water rates remaining unchanged and the sewer volume charge reduced until January 2010. The Board approved postponing a scheduled increase in fees for the FY 2011 budget. A rate study update was conducted again in 2012 which set rates for the next ten years. The Town experienced a wetter than normal spring and summer resulting in decreased water sales. The current season has begun the same. As a result, revenue for FY 2019 is projected to be 2.7% below the 2018 budgeted revenue.

WATER & SEWER FUND - HISTORICAL RESULTS AND FUTURE OUTLOOK

The Water and Sewer Fund revenue presented below is actual operating revenue for FY 2014 through 2017, estimated for 2018, budgeted for FY 2019, and projected for 2020 through 2024. A 10-year rate schedule was approved by the Board of Mayor and Aldermen in late FY 2012. Based on that study, rates are scheduled to increase in FY 2020. As with the Town's General Fund projections, water and sewer revenue projections are also vulnerable to certain risks such as technological change, weather, pricing sensitivity, and policy implementation. The projections provided are as of the date prepared and will be revised as economic and other conditions change in order to preserve the Water and Sewer System's financial viability.

| | ESTIMATED | | | | | BUDGETED | | | | | PROJECTED | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|--|--|--|--|
| | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | | | | | |
| Retained Earnings | 51,450,556 | 53,582,706 | 57,767,089 | 60,400,545 | 61,431,548 | 62,512,710 | 62,494,021 | 62,324,449 | 62,125,868 | 61,975,050 | | | | | |
| REVENUES | | | | | | | | | | | | | | | |
| Interest | 25,715 | 71,357 | 163,630 | 250,000 | 50,000 | 51,000 | 52,020 | 53,060 | 54,122 | 55,204 | | | | | |
| Miscellaneous | 19,589 | 6,009 | 8,937 | 12,050 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | | | | | |
| Water Volume Charge | 2,819,533 | 3,088,703 | 3,128,020 | 2,958,005 | 3,031,956 | 3,092,595 | 3,154,447 | 3,217,536 | 3,281,886 | 3,347,524 | | | | | |
| Water Base Rate | 890,212 | 904,440 | 934,035 | 942,382 | 965,941 | 985,260 | 1,004,965 | 1,025,065 | 1,045,566 | 1,066,477 | | | | | |
| Water Customer Service | 528,090 | 536,968 | 579,057 | 595,165 | 610,044 | 622,245 | 634,690 | 647,383 | 660,331 | 673,538 | | | | | |
| Water System Analysis | 5,061 | 8,617 | 5,483 | 6,800 | 3,500 | 3,570 | 3,641 | 3,714 | 3,789 | 3,864 | | | | | |
| Forfeited Discount | 226,570 | 214,738 | 219,973 | 206,581 | 211,746 | 215,981 | 220,300 | 224,706 | 229,200 | 233,784 | | | | | |
| Servicing Customer | 47,125 | 43,525 | 41,175 | 46,875 | 48,047 | 49,008 | 49,988 | 50,988 | 52,007 | 53,048 | | | | | |
| Service Establishment | 44,375 | 47,700 | 47,980 | 43,125 | 44,203 | 44,203 | 44,203 | 44,203 | 44,203 | 44,203 | | | | | |
| Misc. Water Revenue | 38,152 | 30,488 | 30,174 | 35,642 | 36,533 | 36,898 | 37,267 | 37,640 | 38,017 | 38,397 | | | | | |
| Sewer Volume Charge | 4,032,709 | 4,146,020 | 4,129,688 | 4,134,248 | 4,237,604 | 4,322,356 | 4,408,804 | 4,496,980 | 4,586,919 | 4,678,658 | | | | | |
| Sewer Base Rate | 2,503,827 | 2,555,389 | 2,616,255 | 2,628,713 | 2,694,431 | 2,748,319 | 2,803,286 | 2,859,351 | 2,916,538 | 2,974,869 | | | | | |
| Sewer Customer Service | 649,293 | 659,850 | 695,879 | 715,769 | 733,663 | 748,336 | 763,303 | 778,569 | 794,141 | 810,023 | | | | | |
| Total Revenues | 11,830,250 | 12,313,804 | 12,600,286 | 12,575,355 | 12,676,168 | 12,928,272 | 13,185,414 | 13,447,696 | 13,715,219 | 13,988,089 | | | | | |
| EXPENSES | | | | | | | | | | | | | | | |
| Water Treatment Plant | 1,074,955 | 1,082,013 | 1,071,672 | 1,167,951 | 1,203,878 | 1,227,956 | 1,252,515 | 1,277,565 | 1,303,116 | 1,329,179 | | | | | |
| Water Distribution System | 1,533,623 | 1,565,555 | 1,765,157 | 1,976,196 | 1,952,429 | 2,011,002 | 2,071,332 | 2,133,472 | 2,197,476 | 2,263,400 | | | | | |
| Wastewater Collection | 532,746 | 795,119 | 608,756 | 669,646 | 724,034 | 745,755 | 768,128 | 791,172 | 814,907 | 839,354 | | | | | |
| Wastewater Treatment | 1,220,580 | 1,200,073 | 1,449,893 | 1,387,818 | 1,511,887 | 1,557,244 | 1,603,961 | 1,652,080 | 1,701,642 | 1,752,691 | | | | | |
| City Administrator's Office | 124,252 | 135,527 | 143,392 | 157,835 | 127,039 | 130,850 | 134,776 | 138,819 | 142,984 | 147,273 | | | | | |
| Human Resources | 69,245 | 78,365 | 603,932 | 659,598 | 652,297 | 671,866 | 692,022 | 712,783 | 734,166 | 756,191 | | | | | |
| Information Technology | 55,580 | 59,969 | 86,111 | 110,417 | 112,277 | 115,645 | 119,115 | 122,688 | 126,369 | 130,160 | | | | | |
| Financial Administration | 129,041 | 138,595 | 62,164 | 63,693 | 66,439 | 68,432 | 70,485 | 72,600 | 74,778 | 77,021 | | | | | |
| General Services - Administration | 545,594 | 594,767 | 134,125 | 149,522 | 134,186 | 138,212 | 142,358 | 146,629 | 151,028 | 155,558 | | | | | |
| General Services - Buildings | - | - | 152,910 | 87,021 | 88,828 | 91,493 | 94,238 | 97,065 | 99,977 | 102,976 | | | | | |
| General Services - Grounds & Parks | - | - | - | 86,895 | 85,859 | 88,435 | 91,088 | 93,820 | 96,635 | 99,534 | | | | | |
| Development Administration | 50,890 | 46,415 | - | 31,220 | 31,220 | 32,157 | 33,121 | 34,115 | 35,138 | 36,193 | | | | | |
| Office of Planning | 116,720 | 127,135 | 51,243 | 54,475 | 55,167 | 56,270 | 57,396 | 58,544 | 59,715 | 60,909 | | | | | |
| Office of Engineer | 254,379 | 269,359 | 311,829 | 336,179 | 343,404 | 353,706 | 364,317 | 375,247 | 386,504 | 398,099 | | | | | |
| Public Services Administration | 281,616 | 288,073 | 310,433 | 316,462 | 393,826 | 405,641 | 417,810 | 430,344 | 443,255 | 456,552 | | | | | |
| Parks & Recreation | 31,220 | 31,220 | 31,220 | - | - | - | - | - | - | - | | | | | |
| Attorney's Fees | 36,166 | 30,164 | 163,909 | 191,896 | 187,667 | 193,297 | 199,096 | 205,069 | 211,221 | 217,558 | | | | | |
| Insurance Costs | 179,533 | 191,908 | 32,270 | 31,500 | 33,150 | 34,145 | 35,169 | 36,224 | 37,311 | 38,430 | | | | | |
| Non-Departmental Accounts | - | - | - | - | - | - | - | - | - | - | | | | | |
| Special Appropriations | 813,439 | 927,225 | 900,877 | 977,945 | 989,785 | 1,019,479 | 1,050,063 | 1,081,565 | 1,114,012 | 1,147,432 | | | | | |
| Debt Service & Depreciation | 4,111,133 | 4,128,392 | 4,088,360 | 4,039,883 | 3,883,633 | 3,825,379 | 3,767,998 | 3,711,478 | 3,655,806 | 3,600,969 | | | | | |
| Total Expenses | 11,160,711 | 11,689,873 | 11,968,253 | 12,496,152 | 12,577,005 | 12,766,961 | 12,964,986 | 13,171,276 | 13,386,037 | 13,609,479 | | | | | |
| Revenue over (under) expenses | 669,539 | 623,931 | 632,032 | 79,203 | 99,163 | 161,310 | 220,428 | 276,419 | 329,182 | 378,611 | | | | | |
| Retained earnings appropriation | - | - | - | - | - | - | - | - | - | - | | | | | |
| Gain/Loss on Disposal of Assets | 13,565 | (119) | (831) | - | - | - | - | - | - | - | | | | | |
| Non Operating Revenue | 1,103,298 | 2,238,706 | 1,328,077 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | | | | | |
| Contributed Capital | 345,748 | 1,321,865 | 674,177 | - | - | - | - | - | - | - | | | | | |
| Operating Transfer | - | - | - | - | - | - | - | - | - | - | | | | | |
| Capital Outlay/Projects | - | - | - | (48,200) | (18,000) | (1,180,000) | (1,390,000) | (1,475,000) | (1,480,000) | (1,000,000) | | | | | |
| Ending Balance | 53,582,706 | 57,767,089 | 60,400,545 | 61,431,548 | 62,512,710 | 62,494,021 | 62,324,449 | 62,125,868 | 61,975,050 | 62,353,661 | | | | | |

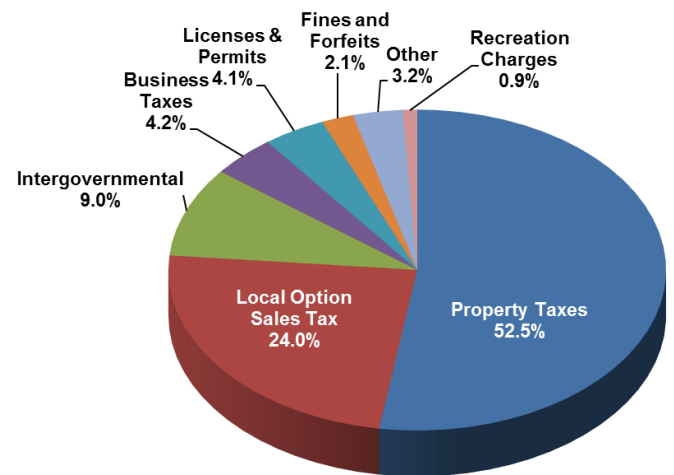


REVENUES BY SOURCE – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Revenue by Category*, shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2019 total \$62,354,894. Property tax revenue accounts for the largest portion of total revenue at 52.5% followed by local option sales tax at 24.0%. Intergovernmental revenues make up 9.0%, and licenses and permits, 4.1%. Business taxes are 4.2%, fines and forfeits 2.1%, recreation charges 0.9%, and other revenue, which includes interest income, is 3.2% of the total.

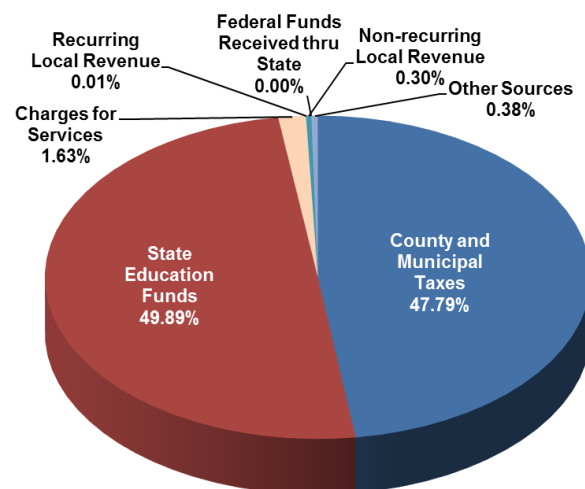
Figure 43: General Fund Revenue by Category



GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$83,780,896. The chart, *General Purpose School Fund Revenue*, shows the percentage of total revenues of each category. State education funds are the greatest percentage of revenue at 49.89% followed by county and municipal taxes at 47.79%. Other revenues are: charges for services (this includes tuition payments), 1.63%; federal funds received through the state, 0.00%; recurring local revenue, 0.01%; non-recurring local revenue, 0.30%; and other sources (federal grants), 0.38%.

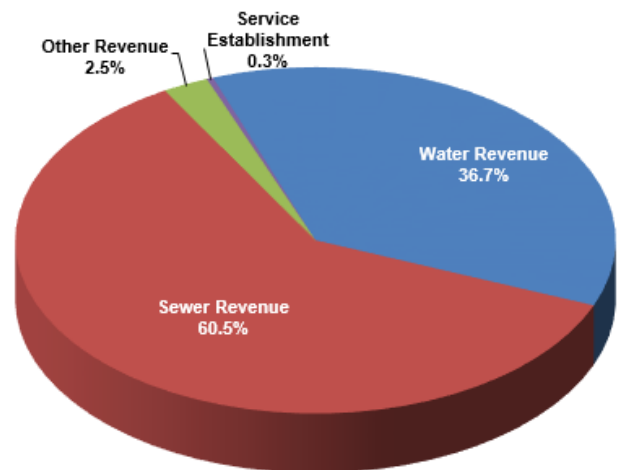
Figure 44: General Purpose School Fund Revenue



WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$12,676,168, a decrease of 2.7% compared to the FY 2018 budget. The chart, *Water and Sewer Fund Revenue*, shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 60.5% followed by water revenue at 36.7%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 2.5%.

Figure 45: Water & Sewer Fund Revenue

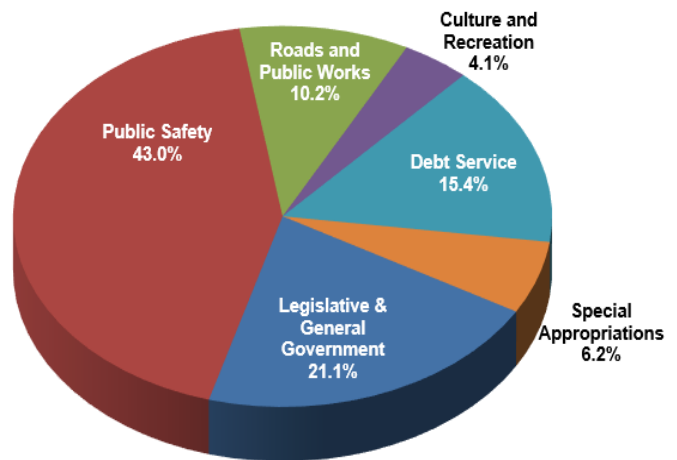


EXPENDITURES BY FUNCTION – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Expenditures*, shows the percentage of total expenditures of each unit or function of Town Government. Public safety, comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 43.0% of expenditures. Legislative and General Government expends 21.1%, Roads and Public Works, 10.2%, and Culture & Recreation, 4.1%. The remainder is for debt service (including debt service related to the construction of a new high school) with 15.4% and special appropriations 6.2%.

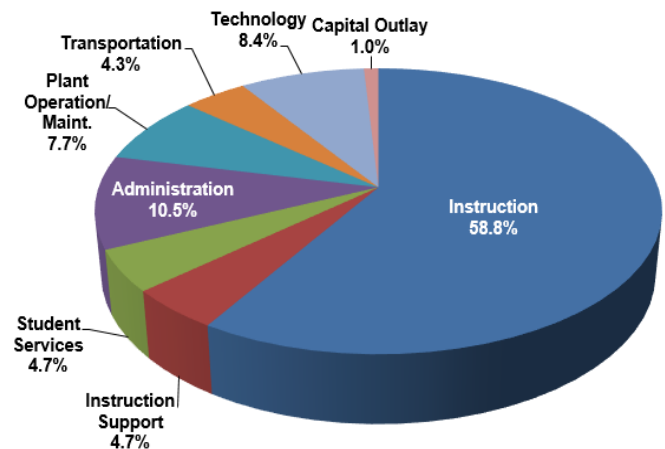
Figure 46: General Fund Expenditures



GENERAL PURPOSE SCHOOL FUND

The chart to the right shows the percentage of total expenses each unit or function expends. Classroom instruction expends 58.8%, Administration, including the Board of Education, Superintendent, Principal's Office Finance, HR, Special Services, Planning and School Safety 10.5%, Student Services 4.7%, Operation and Maintenance of Plant 7.7%, Transportation 4.3%, Instruction Support 4.7%, Technology 8.4% and Regular Capital Outlay 1.0%.

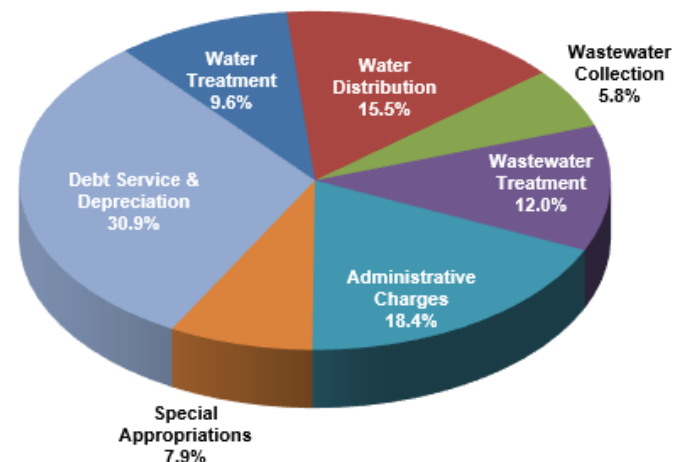
Figure 47: General Purpose School Fund Expenditures



WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenses*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.6%, Water Distribution 15.5%, Wastewater Collection 5.8%, Wastewater Treatment 12.0%, Administrative charges by General Fund departments are 18.4% of total expenses, Special Appropriations 7.9%, and Debt Service & Depreciation make up 30.9%.

Figure 48: Water and Sewer Fund Expenses



DEPARTMENTAL USE OF FUNDS

| Department | % General Fund | % W & S Fund | % State St. Aid Fund | % San. Fund | % Drug Fund | % E-Citation Fund | % Gen. Purpose School Fund | % Nutrition Fund | % Federal Funds | % Disc. Grant Funds |
|------------------------------------|----------------------|--------------------|----------------------------|-------------------|-------------------|-------------------------|----------------------------------|------------------------|-----------------------|---------------------------|
| <i>Legislative</i> | | | | | | | | | | |
| Mayor and Board of Aldermen | 100.00 | | | | | | | | | |
| <i>General Government</i> | | | | | | | | | | |
| Town Administrator's Office | 85.00 | 15.00 | | | | | | | | |
| Morton Museum | 100.00 | | | | | | | | | |
| Library | 100.00 | | | | | | | | | |
| Financial Administration | 65.00 | 35.00 | | | | | | | | |
| Human Resources | 85.00 | 15.00 | | | | | | | | |
| Information Technology | 91.94 | 8.06 | | | | | | | | |
| General Services | 87.15 | 12.85 | | | | | | | | |
| General Services - Facilities | 94.81 | 5.19 | | | | | | | | |
| General Services - Parks & Grounds | 99.06 | 0.94 | | | | | | | | |
| <i>Education</i> | | | | | | | 100.00 | 100.00 | 100.00 | 100.00 |
| <i>Development</i> | | | | | | | | | | |
| Administration | 85.00 | 15.00 | | | | | | | | |
| Office of Planning | 85.00 | 15.00 | | | | | | | | |
| Code Enforcement | 100.00 | | | | | | | | | |
| Office of Engineer | 75.00 | 25.00 | | | | | | | | |
| <i>Public Safety</i> | | | | | | | | | | |
| Animal Services | 100.00 | | | | | | | | | |
| Municipal Court | 100.00 | | | | | | | | | |
| Police Department | 100.00 | | | | 100.00 | 100.00 | | | | |
| Fire Department | 100.00 | | | | | | | | | |
| <i>Public Services</i> | | | | | | | | | | |
| Administration | 54.97 | 45.03 | | | | | | | | |
| Fleet Maintenance | 94.80 | | | 5.20 | | | | | | |
| Streets and Drainage | 100.00 | | 100.00 | | | | | | | |
| Sanitation | | | | 100.00 | | | | | | |
| <i>Parks and Recreation</i> | 100.00 | | | | | | | | | |
| <i>Public Utilities</i> | | | | | | | | | | |
| Water Treatment Plant | | 100.00 | | | | | | | | |
| Water Distribution System | | 100.00 | | | | | | | | |
| Wastewater Collection | | 100.00 | | | | | | | | |
| Wastewater Treatment | | 100.00 | | | | | | | | |

The Chart above shows the funding percentage for Town functions from each fund.



BOARD OF MAYOR AND ALDERMEN

The Board of Mayor and Aldermen is the elected governing body of the Town and is responsible for establishing policy within the framework of the Town Charter and the Tennessee Code Annotated. These policies may take the form of ordinances, resolutions, or motions which establish the laws, proceedings and Town service levels for the community.

The Mayor and Board members are elected for four year terms, at large by position. The Board appoints the Town Administrator who administers day-to-day operations of the Town. The Board also appoints members of the Planning Commission, Design Review Commission, Industrial Development Board, Parks and Recreation Advisory Board and several other advisory boards and commissions. The Board also appoints the Department Directors.

The Town Board adopts the annual budget and appropriates all funds for expenditures. The Board meets yearly to update the Town of Collierville Strategic Plan. In addition to its Strategic Plan, the Board's overall mission and vision for the Town can be summarized by the 4 S's: Stewardship, Safety, Service, and Schools.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: Effectively manage the Town's financial, human, environmental, physical, and technology resources.

Objectives:

- Provide an accessible, transparent, efficient, and accountable Town Hall.
- Develop and apply sound management practices and fiscal policies.
- Develop a more diversified tax base.
- Maintain adequate reserves and fund balances.
- Set a fiscally responsible tax rate.
- Diversify revenues to be less dependent on property tax.

Goal: Preserve the Town's heritage and character.

Objectives:

- Promote Collierville as a "community for family living."
- Ensure Town facilities, parks, greenways, and public spaces are safe, clean, attractive, structurally sound, and well maintained.
- Approve developments designed with Collierville's unique character and vision in mind.
- Foster a sense of community through frequent communication, citizen engagement, active involvement, education, and family-oriented activities and events.

Goal: Be recognized as a regional leader.

Objectives:

- Provide self-contained and sufficient Town services.

- Advocate for the Town's interests at the federal, state, and regional levels.
- Shape regional policies and plans ensuring Collierville's interests are a priority.
- Forge a strong relationship with local legislators based upon mutual respect.

SAFETY

Goal: Provide the highest level of public safety services and prepared responses to emergencies and disasters.

Objectives:

- Protect lives and property through a visible, responsive public safety presence.
- Provide timely response to all police, fire and medical emergencies.
- Remain prepared to react and respond to any natural or man-made disasters.
- Educate citizens on community safety, prevention, and personal responsibility.
- Inspect buildings, homes, and businesses for compliance with codes and regulations.

Goal: Administer programs so that employees work under safe and healthy conditions.

Objectives:

- Support and promote the efforts of the Town's Safety Committee.
- Maintain a work environment free of safety hazards.
- Educate employees on safe work procedures, safe conditions, and the safe operation of equipment.
- Reduce employee exposure to recognized hazards that might cause injury or occupational illness.
- Comply with all applicable safety and health laws, regulations, standards, codes, and policies.

Goal: Preserve and protect the environment.

Objectives:

- Design and operate facilities in a safe, secure, and environmentally sound manner.
- Protect the physical and environmental health of the built and natural resources of our community.
- Promote the conservation and efficient use of energy, water, and other resources.
- Promote pollution prevention and minimization of waste.
- Encourage and support recycling within Town government, within the business community, and for citizens.

Goal: Improve mobility and traffic flow to increase traffic safety.

Objectives:

- Aim to reduce trip times within Collierville.
- Provide better signal synchronization within the Town.
- Improve the quality of major corridors and Town streets.

BOARD OF MAYOR AND ALDERMEN

- Construct more roads connecting neighborhoods and corridors.
- Develop safe, convenient trail systems for biking and walking throughout our community.

SERVICE

Goal: Continue to be a high performance service organization.

Objectives:

- Maintain a high level of productivity.
- Use the most efficient “state of the art” methods in service delivery using technology and new approaches.
- Achieve a high level of citizen satisfaction with Town services.
- Focus on “core services”.
- Continue to value and practice the Town’s core values with ever greater accountability.
- Deliver services to citizens with professionalism and courtesy.

Goal: Construct and maintain reliable, sustainable infrastructure.

Objectives:

- Provide a public infrastructure network that is well-maintained, accessible, and enhances traffic flow and mobility.
- Maintain a reliable utility infrastructure that delivers a safe, clean water supply, controls storm water drainage, and efficient sewage treatment.
- Construct and maintain a well-designed, well-maintained, transportation system of safe and sustainable streets, sidewalks and bridges.
- Plan adequate infrastructure system improvements to meet the Town’s growth needs.
- Provide accessible, attractive bikeways, trails, medians, and greenways that connect the community and provide safe mobility options for pedestrians and cyclists.

Goal: Encourage economic develop that creates a sustainable local economy within Collierville.

Objectives:

- Attract, retain, and grow a diverse and sustainable business community that contributes to the local economy and stimulates job growth.

- Facilitate small business development through community partnerships, incentives, and efficient, "business-friendly" processes.
- Encourage development of visually appealing neighborhoods with quality housing options that meet the community's needs and maintain the Town’s identity and character.
- Maintain a reputation as a business-friendly Town government and community.

Goal: Preserve Collierville’s heritage and character as a “community for family living”.

Objectives:

- Provide a park system including open spaces, greenways, trail systems, and recreation areas that are safe, convenient, well-maintained, accessible and connected.
- Provide family-oriented recreational and leisure amenities and facilities.
- Offer a variety of indoor and outdoor recreational/leisure programs to meet a wide variety of interests for all generations.
- Encourage a variety of diverse activities that focus on the arts, Town history, cultural enrichment, and entertainment.
- Respect our past and historical roots.
- Maintain a strong sense of community pride with involved citizens.
- Promote job opportunities in the community.

SCHOOLS

Goal: Develop a productive, long term partnership with the Collierville School Board.

Objectives:

- Work with the School Board to quantify long term facility and capital needs of Collierville Schools.
- Explore operational synergies between the Town and Schools to increase efficiency and mitigate risk.
- Identify existing Town resources (parks, museum, library, etc.) that can be utilized to expand the learning environment.

BOARD OF MAYOR AND ALDERMEN

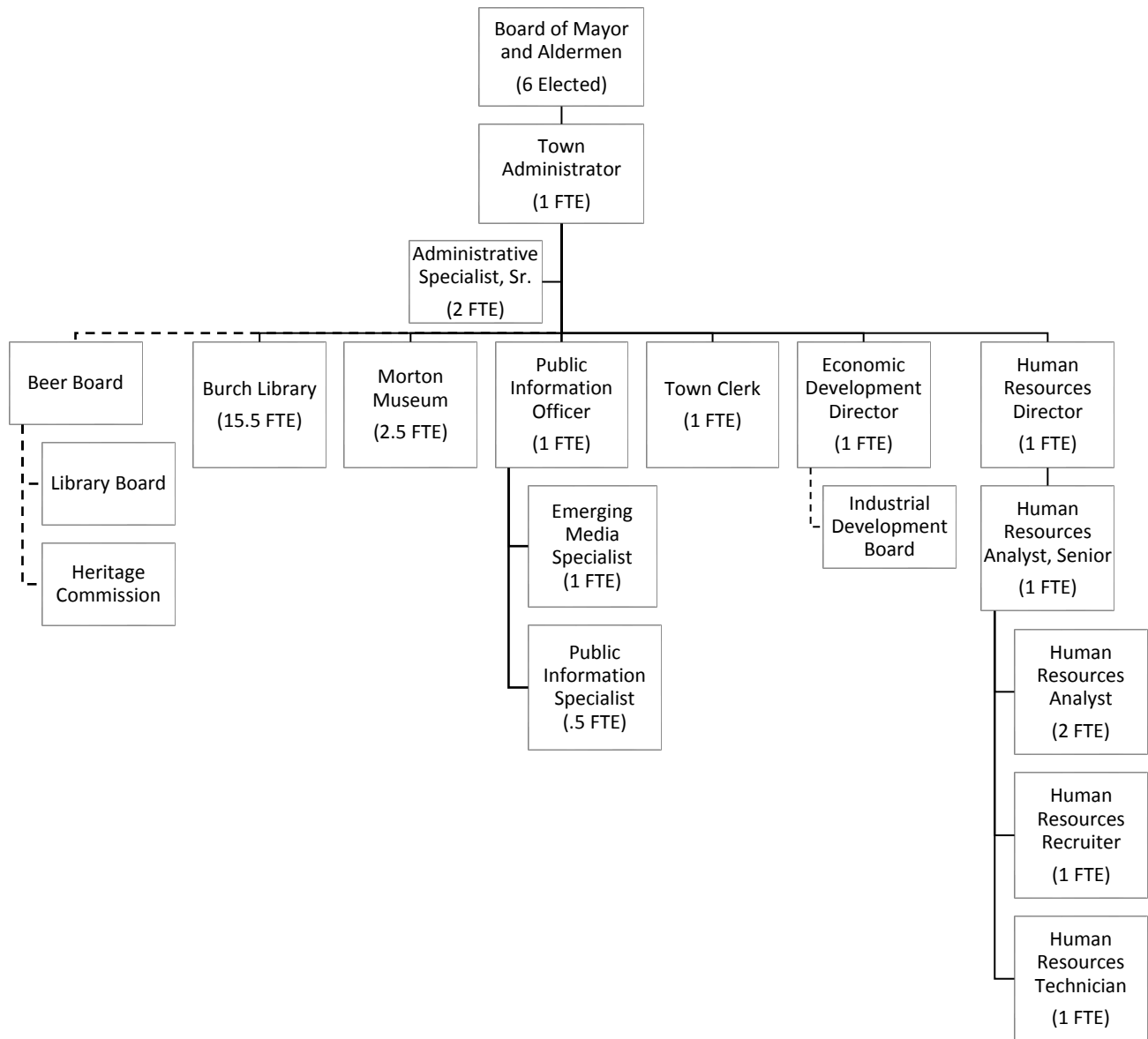
BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 89,654 | \$ 132,061 | \$ 168,366 | \$ 168,357 | \$ 175,094 | |
| Operating Expense | 50,890 | 37,927 | 71,050 | 52,071 | 71,063 | |
| Capital Outlay | 2,400 | 630 | - | - | - | |
| Total | \$ 142,944 | \$ 170,617 | \$ 239,416 | \$ 220,428 | \$ 246,157 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | - | - | - | - | - | |
| General Fund | \$ 142,944 | \$ 170,617 | \$ 239,416 | \$ 220,428 | \$ 246,157 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 6.0 | \$ 73,693 | 6.0 | \$ 98,000 | 6.0 | \$ 98,000 |
| Wages | 0.0 | - | 0.0 | - | 0.0 | - |
| Part-time | 0.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 58,368 | | 70,357 | | 77,094 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 6.0 | \$ 132,061 | 6.0 | \$ 168,357 | 6.0 | \$ 175,094 |

TOWN ADMINISTRATOR'S OFFICE



The Administration budget accounts for the cost of operating the Town Administrator's office. This office provides staff support to the Board of Mayor and Aldermen as well.

The Town Administrator is responsible for advising and recommending actions to the Board of Mayor and Aldermen in order to meet the needs of Town residents; providing overall management of Town departments and operations; and implementing Town policy.

In addition to administering the day-to-day operations of the Town, the Town Administrator is required by law to present an annual budget to the Board for consideration of all needed Town expenditures.

Some of the objectives of the Town Administrator's office are to keep the Board of Mayor and Aldermen and the general public informed of all activities of Town government. The Town Administrator must also provide the Board with timely information in order to assist them in making difficult policy decisions.

The Town Administrator works with all Town departments in promoting efficiency and effectiveness in customer service and implements an annual plan to carry out each department's work programs, which help to accomplish the Board of Mayor and Aldermen's goals.

The Town Administrator's Management Agenda is closely aligned with the vision, mission, and goals of the Board of Mayor and Aldermen.

STEWARDSHIP

- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends.
- Continue to keep the Board of Mayor and Aldermen well informed of the matters under our control and the various issues facing the Town.
- Implement a centralized communications plan to increase and encourage informed citizen engagement with local government.
- Continue working better to coordinate the activities of the operating departments regarding capital projects, and continue to explore communication efforts to inform the public about these projects' progress.
- Build on community strengths and distinguished character of Collierville while preparing for the Town's future through tourism and continued development of our historic downtown, including renovating the Historic High School, Town Square growth, and other objectives.
- Assess immediate and five year internal staffing needs. Develop and prepare staff through succession

planning, workforce development training, and certification programs.

- Submit organizational achievements for professional association recognition and publications and continue to achieve recognition of excellence by professional organizations.
- Maintain regular communication with state and federal representatives on community priorities and federal and state mandates.
- Keep abreast of changes in state and federal law that affect Town operations.

SAFETY

- Assess public safety service and infrastructure needs and develop plans and strategies accordingly.
- Stay abreast of public safety service delivery including response times, public education efforts, and opportunities for personal interactions with the community.
- Deliver public safety services to our residents in an efficient, effective and fiscally responsible manner.

SERVICE

- Deliver services effectively and efficiently.
- Continue to encourage feedback on resident satisfaction through a variety of channels such as the Mayor's Action Center, and customer surveys.
- Expand and sustain community partnerships in order to foster local government engagement.
- Support and implement an economic development program to grow and sustain a local balanced economy that supports the expansion and retention of our residents and businesses.
- Keep abreast of technological resources and values to realize opportunities for improving service delivery and communication among staff, citizens and community.
- Improve the effectiveness of customer service delivery and the cost efficiency of Town operations. Implement process improvement projects to reduce processing time and costs, or increase revenues.
- Pursue appropriate alternative service delivery models through the use of regional collaborative partnerships, private contracting, volunteers, and other innovative methods.

SCHOOLS

- Facilitate a productive working relationship between Town government and Collierville Schools. Work to ensure that elected and appointed officials from both entities communicate effectively.

TOWN ADMINISTRATOR'S OFFICE

BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|-------------------|-------------------|---------------------|---------------------|-------------------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 761,524 | \$ 840,708 | \$ 941,591 | \$ 932,538 | \$ 737,717 | |
| Operating Expense | 115,782 | 113,894 | 126,010 | 119,693 | 109,210 | |
| Capital Outlay | 26,210 | 1,560 | - | - | - | |
| Total | \$ 903,516 | \$ 956,162 | \$ 1,067,601 | \$ 1,052,231 | \$ 846,927 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | (135,527) | (143,392) | (160,141) | (157,835) | (127,039) | |
| General Fund | \$ 767,988 | \$ 812,771 | \$ 907,460 | \$ 894,396 | \$ 719,888 | |

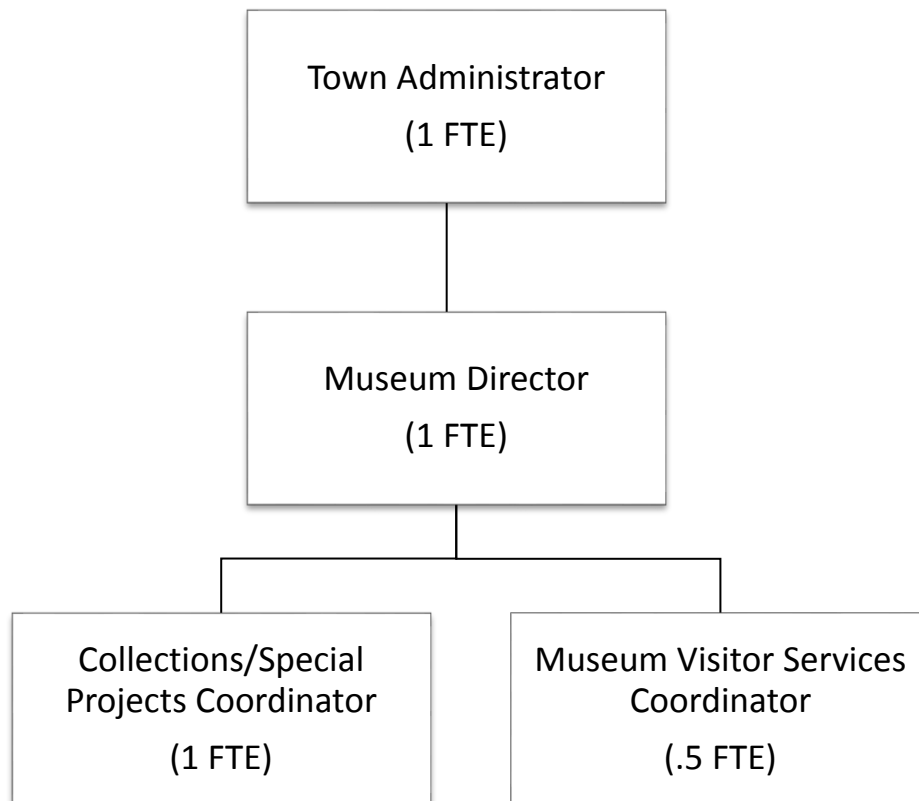
STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|-------------|-------------------|-------------|-------------------|------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 6.0 | \$ 513,153 | 6.0 | \$ 533,409 | 4.0 | \$ 403,895 |
| Wages | 3.0 | 92,065 | 3.0 | 98,335 | 3.0 | 106,592 |
| Part-time | 2.0 | 16,814 | 2.0 | 17,480 | 1.0 | 20,235 |
| Other Compensation | | - | | 31,692 | | 9,508 |
| Benefits | | 218,677 | | 251,622 | | 197,487 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 11.0 | \$ 840,708 | 11.0 | \$ 932,538 | 8.0 | \$ 737,717 |

STATISTICS

| Measure | Target | Actual FY 16 | Actual FY17 | Estimated FY18 |
|--|-------------|-----------------|----------------|-------------------|
| Total Budget Managed* | 170,073,436 | \$ 132,938,785 | \$ 145,978,176 | \$ 157,042,481 |
| Total Value of all Capital Projects | 8,346,982 | 15,704,170 | 10,029,000 | 13,794,200 |
| Total Number of Capital Projects | 24 | 35 | 26 | 24 |
| Full-Time Employees Managed | | 500 | | |
| % of Personnel Expenses to Overall Budget | | 66.5% | 8.0% | |
| # of Policy Revisions | 6 | 11 | 4 | 4 |
| # of Ordinance Amendments | 15 | 21 | 14 | 13 |
| # of Resolutions | 65 | 58 | 57 | 55 |
| Public Information | | | | |
| Press Releases | 190 | 220 | 192 | 190 |
| # of subscribers to community distribution list | 3,900 | 2,300 | 3,500 | 3,750 |
| # of Town Facebook page likes | 16,250 | 7,100 | 14,240 | 15,250 |
| # of press releases generating coverage or republished | 150 | 20 | 155 | 150 |
| Public Hearings Conducted | 25 | 17 | 27 | 24 |
| Mayors Action Center requests reviewed** | 943 | 1,037 | 933 | 930 |

* Does not include CIP budget



The Morton Museum of Collierville History opened its doors to the public on June 15, 2012. The Museum is named in memory of the late Bess Crawford Morton. The Museum is housed in a historic structure known locally as the “White Church.” The Collierville Christian Church was active in the building from 1870 – 1992. Mr. Morgan Morton donated the building to the Town and continues to support the Museum’s activities.

Between 2008 – June 2012, the building underwent extensive restoration and renovations, including the addition of the permanent exhibition hall and visitors way-finding kiosk, a publicly accessible reading room, administrative offices, and collections storage.

The mission of the Morton Museum is to preserve, interpret, and impart knowledge of the history of the Town of Collierville and to foster an appreciation of its historic significance. As it develops into a “full service” Museum; it strives to implement educational programming, changing exhibitions, and further grow its collection and archives. The Morton Museum is positioned to be a valuable community asset, cultural tourism destination, and visitor welcome center.

FY 2018 Accomplishments

- Received 3 awards of Excellence, the highest award given, from the Tennessee Association of Museums for Educational Program: Adult DIY Workshops; Flat Paper Publication: 2017 Educator & Exhibition Guide; Volunteerism: Steve Cole. An award of Commendation was also received for the Temporary exhibit, Building a Town: Collierville’s Railroad.
- Offered an average of three programs a week, which attributes to about half of the Museum’s annual attendance.
- Asked to participate as a pilot site for the new Master Local Historian program in partnership with the American Association for State & Local History.
- For the first year, every Collierville elementary school visited the Museum for either a 3rd or 5th grade field trip. Museum field trips educate third grade students about what contributes to a community and fifth graders learn about the Civil War in Collierville.
- 1,200 people attended Train Heritage Day held August 12, 2017 to celebrate the Town’s railroad history. Events included model train displays, crafts for youth, tours of the train depot, and partnership with nine area railroad groups.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To improve management and access of Museum’s collection.

Objectives:

- Review and update existing collections management procedures and documentation.
- Improve current collection storage practices and explore new methods for maximizing collection storage.
- Train staff to maintain, revise, and promote the online collections catalog.
- Improve accessibility and finding aids for the permanent collection.

Goal: To provide a well-trained staff to support the needs of the Museum and the community.

Objectives:

- Provide opportunities for staff to attend webinars and workshops.
- Network with the local Museum community for the benefit of professional development and collaboration.

Goal: To maximize efficiencies in Museum revenue.

Objectives:

- Promote the Museum as a rental facility for corporate events and small meetings in addition to weddings, through targeted advertising online and in print.
- Improve the Museum gift shop display by selling products that reinforce the Museum’s mission, exhibitions, and the historic district.
- Continue to work with Friends of the Morton Museum to support the Museum’s field trip program and other needed materials beyond the regular budget, such as grants.
- Continue to partner with the Collierville Contemporary Club and Shelby East Garden Club to support the Museum.

SAFETY

Goal: To provide a safe environment for Museum visitors and staff.

Objectives:

- Continue to work with the Safety Committee to ensure a welcoming, safe, and secure gallery environment for staff and all visitors.
- Review programs, museum gallery spaces, and wayfinding signs to ensure the Museum environment is safe and adapted for visitors with physical or mobility impairments.
- Maintain best practices in safely handling collections objects. Examples include but are not limited to: Mold, lead, B-72, and dust.
- Train staff on conflict resolution in preparation for dealing with difficult conversations and/or scenarios.
- Review and/or participate in fire drills twice annually.

SERVICE

Goal: To enhance the Museum's exhibition of collections.

Objectives:

- Acquire relevant objects that enhance the Museum's permanent collection and track using the Museum's collection database.
- Focus on collecting primary historical voices through oral history interviews to add meaning to the collection and extend its potential for use by broader audiences.
- Partner with community organizations and schools to develop exhibitions that explore unique aspects of Collierville's diverse community.
- Provide exhibits and an improved digital kiosk that enhances the visitor experience and knowledge of Collierville.

Goal: To attract more visitors by appealing to a larger audience.

Objectives:

- Offer family programs that focus on the arts, Town history, cultural enrichment, while complimenting the permanent and temporary exhibitions with the goal to increase repeat visitation.
- Increase teen and adult programming related to the architecture of the building, the arts, Town history, and cultural enrichment.
- Utilize the Beverly Morton McCormick Memorial Garden to expand the learning environment at the Museum.
- Partner with the Tourism division to increase awareness of the Morton Museum's services and promote group visits.

Goal: To promote the Town's Heritage.

Objectives:

- Organize and promote walking tours of Collierville historic district, including the Civil War walking trails and staff-guided tours that discuss Collierville's railroad history and historic development of Town Square.
- Work to diversify the collection through research, collecting, special projects, and oral histories.
- Develop living history programming and extend the Museum's reach to the log cabin and Town Square.
- Expand partnerships with local railroad groups and contacts to grow Collierville's Train Heritage Day.

SCHOOLS

Goal: Promote the Museum as an education partner.

Objectives:

- Inform local educators of learning opportunities that support classroom teaching and school curriculums, including field trips, professional development workshops, in-class programs, library pop-up exhibits, and guided tours.
- Strengthen the Museum's communication and participation with Collierville and area schools.
- Increase the number of volunteers who have specialties related to the past to provide varied subject matter and can help the museum expand its interpretation.
- Increase program options for higher grade levels.
- Offer professional development workshops for educators.
- Continue to support Collierville Schools by participating in District Learning Day, CES Reads, and other opportunities as available.
- Develop new opportunities for area college students through internships, exhibit projects, and volunteerism.

MORTON MUSEUM
PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|--|---------|----------------|----------------|-------------------|
| # of acquired objects | 20 | 290 | 49 | 156 |
| # of students participating in Museum programs | 1,400 | 967 | 1,031 | 1,391 |
| # of educational programs held | 140 | 144 | 146 | 135 |
| # of Community Partner programs held | 40 | 43 | 59 | 40 |
| Amount of secured grant funding** | \$0 | \$0 | \$0 | \$500 |
| Corporate donations* | \$0 | \$2,500 | \$0 | \$0 |
| Individual Donations* | \$600 | \$2,187 | \$647 | \$776 |
| Facility rental revenue | \$4,500 | \$3,406 | \$4,499 | \$3,799 |
| Number of new Museum Facebook Fans | 400 | 293 | 348 | 349 |
| Number of Museum volunteers | 50 | 57 | 116 | 40 |
| Number of Museum visitors | 9,000 | 7,854 | 7,941 | 8,500 |
| Gift shop revenue | \$50 | \$392 | \$446 | \$722 |
| Revenue from fee-based programming*** | \$9,000 | \$1,480 | \$929 | \$109 |

* Large single collection given to the Museum

** Granted to the Friends of the Morton Museum for Museum Field Trips

*** No fee based programs planned for FY 19
Measurement began with FY14

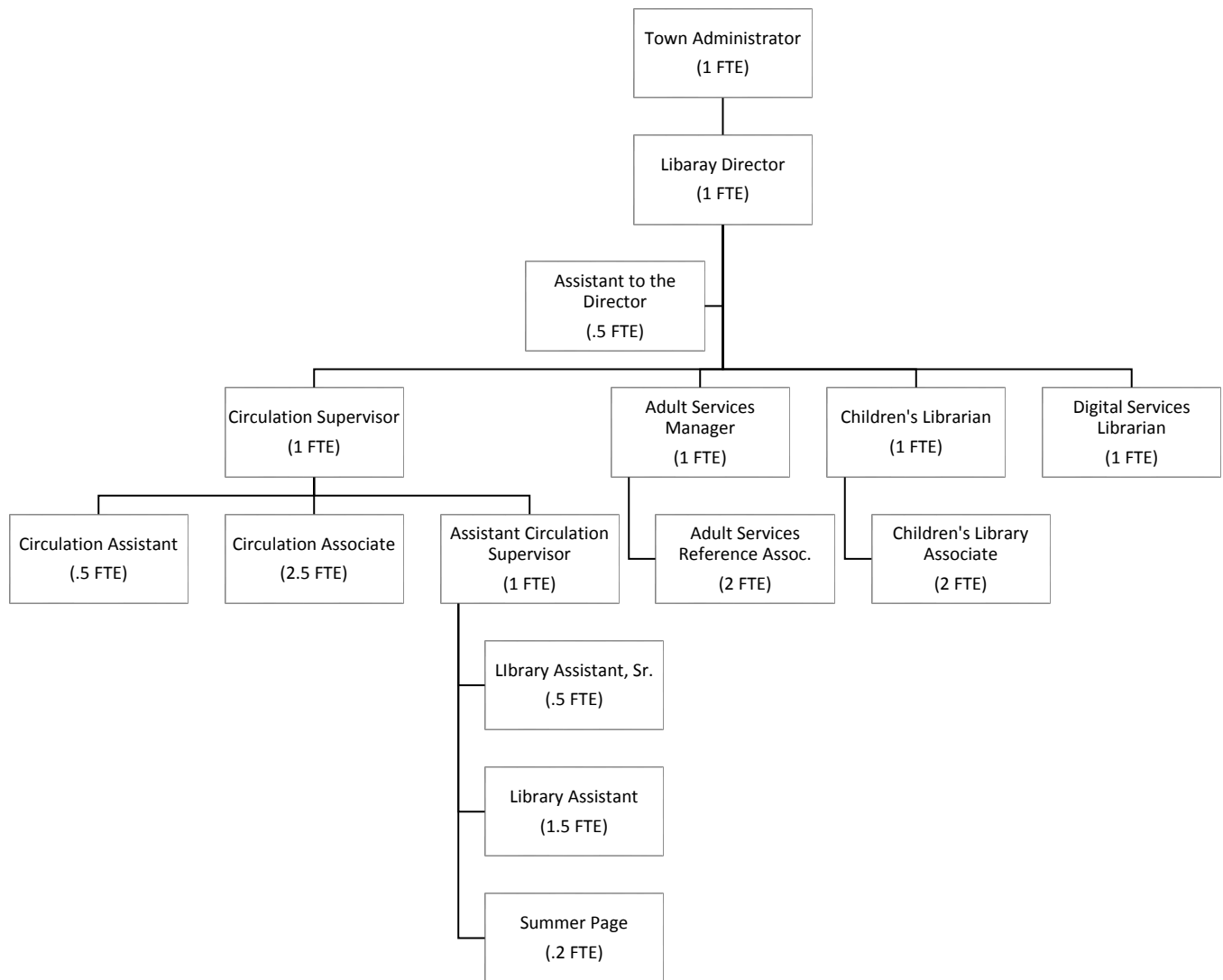
BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 125,417 | \$ 106,891 | \$ 127,065 | \$ 119,048 | \$ 126,642 |
| Operating Expense | 59,909 | 53,585 | 63,925 | 60,774 | 63,675 |
| Capital Outlay | - | - | 10,000 | 10,000 | - |
| Total | \$ 185,327 | \$ 160,475 | \$ 200,990 | \$ 189,822 | \$ 190,317 |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries | 1.0 | \$ 44,903 | 1.0 | \$ 48,791 | 1.0 | \$ 48,900 |
| Wages | 1.0 | 23,668 | 1.0 | 25,831 | 1.0 | 27,849 |
| Part-time | 1.0 | 9,758 | 1.0 | 12,725 | 1.0 | 15,787 |
| Other Compensation | | - | | - | | - |
| Benefits | | 28,561 | | 31,702 | | 34,106 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 3.0 | \$ 106,891 | 3.0 | \$ 119,048 | 3.0 | \$ 126,642 |

LUCIUS E. & ELSIE C. BURCH, JR. LIBRARY



It is the mission of the Lucius E. and Elsie C. Burch, Jr. Library Board and staff to provide access to information, content, and services in order to meet the evolving educational, informational, recreational, and cultural needs of our patrons with courtesy, professionalism and competence. The Library provides a broad array of programs and services to educate, entertain, and enrich people.

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 3 librarians, 4 full-time, and 16 part-time staff.

The Library owns over 125,000 volumes and subscribes to 140 magazine titles and 13 local and national newspapers. Thirty-one magazine titles are available digitally, and the Knoxville News-Sentinel, the Tennessean and The Commercial Appeal newspapers are available full-text through the Tennessee Electronic Library. Access to 68 electronic databases are offered. All of the databases may be accessed both in-house and remotely except Ancestry, a genealogy database, restricted by the vendor to in-house use only. Over 91,361 digital eBooks, eAudiobooks, and film titles are available through R.E.A.D.S. and OverDrive. Also, the Library offers additional audiobooks through Recorded Books

FY 2018 Accomplishments

- Provided a Spring Story Walk, with cookies, crafts and prizes featuring the children's story Rechenka's Eggs by Patricia Polacco, at the Town Square in coordination with the Main Street Merchants.
- Provided a new circulating collection in backpacks for the community consisting of 42 STEM kits that have circulated over 650 times during the past year.
- Implemented a monthly online newsletter using Constant Contact, with over 3,625 patron subscriptions.
- Offered software classes for Microsoft Word, Microsoft PowerPoint, MS Excel, and general Introduction to Computers classes which 85 patrons attended.
- All staff participated in professional development activities including training concerning marketing, STEM programs, customer service, gaming, respect in the workplace, reader's advisory, e-Book merchandizing, Excel, collection development, and innovative learning spaces.
- Hosted a What's It Worth Antiques Appraisal event for over 70 patrons with antiques expert Mike Moran, a guest appraiser on the hit PBS program Antiques Roadshow.
- Provided the second All-Library Staff Training Day which included both training from Erin Loree, Tennessee Electronic Library (TEL) Administrator, about the TEL online databases, and Active

Shooter/Lockdown Training from the Collierville Police Department.

- Friends of the Library total donations to the Library were \$19,136. Other donations totaling \$3,339 were received from both private citizens including Edith Caywood Burch, and local organizations including the Kappa Gamma Fraternity, the Contemporary Club, Collierville Elementary School, and the Collierville Women's Club.
- Secured in-kind donations from 43 local businesses and organizations for Summer Reading prizes.
- Received 7,600 hours (the equivalent of 3.65 full time staff positions) of volunteer help for programming and services.
- Provided the 2018 Libraries Rock Summer Reading Program, which offered a record number of 55 programs for children, teens and adults.
- Hosted the AARP Tax Aide program every Tuesday from February through April 10th which served 195 individual taxpayers.
- Sponsored 116 individual programs for adults covering topics such as health, art, science, retirement, music, and computer software.
- Social media activity included, 250 Library Facebook posts and 103 Facebook events with 2,200 new likes, 3,214 Pinterest followers, and 156 Tweets with 422 followers.
- Partnered with both the Morton Museum and Collierville Tourism to coordinate the very successful Art on the Move program, highlighting the works of local artists.
- Created 151 new articles for the website to promote programs, events, resources, news, and services.
- Provided many outreach activities to the local schools and daycares: story times for both the La Petite Academy and the Collierville Elementary School's Voluntary Pre-K class; library card registration and informational presentations for the Collierville Schools District Learning Day, the St. George Independent School's open house, and the Collierville Elementary School's open house; program and events information to all of the local school PTA groups; a presentation about the importance of literacy for the Collierville Elementary School's "Success for Literacy Night;" judging for the Battle of the Books event for the Collierville Schools; participation as a community reader at the Crosswind Elementary School; meeting with ESL students and parents at Bailey Station Elementary School to discuss appropriate services and programs; meeting annually with all Collierville School librarians for the exchange of information; distributing Summer Reading event information to all the Collierville Schools; and registering over 300 Collierville Middle School students for a library card.

- Provided a “Pop-Up” Library at both the Town Square and Collierville Farmer’s Market during the American Library Association’s annual September *Get a Library Card* month to highlight the importance of the library and reading for children.
- Hosted an exhibit from the National Library of Medicine and National Institute of Health entitled “Harry Potter’s World” in conjunction with a special Harry Potter’s World Family Day event which drew 1,000 kids, teens and adults.
- Provided 3 student interns from the Collierville High School’s *Work to Learn* program 143 hours of volunteer activities.
- Implemented a Library mobile app to provide convenient access to Library resources and services, and upgraded the Polaris library system to the latest version of software which included a new public interface.
- Partnered with various organizations to provide diverse programs for the community: the Memphis Astronomical Society for a total solar eclipse event; the Memphis Symphony Orchestra for musical story times; Shelby County 4-H for art and architecture programs; Germantown High School National Spanish Honor Society for a children’s Spanish story time; Books from Birth Foundation for a Llama Llama Red Pajama story time; and the Robotics Education and Competition Foundation for both a Day of the Girl program and ongoing Vex IQ robotics programs.
- Provided many special programs for youth including: Alice in Wonderland tea party, Dr. Frass science program, Creepy & Crawly Critters program, CCC Boys, Meet the Author - Jerry Pallotta, Cowboy Campfire story time, Anti-Valentines Party, Paws for Reading, and Shakespeare Playshop.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To provide staff exceptional opportunities for professional development.

Objectives:

- Improve job knowledge and skills through ongoing training.
- Attend and participate in conferences, seminars, webinars, workshops, and other activities.
- Provide a Staff Development Day opportunity in partnership with the Collierville Schools at the new H.S.

SAFETY

Goal: To perform operations safely and in accordance with regulations.

Objectives:

- Participate in Town Safety Committee activities to ensure safe work practices and a safe environment for staff and library patrons.
- Review fire drill procedures twice per year and participate in a practice fire drill once per year.
- Review intruder procedures and participate in practice drill once per year.
- Participate in safety related activities hosted by both the Fire and Police Departments.

SERVICE

Goal: Seek additional and alternative funding sources to support library services and collections

Objectives:

- Submit a budget enhancement request to the Friends of the Library to support programs or needed materials beyond the appropriated budget.
- Secure funding from the Collierville Contemporary Club for library service enhancements.
- Secure in-kind donations from area merchants to both support reading prizes and generate interest in the annual Summer Reading program.

Goal: To improve access and encourage use of library services for all Collierville residents.

Objectives:

- Provide a coding program for Collierville elementary school students.
- Partner with the Morton Museum, Chamber of Commerce and other organizations to provide unique programs for the community.
- Distribute monthly electronic newsletters to inform patrons concerning Library events and services.
- Partner with the Books from Birth Foundation to host a literacy program.
- Emphasize communication through print and digital channels.
- Educate patrons about library events and services.
- Implement a STEM story time for preschoolers.
- Implement a monthly LEGO program for children in grades K-5.

SCHOOLS

Goal: Maintain a partnership with the local schools by exploring ways to enhance the learning environment.

Objectives:

- Meet with school librarians in each public school to discuss Burch Library programs, resources, and services.
- Provide two outreach programs to Collierville Schools to enhance literacy.
- Meet with the Collierville Schools Curriculum Supervisor to discuss both partnerships and information concerning new resources and services.

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|----------|----------------|----------------|-------------------|
| Total circulation transactions per staff | 23,000 | 21,939 | 22,515 | 21,375 |
| Circulations per capita | 7 | 6.8 | 6.9 | 6.7 |
| Circulations per registered borrower | 15 | 11.8 | 14 | 12.4 |
| New cards issued | 2,700 | 2,416 | 2,721 | 2,314 |
| Total collection size | 126,000 | 125,120 | 126,015 | 125,398 |
| Total reference questions answered per staff | 1,800 | 2,006 | 1,666 | 1,511 |
| Total programs offered / total attendance | 510/1250 | 513/14,783 | 480/12,083 | 514/13,096 |
| Average Attendance | 25 | 29 | 25 | 26 |
| Total patron visits | 182,000 | 183,220 | 180,822 | 174,910 |
| Total ILL requests | 100 | 157 | 94 | 35 |
| Total Donations to Library | \$20,500 | \$24,178 | \$19,342 | \$22,563 |
| Percentage of population who are registered borrowers | 50.0% | 57.6% | 46.4% | 50.4% |
| Operating expenditures per capita | 22 | 23.4 | 21.3 | 23 |
| Total Circulation | 350,000 | 333,478 | 340,713 | 335,588 |
| Total Facebook Fans | 2,250 | 1,407 | 2,003 | 2,250 |
| % Increase from Previous Year | 9.00% | 402.00% | 42.40% | 12.30% |

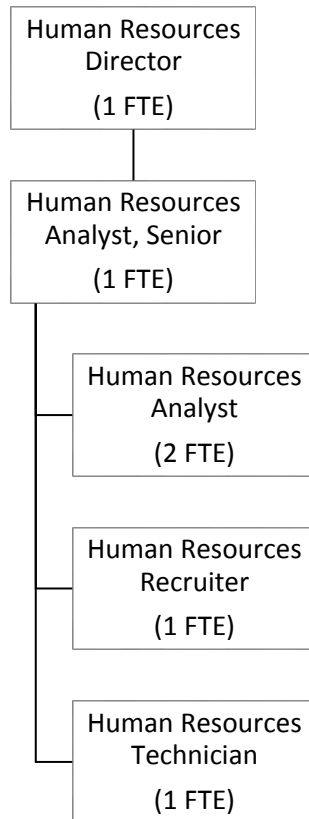
BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 638,174 | \$ 647,046 | \$ 693,439 | \$ 667,988 | \$ 684,408 |
| Operating Expense | 490,734 | 412,187 | 454,210 | 436,997 | 432,817 |
| Capital Outlay | 20,963 | 1,971 | 837 | 797 | 6,040 |
| Total | \$ 1,149,871 | \$ 1,061,204 | \$ 1,148,486 | \$ 1,105,783 | \$ 1,123,265 |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries | 1.0 | \$ 144,317 | 1.0 | \$ 78,540 | 1.0 | \$ 78,540 |
| Wages | 7.0 | 177,770 | 7.0 | 253,851 | 7.0 | 254,363 |
| Part-time | 15.0 | 183,216 | 16.0 | 186,327 | 15.0 | 196,448 |
| Other Compensation | | - | | - | | - |
| Benefits | | 138,077 | | 145,590 | | 151,217 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 2.0 | 3,666 | 2.0 | 3,680 | 2.0 | 3,840 |
| Total | 25.0 | \$ 647,046 | 26.0 | \$ 667,988 | 25.0 | \$ 684,408 |

HUMAN RESOURCES



HUMAN RESOURCES

The Human Resources Department provides human resource management services to all Town departments. It is responsible for personnel policy development and implementation and for monitoring federal and state legislation to ensure compliance with a myriad of personnel laws. The use of the Human Resources Department's services should eliminate costly and unnecessary duplication of effort and thereby allow operating departments more time to concentrate on their primary responsibilities.

This department administers a comprehensive personnel program incorporating all aspects of equal employment opportunity. The functions of the Human Resources Office are: recruitment, selection, employment testing and retention of qualified employees, maintenance of employee and applicant records, administration of the Town's classification and compensation and employee benefit programs, new employee orientation, the employee grievance procedure, unemployment and workman's compensation, the pay for performance system, conducting supervisory and employee training, and coordination of COBRA/HIPAA administration. Additionally, this office is involved in assisting management and supervisory staff with day-to-day employee issues.

The Human Resources Director is responsible for the overall management of this function and is assisted in the day-to-day administrative procedural requirements of this office by a Human Resources Analyst, Senior, a Human Resources Analyst, a Recruiter, and a Human Resources Technician.

FY 2018 Accomplishments

- Completed timely reporting required by the Patient Protection and Affordable Care Act (PPACA).
- Completed development and implementation of innovative health benefit plan design.
- Completed evaluation, selection and implementation of new medical and prescription benefit administrators.
- Completed compensation benchmarking evaluations for several positions and departments.
- Developed several new recruiting channels creating greater applicant outreach.

- Completed Town-wide Workplace Respect training.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To continue the re-engineering of the Town's Classification and Compensation system.

Objectives:

- Evaluate and identify job classifications below market value.
- Benchmark, evaluate and revise job descriptions.

Goal: To evaluate the Town's health plan design.

Objective:

- Re-evaluate health care plan design for sustainability in light of legislative and claims trends.
- Evaluate innovative approaches to health care delivery.

Goal: To develop and expand the recruiting channel.

Objective:

- Establish non-traditional networking resources.
- Create community-based recruiting networks.

SERVICE

Goal: To continue compliance with the evolving requirements of the PPACA and its successors.

Objectives:

- Provide timely and accurate reporting as required.
- Maintain compliance with changing coverage requirements.
- Maintain and evaluate employee records and reporting data base.

Goal: To continue evaluation, re-structuring and compliance with Fair Labor Standards Act (FLSA) revisions.

Objectives:

- Develop and implement strategies to comply with Department of Labor revisions to the FLSA.

Goal: To continue management development training.

Objectives:

- Continue classes in leadership and workforce development.

HUMAN RESOURCES

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|----------|----------------|----------------|-------------------|
| Applications processed | 1,000 | 1,494 | 1,144 | 1,319 |
| Employee Orientation Programs conducted | 12 | 12 | 12 | 12 |
| New employees hired | 50 | 82 | 60 | 71 |
| Workman's compensation claims processed | 45 | 35 | 39 | 45 |
| Unemployment compensation costs | \$40,700 | \$3,089 | \$811 | \$16,500 |
| # days to process an application | 2 | 2 | 2 | 2 |
| % employees assisted with health insurance claims | 75% | 75% | 85% | 55% |
| % open positions filled within 90 days | 80% | 73% | 68% | 75% |
| % performance evaluations submitted to payroll by 1st pay period after being received | 96% | 95% | 95% | 95% |
| % of performance evaluations received in H. R. on a timely basis (i.e., on or before due date) | 93% | 86% | 88% | 91% |

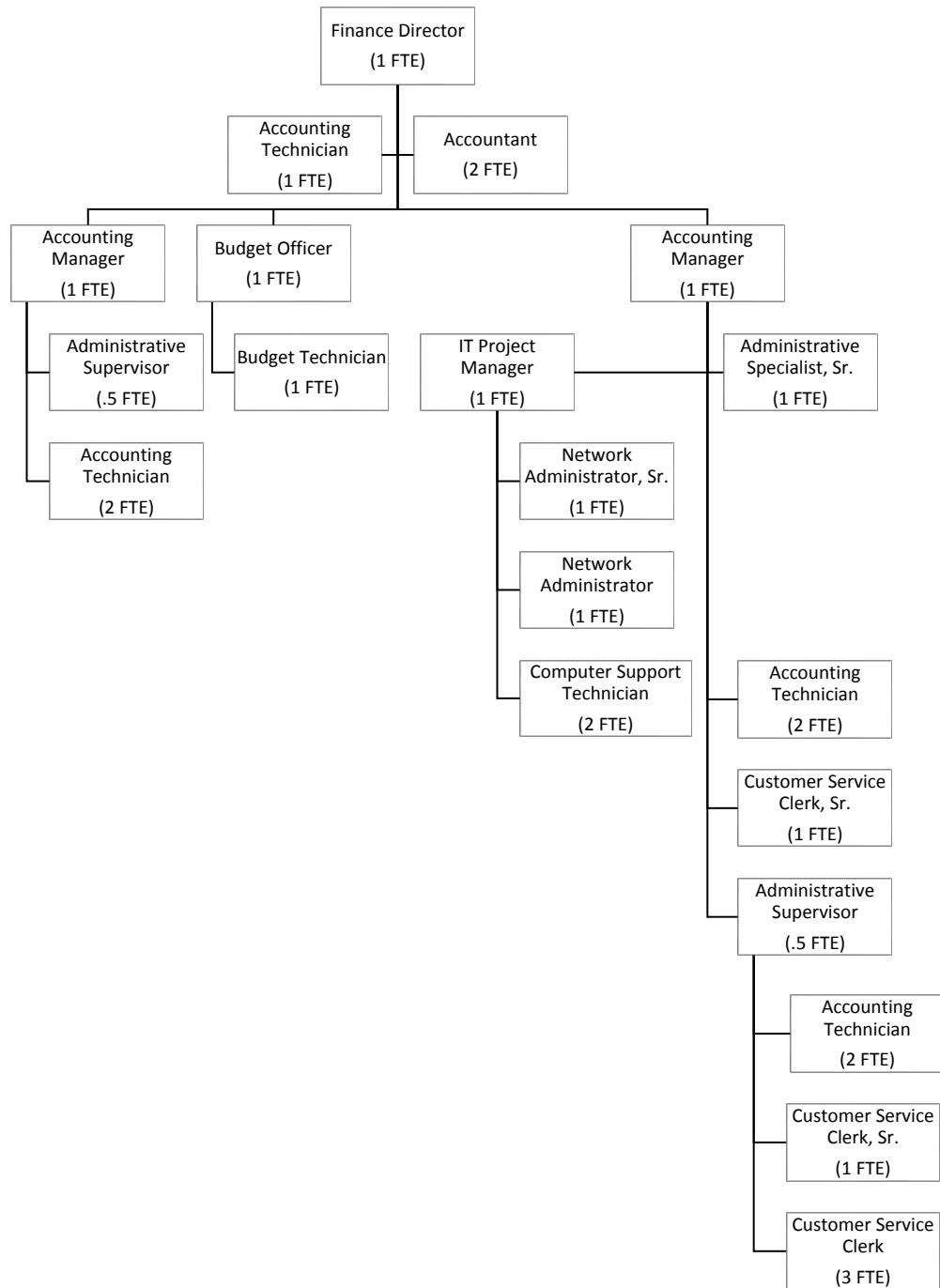
BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 434,749 | \$ 449,389 | \$ 547,221 | \$ 516,013 | \$ 539,122 |
| Operating Expense | 87,682 | 124,760 | 227,401 | 215,801 | 209,393 |
| Capital Outlay | - | - | 4,300 | 4,300 | - |
| Total | \$ 522,431 | \$ 574,148 | \$ 778,922 | \$ 736,114 | \$ 748,515 |
| Reduction to expenditures | | | | | |
| Water & Sewer Fund | (78,365) | (86,111) | (116,839) | (110,417) | (112,277) |
| General Fund | \$ 444,066 | \$ 488,038 | \$ 662,083 | \$ 625,697 | \$ 636,238 |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries | 3.0 | \$ 277,313 | 4.0 | \$ 307,419 | 4.0 | \$ 306,802 |
| Wages | 2.0 | 59,940 | 2.0 | 55,827 | 2.0 | 66,375 |
| Part-time | 0.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 112,135 | | 152,767 | | 165,945 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 5.0 | \$ 449,389 | 6.0 | \$ 516,013 | 6.0 | \$ 539,122 |

FINANCIAL ADMINISTRATION



The Finance Department is responsible for managing all of the Town's fiscal affairs. The department supports the operating departments through accounting and administrative services and financial reporting. The department manages all investments of the Town, handles capital project financing, and collects taxes and other revenues. An independent firm selected by the Board of Mayor and Aldermen audits the financial records annually.

The department is responsible for all billing and collection of revenues for the Town's utilities. This includes water, sewer and sanitation services.

The department provides specific services to the operating departments including payroll, inventory and fixed asset control, budgeting, and financial reporting. Finance provides other services to the operating departments through the division of Information Technology.

FY 2018 Accomplishments

- Received the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the FY 2017 Comprehensive Annual Financial Report (CAFR).
 - Received the GFOA Distinguished Budget Presentation Award for the FY 2018 budget.
 - Year-end financial statements prepared and audit-ready by the end of August.
 - Reviewed situs reports for four revenue sources to identify misclassifications.
 - Maintained financial ratios and standards as required by the Town's debt policy.
 - Conducted eight internal audits.
 - Completed implementation of financial software package.
 - Distributed all monthly financial reports in a timely manner.
 - Provided for a minimum of eight hours job-related training for all full-time finance employees.
- Provided seven training sessions to internal customers on various finance functions.
 - Sent property tax courtesy reminders a minimum of four times during the year.
 - Improved efficiency of the Accounts Payable department to take advantage of vendor's early-payment discounts.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To preserve the financial soundness of the Town.
Objectives:

- Earn the twenty-second Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-seventh Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Have the financial statements audit-ready by the end of August.
- Maximize revenue collection by reviewing four situs reports.
- Perform eight internal audits by June 30, 2019.

SERVICE

Goal: To enhance internal and external customer service performance.
Objectives:

- Distribute all monthly financial reports to internal customers by the twentieth of the following month.
- Provide at least eight hours of job-related training for all full-time employees of the department by June 30, 2019.
- Provide seven training sessions on various finance functions to internal customers.
- Send out property tax courtesy reminder notices a minimum of four times a year.

FINANCIAL ADMINISTRATION

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|--------|----------------|----------------|-------------------|
| Number of adjusting entries for audit purposes | 10 | 7 | 10 | 10 |
| Percent of property tax levy collected | 97.50% | 98.99% | 98.50% | 98.36% |
| Revenue collected as a percent of budgeted revenue | 100.0% | 104.20% | 102.70% | 103.2% |
| Internal audits performed | 8 | 10 | 8 | 8 |
| Percent of monthly financial reports delivered by 20th of following month | 100% | 100% | 100% | 100% |
| Percent of total payments received at drive through window | 2.10% | 2.60% | 2.20% | 2.18% |
| Percent of customers utilizing electronic payment options | 52.00% | 48.30% | 50.24% | 51.00% |
| Percent of full-time employees completing 8 hours of in-service training | 100% | 100% | 100% | 100% |
| Number of training sessions to internal customers | 7 | 7 | 7 | 7 |
| Situs reports reviewed | 4 | 4 | 4 | 4 |
| Times per year courtesy reminders sent | 4 | 4 | 4 | 4 |

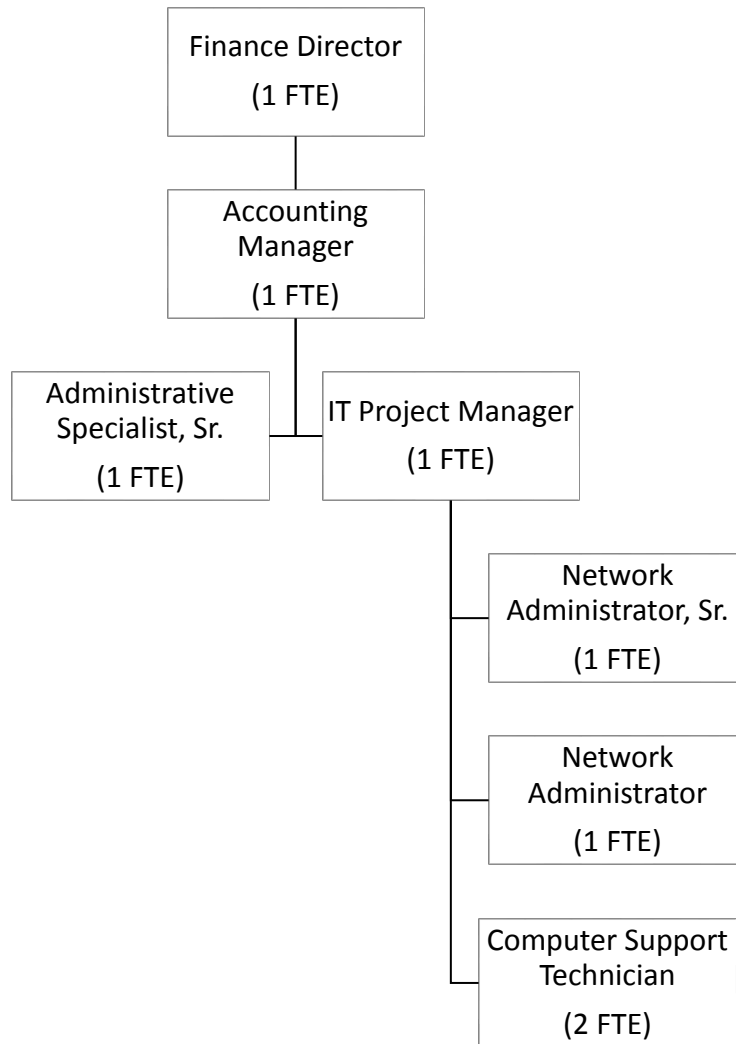
BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 1,478,939 | \$ 1,405,054 | \$ 1,540,566 | \$ 1,564,558 | \$ 1,536,443 |
| Operating Expense | 220,394 | 306,954 | 336,214 | 320,008 | 327,264 |
| Capital Outlay | - | 13,750 | - | - | - |
| Total | \$ 1,699,333 | \$ 1,725,758 | \$ 1,876,780 | \$ 1,884,566 | \$ 1,863,707 |
| Reduction to expenditures | | | | | |
| Water & Sewer Fund | (594,767) | (603,932) | (656,876) | (659,598) | (652,297) |
| General Fund | \$ 1,104,566 | \$ 1,121,826 | \$ 1,219,904 | \$ 1,224,968 | \$ 1,211,410 |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries | 8.0 | \$ 555,076 | 7.0 | \$ 512,507 | 7.0 | \$ 514,080 |
| Wages | 11.0 | 414,054 | 13.0 | 529,795 | 13.0 | 494,770 |
| Part-time | 1.0 | 22,216 | 1.0 | 15,225 | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 413,708 | | 502,031 | | 524,093 |
| Merit & General Adjustment | | - | | - | | 3,500 |
| Other Personnel | 0.0 | - | 0.0 | 5,000 | 0.0 | - |
| Total | 20.0 | \$ 1,405,054 | 21.0 | \$ 1,564,558 | 20.0 | \$ 1,536,443 |

INFORMATION TECHNOLOGY



The Information Technology Department is a division of the Finance Department and was created during the FY 2003 budget process to account for the Town's computer assets, including software, equipment and networking infrastructure. Before FY 2003, the computer support staff was a part of the Finance Department.

The division is under the supervision of the Accounting Manager and consists of seven employees—a project manager, senior network administrator, a network administrator, two full-time computer support technicians, a part-time computer support technician, and an administrative specialist, senior.

The IT Department's responsibilities include:

- Network security and maintenance:
 - Currently, the Department manages a municipal area network built on a fiber backbone which connects Town Hall to the Police Department, the Emergency Dispatch Center, Public Services, the Community Center, all Fire Stations, Facilities Maintenance, Parks Maintenance, the Animal Shelter, the Fleming Road water plant, both wastewater treatment plants, the Morton Museum, and the Library. This includes a number of switches and fiber modules.
 - VPNs (virtual private networks) through Comcast Cable provide connections to the Johnson Park house, laptops for Police Officers in the field, and to 3 water plants and 11 sewer lift stations for monitoring purposes.
- Support and maintenance of phone systems and computer assets:
 - The Department maintains 430 desktop PCs and laptops and 25 physical servers, the Town's phone system and numerous switches, routers, and wireless mobile devices.
- Research and development:
 - IT assists departments with researching the best hardware and software options.
 - IT designs network configurations for all new Town facilities.
- Hardware and software specification approval:
 - When a department needs a specific program or piece of equipment, IT must check to see if it is compatible with our systems and will function as intended.

FY 2018 Accomplishments

- Purchase and install 40 new and replacement desk top computers and 15 laptops and servers
- Implemented new help desk software.
- Installed a back-up storage array at Town Hall.
- Installed replacement backup server for Police/Court.
- Utilized new network inventory system to facilitate updates and improve security.

- Supported development of interface between Public Services work order system and utilities software.
- Supported implementation of online account access and payment services for utility customers.
- Purchased switches for Police, Library and Fire.
- Upgrade memory for Police and Dispatch servers.
- Purchased wireless access points for police office areas.
- Provided wireless access in Parks conference room.
- Provided and installed equipment for four new positions throughout the Town.
- Negotiated renewal of Microsoft License agreement.
- Renewed telecommunication services contract.
- Evaluated existing software conflicts with Windows 10 and began rollout where appropriate.
- Improve bandwidth of internet access and renew contract.
- Continued maintenance and support responsibilities of Polaris, Envisionware and other Library systems.
- Continued support and additional staff training on the Police software system.
- Configured and installed virtual servers in support of the interface between public services work orders and utility systems.
- Configured and installed virtual server in support of online utility access for Town customers.
- Continued Office 365 evaluation and conversion.
- Purchased backup file server for Police/Court.
- Improved feedback to end users on help desk tickets.
- Provide a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.
- Staff member is progressing toward MS Server Certification.
- Utilizing the helpdesk tracking system to provide measurements of staff's workload.

FY 2019 Goals and Objectives

SERVICE

Goal: Utilize technology to provide the most efficient and advanced methods in the delivery of Town services.

Objectives:

- Purchase and install 60 new and replacement desk top computers and 15 laptops.
- Purchase and install 4 keyboard video monitor consoles for each of the town's data centers.
- Continue rollout of Office 365.
- Continue support of document management system implementation.
- Installation of switches at Fire, Police, and Library.
- Selection of telecom service provider.
- Upgrade Trittech servers to Windows Server 2016.

INFORMATION TECHNOLOGY

- Assist utilities in installation of new meter reading equipment, including mobile data collectors.
- Support finance in installation and conversion of tax software.
- Support installation of services at the new general services/parks maintenance facility.

Goal: Maintain high levels of productivity from staff and service to our internal customers.

Objectives:

- Provide a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.
- Staff member to complete MS Server Certification.
- Utilize the helpdesk tracking system to provide measurements of staff's workload.
- Provide Office 365 training resources to departmental users.

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Actual FY15 | Estimated FY18 |
|---|--------|----------------|----------------|----------------|-------------------|
| Servers maintained (including virtual machines) | 70 | 61 | 63 | 42 | 67 |
| PCs maintained | 430 | 447 | 426 | 409 | 430 |
| Routers maintained | 36 | 26 | 36 | 24 | 36 |
| VLANs | 85 | 80 | 85 | 78 | 85 |
| VPNs | 30 | 27 | 30 | 25 | 30 |
| PBXs | 1 | 1 | 1 | 2 | 1 |
| Network Availability | >99% | >99% | >99% | >99% | >99% |
| % time spent on repairs | 30% | 40% | 30% | 50% | 30% |
| % time spent on administration & support | 70% | 60% | 70% | 50% | 70% |

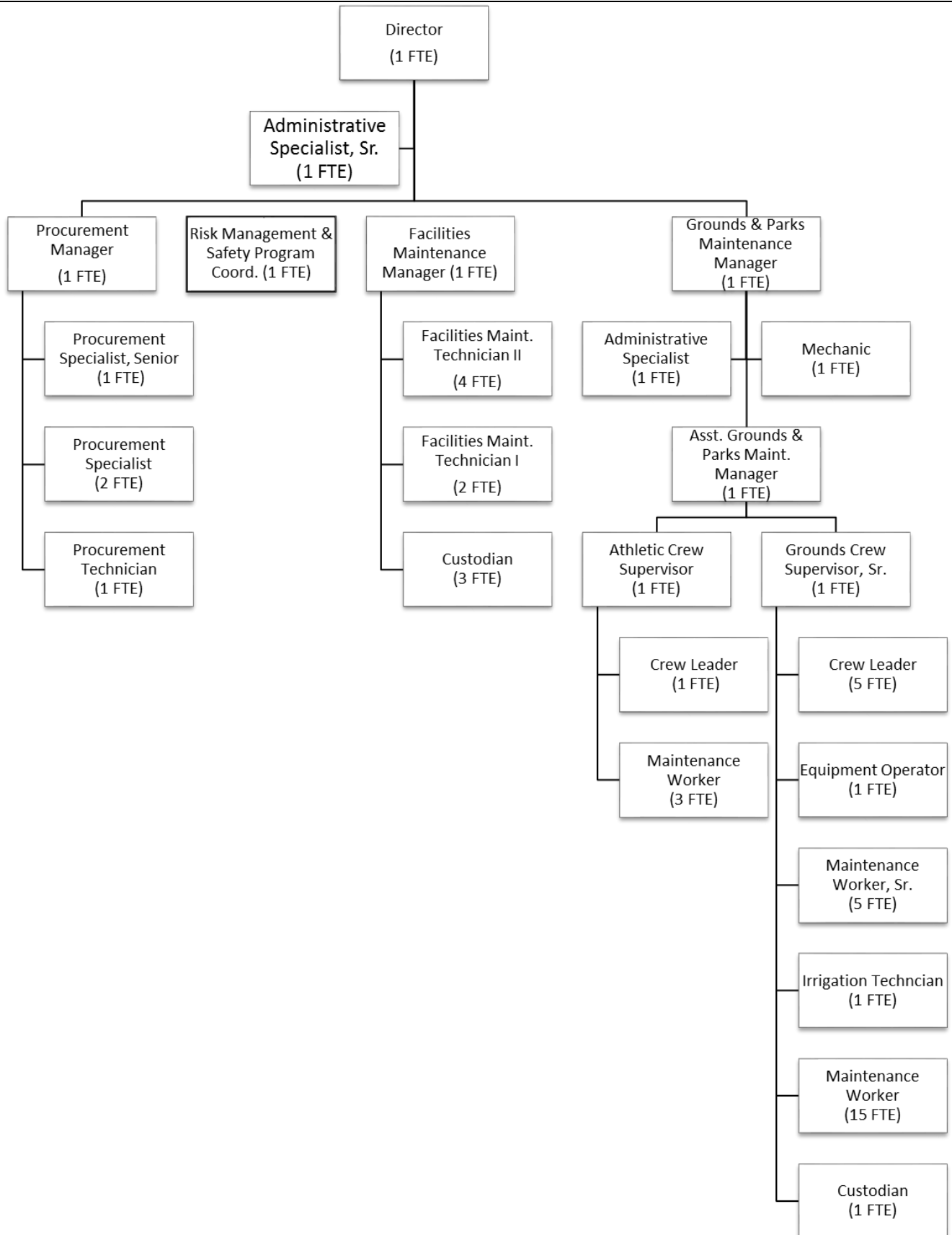
BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 399,795 | \$ 414,511 | \$ 438,397 | \$ 424,617 | \$ 442,929 | |
| Operating Expense | 238,976 | 231,054 | 278,829 | 275,817 | 278,440 | |
| Capital Outlay | 110,980 | 59,419 | 118,966 | 112,499 | 103,000 | |
| Total | \$ 749,751 | \$ 704,984 | \$ 836,192 | \$ 812,933 | \$ 824,369 | |
| Reduction to expenditures | | | | | | |
| Library Fund operations | - | - | - | - | - | |
| Water & Sewer Fund | (59,969) | (62,164) | (65,759) | (63,693) | (66,439) | |
| General Fund | \$ 689,781 | \$ 642,819 | \$ 770,433 | \$ 749,241 | \$ 757,930 | |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries | 3.0 | \$ 194,395 | 3.0 | \$ 198,815 | 3.0 | \$ 199,619 |
| Wages | 3.0 | 119,463 | 3.0 | 113,435 | 3.0 | 123,466 |
| Part-time | 1.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 100,654 | | 112,367 | | 119,844 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 7.0 | \$ 414,511 | 6.0 | \$ 424,617 | 6.0 | \$ 442,929 |

GENERAL SERVICES



The General Services Department was created during the FY 2004 budget year and was placed under the direction of the Finance Director. During the budget approval process for FY 2009, the Board of Mayor and Aldermen approved the separation of the General Services Department from the Finance Department establishing it as a stand-alone department. In 2011, the Town-wide Safety Program responsibilities were added to the department and six (6) years later the Grounds and Parks Maintenance Division was moved into the Department.

The General Services Department serves Collierville and its citizens by supporting other Town departments in achieving their mission and the goals established by the Board of Mayor and Aldermen. To improve the delivery of internal services, the purchasing and contract administration functions were combined in 2017 creating the Administration (Procurement Division). The Facilities Maintenance Division preserves all of the Town's buildings and structures through repair, predictive and preventative maintenance programs. The Grounds and Parks Maintenance Division performs and cultivates all of the Town's public grounds including buildings, landscape beds, athletic fields, parks and playgrounds, greenbelt trails, and streetscapes. The Risk Management and Safety Program provides property and causality risk control while creating a safe environment for employees, visitors, and citizens.

The Director of General Services directs the department and receives office support from an Administrative Specialist, Senior, with the Procurement Division being managed by a Procurement Manager who supervises three (3) Procurement Specialists and a Procurement Technician. A Facilities Maintenance Manager operates the Facilities Maintenance Division with four (4) Facilities Maintenance Technicians II, two (2) Technicians I, and four (4) custodians. The Grounds and Parks Maintenance Manager and Assistant Manager manages the division's maintenance programs through thirty-nine (39) employees that include an office assistant, mechanic, supervisors, crew leaders, and maintenance workers. All risk control and safety program responsibilities are carried out by one Risk Management and Safety Program Coordinator.

FY 2018 Accomplishments

Administration / Procurement

- Completed Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis and department vision

statement designed and communicated to all employees through department meetings and individual division staff meetings.

- Completed the senior center building renovation project known as the Linda Kerley Center on schedule and under budget.
- Conducted a departmental training survey using purchase order audit findings, and met individually with managers and supervisors to develop training topics.
- Developed a pilot program of department/division specific training. Researched web-based tutorial options for efficient delivery of training opportunities.
- Conducted research through National Association of Purchasing Card Professionals (NAPCP) and NIGP, The Institute for Public Procurement on P-Card Programs and Best Practices; created a spend analysis related to Town purchases that fall within potential P-Card purchasing thresholds; and reviewed peer P-Card programs to identify benefits and challenges of instituting a P-Card program.
- Reviewed, tested, and revised standard operating procedures and wrote new procedures where necessary to ensure that Procurement Division remains a functional, accurate resource for the Town's various departments.
- Reviewed, revised and amended by Board of Mayor and Aldermen action, the policies contained within the Policy and Procedures Handbook for Purchasing and Material Management Manual.
- Provided each department with a comprehensive list of the standard commodity classification codes specific to the individual department's purchases.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To analyze the operations of each division in the General Services department and determine whether there are performance gaps and opportunities for improvement.

Objectives:

- Review each division's mission and vision.
- Institute changes in processes and/or staffing, including reassignments and restricting, changes in roles and responsibilities, or the addition or elimination of positions as deemed necessary.

GENERAL SERVICES - ADMINISTRATION

STATISTICS

| Statistics | Actual FY16 | Actual FY17 | Actual FY18 | Projected FY 19 |
|--|----------------|----------------|----------------|--------------------|
| Number of formal bids to solicit | 59 | 45 | 45 | 52 |
| Number of formal bids awarded | 57 | 44 | 42 | 49 |
| Procedural infractions found during purchase order audits | 15 | 4 | 3 | 2 |
| Number of RFPs/SOQs solicited | 4 | 6 | 5 | 9 |
| Number of RFPs/SOQs awarded | 4 | 5 | 5 | 8 |
| Total number of contracts executed | 94 | 81 | 85 | 84 |
| Contracts administered | | | | |
| Construction contracts | 39 | 23 | 25 | 26 |
| Term contracts | 136 | 145 | 148 | 145 |
| One-time and professional services contracts | 57 | 33 | 35 | 30 |

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Actual FY18 |
|--|--------|----------------|----------------|----------------|
| Amount of facility work orders completed | NA | 1221 | 969 | 1494 |
| Average cost per completed work order | NA | \$215 | \$231 | \$23 |
| Average number of hours spent on work orders | NA | 1.98 | 1.98 | 1.49 |
| Property and Casualty Claims: | NA | | | |
| Claims received | NA | 42 | 43 | 34 |
| Claims processed thru TML | NA | 21 | 27 | 25 |
| Total amount paid out due to claims | NA | \$14,192 | \$18,575 | \$16,787 |

BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|----------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 923,965 | \$ 1,021,405 | \$ 634,265 | \$ 580,138 | \$ 592,186 |
| Operating Expense | 731,102 | 988,101 | 110,443 | 104,138 | 98,950 |
| Capital Outlay | 83,638 | - | - | 5,500 | - |
| Total | \$ 1,738,705 | \$ 2,009,505 | \$ 744,708 | \$ 689,776 | \$ 691,136 |
| Reduction to expenditures | | | | | |
| Water & Sewer Fund | (138,595) | (152,910) | (95,440) | (87,021) | (88,828) |
| General Fund | \$ 1,600,111 | \$ 1,856,595 | \$ 649,268 | \$ 602,756 | \$ 602,308 |

GENERAL SERVICES - ADMINISTRATION

| | STAFFING SUMMARY | | | | | | |
|----------------------------|------------------|----|-----------|--------------------|------------|-----------------|------------|
| | Actual FY 17 | | | Estimated FY 18 | | Budget FY 19 | |
| Salaries | 3.0 | \$ | 218,545 | 2.0 | 175,107 | 2.0 | \$ 175,107 |
| Wages | 15.0 | | 453,898 | 6.0 | 213,544 | 6.0 | 250,668 |
| Part-time | 0.0 | | - | 0.0 | - | 0.0 | - |
| Other Compensation | | | 8,491 | | - | | - |
| Benefits | | | 340,471 | | 191,488 | | 166,411 |
| Merit & General Adjustment | | | - | | - | | - |
| Other Personnel | 0.0 | | - | 0.0 | - | 0.0 | - |
| Total | 18.0 | \$ | 1,021,405 | 8.0 | \$ 580,138 | 8.0 | \$ 592,186 |

GENERAL SERVICES – FACILITIES MAINTENANCE

FY 2018 Accomplishments

Facilities Maintenance

- Completed research to increase efficiencies within division operations by gathering data from national and local organizations and prepared job descriptions for consideration of future program approvals.
- Made staff training for the Facilities Maintenance Division a high priority this past year. In the past, employees have logged a combined total of 140 hours of training per year. In FY 2018 Facilities Maintenance staff logged a combined total of 274 hours of training. This additional training will help the Facility Maintenance Division provide the Town patrons, citizens and facility occupants with a well-trained and knowledgeable maintenance staff.
- Replaced thirteen (13) of electrical outlet posts with metal can covers, located on the Historic Town Square, with innovative new in-ground receptacle boxes. The reduction of receptacle failures will result in savings of staff overtime and replacement receptacle costs. The upgrade program will continue until the remaining forty-one (41) posts are replaced with the in-ground box and receptacles.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To prepare proposed program changes for improved division operations by utilizing recommended best practices.

Objectives:

- Create new custodial schedules to reflect duties taken on by Lead Custodian.

SERVICE

Goal: To educate division personnel through a well-developed training program to increase job knowledge and customer services skills equipping them with ability to adapt easily and intelligently to different maintenance situations.

Objectives:

- Use funding appropriated in FY 2019 budget to train maintenance personnel in the areas of building trades, customer service, and computer classes.
- Research more in depth training classes for maintenance and custodial staff.

BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|-------------|-------------|---------------------|---------------------|---------------------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ - | \$ - | \$ 614,495 | \$ 579,301 | \$ 572,392 | |
| Operating Expense | - | - | 1,080,307 | 1,081,807 | 1,081,515 | |
| Capital Outlay | - | - | 97,665 | 97,665 | - | |
| Total | \$ - | \$ - | \$ 1,792,467 | \$ 1,758,773 | \$ 1,653,907 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | - | - | (92,174) | (86,895) | (85,859) | |
| General Fund | \$ - | \$ - | \$ 1,700,293 | \$ 1,671,878 | \$ 1,568,048 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|-----------------|------------------------|------------------------|------------------------|--------|-------|
| | FY 17 | FY 18 | FY 18 | FY 19 | FY 19 | FY 19 |
| Salaries | 0.0 \$ - | 1.0 \$ 54,341 | 1.0 \$ 54,341 | 1.0 \$ 54,341 | | |
| Wages | 0.0 - | 10.0 280,173 | 9.0 273,144 | 9.0 273,144 | | |
| Part-time | 0.0 - | 0.0 - | 0.0 - | 0.0 - | | |
| Other Compensation | - | 9,500 | 9,500 | 9,500 | | |
| Benefits | - | 235,287 | 235,407 | 235,407 | | |
| Merit & General Adjustment | - | - | - | - | | |
| Other Personnel | 0.0 - | 0.0 - | 0.0 - | 0.0 - | | |
| Total | 0.0 \$ - | 11.0 \$ 579,301 | 10.0 \$ 572,392 | 10.0 \$ 572,392 | | |

GENERAL SERVICES - GROUNDS AND PARKS MAINTENANCE

FY 2018 Accomplishments

Grounds and Parks Maintenance

- Established base line numbers of yearly irrigation water usage, reviewed potential products methods and changes available to increase efficiency.
- Documented water usage of 30 million gallons in 2015 and in approximately 25 million gallons in 2017 and will continue to obtain data for annual irrigation water usage. Also, obtained and reviewed a proposal from the Toro Irrigation Company to change the current irrigation system controllers to a radio based irrigation controller system. Reviewed water conservation systems such as local weather reporting systems and soil moisture monitoring systems.
- Evaluated and documented staff training deficiencies and determined a need for written standardized new employee training program; supervisor training in the areas of scheduling work, supervising activities and employee performance; and, maintenance worker training for establishing job result expectations, standards and goals.
- Repaired soccer goals utilizing internal staff with “self-taught” aluminum welding techniques resulting in cost savings of over \$23,000.
- Designed, fabricated and installed a steel label stand that are able to withstand abuse and provide long term

identification of the trees in the Johnson Park Arboretum. This labeling is required for arboretum certification.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To improve efficiency of Town irrigation systems through use of new technologies to reduce water usage by 15%, approximately 13 million gallons per year.

Objectives:

- Review potential products methods and changes available to increase efficiency, including contrast of time necessary to make online vs site visit controller adjustments.
- Establish budget and timeline for implementing discovered efficiencies.

Goal: To improve Grounds and Parks Maintenance operations by improving current division training program along with increasing the amount of time spent training Supervisors and Crew members.

Objectives:

- Evaluate and document staff deficiencies to be corrected through tailored in-house training programs.

BUDGET SUMMARY

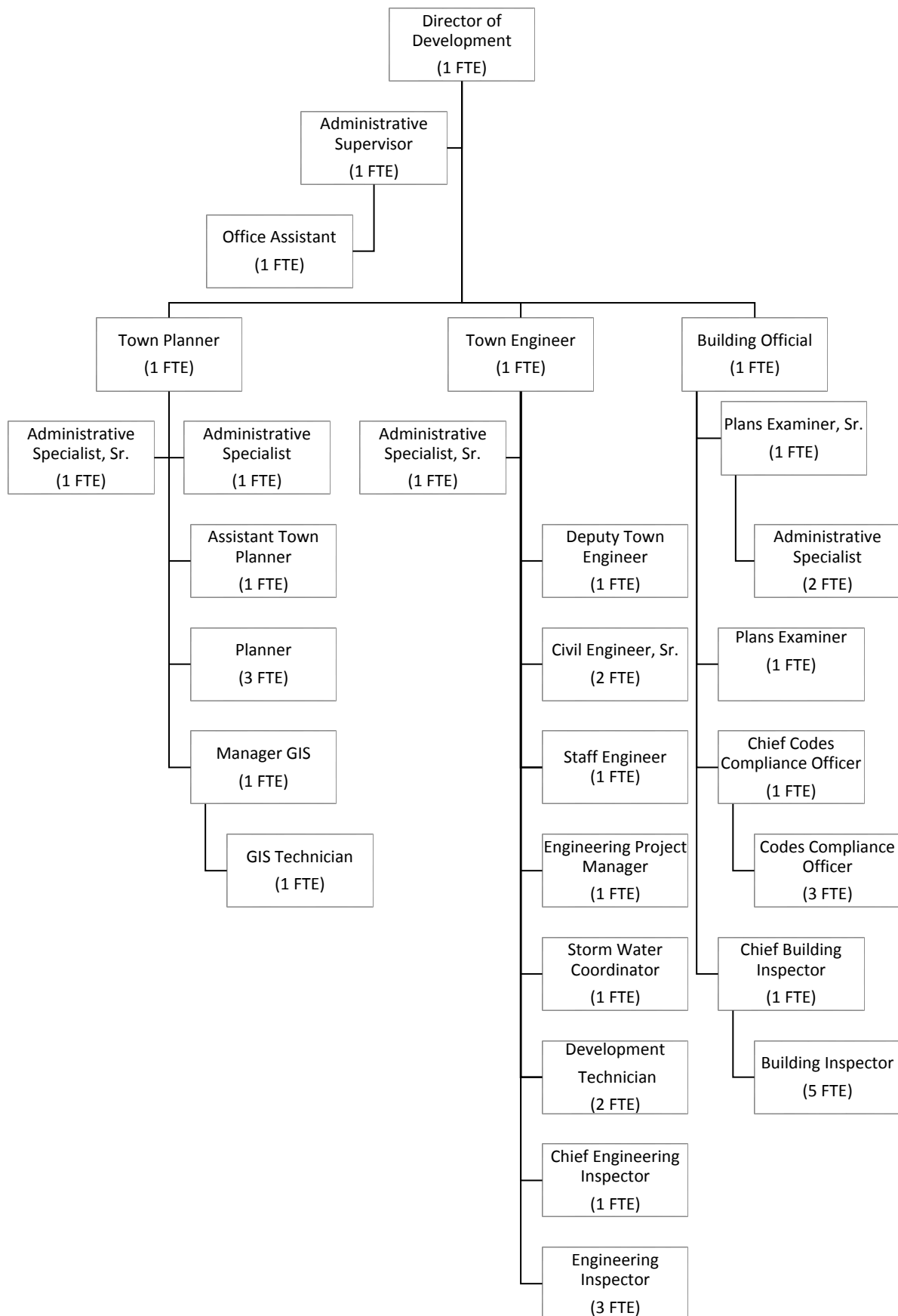
| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|---------------|--------------|---------------------|---------------------|---------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ - | \$ - | \$ 2,141,214 | \$ 2,103,334 | \$ 2,163,518 | |
| Operating Expense | - | - | 1,232,803 | 1,238,174 | 1,149,347 | |
| Capital Outlay | - | - | 43,980 | 43,980 | - | |
| Total | \$ - | \$ - | \$ 3,417,997 | \$ 3,385,488 | \$ 3,312,865 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | - | - | (31,220) | (31,220) | (31,220) | |
| General Fund | \$ - | \$ - | \$ 3,386,777 | \$ 3,354,268 | \$ 3,281,645 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|---------------|-------------|------------------|---------------------|---------------|---------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 0.0 | \$ - | 1.0 | \$ 77,743 | 1.0 | \$ 78,005 |
| Wages | 0.0 | - | 38.0 | 1,269,155 | 37.0 | 1,273,494 |
| Part-time | 0.0 | - | 1.0 | 18,433 | 0.0 | - |
| Other Compensation | | - | | 32,200 | | 32,200 |
| Benefits | | - | | 705,803 | | 779,819 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 0.0 | \$ - | 40.0 | \$ 2,103,334 | 38.0 | \$ 2,163,518 |



DEVELOPMENT DEPARTMENT



DEVELOPMENT - ADMINISTRATION

The Town of Collierville Development Department oversees the implementation of set policies and procedures that ensure the ethical, orderly, cost effective, and timely development of residential and commercial properties for current and future generations. The department's 42 employees continuously improve and build upon Collierville's great qualities and characteristics. Capital planning projects guarantee that citizens will benefit from state-of-the-art infrastructure. Life safety codes, site and plan review, inspections, and zoning codes are applied and enforced daily to provide a livable city that protects the needs of residents, businesses, and the environment. The Town of Collierville's Mission and Vision guide the formation of quality, efficient services provided by the Development Department.

The **Development Administration** staff works collaboratively with the three departmental divisions of Planning, Engineering, and Building Safety and Codes Compliance to ensure citizens have a safe, healthy, and beautiful place to live and work. The **Planning Division's** primary function involves development application review for site plans, subdivision plats, planned unit developments, rezoning requests, variances, and conditional use permits. The Town's Geographic Information System (GIS) operates within the Planning Division. The Planning Division also provides staff support to various boards and commissions including: the Board of Mayor and Aldermen, Planning Commission, Board of Zoning Appeals, Design Review Commission, Historic District Commission, and the Departmental Review Team. The **Engineering Division's** primary responsibility involves the review, approval, and inspection of the infrastructure related to private and public funded projects administered through the Town's Capital Investment Program (CIP). The Development Department's **Building Safety and Codes Division** works diligently to administer and enforce the adopted Town construction and zoning codes for residential and commercial properties. The Codes Division is divided into two branches: Construction Codes and Codes Compliance. Construction Codes is charged with the responsibility of permitting, review and inspection of all new construction within the Town. Compliance staff inspects for compliance with standards established by the Town Code and the Zoning Ordinance.

The goals and objectives of the Development Department align with the Mission and Vision of the Board of Mayor

and Alderman (BMA) which are characterized and summarized by the four "S's": Stewardship, Safety, Service, & Schools. These principles provide the framework for this active document to guide daily operations of staff at all levels to ensure that top quality services are provided. The four "S's" represent the Development Department's ongoing commitment to develop invaluable places that foster a healthy, happy, and prosperous community. The collaborative efforts of the Development Department division's goals ensure that all duties are carried out in a safe, economical, and efficient manner.

FY 2018 Accomplishments

STEWARDSHIP

- Scheduled five (5) specialized leadership and customer service trainings for entire department to further implement the use of SmartGov software.
- Established the following specialized meeting schedules that promote priority setting and open communication throughout the department.
 - Bi-Monthly Departmental Meetings
 - Weekly Development Leadership Meetings
 - Weekly SmartGov Implementation Meetings
 - Quarterly Administrative Meetings

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To invest in our human capital to create a work environment that promotes unity within our department.

Objectives:

- Encourage and promote team building to create unity in the department and to create a better understanding of work load and the missions and objectives of our organization.

Metrics

- By December 1, 2018, schedule leadership and customer service training for entire department to further implement the use of SmartGov software.
- By January 1, 2019, establish meeting schedules that promote priority setting and open communication throughout the department.

DEVELOPMENT - ADMINISTRATION

BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 228,900 | \$ 229,893 | \$ 247,235 | \$ 245,982 | \$ 247,456 | |
| Operating Expense | 80,537 | 111,041 | 126,669 | 117,184 | 120,323 | |
| Capital Outlay | - | 730 | - | - | - | |
| Total | \$ 309,436 | \$ 341,664 | \$ 373,904 | \$ 363,166 | \$ 367,779 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | (46,415) | (51,243) | (56,085) | (54,475) | (55,167) | |
| General Fund | \$ 263,021 | \$ 290,421 | \$ 317,819 | \$ 308,691 | \$ 312,612 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 2.0 | \$ 141,278 | 2.0 | \$ 156,283 | 2.0 | \$ 157,050 |
| Wages | 1.0 | 25,316 | 1.0 | 25,963 | 1.0 | 26,109 |
| Part-time | 0.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 63,299 | | 63,736 | | 64,297 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 3.0 | \$ 229,893 | 3.0 | \$ 245,982 | 3.0 | \$ 247,456 |

DEVELOPMENT - PLANNING

The Planning Division processed a high volume of development applications and related documents:

- 142 Land Use Applications
- 733 Site Inspections
- 233 Sign Permits
- 208 Board/Commission Staff Reports
- 764 Miscellaneous Administrative Reviews

FY 2018 Accomplishments

Stewardship

- Provided opportunities to learn new planning trends for all Boards and Commissions. They earned cumulatively 56 hours of continuing education credits (4 required by state law for PC and BZA members).
- Provided opportunities for planners to obtain 80 hours per year of training (8 required by state law and certified planners must obtain 32 hours every two years).
- GIS staff participated in educational opportunities to stay on top of the rapidly changing profession by obtaining 100 hours of training.
- Planning Staff continued to use a monthly internal training program that was developed to help train staff on the BMA's adopted policies and to maintain consistency in development application review. Nine sessions were held and topics such as signage and home-based businesses were reviewed.
- The Planning Module of the SmartGov software was more fully implemented to create a web-based project tracking system for development applications (subdivisions, site plans, CUPs, rezonings, and Planned Developments, etc.) that is fully integrated with GIS.
- Completed right-of-way/easement acquisition for "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Bid for construction for "Phases 1 and 2" of the "Collierville Center Connect" project was completed.
- Annexed a 20.267-acre portion of the Town's unincorporated reserve area immediately south of the current Town Limits bound by Quinn Road and East Shelby Drive. This annexation was related to the planned widening of Shelby Drive east of the new Collierville High School.
- Helped the Planning Commission update the Subdivision Regulations related to submittal requirements, development agreement processes, and cul-de-sac lengths.
- Helped the Board of Mayor and Aldermen update the Zoning Ordinance and Design Guidelines to address senior housing developments and related uses, the TN:

Traditional Neighborhood Zoning District, the Recommended Plant List, and buffer plates.

- Helped the Board of Mayor and Aldermen update Historic District Guidelines related to infill building setbacks and windows.
- Met with several Town department heads to discuss the current and future GIS data and project support needs of their respective departments.
- Organized quarterly meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Managed a project to inventory the Town's approximately 45,000 water valves (in a GIS format) using highly-accurate street level imagery from CycloMedia (vendor).
- Provided Public Services (Solid Waste/Recycling) with GIS data and maps to manage their various routes

Safety

- Provided GIS data updates to be used within the InformCAD dispatching application.
- Provided quarterly map updates to ensure all emergency services staff have access to current maps and the geospatial information that is critical for timely responses.

Service

- Provided monthly updates to the online interactive Development Activity Map to communicate the status of development applications to the public, which included posting the report on the website each month (also in PDF format).
- All checklists and applications used by Planning were reviewed and updated to better highlight submittal requirements.
- Reformatted the layout of the Planning Division's annual development report that summarizes annual development activity by adding pie charts and graphics to better match other Town reports.
- Information from Planning's application archives was imported into the SMARTGov project-tracking software for easier research of the case history of properties.
- Updated the Zoning app to one of the new Esri templates.
- Configured and launched the Storm Water Inspection application.
- Began using highly-accurate street level imagery and planimetrics data to improve the accuracy of features in existing infrastructure datasets (i.e. sewer/drain manholes, inlets, etc.) and to add missing features to

DEVELOPMENT - PLANNING

existing datasets (i.e. traffic signs, handicap ramps, etc.)

- Provided monthly updates to support Planning staff on changes to zoning, land use, and other planning related GIS data.
- Coordinated with Code Enforcement staff and Paladin Data Systems (vendor) to ensure all necessary geospatial information is available and current within the SMARTGov application.
- Provided updates to support Public Services staff on the tracking and maintenance of the Town's infrastructure, including traffic signs, storm water, sanitary sewer, and water supply infrastructure.
- Provided project scoping for requests for new GIS mapping applications within 60 days of the initial request.
- Managed the project for upgrading our GIS software version and all associated internal GIS apps.

Schools

- Provided local housing trend demographics to municipal school planners to help with the recent school zone boundary adjustments and long-term facility planning.
- Conducted a study in collaboration with the municipal school planners on where school-age children live within the community by housing type (apartments, single family dwellings, townhouses, etc.) and lot size.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To provide the education, training, and support needed for employees, as well as Board and Commission members, to perform assigned duties.

Objectives:

- Provide opportunities to learn new planning trends for all Boards and Commissions so that they can earn at least 4 hours of continuing education credits (required by state law).
- Within 60 days, create a "commissioner training academy" to help train new and existing commissioners on basic skills such as defensible decision making, parliamentary procedure, landscape architecture, architecture, lighting, civil engineering, historic preservation, and transportation engineering.
- Provide opportunities for planners to obtain 8 hours per year of training (required by state law) and certified planners to obtain the required 32 hours (required by AICP) every two years.
- GIS staff will participate in educational opportunities to stay on top of the rapidly changing profession by obtaining at least 16 hours per year of training.
- Current Planning Staff will continue to use a monthly internal training program that was developed to help train staff on the BMA's adopted policies and to

maintain consistency in development application review.

Goal: Provide an effective application review process and proper oversight of the changing built environment with Collierville's unique character and vision in mind.

Objective:

- Within 180 days, revise the site plan and conditional use permit processes to allow for clearer, less time consuming, and more predictable development processes without sacrificing the quality of reviews or land use decisions.

Goal: Encourage high quality development patterns and promote activities that maintain Collierville's distinctive character.

Objectives:

- Administer the construction of "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant and complete by the end of the fiscal year.
- Within 90 days of the BMA making a request to annex any portion of the remainder of the Town's unincorporated reserve area, staff will coordinate any property owner requests, initiate any required referendums, draft the necessary ordinances, resolutions, and prepare a cost/benefit annexation analysis report.

Goal: Encourage high quality development by implementing the land use plan and its policies.

Objectives:

- Within 180 days, complete an update of the Zoning Ordinance begun in FY2018 to consolidate and modernize the Town's policies related to existing trees and landscaping, also amending the Design Guidelines and Subdivision Regulations as needed.
- By the end of the fiscal year, submit to the Planning Commission an update of the Zoning Ordinance to add food trucks and similar transient vendors to the listing of temporary uses with conditions for when they would be allowed.

Goal: To equip employees with GIS tools and resources needed to perform their assigned duties effectively.

Objectives:

- Organize quarterly meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Provide opportunities for staff to utilize recently acquired street level imagery from CycloMedia to support their data collection efforts.
- Expand staff's use of authoritative maps and apps available through our ArcGIS Online subscription.

DEVELOPMENT - PLANNING

Goal: To Support the Preservation of the Town of Collierville's Heritage.

Objectives:

- By the end of the fiscal year, apply for a grant to update the Town's 2004 Historic Resources Survey in FY2020 and prepare for the grant by creating base data for all structures in Town that will be 50 years old or older in 2020.

SAFETY

Goal: To provide GIS data to support timely response to all police, fire, and medical emergencies.

Objectives:

- Provide monthly GIS data updates to be used within the InformCAD dispatching application.
- Provide quarterly map updates to ensure all emergency services staff have access to current maps and the geospatial information that is critical for timely responses.

Goal: To provide proper regulatory oversight of landscaping, lighting, and mobility (pedestrian and vehicular) in the built environment.

Objectives:

- Within 180 days, a general update of the Major Road Plan shall be presented to the Planning Commission for adoption to change the future cross sections of certain thoroughfares to better match existing/future land use and traffic projections.
- Within 90 days of the BMA making a request to develop a new funding mechanism for road improvements, staff will develop a database of existing land uses, initiate resolutions, and prepare a program change request for the FY2020 budget.

SERVICE

Goal: Utilize technology in the planning process to improve internal and external information flow, customer service, communications, and efficiency, while reducing paperwork and costs.

Objectives:

- Provide monthly updates to the online interactive Development Activity Map to communicate the status of development applications to the public.
- Within 180 days, allow for the online submission of most Planning applications (sign permits, fence permits, site plans, subdivision, planned developments, etc.) through SmartGov software.

- Within 180 days, update all of the Town's interactive mapping apps to one of the new Esri templates.
- GIS staff will support the Engineering division by configuring and launching an internal Engineering Project Tracking application and supporting the recently launched Storm Water Inspection application.
- By the end of the fiscal year, staff will use highly-accurate street level imagery and planimetrics data to improve the accuracy of features in existing infrastructure datasets (i.e. sewer/drain manholes, inlets, etc.) and to add missing features to existing datasets (i.e. traffic signs, handicap ramps, etc.)

Goal: Create and maintain the Town's geospatial information

Objectives:

- Provide monthly updates to support Planning staff on changes to Zoning, Land Use, and other planning-related GIS data.
- Every 90 days, coordinate with Code Enforcement staff and Paladin Data Systems (vendor) to ensure all necessary geospatial information is available and current within the SMARTGov application.
- Every 90 days, coordinate the Shelby County Assessor's quarterly parcel updates into the Town's various business systems including SMARTGov (Code Enforcement), InformCAD (Emergency Services), and Comcate (Administration). Comcate updates only occur annually.
- Provide quarterly updates to support Public Services staff on the tracking and maintenance of the Town's infrastructure, including traffic signs, storm water, sanitary sewer, and water supply infrastructure.

Goal: Implement, configure, and maintain GIS servers, software, and mapping applications.

Objective:

- Within 60 days of a request, provide a scoping plan to Town departments that request integration of GIS data in their software implementation efforts.

SCHOOLS

Goal: To work with School Board to quantify long term facility and capital needs of Collierville Schools.

Objective:

- Provide monthly, yearly, and customized (as needed) local housing trend demographics to municipal school planners.

DEVELOPMENT - PLANNING

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|--|--------|----------------|----------------|-------------------|
| No. of Applications Received | | | | |
| Rezoning (Conventional) | 6 | 10 | 10 | 4 |
| Zoning Ordinance or Guidelines Text Amendments | 4 | 7 | 5 | 12 |
| Planned Developments (new and revisions) | 1 | 6 | 7 | 10 |
| Land Use Map or Text Amendments | 2 | 6 | 4 | 2 |
| Variances/Administrative Appeals | 18 | 13 | 23 | 13 |
| Annexation | 0 | 1 | 1 | 0 |
| Conditional Use (includes non-exempt Class II Events) | 9 | 9 | 8 | 3 |
| Preliminary Site Plan | 16 | 17 | 14 | 13 |
| Final Site Plan | 14 | 10 | 15 | 10 |
| Site Plan Modifications/Ext Alts (including cell co-locations) | 26 | 23 | 35 | 23 |
| Subdivision Sketch Plan | 2 | 0 | 4 | 1 |
| Subdivision Preliminary Plat | 8 | 16 | 17 | 25 |
| Subdivision Final Plat | 26 | 20 | 24 | 21 |
| Right-of-Way or Easement Vacation | 0 | 0 | 1 | 1 |
| Total Applications | 132 | 138 | 168 | 138 |
| No. of Planning Permits Received | | | | |
| Produce Vendor Permits | 4 | 4 | 2 | 2 |
| Charitable Solicitor Permits | 5 | 5 | 2 | 10 |
| Sign Permits | 202 | 224 | 191 | 183 |
| Fence Permits (Residential) | 280 | 284 | 306 | 264 |
| Total Planning Permits | 491 | 517 | 501 | 459 |
| No. of Board/Commission Reports Produced | | | | |
| Board of Mayor and Aldermen | 70 | 86 | 88 | 64 |
| Planning Commission | 66 | 61 | 67 | 73 |
| Board of Zoning Appeals | 18 | 13 | 16 | 18 |
| Design Review Commission | 30 | 18 | 27 | 27 |
| Historic District Commission | 38 | 46 | 35 | 24 |
| DRT Items Reviewed (full staff review) | 44 | 81 | 47 | 36 |
| Total Reports | 266 | 305 | 280 | 242 |
| No. of Development and Pre-application Meetings | 100 | 148 | 116 | 126 |
| Misc. Admin. Reviews (Zoning Letters & Business Licenses) | | | | |
| Zoning Letters | 30 | 25 | 20 | 22 |
| Accessory Structures | 26 | 24 | 29 | 22 |
| Special Events (Class 2)(exempt from CUP) | 16 | 24 | 12 | 12 |
| Business Licenses | 200 | 227 | 227 | 201 |
| Home Occupations | 66 | 80 | 85 | 70 |
| Total reviews | 338 | 380 | 373 | 327 |
| Field/Site Inspections (approx) | 628 | 740 | 678 | 763 |
| Avg. No. of Days btwn. Application and Response | 10 | 10 | 10 | 10 |
| *Measure began with FY 2010 | | | | |
| * This task was not formally tracked during that FY | | | | |

DEVELOPMENT - PLANNING**BUDGET SUMMARY**

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 763,731 | \$ 822,252 | \$ 884,442 | \$ 867,338 | \$ 783,659 | |
| Operating Expense | 83,833 | 72,057 | 127,827 | 127,927 | 109,961 | |
| Capital Outlay | - | - | 1,550 | 1,550 | 950 | |
| Total | \$ 847,564 | \$ 894,310 | \$ 1,013,819 | \$ 996,815 | \$ 894,570 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | (127,135) | (134,125) | (152,073) | (149,522) | (134,186) | |
| General Fund | \$ 720,430 | \$ 760,185 | \$ 861,746 | \$ 847,293 | \$ 760,384 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|---------------|-------------------|------------------|-------------------|---------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 7.0 | \$ 463,629 | 7.0 | \$ 461,745 | 6.0 | \$ 416,796 |
| Wages | 3.0 | 112,156 | 3.0 | 114,143 | 3.0 | 117,123 |
| Part-time | 1.0 | 13,242 | 1.0 | 15,000 | 0.0 | - |
| Other Compensation | | - | | 12,578 | | 3,774 |
| Benefits | | 233,225 | | 263,872 | | 245,966 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 11.0 | \$ 822,252 | 11.0 | \$ 867,338 | 9.0 | \$ 783,659 |

DEVELOPMENT - ENGINEERING

FY 2018 Accomplishments

Stewardship

- Secured Surface Transportation Program (STP) funding for signalization at Shelby Drive and Byhalia Road and Shelby Drive at Sycamore Road.
- Secured funds through the Memphis Metropolitan Planning Origination (MPO) for the overlay and upgrade of ADA ramps for Wolf River Boulevard.
- Staff continues to work with TDOT on developing the intersection improvements at Poplar Avenue and Houston Levee Road based on the safety audit.
- Secured a \$2.3 million dollar grant through Tennessee Department of Economic and Community Development (ECD) for various drainage improvement projects.
- Actively managed and inspected 22 on-going Capital Improvement Projects for the Town.
- Employee education: Staff Engineer attended the Traffic Signal Class, various staff members renewed their Level 1 Stormwater Certification, the Stormwater Coordinator attended the Public Water Education Class, the Deputy Town Engineer attended the Flood Insurance Training course, and the Stormwater Coordinator attended the annual Tennessee Stormwater Association conference.

Safety

- In conjunction with Shelby County, we gained approval for construction of a signal at Poplar Avenue and Easley Street / Collierville-Arlington Road using Congestion Mitigation Air Quality (CMAQ) funds.
- Completed the construction of the Hartwell Drainage Improvements.
- Completed the construction of the Cooper Road Detention Pond Modifications.
- Completed the in-house design of the Tamburlaine Cove drainage improvements
- Completed the in-house design of the Wilson Drive drainage improvements.
- Completed the design of the second grade control structure in Lateral I.
- Completed the signal design at Byhalia Road and Shelby Drive
- Completed the signal design at Sycamore Road and Shelby Drive.
- Inspectors actively inspecting or inspected 22 Capital Projects, 49 Residential Projects, and 40 Commercial Projects.
- Since January 1, 2017, we responded to 15 general engineering cases on the Mayor's Action Center (MAC).

Service

- Responded and resolved 47 traffic signal cases on the Mayor's Action Center (MAC).

- Secured funds through the Memphis Metropolitan Planning Origination (MPO) to prepare an American Disability Act (ADA) transition plan.
- Organized and conducted a workshop and meetings to meet TDEC MS4 requirements that included an off-site Tennessee Smart Yards Workshop.
- Completed the annual mailing of approximately 3,000 stormwater brochures.
- Collaborated with the Environmental Commission representative at Fair on the Square for stormwater education.
- Trained 25 new Town Employees regarding Stormwater Pollution Prevention.
- Responded and resolved 67 drainage cases on the MAC since January 1, 2017.
- Created and managed Development Agreements for 10 residential subdivisions, 12 commercial projects, 22 reductions, 6 conversions for plat recording, 10 short form, and 10 project releases.
- Assisted citizens in efforts to help reduce localized flooding.
- Revised street construction specifications to require eight inches of soil cement. The previous specifications required six inches of soil cement.

Schools

- Managed the construction for the Shelby Drive and Sycamore Road Improvements related to the new Collierville High School.
- Completed the design for a second left hand turn lane at Byhalia Road and Shelby Drive to accommodate additional school traffic.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: Reduce cost of capital projects.

Objectives:

- Perform more in-house design work to reduce the overall Capital costs for the upcoming fiscal year.

Metrics

- Detail planning of projects during the design phase to help anticipate possible issues that arise during construction.
- Consider new products for construction to help reduce overall cost of projects.
- For FY 2019, work with other departments to assist with the design of projects.

Goal: Meet Municipal Separate Storm Sewer Systems (MS4) Permit Requirements.

Objectives:

- Implement a map based stormwater inspection program

DEVELOPMENT - ENGINEERING

Metrics

- Complete, and have operational, a tablet based inspection form using GIS software by May 1, 2018.
- Complete the educational requirements of MS4 for the Town.

Metrics

- Annually provide education outreach by way of our website, pamphlets, workshops, utility bill messages, and/or a mass mailer of at least 3,000 pamphlets containing stormwater information.
- Educate new employees on how to detect stormwater violations.
- Track stormwater video training, including illicit discharges detention, for new employees.
- Update the Environmental Commission on any alterations in TDEC regulations.

Metrics

- Have staff attend at least six Environmental Commission meetings.
- Meet TDEC requirement for stream monitoring.

Metrics

- Obtain approval from TDEC for alternate monitoring program by August 31, 2018.

SAFETY

Goal: Help improve transportation safety and level of service around Town.

Objectives:

- Complete four construction projects by December 31, 2018.

Metrics

- Complete the signalization of Shelby Drive and Byhalia Road.

- Complete the signalization of Shelby Drive and Sycamore Road.
- Complete the second south bound turn lane at Shelby Drive and Byhalia Road.

- Provide updated traffic counts for the Town.

Metrics

- Complete traffic counts for 83 stations in Town by May 30, 2018.

SERVICE

Goal: Make Progress on Stormwater Projects.

Objectives:

- Help reduce flooding and maintenance issues around the Town through infrastructure projects as outlined in the Capital Improvement Projects (CIP) report.

Metrics

- Complete the six drainage infrastructure projects by June 30, 2019:
 - Alcorn Village/Harris Cove Drainage Improvements
 - Friendship Cove/Hurdle Street Drainage Improvements
 - Center Street to Sycamore Road Drainage Improvements
 - Wilson Street Drainage Improvements
 - Tamburlaine Cove Drainage Improvements
 - Mt. Pleasant Drainage Improvements
- Improve communication within the Development community.

Metrics

- Contact developers by way of e-mails, letters, and meetings to inform them of any changes regarding the stormwater regulations.

DEVELOPMENT - ENGINEERING

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|--|---------|----------------|----------------|-------------------|
| Private Development projects | | | | |
| Number of Projects Reviewed (site plans, plats, etc.) | 150 | 121 | 168 | 113 |
| Number of New Residential Lots Approved (plats recorded) | 140 | 169 | 187 | 153 |
| Amount Approved Commercial/Industrial (sq. ft.) | 140,000 | 37,286 | 466,541 | 130,313 |
| Average Plan Review Time (Number of Days) | 10 | 10 | 9 | 3 |
| Percent of Reviews within 3 weeks | 100% | 100% | 100% | 100% |
| Capital Investment Program | | | | |
| Number of Capital Investment Projects - Design Start | 11 | 10 | 7 | 8 |
| Number of Capital Investment Projects - Design Complete | 6 | 9 | 9 | 5 |
| Number of Capital Investment Projects - Bid Opening | 8 | 9 | 6 | 5 |
| Number of Capital Investment Projects -Construction Start | 10 | 10 | 6 | 6 |
| Number of Capital Investment Projects -Construction Complete | 6 | 8 | 5 | 5 |

BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 911,954 | \$ 1,005,794 | \$ 1,061,465 | \$ 1,051,804 | \$ 1,074,908 |
| Operating Expense | 143,196 | 1,505,501 | 315,525 | 211,745 | 500,395 |
| Capital Outlay | 22,285 | - | 2,300 | 2,300 | - |
| Total | \$ 1,077,436 | \$ 2,511,296 | \$ 1,379,290 | \$ 1,265,849 | \$ 1,575,303 |
| Reduction to expenditures | | | | | |
| Water & Sewer Fund | (269,359) | (310,433) | (334,322) | (316,462) | (393,826) |
| General Fund | \$ 808,077 | \$ 2,200,863 | \$ 1,044,968 | \$ 949,386 | \$ 1,181,477 |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries | 7.0 | \$ 489,987 | 7.0 | \$ 503,090 | 7.0 | \$ 507,861 |
| Wages | 5.0 | 218,873 | 5.0 | 226,932 | 5.0 | 228,803 |
| Part-time | 0.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 296,935 | | 321,782 | | 338,244 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 12.0 | \$ 1,005,794 | 12.0 | \$ 1,051,804 | 12.0 | \$ 1,074,908 |

DEVELOPMENT – CODE ENFORCEMENT

FY 2018 Accomplishments

Stewardship

- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Safety and Codes Compliance Division Staff attended over 50 classes for a total of more than 160 training hours. The training hours were applicable to the Building, Mechanical, Plumbing, and Electrical codes. The Building Official, Chief Building Inspector and Sr. Plans Examiner attended the Tennessee Building Officials Association (TBOA) Education conference which was held in Kingsport, Tennessee. The Building Official and Sr. Plans Examiner were elected to the TBOA Board of Directors for 2018. In addition to the training hours, the Sr. Plans Examiner gained one certification. Several Codes staff members attended local Southwest Tennessee Building Official Association monthly meetings. The Building Official met with other local Building Officials for code consistency, gained knowledge of surrounding jurisdictions, and discussed adoption of a new Energy and Electrical code.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Sixteen (16) of 2,812 total zoning code cases required court action during the fiscal year.

Safety

- Staff initiated 2,645 zoning code actions and responded to 167 citizen initiated complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module.

Service

- The Building Safety and Codes Compliance Division held eight Pre-Construction Meetings in FY 2018 for major commercial projects. At the pre-construction meetings, the Town reviews requirements and expectations with the owner, architect, and contractor on new commercial projects. Some of last year’s projects included Kirkland’s, Collierville Canine, Collierville Commissary, Fairfield Inn, McDonalds, Mueller, U-Haul, and the John Green Building.
- The total number of building trade inspections was 7,957 for the fiscal year, with a pass rate of 77 percent. The trade inspectors averaged 9.7 inspections per day, per inspector.
- The completion time for commercial plan reviews, measured from submission to comments being issued, continued to be 10 working days.
- There were a total of 396 plans reviewed. Three hundred twenty one (321) were residential plans, which consisted of 110 new single-family dwellings and 211 other residential projects. Seventy five (75) were commercial plans, which consisted of 15 new

commercial projects, 60 other commercial projects, and 0 multi-family units.

- There were a total of 2,224 construction permits issued for the year. The breakdown of each permit type was: 554 Building, 490 Electrical, 693 Mechanical and 487 Plumbing.
- There were a total of 50 new businesses visited for the year.
- Conducted over 97 percent of building inspections within 24 hours (next workday) of the request.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To ensure Collierville’s Division of Building Safety and Codes Compliance remains a leader in the codes enforcement field.

Objectives:

- Attend and represent the Town at local, state, and regional Code Enforcement Association meetings and conferences.

Metrics

- Attend the annual Tennessee Building Officials Association (TBOA) Education Conference in April 2019. Building Official and Sr. Plans Examiner are part of the TBOA Board of Directors.
- Attend the monthly Southwest Tennessee Building Officials Association (SWTBOA) Chapter meetings in Bartlett.
- Encourage staff growth by providing 16 hours of training in job related classes by professional programs.

Metrics

- Obtain at least eight credit hours from an International Code Council (ICC) presented class by June 30, 2019.
- Obtain a minimum of four credit hours of training by attending the SWTBOA monthly meetings by June 30, 2019.
- Obtain at least four credit hours of training from an ICC preferred provider by June 30, 2019.
- Conduct regular staff meetings for improved consistency and communication.

Metrics

- Overall division will meet monthly.
- Code Compliance Officers and Building Inspectors will meet bi-monthly to focus on specific challenges and/or training.
- Adopt a more current electrical code policy to be in compliance with the State of Tennessee.

Metrics

- Make a recommendation to the BMA for adopting the 2014 National Electrical Code by September 30, 2018.

DEVELOPMENT – CODE ENFORCEMENT

Goal: To ensure Collierville's Division of Building Safety and Codes Compliance is fiscally sound.

Objectives:

- Cross-train staff for other trades with the goal of obtaining one additional certification per building inspector.

Metric

- Have at least one more inspector that can perform two or more trade inspections by June 30, 2019.

SAFETY

Goal: Public Safety/Efficient Enforcement: Provide services that are efficient and ensures a safe built environment to keep the value of Collierville above other areas in demand.

Objectives:

- Prepare staff for post natural disaster response.

Metric

- By September 15, 2018, meet with Tommy Kelly, Collierville Fire Department, Chief of Operations, and establish a post disaster response team with a training schedule.

- Educate the community on the purpose and safety associated with obtaining construction permits.

Metric

- By January 1, 2019, update and improve the "Frequently Asked Questions" portion of our website for better understanding

SERVICE

Goal: To develop and implement community outreach to build better relationships.

Objectives:

- Update web page to better communicate who the Codes Division is and the services we provide.

Metric

- By October 1, 2018, add at least two informational documents to the Town of Collierville webpage.

- Create an informational annual mailer to educate the community about permit requirements and property maintenance requirements.

Metric

- Have a mailer prepared and ready to distribute by January 31, 2019.

- Create a list of local organizations willing to provide assistance to those who are unable to properly maintain their properties.

Metrics

- By December 1, 2018, research and contact organizations that are willing to provide assistance.

- Have an organization list ready to be circulated by January 31, 2019.

Goal: To provide high quality service level in all areas of Building Safety and Code Compliance.

Objectives:

- Provide accountability through positive customer service survey feedback.

Metrics

- Continue to distribute and encourage submittal of surveys by builders and homeowners.

- By October 1, 2018 research new ways of evaluating customer service.

- Conduct all building inspections within 24 hours (next workday) of inspection request.

Metrics

- At the end of each month, evaluate response times. If necessary and possible, adjust resources to address deficiencies.

- Investigate all citizen-initiated complaints within 24 hours (next workday).

Metrics

- Once a month, evaluate response times. If necessary, adjust resources to address deficiencies.

- Visit all new businesses to Collierville within one week of opening.

Metrics

- By September 15, 2018, evaluate and create new ideas and methods to welcome businesses.

- Effectively communicate Division process changes to builders/contractors through email and posted notifications.

Metrics

- Through email and postings at the front counter, provide builders with periodic updates to the Electric Code Adoption process.

- Allow builders the opportunity to provide input in the Electric Code Adoption process.

SCHOOLS

Goal: To ensure the new school facilities are designed and constructed to the latest adopted healthy and safety standards.

Objectives:

- Review construction documents to assure structures are designed to the minimum adopted building codes.

Metrics

- Be available to provide solutions to construction challenges.

Goal: Work with Collierville High School to create a vocational program with construction industry based curriculum.

Objectives:

- Meet with school officials and discuss.

Metrics

- Make an appointment and meet with school officials by October 15, 2018 to gauge their interest in supporting a program.

DEVELOPMENT – CODE ENFORCEMENT

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|--|------------|----------------|----------------|-------------------|
| Zoning Code Compliance Activity | | | | |
| New Cases | | | | |
| Town Staff Initiated | 3,300 | 2,893 | 3,380 | 3,996 |
| Citizen Initiated | 280 | 374 | 289 | 243 |
| Total New Cases | 3,580 | 3,267 | 3,669 | 4,239 |
| Open Cases Carried Over From Previous Month | 500 | 292 | 622 | 367 |
| Permit Activity - Key Indicators | | | | |
| Number of Commercial/Industrial New Buildings or Expansior | 10 | 7 | 14 | 17 |
| Amount of Commercial/Industrial Square Footage Permitted | 200,000 | 31,654 | 802,056 | 285,000 |
| Number of Commercial/Industrial Buildouts | 50 | 58 | 60 | 70 |
| Amount of Commercial/Industrial Buildouts (sq.ft.) | 100,000 | 405,691 | 163,182 | 175,000 |
| Number of Single Family Units Permitted | 175 | 173 | 199 | 165 |
| Number of Multi-Family Units Permitted | - | 16 | 207 | - |
| Total Units Permitted | 175 | 189 | 406 | 165 |
| Construction Activity | | | | |
| Number of Permits | | | | |
| Building | 800 | 880 | 849 | 831 |
| Electrical | 800 | 822 | 698 | 735 |
| Plumbing | 800 | 740 | 821 | 731 |
| Mechanical | 1,200 | 1,216 | 1,217 | 1,040 |
| Fences | 250 | - | 287 | 264 |
| Total Permits | 3,850 | 3,658 | 3,872 | 3,601 |
| Number of Inspections | | | | |
| Building | 3,800 | 3,764 | 3,885 | 4,152 |
| Electrical | 2,300 | 2,317 | 2,354 | 2,894 |
| Plumbing | 2,500 | 2,627 | 2,425 | 3,159 |
| Mechanical | 2,200 | 2,022 | 2,397 | 1,731 |
| Total Inspections | 10,800 | 10,730 | 11,061 | 11,936 |
| Number of Failed Inspections | 2,376 | 2,531 | 2,327 | 2,729 |
| Number of Courtesy Inspections | - | 2 | - | - |
| Average Number of Inspections per Work Day | 9 | 9.3 | 9.1 | 9.7 |
| Rate of Past Inspections (%) | 78.0% | 76.0% | 79.0% | 77.00% |
| Financial Tracking | | | | |
| Fees | | | | |
| Building | \$ 335,000 | \$ 351,680 | \$ 408,081 | 350,000 |
| Electrical | 83,000 | 79,644 | 79,735 | 90,000 |
| Plumbing | 94,000 | 93,025 | 115,178 | 94,000 |
| Mechanical | 138,000 | 143,435 | 157,365 | 125,000 |
| Re-Inspections | 13,000 | 29,790 | 15,300 | 15,000 |
| Building Plans Review | 160,000 | 107,875 | 140,346 | 110,000 |
| Other (Sign, Fence, etc.) | 22,000 | 24,200 | 24,910 | 23,000 |
| Total Fees | 845,000 | 829,649 | 940,914 | 807,000 |
| Valuations | | | | |
| Dwelling | 60,000,000 | 73,787,030 | 75,451,270 | 62,468,695 |
| Commercial/Industrial | 15,000,000 | 432,714 | 130,797,872 | 51,657,332 |
| Miscellaneous | 6,000,000 | 7,644,417 | 9,605,941 | 7,815,469 |
| Total Valuations | 81,000,000 | 81,864,161 | 215,855,083 | 121,941,496 |

DEVELOPMENT – CODE ENFORCEMENT

BUDGET SUMMARY

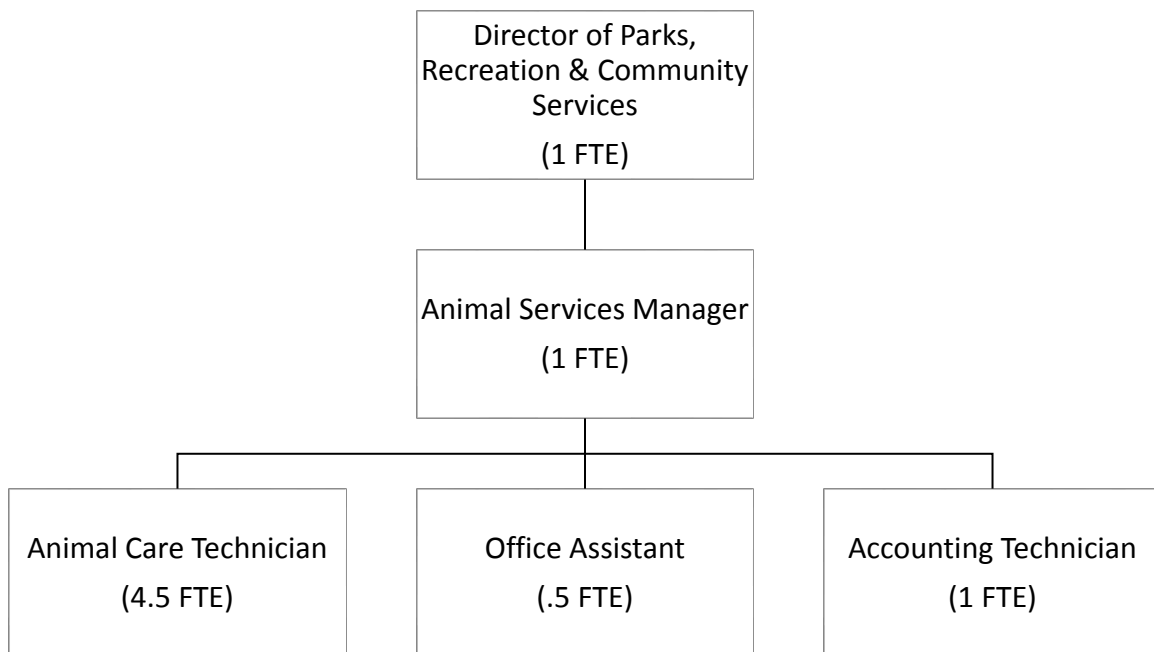
| | Actual | | Budget | Estimated | Approved |
|-------------------|---------------|--------------|---------------|------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 894,374 | \$ 985,608 | \$ 1,034,370 | \$ 1,030,701 | \$ 1,053,241 |
| Operating Expense | 49,713 | 71,486 | 97,178 | 87,705 | 97,878 |
| Capital Outlay | 79,707 | 19,377 | - | - | 46,000 |
| Total | \$ 1,023,795 | \$ 1,076,470 | \$ 1,131,548 | \$ 1,118,406 | \$ 1,197,119 |

STAFFING SUMMARY

| | FY 17 | | FY 18 | | FY 19 | |
|----------------------------|--------------|------------|--------------|--------------|--------------|--------------|
| Salaries | 4.0 | \$ 267,575 | 4.0 | \$ 267,217 | 4.0 | \$ 268,674 |
| Wages | 11.0 | 434,789 | 11.0 | 458,867 | 11.0 | 463,719 |
| Part-time | 0.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | - | | - | | - |
| Benefits | | 283,244 | | 304,618 | | 320,848 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 15.0 | \$ 985,608 | 15.0 | \$ 1,030,701 | 15.0 | \$ 1,053,241 |



ANIMAL SERVICES



ANIMAL SERVICES

Animal Services is under the direction of the Parks, Recreation and Community Services Director. The Division consists of the Animal Shelter Manager, one Accounting Technician, two full-time Animal Care Technicians, four part-time Animal Care Technicians, and one part-time data/receptionist employee.

The mission of the Collierville Animal Services is to provide animal care, control and safety for citizens of the Town of Collierville and to ensure the health, safety and welfare of the animals in our trust. We do this by responsibly and humanely enforcing state, county and city animal laws and ordinances; providing nourishment, medical care, and a safe environment for unwanted stray, abused, impounded, and unlicensed animals; educating the public about responsible pet ownership through humane education and community awareness programs; finding new loving homes for the adoptable animals at the shelter, and providing a humane euthanasia to those animals that are not adoptable due to aggression or health related issues. This is also accomplished by providing rabies control, bite, animal attacks, cruelty and neglect investigations; injured animal rescue; animal placement, adoption and disaster animal rescue.

The Collierville Animal Shelter strives:

- To protect the public and animal health safety in the community, maintaining a safe environment.
- To enforce state, county and Town animal laws and ordinances.
- To provide temporary refuge to those animals that are homeless or rescued from cruelty and neglect, adopt out temperamentally sound, healthy pets and present a positive adoption experience and increase efforts to reunite lost pets and their owners.
- To reduce animal cruelty through stronger ordinances, investigations, partnerships, and educating the public regarding responsible pet ownership, and control of pet overpopulation through aggressive spaying/neutering.
- To promote and support positive impact positions to enhance the quality of life for animals.
- To prevent euthanasia of adoptable animals.
- To place adoptable animals with responsible pet owners.

FY 2018 Accomplishments

- Provided Collierville Animal Shelter tours for over 100 children featuring humane education instructional programming for community scout groups, school groups and civic groups.
- Director became a Certified Humane Educator Specialist through Humane Society of the United States University Program.
- Director attended Association of Professional Humane Education (APHE) National Conference.

- Director became a Certified Humane Educator Specialist through Humane Society of the United States University Program.
- Partnered with the Boy Scouts of America to provide opportunities for Eagle Scout projects for the completion of an additional three Scout projects at the Animal Shelter – Kennel Shade System, waste management stations and benches for our lobby and entrance area.
- Partnered with Carriage Crossing for Fall Paw Fest to provide an off-site animal adoption location.
- The Animal Services Director continues to serve for the past 11 years on the (ACAT) Animal Control Association of Tennessee Board of Directors.
- Continued micro-chip program for identification of Shelter and community animals which has resulted in the micro-chipping of 9,500 animals in the last 13 years.
- Worked with Collierville schools such as: St. George's High School, Collierville High School and Collierville Elementary on humane education programs and student community service projects.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To effectively manage Town of Collierville Animal Services' resources and donations.

Objectives:

- Continue to seek outside funding through donations and grants.
- Establish a methodology of utilization and accountability for donor resources to enhance animal shelter services, shelter operations, and community outreach programs.

SAFETY

Goal: To provide a safe and efficient work environment for staff, volunteers, animals, and the Public.

Objectives:

- Review and update departmental Policies and Procedure manuals, disaster and emergency response procedures periodically.
- Periodically review TOSHA and OSHA regulations and Association of Shelter Veterinarians guidelines to ensure a safe and healthy work environment.
- Support and promote the Town of Collierville safety committee training programs and activities.

ANIMAL SERVICES

SERVICE

Goal: To educate employees and the public on handling and humane treatment of animals.

Objectives:

- Continue humane education through outreach activities.
- Continue to maintain a safe, humane, and compassionate environment for animals.

Goal: To educate the community about the importance of rabies control and dog bite prevention.

Objectives:

- Monitor and Track vicious dog and bite cases utilizing the shelter pro software.
- Participate in Shelby County Health Department rabies vaccination drive.
- Increase rabies vaccination awareness through social media and advertising.
- Continue to promote rabies vaccination in the feral cat population.

Goal: To enhance our Animal Shelter operations with skilled volunteers.

Objectives:

- Expand the volunteer base and promote highly skilled volunteers for CART (Collierville Animal Rescue Team) specialized in disaster preparedness.

Goal: To review and update animal related Town ordinances.

Objectives:

- Address growing community needs and ensure a healthy and safe environment for pets and people.

SCHOOLS

Goal: To continue education and outreach initiatives with the schools and public.

Objectives:

- Work directly with Collierville School teachers to help facilitate humane education materials in classroom
- Encourage and promote Kids Camp participation among low income families
- Establish financial support through scholarships and grants for enrollment of low income families

Statistics

| ACTIVITY | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 |
|-----------------------------|----------------|----------------|----------------|----------------|
| Animals taken in at shelter | 1,425 | 1,444 | 1,255 | 1,164 |
| Surrenders | 371 | 289 | 238 | 180 |
| Strays | 862 | 722 | 628 | 718 |
| Reclaimed | 230 | 250 | 188 | 215 |
| Wildlife | 2 | 14 | 5 | 4 |
| Adoptions | 646 | 655 | 600 | 545 |
| Euthanasias | 174 | 238 | 188 | 167 |
| Animals Neutered | 255 | 400 | 577 | 410 |
| Dogs Spayed | 115 | 200 | 182 | 93 |
| Dogs Neutered | 130 | 200 | 112 | 119 |
| Cats Spayed | 140 | 200 | 169 | 95 |
| Cats Neutered | 125 | 200 | 114 | 103 |
| No Cost Spay/Neuter Program | 91 | 202 | 58 | 39 |
| TNR (Trap, Neuter, Release) | 100 | 217 | 124 | 110 |
| Donation Dollars | \$ 65,553 | \$ 78,881 | \$ 147,323 | \$ 46,399 |

PERFORMANCE MEASURES

| MEASURE | TARGET | ACTUAL FY15 | ACTUAL FY16 | ACTUAL FY17 | ACTUAL FY18 |
|---|--------|----------------|----------------|----------------|----------------|
| % of Animals Adopted out | 60.0% | 64.3% | 60.0% | 55.0% | 67.0% |
| % of Animals Reclaimed | 35% | 23% | 25% | 30% | 34% |
| Volunteer Hours (including foster care) | 70,000 | 31,000 | 31,000 | 60,000 | 60,000 |
| Eagle Scout Projects | 6 | 5 | 5 | 4 | 2 |

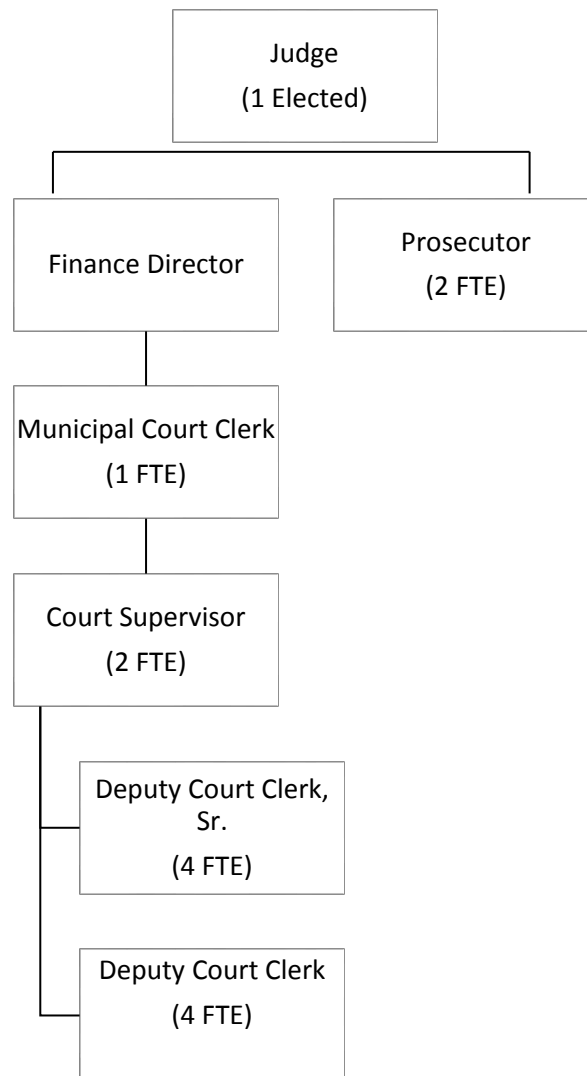
ANIMAL SERVICES**BUDGET SUMMARY**

| | Actual | | Budget | | Estimated | Approved |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 367,086 | \$ 376,822 | \$ 455,216 | \$ 389,805 | \$ 324,308 | |
| Operating Expense | 173,576 | 155,344 | 214,442 | 214,401 | 169,112 | |
| Capital Outlay | 19,662 | - | - | - | - | |
| Total | \$ 560,324 | \$ 532,166 | \$ 669,658 | \$ 604,206 | \$ 493,420 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|---------------|-------------------|------------------|-------------------|---------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 1.0 | \$ 67,747 | 1.0 | \$ 68,658 | 1.0 | \$ 42,000 |
| Wages | 4.0 | 132,179 | 4.0 | 118,417 | 3.0 | 107,703 |
| Part-time | 6.0 | 63,853 | 6.0 | 78,000 | 6.0 | 71,357 |
| Other Compensation | | 2,733 | | 6,000 | | 4,000 |
| Benefits | | 110,310 | | 118,730 | | 99,248 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 11.0 | \$ 376,822 | 11.0 | \$ 389,805 | 10.0 | \$ 324,308 |

MUNICIPAL COURT



This is a municipal court with general sessions jurisdiction. This court exercises original jurisdiction over all misdemeanor cases. Felony cases are heard up to the preliminary hearing stage in this court. In addition, the court decides traffic cases and city ordinance violations. There is one Judge who presides over six or seven permanent court dates a month and as many times as needed for special court. The Judge is elected for an eight-year term. The Town employs four prosecutors, one Municipal Court Clerk, two Court Supervisors, four Deputy Court Clerks, Senior, three Deputy Court Clerks, and two part-time Deputy Court Clerks.

THE COURT CLERK'S OFFICE prepares, processes, and maintains all legal documents and records pertaining to Court; collects and accounts for all fines, forfeitures, fees and court costs; and reports and distributes funds to city, county and state agencies on a monthly basis.

The Clerk's Office also issues warrants, subpoenas, writs of Mittimus, and is responsible for transferring appeals to the appropriate courts, and processing felony/misdemeanor cases held to the state for presentation to the Grand Jury.

FY 2018 Accomplishments

- Through a partnership with the CLIF2012 Foundation, conducted monthly Distracted Driving Presentations, targeting teenage traffic offenders, in an effort to warn drivers of the dangers of texting while driving and promote public safety. More than 1,100 teenage drivers attended these presentations which has become the centerpiece of the Juvenile Probation Program.
- Realigned Court's morning and afternoon sessions' dockets to provide a better balance of court cases resulting in the elimination of overtime usage.
- Expanded credit card payment options available to customers through the Over-the-Counter Credit Card terminal system resulting in a 15% increase in OTC payments.
- Evaluated and redesigned the Traffic Division's workflows resulting in streamlining docket preparation and post-court procedures that produced greater efficiencies, staff utilization and an increase in working knowledge of all job processes.
- Worked with Court's Shelby County Public Defenders in restructuring in-custody defendants' case settings designed to provide more frequent court session options.
- Implemented internal controls within the Criminal Division to include additional review and approval of Orders of Confinements related to in-custody defendants.
- Strengthened staff training within the Traffic and Criminal Divisions to ensure the respectively assigned courtroom clerks were individually and collectively

knowledgeable and proficient in performing all aspects of their respective dockets.

- Increased online and phone court payments by 25%, which resulted in generating \$521,340 in costs and fines.
- Collected \$1,341,324 in Court revenue.
- Collaborated with Collierville Police Department to relocate Court Officer to Courthouse lobby resulting in the increased security of staff and court visitors.
- Consistently met deadlines to prepare and accurately process court docket.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts and MTAS.
- Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To continually improve efficiency of Court procedures and operate within budget.

Objectives:

- Expand Court software utilization to formulate system enhancements to reduce the risk of human error and design reports to potentially eliminate manual processes.
- Perform periodic evaluations of divisional work processes to achieve greater efficiencies and assess the need for additional internal controls to reduce or eliminate the potential risk of errors.
- Evaluate Court calendar case settings and apply adjustments to achieve optimal efficiencies to continue to avoid overtime costs.
- Monitor new legislation and amendments to state statutes for compliance with state laws.
- Monitor daily and monthly balance reports to ensure the accuracy of costs and fines collections and disbursements.

Goal: To continue staff training and policy review.

Objectives:

- Conduct cross-training initiatives for the Traffic and Criminal Divisions' courtroom clerks to achieve a seamless interchange among divisions to strengthen the staff's working job knowledge and preparedness.
- Conduct customer service training to increase working knowledge and understanding of the Traffic and Criminal Divisions' cost assessments.
- Evaluate, review and amend departmental policies and procedures to ensure proper documentation and guidelines are provided to the staff for all job processes.

MUNICIPAL COURT

- Develop a comprehensive training manual to serve as a centralized resource for existing and new staff members.

Goal: To implement paperless E-Citations.

Objectives:

- Collaborate with Collierville Police Department and Court software vendor to plan, design and implement E-Citations.
- Redesign departmental and Court workflows to incorporate paperless traffic citations.
- Conduct staff training on new Court E-Citation processes.

SAFETY

Goal: To continue safety training initiatives.

Objectives:

- Conduct periodic safety training related to case file management and storage procedures to ensure personal safety within the workplace.
- Collaborate with Collierville Police Department to train Court staff in safety awareness issues and methods to ensure the safety of Court visitors.
- Monitor and review work practices to ensure Court staff operate in a safe work environment.

SERVICE

Goal: To improve external and internal customer service performance and customer satisfaction.

Objectives:

- Seek to expand payment options to include online and phone transactions to criminal defendants with established costs and fines accounts.

- Promote the value of the Juvenile Program's Distracted Driving Presentations efforts to stop teenage texting while driving to parents and juveniles alike.
- Raise the profile of Court's website information and highlight the ease of the online payment option for traffic violations.
- Develop an informational brochure for parents/guardians with teenagers entering the Court's Juvenile Program to serve as a guide for requirements for successful completion.
- Promote discussions with Collierville Police Department to exchange ideas for process improvements to benefit both operations in areas of mutual concern.

Goal: To enhance collections of costs and fines.

Objectives:

- Review and evaluate Court costs and fine assessments are in compliance with state law.
- Promote the convenience of online and phone credit card payments of traffic tickets and enhance the online payment option's visibility on the Town's website.
- Timely reporting of delinquent traffic violations to the Department of Safety to initiate driver's license suspension to promote payment.
- Monitor, process and submit delinquent defendant accounts to collections, garnishment and bankruptcy attorney by the 15th day of each month.

MUNICIPAL COURT

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|--------------|----------------|----------------|-------------------|
| Total Charges | | | | |
| Charge Dispositions | 16,794 | 18,239 | 16,382 | 16,384 |
| Held to state (Grand Jury) | 291 | 440 | 324 | 284 |
| Guilty plea | 6,061 | 6,324 | 5,935 | 5,913 |
| Guilty verdict | 216 | 144 | 195 | 211 |
| Dismissed with cost | 3,838 | 4,400 | 4,190 | 3,744 |
| Dismissed without cost | 1,138 | 958 | 1,099 | 1,110 |
| Not guilty | 8 | 11 | 4 | 8 |
| Traffic Forfeit (paid after court judgment) | 1,052 | 1,206 | 978 | 1,026 |
| Active pac (unpaid tickets) | 1,360 | 1,208 | 1,169 | 1,327 |
| Other (nolle prosequi) | 1,266 | 1,393 | 1,051 | 1,235 |
| Total Cases | | | | |
| Case Dispositions | | | | |
| Criminal cases | 1,781 | 2,201 | 1,868 | 1,738 |
| Traffic cases | 10,459 | 11,179 | 10,343 | 10,204 |
| Total case dispositions | 12,287 | 13,380 | 12,211 | 11,987 |
| Total cases on docket | 19,370 | 21,682 | 18,733 | 18,898 |
| Percent of cases disposed | 65% | 62% | 65% | 64% |
| New case files prepared for court docket | 4,983 | 6,036 | 5,634 | 4,861 |
| Defendants w/misdemeanor dispositions | 1,273 | 1,536 | 1,406 | 1,242 |
| Warrants processed | 792 | 1,020 | 1,034 | 773 |
| Subpoenas issued | 532 | 509 | 538 | 519 |
| Traffic tickets processed | 10,320 | 10,303 | 11,357 | 10,068 |
| Parking tickets processed | 311 | 124 | 299 | 303 |
| Traffic ticket cases paid (closed status-without court hearing) | 4,045 | 4,363 | 4,118 | 3,946 |
| Scheduled court docket | | | | |
| Sessions | 162 | 160 | 162 | 160 |
| Days | 84 | 84 | 83 | 84 |
| Revenue collected | \$ 1,292,842 | \$ 1,532,122 | \$ 1,398,352 | \$ 1,341,324 |
| Online Credit Card Transactions in Dollars | \$ 515,350 | \$ 427,079 | \$ 461,013 | \$ 513,036 |
| Online Credit Card Transactions | 3,800 | 3,267 | 3,431 | 3,692 |
| Cash Bond Activity | | | | |
| Cash Bonds Posted | \$ 281,150 | \$ 258,650 | \$ 217,490 | \$ 274,302 |
| Cash Bond Forfeits | \$ 40,387 | \$ 67,280 | \$ 50,550 | \$ 39,402 |
| Cash Bonds Transferred to fines | \$ 156,175 | \$ 196,502 | \$ 158,512 | \$ 151,389 |
| Cash Bonds Refunded | \$ 75,403 | \$ 60,704 | \$ 72,583 | \$ 73,564 |
| Active Bonds | \$ 177,417 | \$ 258,481 | \$ 222,217 | \$ 173,093 |

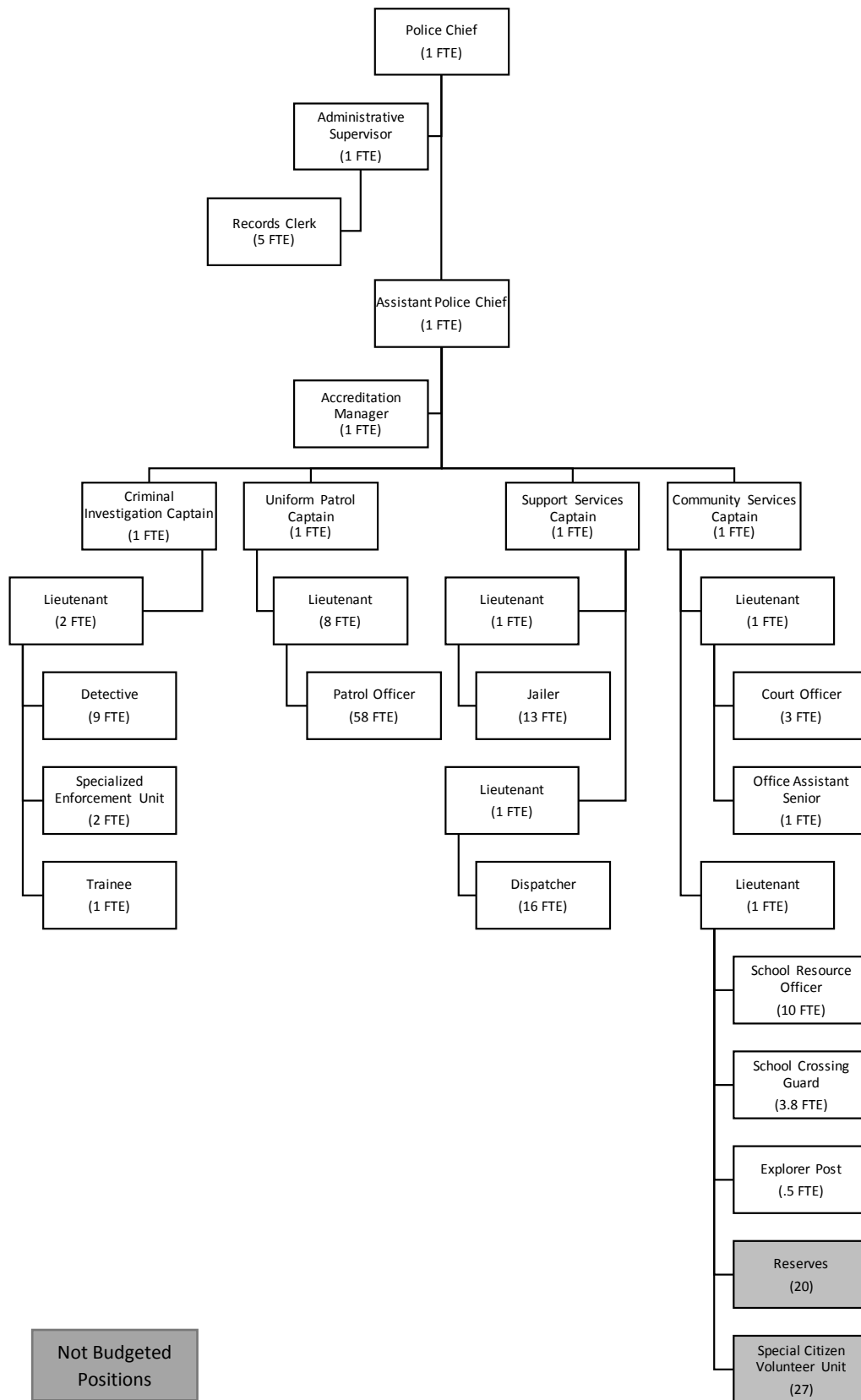
MUNICIPAL COURT**BUDGET SUMMARY**

| | Actual | | Budget | | Estimated | Approved |
|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 810,759 | \$ 823,326 | \$ 895,195 | \$ 868,755 | \$ 909,320 | |
| Operating Expense | 64,692 | 61,856 | 96,299 | 82,489 | 94,119 | |
| Capital Outlay | - | - | - | - | - | |
| Total | \$ 875,451 | \$ 885,182 | \$ 991,494 | \$ 951,244 | \$ 1,003,439 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|---------------|-------------------|------------------|-------------------|---------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 2.0 | \$ 132,202 | 2.0 | \$ 132,144 | 2.0 | \$ 138,984 |
| Wages | 9.0 | 301,583 | 9.0 | 306,691 | 9.0 | 309,047 |
| Part-time | 6.0 | 131,846 | 6.0 | 139,978 | 6.0 | 147,143 |
| Other Compensation | | - | | 1,000 | | 3,600 |
| Benefits | | 257,695 | | 288,941 | | 310,546 |
| Merit & General Adjustment | | | | - | | - |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 17.0 | \$ 823,326 | 17.0 | \$ 868,755 | 17.0 | \$ 909,320 |

POLICE DEPARTMENT



The Collierville Police Department continues to provide a diverse and highly visible range of public safety services designed to enforce laws and regulations, protect life and property, and support Town government in the accomplishment of its mission. As a customer-oriented service provider, the professional staff utilizes innovative law enforcement programs, as well as established community policing techniques, to provide a full range of services to the Collierville community. These programs, along with our commitment to working with citizens, make Collierville a safe place to live, work and play.

THE OFFICE OF THE CHIEF OF POLICE carries out the general supervision of the department using an executive staff that consists of an Operations Assistant Chief, an Administrative Assistant Chief, and a civilian Administrative Supervisor. Within the agency's organizational structure are four major divisions. These divisions are placed under the direction of an Assistant Chief and are divided functionally depending on their mission. Departmental operational divisions are committed to ensuring the safety and peaceful enjoyment of all residents and visitors to Collierville, and developing strong teams to deliver the highest level of police service. They consist of Uniform Patrol and Criminal Investigations. The Department's administration components consist of the support elements of the Police Department such as Support Services, Community Services and Accreditation management. They are committed to providing a high level of specialized police services in support of overall operations of the Police Department.

THE UNIFORM PATROL Division is responsible for the basic delivery of police services and is usually the first responder to most calls for service. The Uniform Patrol Division has the largest number of sworn officers in the police department. The Uniform Patrol Division's operational procedures and guidelines have a direct effect on the total efficiency of the department. The primary functions of the Uniform Patrol Division include, but are not limited to, preventative patrol, crime prevention and repression, response to calls for service, traffic control, direction and enforcement to ensure maintenance of public order, crisis intervention and the development of relationships within the community. Within this division are also specialized units such as Traffic, K-9, STAR and SWAT.

THE CRIMINAL INVESTIGATION DIVISION provides the Town with professional and skilled investigators who are available twenty-four hours a day, seven days a week.

These multifunctional employees complete all crime scene investigations, criminal investigations, interrogations, personnel background checks, and internal affairs complaints. This division also houses the Victim/Witness Assistance, Domestic Violence Unit, and the Specialized Enforcement Unit that investigates illegal narcotics.

THE SUPPORT SERVICES DIVISION is responsible for providing support functions to the Police Department. Their professionalism and dedication to achieving the goals and objectives of the Collierville Police Department enables all police functions to operate smoothly and efficiently. This division is commanded by a Captain and includes a Jail Lieutenant, Communications Lieutenant, Dispatchers and Jailers.

THE COMMUNITY SERVICES DIVISION is responsible for educating the public on crime issues and focuses on educating the public on crime issues and prevention efforts and improving public/police communications by working with Community Organizations to solve problems. This division also is responsible for supplying specialized support services for the basic delivery of police services in addition to those of general patrol. This division is commanded by a Captain and staffed with two Lieutenants, School Resource Officers, Volunteer Reserve Officers, School Crossing Guards, Training/public relations office, the Law Enforcement Explorer Post and the Special Citizen Volunteer Program members.

FY 2018 Accomplishments

- During FY18, two of the department's members were selected for state wide individual awards associated with their respective job descriptions. Jailer W. Hall was selected as the Jail FTO of the Year for West TN during the annual TCI conference in August 2017. Dispatcher Terrye Canady was selected as the Ken Owens Memorial Award recipient during the annual TIES conference in March 2018.
- The department underwent our tri-annual reaccreditation on-site inspection by CALEA in November 2017. The inspection revealed our agency was compliant with more than 460 individual standards. Based on the report submitted by the inspection team, the agency received its 8th advanced meritorious reaccreditation certification in March 2018.
- The department raised more than \$30,000 during the annual Classic Car Show sponsored by Lander's Ford of Collierville. These funds were distributed to teachers in Collierville schools for classroom programs and technology through a series of grants coordinated by the CEF.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To continue a comprehensive recruiting plan that reflects our commitment to a diverse workforce, mirroring the community.

Objectives:

- Make use of Town resources to disseminate recruiting information.
- Utilize traditional and non-traditional resources (i.e., media, internet, social media and public interaction).
- Employ community-based resources (i.e., college job fairs, career days).
- Update recruiting material.

Goal: To continue to educate and train our employees to maintain a competent staff and to improve the quality of our service delivery.

Objectives:

- Conduct relevant roll call training for patrol officers.
- Continue to provide relevant in-service training for our employees. Allow specialized units to attend task-specific team training.
- Continue to provide leadership and managerial training for supervisory personnel.

SAFETY

Goal: To maintain index crime clearance rates at or above the national average for comparable cities.

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Maintain a high level of marked police car visibility – perception and deterrence.
- Aggressively investigate/solve crimes to maintain high clearance rates.
- Enforce traffic laws and code violations.
- Recognize changing crime trends and formulate crime fighting strategies.
- Maintain strong community partnerships to build trust and confidence between citizens and government.

Goal: To improve traffic safety efforts.

Objectives:

- Target enforcement efforts by addressing crash causative factors.

- Increase traffic enforcement and driver safety education efforts to better manage the traffic accident volume created by growth.
- Increase public information campaigns.
- Seek funding for safety programs through THSO traffic safety grants.
- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported by the State of Tennessee.

SERVICE

Goal: To continue to enhance the Department's information and technology capabilities.

Objectives:

- Increased visibility and district coverage through the use of MDT's and In-Field reporting.
- Immediate access to criminal justice portals for proactive enforcement efforts.
- Prioritized unit assignments and reduced response times through the use of real time CAD / GPS mapping through Dispatch.

Goal: To maintain or improve overall departmental response time to calls for service.

Objectives:

- Ensure proper staffing of police districts.
- Analyze call volume and district boundaries.
- Timely and accurate crime trend information provided via our Crime Mapping program.
- Expanded crime prevention messaging through the use of our social media platforms.

SCHOOLS

Goal: To continue building effective communication with the community, schools, civic groups, and other community leaders within the Town of Collierville.

Objectives:

- Continue to give presentations to schools, civic groups, and organizations upon request.
- Continue to support the neighborhood watch groups and establish new groups.
- Use drug education and a positive police image at the elementary school level as a prevention investment in our future.
- Continue to support and expand the Police Explorer program.
- Continue to utilize social media outlets for communicating public safety information with the citizenry.

POLICE DEPARTMENT

| Statistics | Actual FY17 | Estimated FY18 | Projected FY19 |
|-------------------------------------|------------------------|---------------------------|---------------------------|
| Population | 49,676 | 50,424 | 51,739 |
| Sworn Officer Complement | 102 | 102 | 104 |
| Civilian Employees | 39 | 39 | 39 |
| Volunteers | 27 | 27 | 27 |
| Reserves | 4 | 4 | 4 |
| Explorers | 5 | 5 | 6 |
| Total Incoming/Outgoing Phone Calls | 134,201 | 131,988 | 134,627 |
| Total CAD Entries / Police | 48,186 | 41,868 | 42,705 |
| Alarm Calls | 3,526 | 3,450 | 3,519 |
| 911 Calls | 9,610 | 8,844 | 9,021 |
| Traffic Warnings | 13,745 | 12,174 | 12,417 |
| Traffic Citations | 10,215 | 9,960 | 10,159 |
| Total DUIs | 143 | 120 | 122 |
| Total Crashes | 1,156 | 1,146 | 1,169 |
| Auto Thefts | 31 | 30 | 31 |
| Burglaries | 68 | 66 | 67 |
| Larcenies (All Inclusive) | 855 | 636 | 649 |

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|--------------------------------------|---------------|------------------------|------------------------|---------------------------|
| Total CAD Entries / Police | 42,705 | 43,499 | 48,186 | 41,868 |
| Average Response Time (All Calls) | 7.25 | 7:25 | 7.25 | 7.25 |
| Officers per 1,000 Population | 2.06 | 2.08 | 2.05 | 2.06 |
| Assigned Criminal Cases to CID | 1,095 | 1,030 | 1,075 | 1,074 |
| Percentage of Criminal Cases Cleared | 61% | 65% | 61% | 61% |
| FBI Part 1 Offenses Clearance Rate | 55% | 55% | 55% | 55% |
| Prisoners Processed | 2,062 | 2,121 | 2,107 | 2,022 |

Note: Actual and Estimated figures represent totals from 2017 / 2018 calendar years respectively.
FY19 projections are based on a 2% increase from FY18 estimates.

POLICE DEPARTMENT

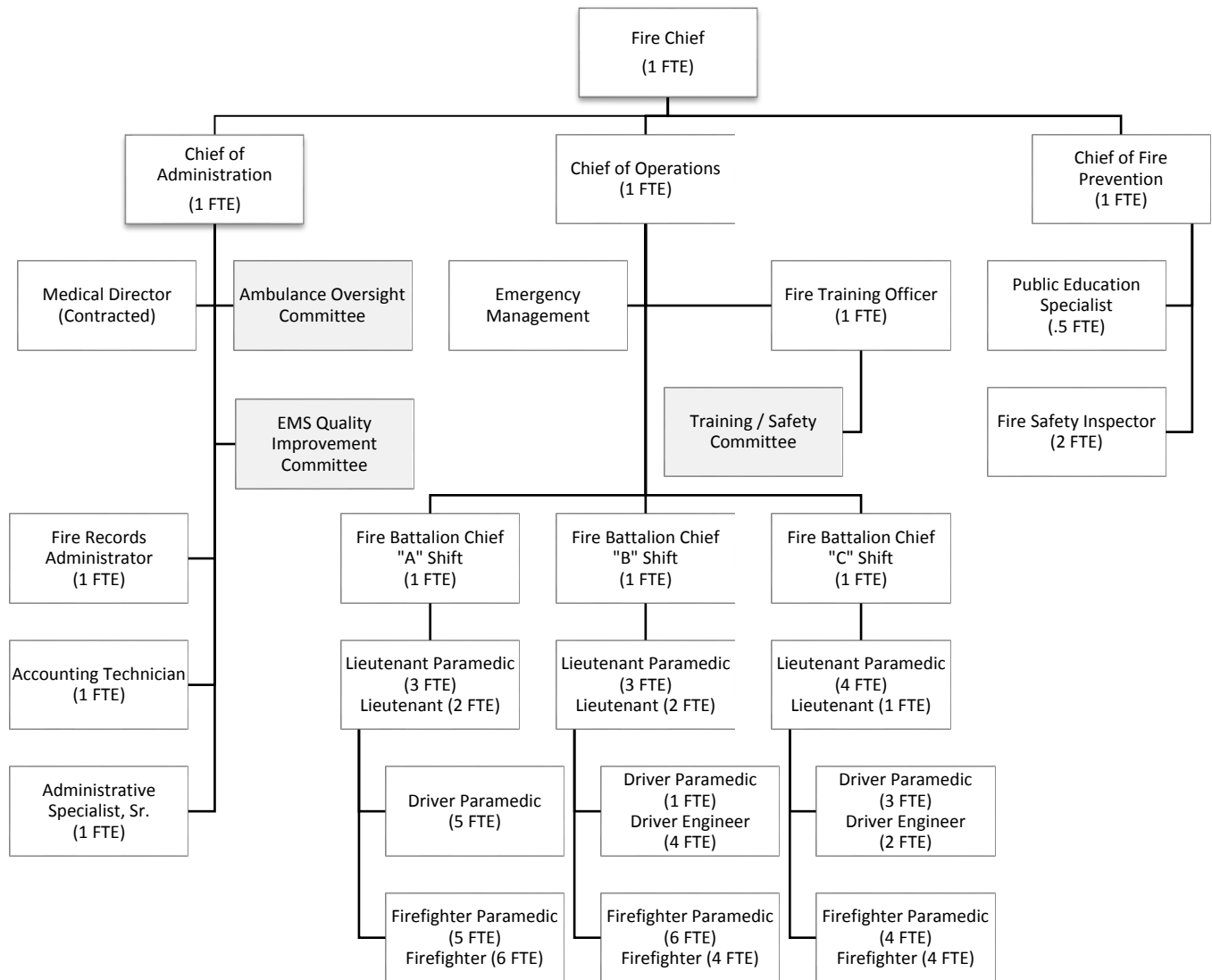
BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 9,851,238 | \$ 10,819,400 | \$ 11,807,218 | \$ 11,286,782 | \$ 11,286,782 | \$ 12,231,823 |
| Operating Expense | 808,629 | 846,798 | 1,112,279 | 1,015,340 | 1,015,340 | 1,284,554 |
| Capital Outlay | 214,871 | 340,686 | 44,812 | 44,812 | 44,812 | 359,574 |
| Total | \$ 10,874,738 | \$ 12,006,883 | \$ 12,964,309 | \$ 12,346,934 | \$ 12,346,934 | \$ 13,875,951 |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------------|---------------|----------------------|------------------|----------------------|---------------|----------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 9.0 | \$ 762,328 | 8.0 | \$ 686,450 | 8.0 | \$ 685,674 |
| Wages | 132.0 | 6,438,506 | 132.0 | 6,780,877 | 133.0 | 7,141,472 |
| Part-time | 17.0 | 87,127 | 17.0 | 85,000 | 17.0 | 120,032 |
| Other Compensation | | 315,964 | | 241,200 | | 412,000 |
| Benefits | | 3,215,474 | | 3,493,255 | | 3,788,120 |
| Merit, Step & General Adjustment | | - | | - | | 84,525 |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 158.0 | \$ 10,819,400 | 157.0 | \$ 11,286,782 | 158.0 | \$ 12,231,823 |

FIRE DEPARTMENT



FIRE DEPARTMENT

The mission of the Collierville Fire & Rescue is to foster a philosophy which values employee contributions, promotes teamwork and participation, provides the highest quality of customer service, and assures a positive atmosphere directed toward a service-oriented delivery system with a vision for the future.

This department is dedicated to customer service, both internally and externally. We will respond to all requests efficiently and take pride in providing the highest quality of service with an attitude of professionalism. We will always consider the benefit of our services to those whom we serve.

We shall provide complete emergency, fire and advanced emergency medical service for the community. We will be innovative in learning and embracing new technologies and services. Our training will continually be improved and reflect the ever-changing technological advances. We will share our success, and listen and learn from others.

Collierville Fire & Rescue exists exclusively to provide a professional level of selected safety services to the general public within the Town of Collierville and in accordance with existing automatic and mutual-aid agreements. Professional service delivery requires that the members of the department:

- Provide the best possible fire protection and advanced emergency medical services to our community;
- Provide proactive programs that maintain and improve fire safety education throughout our community;
- Provide for a fire-safe environment throughout the community by enforcing the requirements of the Town's fire code, emphasizing voluntary compliance through education;
- Maintain and improve their knowledge, skills, and abilities in all aspects of the fire service by actively participating in the training program and available training opportunities;
- Share their knowledge and skills by lending enthusiastic support to fellow firefighters and other members of the emergency service community;
- Conduct themselves in a manner that shows respect toward our community, fellow employees, members of the department, and members of other agencies;
- Maintain the vehicles, equipment, and facilities of the department in a high state of readiness and cleanliness at all times; and
- Maintain and improve interagency cooperation and mutual respect among all other interacting organizations and their members.

OFFICE OF THE FIRE CHIEF responsible for overall applied strategic and operational planning, formulating departmental policy and coordinating activities of the various divisions to achieve established planned goals and

objectives. This office is key in providing vision and leadership to the members and in providing a healthy environment for employee development and morale. It is the Fire Chief's responsibility to provide direction to the organization and evaluating the capabilities of meeting the specific needs of the community. It is also the central point of contact for citizen and government inquiries.

FIRE PREVENTION under the direction of the Chief of Fire Prevention is responsible for enhancing fire safety and life safety in the community, primarily through the development and enforcement of the Fire Code. The Division inspects new and existing buildings for Fire Code compliance, and is the primary source of general and technical information for property owners, facility managers, contractors and the public on Fire Code requirements. The Division enhances public safety through Fire Safety educational activities in schools, homes and businesses. The Division also investigates the causes of fires and related incidents, and works with law enforcement officials to reduce the incidence of arson in the community. Areas of responsibility include: Fire Protection and Water Supply through Plans Review, Fire Investigative Services, Fire Code Administration, Fire Prevention, Fire Records Management Systems and Public Fire Safety Education.

FIRE ADMINISTRATION under the direction of the Chief of Administration is responsible for planning and developing the support requirements for the department. Specific areas of responsibility include: Financial Management, Communications, Grant Management, Emergency Medical Services, Inventory and Supply Control, Maintenance Management, Research and Development, Management Information Systems, Public Information Management and Human Resource Management. The division also coordinates with other Town departments, general counsel, and works in collaboration with the Fire Chief to develop operational and strategic planning.

FIRE OPERATIONS & TRAINING under the direction of the Chief of Operations is responsible to provide life safety, fire protection and customer service to the community through the delivery of Fire Suppression and Protection, Specialized Technical Rescue Operations, Hazardous Materials Incident Control Measures and Preplanning. The division also has the responsibility of planning, directing, supervising, revising and publishing all monthly training schedules, training publications, standard operating procedures, memos, letters and such other publications as may be required for the establishment, conduct, and implementation of an effective training program. Responsibilities also include developing written standard operating procedures and maintaining current records on all personnel covering the type and amount of training received yearly, keeping abreast of any state laws concerning training and implement such as necessary.

FY 2018 Accomplishments

- **Staffing;** the command staff conducted a hiring assessment to fill the vacant positions of (2) Firefighter-Paramedics and (6) firefighters
- **Staffing;** the command staff conducted an internal promotional assessment to fill the vacant positions of Battalion Chief, Training Officer, (4) Fire Lieutenants and (5) Driver-Engineers
- **Technical Specifications;** staff worked with the Purchasing Division to create detailed technical specifications for competitive bids for a new 5-year contract for on-site emergency repairs and preventative maintenance on the town's existing outdoor warning siren system
- **Safety;** to insure the safety of firefighters, the department replaced eighteen (18) sets of structural firefighting protective equipment which reached its full 10-year shelf-life maximum.
- **Apparatus;** as part of a comprehensive replacement program, a new 100' ladder truck was purchased to replace a 70' ladder truck which had reached its full 20-year shelf life maximum
- **Apparatus;** placed an EMS squad in-service to run medical incidents at firehouse #5; it will reduce maintenance cost related to parts, labor and fuel in respect running the new ladder truck.
- **Training;** in order to prepare personnel to drive and operate the new ladder truck, all (15) Driver-Engineers attended four (4) weeks of aerial operation and driver's training to ensure competency EMS Improvement; in order to increase survival rates of heart attack patients, software was purchased which allows for the transmission of 12-lead EKG to be performed in the field and sent directly to the emergency room, which significantly reduces diagnosis times and expedites surgical intervention.
- **Communications;** created an Employee Engagement Survey as a counterpart to the Employee Performance Appraisal to provide an indication of their engagement with the organization and their immediate supervisor.
- **Communications;** as part of the performance review, Fire Administration scheduled facetime with each employee to discuss their Employee Engagement Survey and received candid feedback, career and professional growth benchmarks and review the fire chief's organizational vision, goals and objectives.
- **Work Uniforms;** as part of the Fire Chief's Professional Image and Competency Campaign, dress and work uniforms were changed to influence public perception on professionalism and promote morale within the ranks.
- **EMS Improvement;** decreased medical supplies by 20% due to improved contract oversight with Rural Metro and modifying inventory supply levels at each firehouse.

- **EMS Improvement;** Increased cardiac arrest survivability rates from 32% to 53% by continuing to use ResQCPR system (CPR adjunct), dedicate a second engine company for manpower assistance with CPR.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: Work with the Human Resources Department to develop a diversity recruitment plan for future fire department needs

Objectives:

- Utilize the media, Internet, social media and State publications
- Attend job fairs, career days, community colleges and State Fire Academy

SAFETY

Goal: Maintain all equipment in a state-of-readiness

Objectives:

- Maintain annual fit testing for all SCBA air mask
- Maintain all aerial and ground ladder testing
- Maintain annual pump testing of all fire pumpers
- Maintain annual hose testing

Goal: Educate and train all employees to maintain required certifications in-house

Objectives:

- Utilize State certification check-off requirements for all personnel for appropriate training level
- Utilize area training grounds, tower and other facilities to simulate real time training
- Continue to train with area departments to ensure compatibility for mutual-aid assistance
- Continue to research and develop classes for our training officer to instruct in-house continuing education units (CEU's) for medical training to eliminate third-party professional services contract.

SERVICE

Goal: Enhance our medical reporting and information system by implementing Electronic Health Care (EHC) Software

Objectives:

- Implement electronic health care software utilizing existing Ipads to be downloaded and stored on iCloud for easy access and transfer of EHC to local emergency rooms
- Provide technical training for all employees
- Work with Information Technology (I/T) Department to implement

FIRE DEPARTMENT

SCHOOLS

Goal: Continue to work with School Administration to maintain a close relationship geared toward safety and technical advances for students

Objectives:

- Work to develop a technical course or a course path geared toward a Public Safety degree, such as Advanced Emergency Medical Technician (AEMT) or Paramedic
- Continue to develop Public Fire and Life Safety Courses

Goal: Work with School Administration and Local Law enforcement to develop and maintain proper response plans for all emergency hazards

Objectives:

- Develop needs and responsibilities for each department
- Review equipment and recommend additional resources

| Statistics (Calendar Year) | Actual CY 16 | Actual CY17 | Estimated CY18 | Projected CY19 |
|--|-----------------|----------------|-------------------|-------------------|
| Population | 49,587 | 49,292 | 49,676 | 50,424 |
| Total Number of Calls | 3,481 | 3,494 | 3,564 | 3,635 |
| Average Travel Time (min:sec) | 4:46 | 4:58 | 5:00 | 5:04 |
| Fire Dollar Loss | \$553,991 | \$1,102,737 | \$1,102,737 | \$1,102,737 |
| Dollar Value Saved | \$7,197,798 | \$11,985,005 | \$11,985,005 | \$11,985,005 |
| Fire Dollar Loss per Capita | 11.18 | 0.94 | 0.94 | 0.94 |
| Structure Fires | 34 | 39 | 41 | 43 |
| Vehicle Fires | 18 | 18 | 20 | 22 |
| Outside Fires | 40 | 23 | 25 | 27 |
| Other Calls (Public Assistance & Alarms) | 963 | 1,101 | 1,123 | 1,145 |
| Emergency Medical Calls | 2,426 | 2,313 | 2,359 | 2,406 |
| Percent of Calls that are false alarms | 1500.00% | 1603.00% | 1603.00% | 66.88% |
| Civilian Injuries | 2 | 6 | 0 | 0 |
| Civilian Fatalities | 0 | 2 | 0 | 0 |
| Mutual Aid Given | 32 | 37 | 38 | 39 |
| Mutual Aid Received | 11 | 13 | 14 | 15 |
| Total Number of Inspections | 3,226 | 4,427 | 2,951 | 2,951 |
| Total Hazards | 3,613 | 6,643 | 4,429 | 4 |
| Total Hazards corrected within 90 days | 3,047 | 4,902 | 3,268 | 3,268 |
| Hours spent inspecting | 652 | 1,428 | 952 | 952 |
| Total Fire Investigations | 9 | 14 | 15 | 16 |
| Training Hours | 16,243 | 18,399 | 20,238 | 22,262 |

PERFORMANCE MEASURES

| Measure | Target | Actual 2016 | Actual 2017 | Estimated 2018 |
|--|--------|----------------|----------------|-------------------|
| Engine Company on-scene within eight (8) minutes or less | 90% | 94% | 93% | 95% |
| Ambulance Transport on-scene within nine (9) minutes or less | 90% | 97% | 95% | 95% |

FIRE DEPARTMENT**BUDGET SUMMARY**

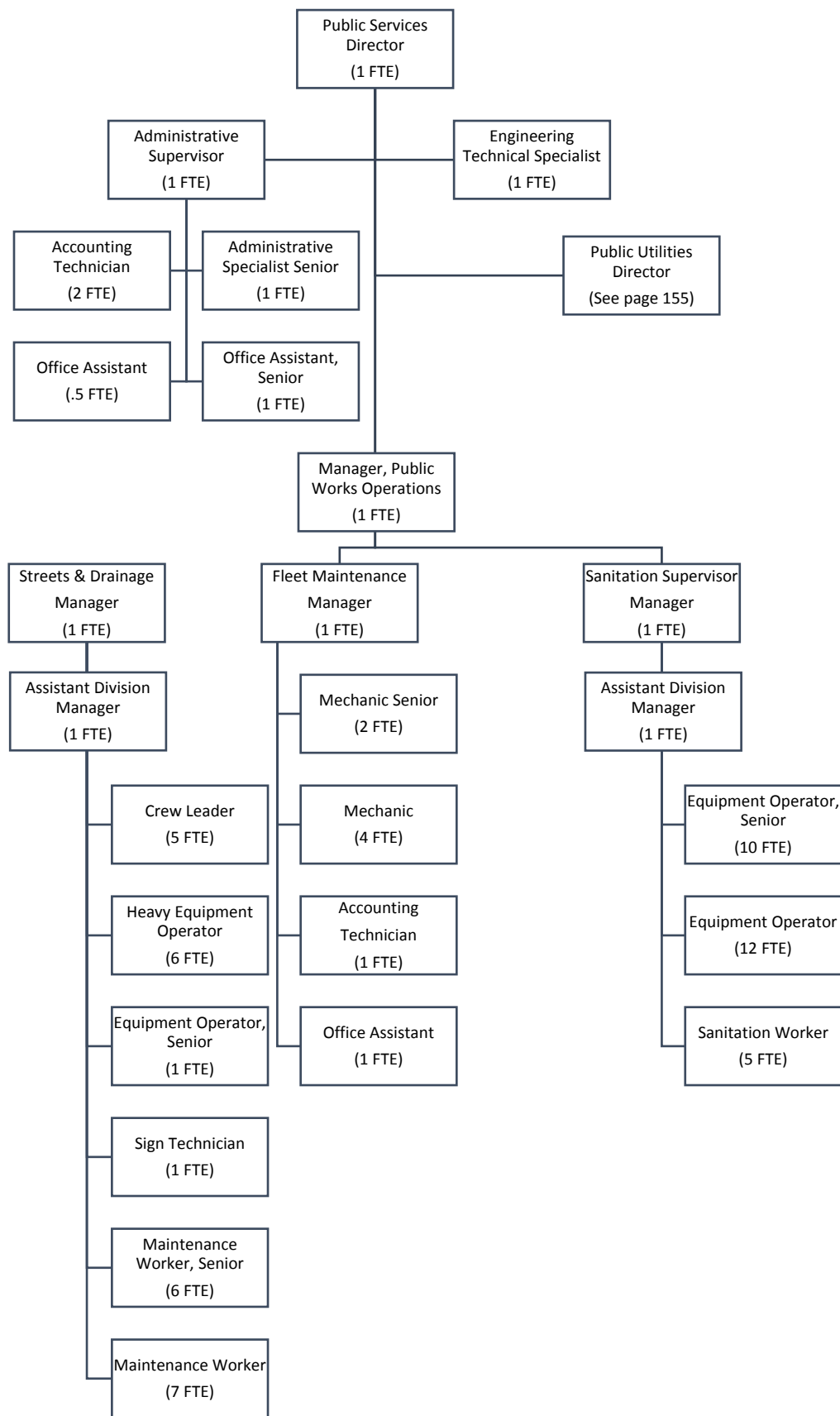
| | Actual | | Budget | | Estimated | Approved |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 6,551,228 | \$ 6,911,416 | \$ 7,482,858 | \$ 7,180,808 | \$ 7,259,975 | |
| Operating Expense | 525,326 | 630,866 | 652,176 | 646,063 | 655,601 | |
| Capital Outlay | 47,908 | 94,041 | 45,865 | 45,774 | - | |
| Total | \$ 7,124,463 | \$ 7,636,323 | \$ 8,180,898 | \$ 7,872,645 | \$ 7,915,576 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------------|---------------|---------------------|------------------|---------------------|---------------|---------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 8.0 | \$ 599,204 | 8.0 | \$ 623,261 | 8.0 | \$ 720,533 |
| Wages | 65.0 | 3,946,564 | 65.0 | 4,157,641 | 64.0 | 3,911,585 |
| Part-time | 1.0 | 15,258 | 1.0 | 17,470 | 1.0 | 19,924 |
| Other Compensation | | 347,865 | | 210,810 | | 349,195 |
| Benefits | | 2,002,526 | | 2,171,626 | | 2,224,581 |
| Merit, Step & General Adjustment | | - | | - | | 34,157 |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - |
| Total | 74.0 | \$ 6,911,416 | 74.0 | \$ 7,180,808 | 73.0 | \$ 7,259,975 |



PUBLIC SERVICES



PUBLIC SERVICES - ADMINISTRATION

The Public Services Administration Division provides central direction to the department's activities and is the first point of contact between the public and the department. The department consists of a department director and administrative personnel that oversee and manage the department budget, purchasing, personnel, and payroll/salaries along with the delivery of effective and efficient operating services of eight divisions: Administration, Streets and Drainage, Fleet Maintenance Shop, Sanitation, Water Treatment, Water Distribution, Wastewater Collection and Wastewater Treatment.

The Department Director provides leadership, direction and motivation to division managers and staff. Responsibilities include developing departmental policies and standards, coordinating activities of the various divisions to ensure goals and objectives are accomplished, continuously reviewing department services to increase the efficiency of services offered while maintaining cost effectiveness and attending to special projects and assignments as requested. In addition, the Department Director communicates with the Board of Mayor and Aldermen, Town Administrator, Department Directors and the citizens of Collierville.

FY 2018 Accomplishments

- Senior staff members are encouraged to assist fellow employees by scheduling time to teach specialized skills. Many of the middle managers are now using computerized data devices on the job and others are training to receive their commercial drivers' licenses.
- Administrative staff identified new employee training classes for Public Service employees and increased training opportunities across the Division with the goal of increasing the Departments operational efficiency and professionalism.
- Public Service Administration promotes employee career and job success by supporting training, employee recognition and activity events. This success is seen in the numerous departmental promotions, frequent citizen compliments, and high employee retention.
- Administrative employees worked closely with the Human Resource Department by assisting with and attending local job fairs to increase the availability of qualified and knowledgeable applicants to fill open positions throughout the Department.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To manage department expenses and operate within budget.

Objectives:

- Perform department services efficiently and effectively working within means of department budget.
- Work with division managers to keep them informed about their budgets.
- Review contracts on a quarterly basis to assure accurate pricing and correct billing on invoices.
- Perform quarterly evaluations of department operations to identify areas where improvements can be made to increase efficiencies and lower costs.

Goal: To continue implementation of New World (new integrated finance software).

Objectives:

- Provide and complete training for administrative staff, division managers and assistant division managers before the end of the fiscal year.
- Provide in house software support on an as needed basis throughout the year.

SAFETY

Goal: To perform all Department operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours through monthly employee safety meetings.
- Train division level managers and crew leaders to monitor job sites and work practices on a daily basis to ensure proper safety procedures are being followed.
- Perform job site safety inspections monthly, document and review findings once a month with crew leaders and managers to develop best practice for the various operations performed throughout the department.

SERVICE

Goal: To clearly communicate and promptly respond to requests from customers and employees.

Objectives:

- Once a month perform three random call-backs after completion of jobs and deliver results to Department Director.
- Perform training of supervisors on an as needed basis when new updates are implemented into the Comcate work order system to ensure all managers are familiar with the new features.
- Review work orders monthly to ensure that all work order program notes are updated on a regular basis.

Goal: To track and manage division activities cost effectively and efficiently.

Objectives:

- Look for higher efficiency procedures while performing maintenance activities and perform written reviews of activities on a bi-annual basis.

PUBLIC SERVICES - ADMINISTRATION

Goal: To communicate operational advice and activity information to citizens.

Objectives:

- Use utility bill to share department guidelines and other helpful information for residents as needed.

- Work with the Town's Public Information office to improve public awareness of Public Services activities.
- Distribute helpful procedural information to residents by mail, door hangers, or handouts quarterly.

STATISTICS

| Statistics | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|--------|----------------|----------------|-------------------|
| Safety Meetings | 12 | 12 | 12 | 12 |
| Number of workman's compensation claims processed | 12 | 17 | 15 | 15 |
| Man hours lost due to on the job injury | 720 | 1,705 | 752 | 800 |
| Total number of department employees | 117 | 115 | 120 | 117 |
| Purchase orders processed | 2,500 | 1,524 | 2,542 | 2,500 |
| Check requests processed | 230 | 224 | 230 | 230 |
| % of purchase orders/check requests voided | 10% | 9% | 10% | 10% |

PERFORMANCE MEASURES

| Measure | Target | Actual FY17* | Estimated FY18 |
|------------------------------------|--------|-----------------|-------------------|
| Customer Call Back Survey Resposne | | | |
| Very Satisfied | 165 | 49 | 181 |
| Satisfied | 50 | 41 | 11 |
| Not Satisfied | 10% | 2%* | 6% |

*FY17 only includes three months of call backs

BUDGET SUMMARY

| | Actual | | Budget | | Estimated | | Approved |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 576,146 | \$ 623,776 | \$ 671,914 | \$ 672,357 | \$ 686,808 | | |
| Operating Expense | 56,997 | 62,098 | 75,426 | 74,017 | 75,759 | | |
| Capital Outlay | 0 | 0 | 29,000 | 0 | 0 | | |
| Total | \$ 633,143 | \$ 685,874 | \$ 776,340 | \$ 746,374 | \$ 762,567 | | |
| Reduction to expenditures | | | | | | | |
| Water & Sewer Fund | \$ (288,073) | \$ (311,829) | \$ (335,957) | \$ (336,179) | \$ (343,404) | | |
| General Fund | \$ 345,070 | \$ 374,045 | \$ 440,383 | \$ 410,196 | \$ 419,163 | | |

PUBLIC SERVICES - ADMINISTRATION

| STAFFING SUMMARY | | | | | | | |
|----------------------------|---------------|--------------|------------------|--------------|---------------|--------------|--|
| | Actual | | Estimated | | Budget | | |
| | | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 4.0 | \$ 313,373 | 4.0 | \$ 321,427 | 4.0 | \$ 321,615 | |
| Wages | 4.0 | 124,321 | 4.0 | 145,665 | 4.0 | 144,742 | |
| Part-time | 1.0 | 11,121 | 1.0 | 14,093 | 1.0 | 16,624 | |
| Other Compensation | | - | | - | | - | |
| Benefits | | 174,961 | | 191,172 | | 203,827 | |
| Merit & General Adjustment | | - | | - | | - | |
| Other Personnel | 0.0 | - | 0.0 | - | 0.0 | - | |
| Total | 9.0 | \$ 623,776 | 9.0 | \$ 672,357 | 9.0 | \$ 686,808 | |

PUBLIC SERVICES – STREETS AND DRAINAGE

Streets and Drainage has five crews responsible for pavement repair, infrastructure construction and maintenance, street signage, drainage system repair, right-of-way litter collection and street sweeping. The division also assists with leaf pick-up and special activity events. The division works under the general direction of the Streets and Drainage Manager who coordinates the daily work schedules of twenty-eight employees.

FY 2018 Accomplishments

- Responded to approximately 1,200 calls for service for signs, street repair and drainage repairs.
- Replaced 722 regulatory, warning, guide and street name signs throughout Town to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices.
- Revitalized 5,600ft of vertical walled concrete ditches.
- Decorated the Town Square for the Christmas Holiday hanging over 2,250 feet of garland and 2,500 strands of lights totaling over 250,000 lights a 25% increase in lights installed compared to the previous fiscal year.
- Provided snow and ice removal for major streets during the winter season.
- Replaced 1,350ft of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Repaired approximately 85,700 square feet of asphalt.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To manage Division expenses and operate within budgeted line items.

Objectives:

- Perform streets and drainage maintenance activities efficiently and effectively working within means of the division's budget throughout the fiscal year.
- Work with managers to reduce maintenance costs through accurate ordering and tracking of maintenance supplies and materials and report on a quarterly basis.
- Review Comcate work order system data entry for accuracy and beneficial record keeping every quarter.
- Perform quarterly evaluations of division operations to identify areas where improvements can be made to increase efficiencies and lower costs.

Goal: To provide additional training opportunities for staff to improve infrastructure maintenance efficiency.

Objectives:

- Identify available training opportunities annually for division staff as they come available.
- Schedule new hire personnel for Maintenance technology training course through the Tennessee Public Work Institute (TPWI) as they come available and are budgeted for.

- Send a minimum of three personnel to Streets and Drainage related training each year or as they are budgeted.

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division employees attend monthly employee safety meetings.
- Crew Leaders will monitor job sites and work practices on a daily basis to ensure proper safety procedures are followed by personnel. Inspections will be recorded in manager log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division managers will perform job site safety inspections on a weekly basis of each crew and will document and review findings with crew leaders and managers on a monthly basis to develop best practices for the various operations performed.

SERVICE

Goal: To improve and maintain drainage systems performance cost effectively.

Objectives:

- Perform an annual physical survey of all major drainage laterals, document problems, and schedule proactive maintenance to improve storm water drainage throughout Town.
- Inspect, document, and repair concrete curbs and water tables at various locations and replace curbs and gutters as needed ahead of the paving project.

Goal: Improve and maintain safe roadway systems throughout town cost effectively.

Objectives:

- Install a minimum of three handicap ramps at various locations to meet ADA requirements.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Repaint crosswalks/stop bars at all schools and intersections prior to the beginning of each school year.
- Continue upgrading traffic control devices to meet new MUTCD requirements over the next five years.

PUBLIC SERVICES – STREETS AND DRAINAGE

STATISTICS

| Statistics | Actual FY16 | Actual FY17 | Estimated FY18 | Projected FY19 |
|--|----------------|----------------|-------------------|-------------------|
| Roadway Lane (miles) | 686 | 692 | 698 | 700 |
| Open ditches in miles | 14 | 14 | 14 | 14 |
| Curb and Gutter replacement, linear feet | 2,260 | 3,523 | 3,500 | 3,500 |
| Asphalt patching tons | 2,048 | 2,405 | 2,500 | 2,600 |
| Pavement repairs* | 3,378 | 2,685 | 3,000 | 3,000 |
| Street Signs | 9,500 | 9,500 | 9,603 | 9,700 |
| Street Signs repaired/installed | 561 | 625 | 722 | 750 |
| Work orders processed | 1,473 | 973 | 1,200 | 1,300 |
| After hour call-outs | 39 | 66 | 50 | 60 |

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---------------------------------------|----------|----------------|----------------|-------------------|
| Asphalt paving, contract (lane miles) | 35.0 | 29.1 | 23.5 | 31.0 |
| Cost per lane mile paved | \$47,000 | \$46,797 | \$43,343 | \$54,000 |
| Percent of streets paved | 5.0% | 4.2% | 3.4% | 4.4% |

BUDGET SUMMARY

| | Actual | | Budget | | Estimated | | Approved | |
|-------------------|---------------------|---------------------|---------------------|-----------|------------------|-----------|------------------|--|
| | FY 16 | FY 17 | FY 18 | | FY 18 | | FY 19 | |
| Personnel | \$ 1,527,197 | \$ 1,606,621 | \$ 1,783,530 | \$ | 1,716,546 | \$ | 1,758,721 | |
| Operating Expense | 2,147,126 | 2,123,174 | 2,148,245 | \$ | 2,148,245 | | 1,642,326 | |
| Capital Outlay | 25,586 | 0 | 86,000 | | 68,993 | | 36,000 | |
| Total | \$ 3,699,908 | \$ 3,729,795 | \$ 4,017,775 | \$ | 3,933,784 | \$ | 3,437,047 | |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries | 1.0 | \$ 81,417 | 1.0 | \$ 84,152 | 1.0 | \$ 86,278 |
| Wages | 28.0 | 964,452 | 28.0 | 1,000,899 | 27.0 | 1,008,565 |
| Part-time | 0.0 | - | 0.0 | - | 0.0 | - |
| Other Compensation | | 20,390 | | 25,000 | | 25,000 |
| Benefits | | 540,362 | | 606,495 | | 638,878 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | - | | - | | - |
| Total | 29.0 | \$ 1,606,621 | 29.0 | \$ 1,716,546 | 28.0 | \$ 1,758,721 |

PUBLIC SERVICES – FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. Vehicles serviced include pickup trucks, automobiles, dump trucks, fire pumpers, aerial fire trucks, a Town bus, emergency rescue trucks, hydraulic excavators, sewer machines, off road pieces of equipment such as air compressors, emergency generators, tractors, trailers, and heavy construction equipment (approximately 479 vehicles and equipment). The division also maintains and repairs a variety of miscellaneous power-driven pieces of equipment such as line trimmers, gas-powered trash pumps, chainsaws and other non-drivable equipment. Special jobs bid and performed by private shops are bodywork and transmission repairs. Fleet Maintenance also provides welding and fabrication for all departments. The division works under the general direction of the Fleet Maintenance Manager who coordinates the daily work schedules of ten employees.

FY 2018 Accomplishments

- Fleet Service personnel completed over 2,990 vehicle and equipment repairs in FY18 a 10% increase in repairs compared to the previous year.
- In FY 18 Fleet Service mechanics maintained an average of 68 vehicles and equipment per mechanic. Based on the industry average for municipal maintenance shops of 55 vehicles and equipment per mechanic, the Fleet Maintenance Division was able to maintain 91 more vehicles and equipment annually than an average shop with equivalent staffing (24% more efficient than the industry standard).
- Fleet Services has not added an additional mechanic since FY16. Since FY16, the number of work orders completed has increased by 1,344 work orders per year (an 81% increase in work load).
- Worked with Town Administration and each Department to develop and improve the Towns vehicle and equipment replacement plan extending the vehicles use by transferring them to different departments.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To lower annual maintenance costs for Town vehicles and maintenance equipment.

Objectives:

- Continue large truck rebuild/overhaul program to extend the useful life of equipment by 20 to 25% over their expected life service.
- Division Manager will work with Department heads and representatives towards improving Town wide vehicle and equipment replacement procedures. This

process will include reassigning available surplus units in reasonable working order to other departments on an as needed basis to limit capital expenditures.

- Evaluate vehicles and equipment for maintenance items related to poor operator driving habits as vehicles and equipment are brought in for maintenance. Work with managers to correct any deficiencies as they are found.
- Install security surveillance cameras to safeguard parts, vehicles and equipment in the Fleet Maintenance facility and surrounding lot when budgeted.

Goal: To provide additional training opportunities for division staff to improve infrastructure maintenance efficiency.

Objectives:

- Identify and send a minimum of one employee to a master emergency vehicle technician certification course with a goal of having two master EVT technicians within the next five years.
- Identify and send a minimum of two employees to a mechanic or management related class based on the employee's skill level and the needs of the Fleet Maintenance shop each year.
- Work with other local municipal maintenance shops to identify opportunities to perform joint training throughout the year.

Goal: To schedule and provide regular preventive maintenance checks for all Town-owned vehicle and pieces of equipment to identify maintenance needs, minimize downtime and reduce major repair costs.

Objectives:

- Maintain Town Fleet with less than 10% of the Fleet due for preventative maintenance at any given time. Utilize Fleet Management Software to ensure that all vehicles are scheduled for preventive maintenance checks as required. Print monthly preventive maintenance reports to ensure the 10% goal is attained each month.
- Utilize monthly maintenance reports to track fleet repair costs and use reports to benchmark success in repair cost reduction.

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division employees attend monthly employee safety meetings.
- Senior Mechanics will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive

PUBLIC SERVICES – FLEET MAINTENANCE

and negative findings. Any negative findings will be remedied immediately.

- Division Manager will perform periodic maintenance safety inspections, document and review findings with mechanics on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director quarterly for review.

SERVICE

Goal: To improve service levels and lower annual maintenance costs for Town vehicles and maintenance equipment.

Objectives:

- Provide educational opportunities for staff in an effort to improve their job-related knowledge and skills for

- Successful completion of master emergency vehicle technician certification and every day mechanical services.
- Continue large truck rebuild/overhaul program to extend the useful life of equipment by 20 to 25% over their expected life service.
- Work to improve replacement procedures for various department equipment needs. This includes reassigning units to other departments to limit capital expenditures.

STATISTICS

| Statistics | Actual FY16 | Actual FY17 | Estimated FY18 | Projected FY19 |
|-----------------------------------|----------------|----------------|-------------------|-------------------|
| Service Requests by Department: | | | | |
| Public Services | 972 | 1,737 | 1780 | 1800 |
| Police | 472 | 571 | 680 | 700 |
| Fire | 111 | 169 | 200 | 220 |
| Town Administration | 2 | 8 | 8 | 10 |
| Development | 41 | 93 | 154 | 60 |
| Finance | 1 | 0 | 1 | 1 |
| Parks | 46 | 138 | 166 | 170 |
| Animal Control | 1 | 0 | 1 | 1 |
| Number of Mechanics | 6 | 7 | 7 | 7 |
| Servide orders completed | 1,646 | 2,716 | 2,990 | 3,062 |
| Town Fleet Vehicles and Equipment | 450 | 464 | 479 | 494 |
| Fuel Gallons Purchased: | | | | |
| Regular | 163,616 | 177,043 | 180,000 | 185,000 |
| Diesel | 133,214 | 140,585 | 145,000 | 150,000 |
| Fuel Average Price per Gallon | | | | |
| Regular | 1.5027 | 1.5500 | 1.7300 | 2.1500 |
| Diesel | 1.5549 | 1.5800 | 1.8900 | 2.4500 |

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual 17 | Estimated FY18 |
|--|---------|----------------|--------------|-------------------|
| Vehicle downtime due to normal repairs (oil change, brakes, etc.) | .75 day | 1 day | 1 day | .75 day |
| Vehicles per mechanic (target based on industry average for municipalities) | 60 | 66 | 66 | 70 |

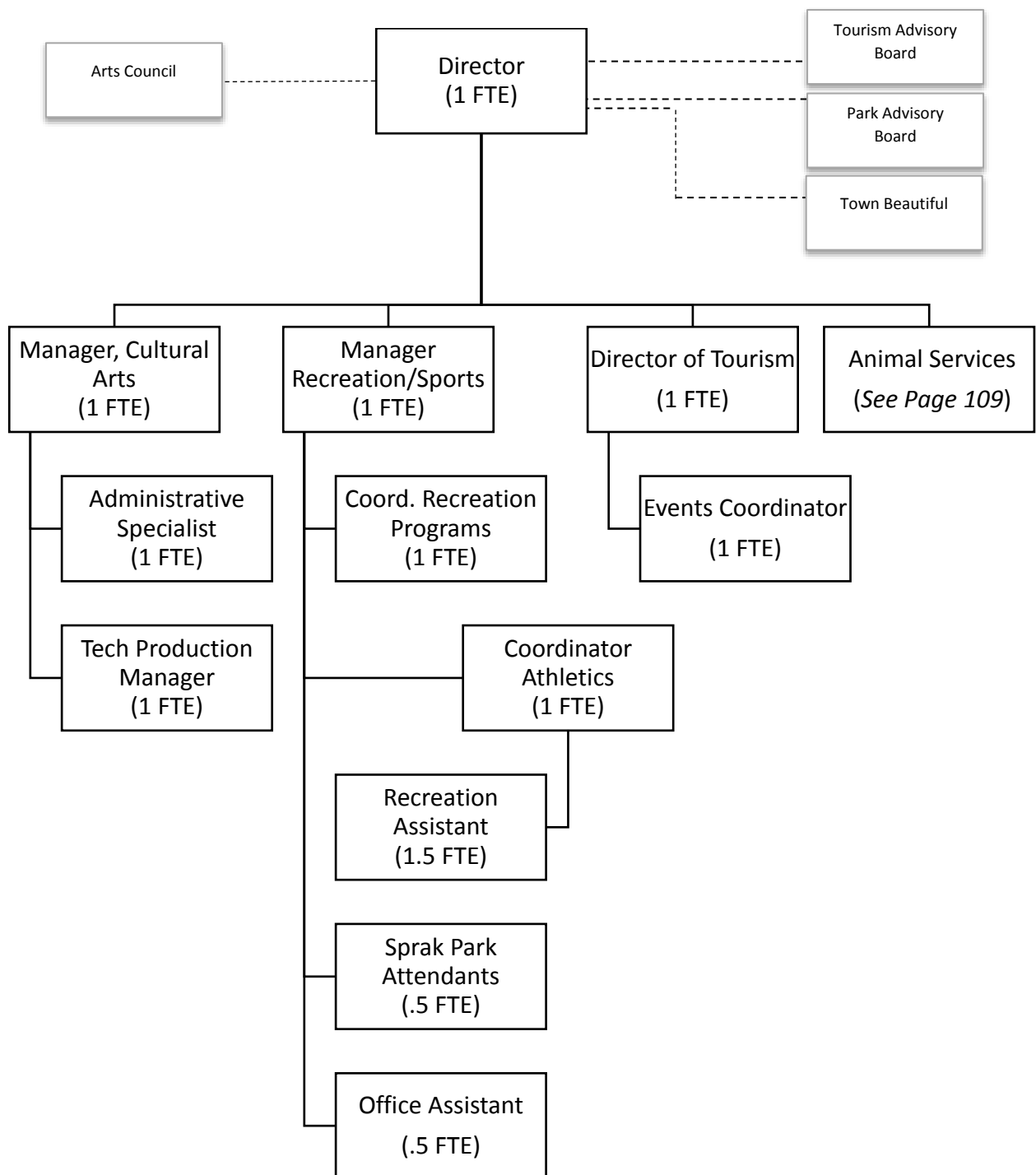
PUBLIC SERVICES – FLEET MAINTENANCE

| | BUDGET SUMMARY | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | | Budget | Estimated | Approved |
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Personnel | \$ 591,662 | \$ 694,645 | \$ 756,674 | \$ 720,253 | \$ 664,548 |
| Operating Expense | 111,794 | 53,949 | 113,399 | 113,579 | 97,456 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total | \$ 703,456 | \$ 748,595 | \$ 870,073 | \$ 833,832 | \$ 762,004 |

| | STAFFING SUMMARY | | | | |
|----------------------------|------------------|-------------------|-------------|-------------------|------------|
| | Actual | | Estimated | Budget | |
| | FY 17 | | FY 18 | FY 19 | |
| Salaries | 1.0 | \$ 81,607 | 1.0 | \$ 81,824 | 1.0 |
| Wages | 10.0 | 390,918 | 10.0 | 383,292 | 8.0 |
| Part-time | 0.0 | - | 0.0 | - | 0.0 |
| Other Compensation | | 3,887 | | 13,075 | |
| Benefits | | 218,233 | | 237,062 | |
| Merit & General Adjustment | | - | | - | |
| Other Personnel | 0.0 | - | 0.0 | 5,000 | 0.0 |
| Total | 11.0 | \$ 694,645 | 11.0 | \$ 720,253 | 9.0 |



PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



The Collierville Parks, Recreation, & Cultural Arts Department seeks to enhance the quality of life for Collierville citizens by providing a wide variety of fun and affordable recreational, athletic, educational and cultural activities and opportunities. The staff believes that a park system should create a feeling of pride, a sense of value, the challenge of developing skills and abilities while providing the opportunity to learn and grow. In order to meet these goals, the department provides regional, neighborhood and community programming throughout the Town's approximately 750 acres of parkland, 30 athletic fields, 10 tennis courts, 10 modular play structures, 2 spray parks and 18.5 miles of Greenbelt trails for pedestrians and bicycle use.

Collierville Parks also is responsible for the management and operations of a 55,000 square-foot community center, including a 7,700 square foot contracted Fitness Center, and the 352 seat Harrell Performing Arts Theatre. Collierville Parks is responsible for the promotion and management of special events and tourism for the Town of Collierville as well.

Core Businesses of the Parks and Recreation Department:

- Guide the department's future growth and development:
 - Develop and update long term plans: Master Park Plan, Capital Investment Plan, Greenbelt Master Plan, and the Five Year Park Plan.
 - Develop a financial plan to provide for future development.
 - Oversee the budgeting process and personnel to ensure adequate operating funds and personnel to operate park services.
 - Insure Administration Staff is trained and understanding of all local, state, and federal opportunities for funding.
- Provide recreational facilities and programs:
 - Plan/develop major community facilities, greenbelts, parks, and similar amenities.
 - Plan community activities and events.
 - Plan park development and improvements.
 - Provide organized sports, camps, recreational, educational, and instructional opportunities.
 - Provide cultural arts programs and activities.
 - Partner with community organizations for leisure programs and events.
 - Develop/Support Community Initiatives to promote Collierville.

FY 2018 Accomplishments

- Welcomed 3,500 visitors welcomed at the historic Depot Visitors Center.
- Introduced a new format and content for the Collierville tourism brochure and distributed to Collierville area businesses and Mid-South welcome centers.

- Published a revised Collierville Greenbelt Walking Trail map to reflect new trails and future expansion plans.
- Coordinated 37 Town sponsored special events with over 61,548 participants.
- Hosted the inaugural Tennessee Shakespeare Company Shout Out series at the Depot Visitors Center with a performance of "Romeo and Juliet" attended by 400 people.
- The 2017 Collierville Independence Day Celebration featured a second, free standing video screen for improved audience viewing and professional event emcees.
- Welcomed Trustmark Bank as a new partner for Collierville Kite Day. Trustmark employees provided volunteer support and served as judges for the event.
- Restructured the Mother-Son event resulting in record attendance of over 200 attendees.
- Managed/Coordinated 25 community special events with over 28,000 participants.
- Partnered with the Tourism Advisory Commission to revise the selection process and criteria for Collierville's Independence Day Celebration.
- Published a revised Collierville Train History brochure exploring the Town's railroad history.
- Harrell Theatre hosted 84 events and was in use over 300 days with performances, rehearsals, and civic events.
- Purchased and installed 354 new seats in Harrell Theatre auditorium.
- Offered eight (8) summer performing arts camps with over 200 students enrolled.
- Featured fifteen (15) local artists in the Harrell Theatre Gallery.
- Presented in partnership with the Collierville Arts Council the 9th annual Symphony in the Rose Garden.
- Expanded our 'Athletics Program Manuals' as well as updated the Athletic Section of the Departments' Policy Manual.
- Staff completed the National Alliance for Youth Sports Certification Program.
- Hosted the 6th annual Coaches' Volunteer Recognition Banquet.
- Provided six (6) sport specific skill development camps for participants and coaches – one (1) in football, three (3) in basketball, and one (1) in baseball/softball, one (1) in girls volleyball
- No fee increases for youth baseball, football, tee ball, volleyball, and softball programs for sixth (6th) consecutive year.
- Created new 9th-12th grade Sr High Girls Volleyball Program.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for seventh (7th) consecutive year.
- Opened the new Linda Kerley Center – Senior Wing
- Transitioned all senior educational and recreational programming from the Collierville Community Center to the Linda Kerley Center.
- Interviewed, hired and trained 3 new part-time staff employees for Linda Kerley Center.
- Co-sponsored a Senior Information Panel on Health Care with Senior Helpers (28 participants/10 speakers).
- Administered over 20+ individual instructional programs (total participant numbers – 3,517): Senior Exercise, Chair Yoga, Bingo, Senior Travel, Dominoes, Camp Smile, Computer Programs for Youth, Drama Programs, Safe Sitter, and Senior Programs.
- Hosted instructional tennis clinics with 261 youth and adult participants (approximately 2,098 hours of court time instruction) plus an additional 106 adult recreational tennis leagues players. Other approved court usage at H.W. Cox Park Tennis Facility included 26 USTA Adult Leagues (61 matches), USTA Jr. Team Tennis had over 60+ players with 160 court hours, Private/Group Lessons, and public play on the courts.
- Coordinated usage of 700+ hours of court time with Collierville High School Tennis Program that included practices M-F and hometown matches with visiting opponents.
- Hosted 10 instructional tennis clinics with 225 youth and 50 adult participants (approximately 2,098 hours of court time instruction) plus an additional 156 adult recreational tennis leagues players. Other approved court usage at H.W. Cox Park Tennis Facility included 26 USTA Adult Leagues, USTA Jr. Team Tennis had over 100+ players along with 9 Home Matches and City Wide Tournament), Private/Group Lessons (325 participants), and public play on the courts.
- Coordinated usage of 738 hours of court time with Collierville High School Tennis Program that included practices M-F and 11 hometown matches with visiting opponents.
- Courts 1 & 2 at H.W. Cox Park Tennis Facility and Frank Road Tennis Courts were resurfaced in the fall of 2017.
- W.C. Johnson House provided 202 hours of instructional space for youth/adult programming.
- Camp Smile Special Needs Camp celebrated its 21st year! Our largest attendance of 22 participants each week; 1,000 hours of inter-active programming and 600 hours of program instruction. Also through civic and business donations and grants 12 one-week scholarships were awarded to Camp Smile

participants. Total of \$4,000 in donations and grants received by the department.

- Senior Exercise class that had a 34% increase in attendance in 2017; class averages 51 participants per class session.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: Establish a local brand of tourism in Collierville

Objectives:

- Develop programs and events that highlight Collierville's unique character and small town charm
- Preserve Town heritage through historic preservation and conservation activities.
- Enhance marketing initiatives that promote Collierville's history and achievements.
- Operate a visitor's center at the historic Square to interact with residents and promote local tourism.

SAFETY

- Continue to work with Town Departments and Collierville Emergency Management Officer in the development and implementation of an individualized emergency plan for each Town special event, as needed.
- Inventory all Park System facilities to identify areas to expand medical and safety equipment for park users.
- Update the departmental Emergency Management Policies and Procedure manuals, communication plans, and evacuation plans

SERVICE

Goal: Provide new and improved opportunities in all areas of recreational programming

Objectives:

- Expansion of Senior Exercise programs offered at the Linda Kerley Center based on participant feedback, program evaluations and industry trends.
- Continue development of Nature Education Room at WCJ House to promote educational opportunities of the Wolf River, Peterson Lake Boardwalk and Arboretum.
- Develop a Senior 'Volunteer' Group to assist with events and educational projects.

Goal: Enhance the Cultural Arts Experience

Objectives:

- Continue our partnerships with Arts Council, New Day Theatre, and CHS Drama Department for new productions and performing arts camps/clinics.
- Continue partnership with Morton Museum of Collierville History to enhance the Harrell Theatre Lobby Art Gallery

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Develop three (3) new community programs utilizing the Harrell Theatre and Town Square
- Develop plan for a concert on the Performance Lawn at Hinton Park.

Goal: Enhance Youth Recreational Sport Participant Experience

Objectives:

- Highlight our 'recreational' philosophy through program literature, coach selection, team selection process and league components – 'jamborees', sportsmanship program.
- Simplify program evaluation/survey process for customer feedback.
- Expand player skill development through additional new sport specific instructional camps.
- Expand Coach's development through additional new sport specific coaching clinics.

Goal: Provide a variety of fun and educational programs and special events for a diverse community

Objectives:

- Host regular programming at the Depot Visitors Center related to the community's history.
- Promote the Depot Visitors Center as a rental space for non-profits and community businesses.
- Continue to develop programming that highlights Collierville's unique resources and amenities.

- Expand community programming to include heritage programs and movie series.

Goal: Expand Collierville Park & Greenbelt Systems Objectives:

- Work with Park Advisory Board to identify strategic future park locations in both existing town boundaries and future annex areas.
- Administer grant Components of Wolf River Blvd Trail (Phase II) section at Robbins Halle Natural Area
- Identify connection opportunities along the Nonconnah Creek Trail for both east and west expansions.
- Begin layout of Wolf River Trail from WC Johnson Park East to Collierville/Arlington Road along the Wolf River.

SCHOOLS

- Expand opportunities to partner with Collierville Schools through continued facility reciprocation for hosting Town events and educational classes at Collierville schools.
- Expand partnerships with Collierville Schools to share athletic facilities for leagues, tournaments and events.
- Partnership with Collierville High School to provide after school intramural athletic programs that targets recreational programming for 15-18 year olds.

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|------------|-------------|-------------|----------------|
| Special Events Attendance | | | | |
| Town Sponsored Events | 44,900 | 42,700 | 29,200 | 44,400 |
| Non-Town Sponsored Events at Parks | 26,575 | 25,300 | 25,800 | 26,300 |
| Instr./Recreation Program Participants | | | | |
| Instructional Classes | 495 | 420 | 465 | 480 |
| Tennis Program Participants | 2,025 | 1,885 | 1,920 | 1,960 |
| Senior Program Participants | | | | |
| Athletic Programs | | | | |
| Youth Athletic Participants | 5,940 | 5,660 | 5,725 | 5,780 |
| # Athletic Games/Practices | 11,700 | 11,255 | 11,480 | 11,595 |
| # of Volunteer Coaching Hours | 79,010 | 76,680 | 77,440 | 78,220 |
| Harrell Theatre Attendance | 32,450 | 32,463 | 32,780 | 36,115 |
| Greenbelt Mileage | 19.5 miles | 18.0 miles | 18.0 miles | 19.0 miles |
| Park System Acreage | | | | |
| Maintained Park Acreage | 610 | 500 | 610 | 610 |
| Natural Areas Acreage | 165 | 275 | 165 | 165 |
| Cost (\$) of Park Operations/Resident | \$103.84 | \$99.89 | \$105.13 | \$106.18 |
| TN Statewide Benchmarking Avg. \$87.44 | | | | |
| % of Costs supported by User Fees | 8.50% | 7.50% | 8.00% | 8.80% |
| TN Statewide Benchmarking Avg. 10.07% | | | | |
| Total Cost per Park Acreage | \$6,945 | \$6,391 | \$6,876 | \$6,945 |
| TN Statewide Benchmarking Avg. \$8,852 | | | | |
| Park Acres per 1,000 Residents | 14.94 | 15.62 | 15.29 | 15.13 |
| TN Statewide Benchmarking Avg. 11.83 acres | | | | |

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

BUDGET SUMMARY

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Personnel | \$ 2,724,241 | \$ 2,765,703 | \$ 1,018,921 | \$ 952,839 | \$ 897,499 | |
| Operating Expense | 1,756,403 | 1,980,657 | 1,305,489 | 1,251,275 | 1,240,784 | |
| Capital Outlay | 35,948 | 51,045 | 29,900 | 25,400 | - | |
| Total | \$ 4,516,592 | \$ 4,797,406 | \$ 2,354,310 | \$ 2,229,514 | \$ 2,138,283 | |
| Reduction to expenditures | | | | | | |
| Water & Sewer Fund | (31,220) | (31,220) | - | - | - | |
| General Fund | \$ 4,485,372 | \$ 4,766,186 | \$ 2,354,310 | \$ 2,229,514 | \$ 2,138,283 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|---------------|---------------------|------------------|-------------------|---------------|-------------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 9.0 | \$ 517,965 | 8.0 | \$ 476,985 | 7.0 | \$ 469,849 |
| Wages | 41.0 | 1,326,577 | 3.0 | 140,648 | 2.0 | 103,325 |
| Part-time | 5.0 | 18,215 | 4.0 | 57,500 | 4.0 | 65,233 |
| Other Compensation | | 33,564 | | 11,182 | | 6,105 |
| Benefits | | 848,929 | | 258,424 | | 244,887 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 3.0 | 20,454 | 1.0 | 8,100 | 1.0 | 8,100 |
| Total | 58.0 | \$ 2,765,703 | 16.0 | \$ 952,839 | 14.0 | \$ 897,499 |



NON-DEPARTMENTAL

Certain General Fund functions which cannot logically be categorized with any of the established departments are included as Non-Departmental. These activities include Debt Service, Insurance, and Special Appropriations.

DEBT SERVICE is the payment of interest and principal on all general obligation debt of the Town. Included in the debt service line item are fees to the paying agent. Debt service on general obligation debt is paid by Special Revenue funds to the extent bonds are issued for projects within those funds. The debt service on revenue bonds issued by the Town's Water and Sewer utility is paid and accounted for within the Water and Sewer Fund.

The Town's most recent bonds issues were in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of a fire ladder truck, a road widening project, and several drainage improvement projects. The Town also issued \$93,485,000 in general obligation bonds for the construction of a new, state of the art, high school. Simultaneously with the new money issues, the Town refunded \$8,015,000 of general obligation refunding bonds with net present value savings of \$661,735.

As of June 30, 2018, the Town is projected to have \$117,630,000 of general obligation bonds outstanding. The Town has an AAA bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt.

Information on the Town's debt is more fully detailed in the Debt Summary section of this report beginning on page 169.

INSURANCE accounted for within the non-departmental accounts includes:

- General liability

- Law enforcement liability
- Auto liability
- Auto physical damage
- Errors and omissions
- Property
- Unemployment
- Disability Insurance

The Water and Sewer Fund pays a portion of all insurance costs.

SPECIAL APPROPRIATIONS include grants provided by the Town to various non-profit community agencies as well as expenditures not included in departmental budgets such as:

- Reappraisal costs
- Attorney and legal fees (fifteen percent (15%) paid by the Water and Sewer Fund)
- Bank charges
- Election expenses
- Ambulance contract
- Environmental Commission
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications
- "Maintenance of Effort" payment to Collierville Schools

The Town also provides funding to a number of non-profit agencies which provide needed and useful services to residents of the Town. These are:

- Collierville Literacy Council
- Alive at 25 Program
- TV 19 Contribution
- Books from Birth
- Collierville Education Foundation
- YMCA
- Neighborhood Christian Center

Non-Departmental Budget Summary

| | Actual | | Budget | | Estimated | Approved |
|----------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 | |
| Debt Service | \$ 5,344,492 | \$ 9,562,738 | \$ 8,794,363 | \$ 8,794,363 | \$ 8,788,814 | |
| Insurance | 634,482 | 598,167 | 675,440 | 668,548 | 773,500 | |
| Special Appropriations | 3,090,423 | 3,105,987 | 3,412,618 | 3,324,313 | 3,549,444 | |
| Total | \$ 9,069,398 | \$ 13,266,892 | \$ 12,882,421 | \$ 12,787,224 | \$ 13,111,758 | |
| Reduction to expenditures | | | | | | |
| Library Fund | - | - | - | - | - | |
| Water & Sewer Fund | (30,164) | (32,270) | (33,150) | (31,500) | (33,150) | |
| General Fund | \$ 9,039,233 | \$ 13,234,621 | \$ 12,849,271 | \$ 12,755,724 | \$ 13,078,608 | |



PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the weekly collection of household waste, yard waste, junk, home clean-outs and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of twenty-eight employees.

The monthly sanitation fee is \$22 for residential and \$43, \$53, \$63, \$73, and \$83 for limited commercial pick-up (dependent on the number of disposal carts). The Town contracts with Waste Connections of Walnut, Mississippi for the disposal of its household garbage. Brush, grass, junk, home clean-outs and bagged leaves are disposed of at a local private demolition landfill. Recyclable waste is collected by Town employees and clean yard waste and loose leaves are mulched for recycling at one of two delivery sites.

FY 2018 Accomplishments

- The Sanitation Division diverted approximately 14,704 tons of yard waste and 3,297 tons of household garbage from landfills in FY2018 accounting for 38% of the total solid waste collected.
- Through collection operation and schedule modifications the Sanitation Division diverted an additional 6,126 tons of yard waste compared to the previous year, increasing the tonnage of yard waste diverted from the landfill by 71%. The diversion of 14,704 tons of yard waste material in FY18 saved the Town approximately \$280,000 in disposal fees.
- The Sanitation Division continues to provide a quality solid waste collection service at the lowest monthly service fee in Shelby County.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: To strive to meet the requirements set forth in the 2015-2025 Statewide Comprehensive Integrated Solid Waste Management Plan.

Objectives:

- Educate the public through the Town's website and public access television channel and the Town's public information office to promote Work towards removing yard waste from the Town's waste stream by grass and leaf recycling in an effort to reduce the amount of yard waste landfilled each year by 5%.

- Work towards removing yard waste from the Town's waste stream by increasing the volume of brush taken to the mulch/compost site over the next year by 10%.

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by ensuring all division employees attend monthly employee safety meetings.
- Division Managers will perform periodic operational safety inspections, document and review findings with drivers on a monthly basis to develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director for review.
- Division Managers will work with Fleet Maintenance Manager to identify and correct any occurrences of poor operator habits that could result in additional maintenance or accidents. If identified managers will work with drivers to correct any deficiencies as they are found.

SERVICE

Goal: To maintain and improve the level of daily service for timely collections of household garbage, recyclables, yard waste, junk, loose leaves and appliances in a cost effective manner.

Objectives:

- Review sanitation guidelines on a semiannual basis and adjust as needed.
- Review route design and efficiency annually and make adjustments as needed. Report findings to Department Director.
- Reduce the number of loads to the Walnut MS, landfill site by reviewing weight tickets on a monthly basis and working with drivers to ensure that loads are at the proper weight prior to transport.
- Cross train new drivers as time permits. Summarize training activities in a report to Department Director.
- Replace the aging transfer station garbage compactor in FY2028 to reduce the risk of a catastrophic failure that would interrupt solid waste collection operations.

STATISTICS

| Statistics | Actual FY16 | Actual FY17 | Estimated FY18 | Projected FY19 |
|--|------------------------|------------------------|---------------------------|---------------------------|
| Total solid waste collected (tons) | 40,449 | 42,231 | 47,752 | 48,100 |
| Household garbage collected (tons) | 14,469 | 14,660 | 14,681 | 14,700 |
| Number of loads hauled from transfer station | 697 | 741 | 760 | 780 |
| Yard waste mulched/composted (tons) | 4,100 | 8,578 | 14,704 | 15,000 |
| Yard Waste landfilled (tons) | 18,654 | 14,898 | 15,070 | 15,100 |
| Recycled household waste (tons) | 3,226 | 3,095 | 3,297 | 3,300 |
| Loose leaves collected (tons) | 1,777 | 2,054 | 3,420 | 3,500 |
| Number of customers per employee | 493 | 482 | 536 | 542 |
| Tons collected per employee | 1,305 | 1,288 | 1,647 | 1,659 |
| Cost per ton collected | \$ 81.00 | \$ 87.67 | \$ 76.20 | \$ 83.46 |
| Number of customers receiving Sanitation services: | | | | |
| Households | 15,172 | 15,308 | 15,444 | 15,600 |
| Commercial | 121 | 121 | 125 | 125 |
| Appliance pickup requests | 250 | 298 | 300 | 320 |

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|----------------|---------------|------------------------|------------------------|---------------------------|
|----------------|---------------|------------------------|------------------------|---------------------------|

PUBLIC SERVICES - SANITATION**BUDGET SUMMARY**

| | Actual | | Budget | | Estimated | | Approved | |
|-------------------|---------------|--------------|---------------|----|------------------|----|-----------------|--|
| | FY 16 | FY 17 | FY 18 | | FY 18 | | FY 19 | |
| Personnel | \$ 1,628,252 | \$ 1,731,695 | \$ 1,856,494 | \$ | 1,805,491 | \$ | 1,934,435 | |
| Operating Expense | \$ 1,220,321 | \$ 1,341,972 | \$ 1,553,265 | \$ | 1,422,550 | \$ | 1,614,905 | |
| Capital Outlay | \$ 391,158 | \$ 554,071 | \$ 445,000 | \$ | 387,643 | \$ | 613,000 | |
| Debt Service | \$ 66,148 | \$ 54,989 | \$ - | \$ | - | \$ | - | |
| Total | \$ 3,305,879 | \$ 3,682,727 | \$ 3,854,758 | \$ | 3,615,684 | \$ | 4,162,340 | |

STAFFING SUMMARY

| | Actual | | Estimated | | Budget | |
|----------------------------|---------------|--------------|------------------|--------------|---------------|--------------|
| | FY 17 | | FY 18 | | FY 19 | |
| Salaries | 1.0 | \$ 44,097 | 1.0 | \$ 60,495 | 1.0 | \$ 61,458 |
| Wages | 30.0 | 1,031,660 | 28.0 | 1,037,461 | 29.0 | 1,101,385 |
| Part-time | | - | | - | | - |
| Other Compensation | | 38,350 | | 50,500 | | 35,000 |
| Benefits | | 609,117 | | 641,335 | | 720,782 |
| Merit & General Adjustment | | - | | - | | - |
| Other Personnel | 0.0 | 8,471 | 0.0 | 15,700 | 1.0 | 15,810 |
| Total | 31.0 | \$ 1,731,695 | 29.0 | \$ 1,805,491 | 31.0 | \$ 1,934,435 |



COLLIERVILLE SCHOOLS

Collierville Schools, is the culmination of the vision, dedication, and hard work of the citizens of Collierville. Collierville Schools operates in nine schools: six elementary schools, two middle schools, and one high school.

OUR MISSION Prepare our students for a life of scholarship, integrity, and service.

OUR VISION Collierville Schools will be the leader in public education, meeting the needs of a diverse student population by preparing them to succeed in a global society and celebrating their achievements of today.

OUR BELIEFS

- We believe that public education is a bridge to creating productive members of society.
- We believe that every individual is entitled to an emotionally and physically safe and respectful learning environment.
- We believe that each student deserves equal and equitable access to a quality education.
- We believe that a commitment to student success is a shared responsibility among students, parents, educators, and the community.
- We believe that students learn best when they are faced with high expectations and are active participants in their own learning.
- We believe that academics, the arts, career and technology, electives, and extracurricular activities are crucial to a well-rounded education.
- We believe that the core values of scholarship, integrity, and service should be evident in all we do.
- We believe that our schools should reflect the high standards and commitment to quality consistent with those of the Town of Collierville.

OUR GOALS

1. To increase academic achievement for our diverse student population as evidenced by state and national assessments.
2. To provide a safe, orderly and secure learning environment.
3. To create an environment that promotes active engagement, accountability, and collaboration of all families and community members to maximize student achievement.
4. To effectively communicate the systems' vision and purpose and allow involvement in an effort to build understanding and support.
5. To provide high quality support services delivered on time and within budget to promote student academic success.
6. To recruit and retain highly qualified and effective staff.

FISCAL MANAGEMENT - In fiscal management, the Collierville School Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;
2. To establish levels of funding which will provide quality education for the system's students;
3. To use the available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

HISTORY in 2011, voters of the City of Memphis special school district approved by referendum the transfer of the administration of the schools in the special school district to the Shelby County Board of Education. Memphis City Schools dissolved and merged with Shelby County Schools.

In February 2011, after the passage of state legislation to allow suburban municipal school districts to form in Shelby County, Collierville, along with five other suburban municipalities began working to create school districts of their own. Each municipality contracted for a feasibility study. The analyses of legal, operational, and fiscal data of the feasibility study report regarding the potential creation of school districts lead to the conclusion that formation of such school districts was feasible.

Referendums were held in 2012, and citizens in all the municipalities voted to create and fund their own schools. School boards were elected in November 2012. After the elections, lawsuits were filed in federal court claiming that the law initially passed in the Tennessee General Assembly was unconstitutional because it applied only to Shelby County. The judge in the case voided the elections, but new legislation was passed in the 2013 Legislative session that cleared the way for the municipalities to proceed with forming their own school districts. In November 2013, the citizens of Collierville and the other five municipalities again elected school boards. The Boards of Education each hired a superintendent and began adopting policies for the creation of municipal school districts. In March 2014, Shelby County reached a settlement with the municipalities to transfer ownership of the schools in their districts to the municipal school boards.

From January through June 2014, Collierville Schools added staff, created a budget for the 2014-2015 school year, moved into the newly renovated Historic High School building, purchased software and equipment for operations, entered into contracts with the other municipal

COLLIERVILLE SCHOOLS

school districts for shared services, and formulated plans for the education of Collierville children.

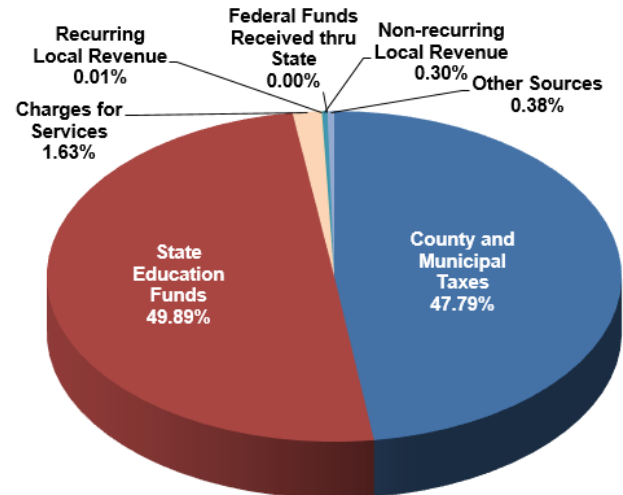
BUDGET STRUCTURE - After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school's funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund and one of three major funds of the Town. There are three other school funds: the School Federal Funds, the School Nutrition Fund, and the School Discretionary Grants Fund. Each of these funds account for revenues and expenditures for special programs.

FUNDING SOURCES The main sources of general fund operating revenues for Collierville Schools are state funds provided by Tennessee's Basic Education Program (BEP), Shelby County property taxes, and Tennessee local option sales taxes. Because Tennessee has no state income tax, school districts are dependent primarily on local property taxes, local sales taxes, and state sales taxes to fund public education. The education portion of Shelby County property taxes is distributed among all the school districts within the county based on the number of students in attendance within each school district according to Average Daily Attendance (ADA).

Tennessee State Board of Education requires municipalities that create or reactivate city school districts to partially fund the operation of their school districts from local municipal revenue sources. Each fiscal year, a municipality must spend an amount of money on current school operations that is, at least, equal to fifteen cents (\$0.15) per one hundred dollars (\$100.00) of the local tax levy. This amount is addition to school funding received from the County. By referendum, the citizens of Collierville voted to increase the local option sales tax from 2.25% to 2.75% with the additional ½ cent collected to be used as the required funding amount.

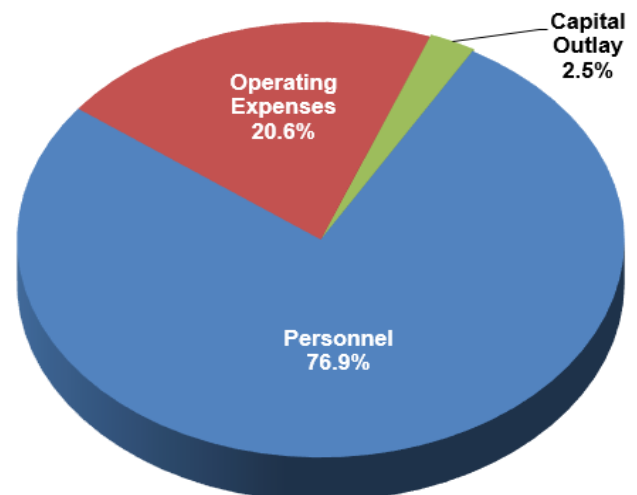
Other sources of funding include: tuition charges, payments for shared services, federal funding for special education students, and mixed drink taxes.

Figure 49: General Purpose School Fund Revenue



EXPENSES include salary and benefits for principals, teachers, classroom assistants, librarians, and support staff, school counselors, textbooks, materials and supplies and instructional equipment provided to the schools. Also included are salaries and benefits for directors, supervisors, psychologists, Central Office clerical personnel as well as clerical personnel located at every elementary, middle, and high school. Additional expenses are for contracts with outside providers, legal services, transportation services, supplies and maintenance of school buildings, including salaries and benefits for personnel in the School Plant Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, grounds maintenance, etc.), costs for all utilities, trash pickup, out-sourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, elevator maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.

Figure 50: General Purpose School Fund Expenditures



COLLIERVILLE SCHOOLS

The table, *Collierville Schools General Operating Budget Summary*, shows the General Purpose School Fund, the general operating fund for Collierville Schools.

The revenue section shows the categories of funding sources for Collierville Schools and expenditures are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which

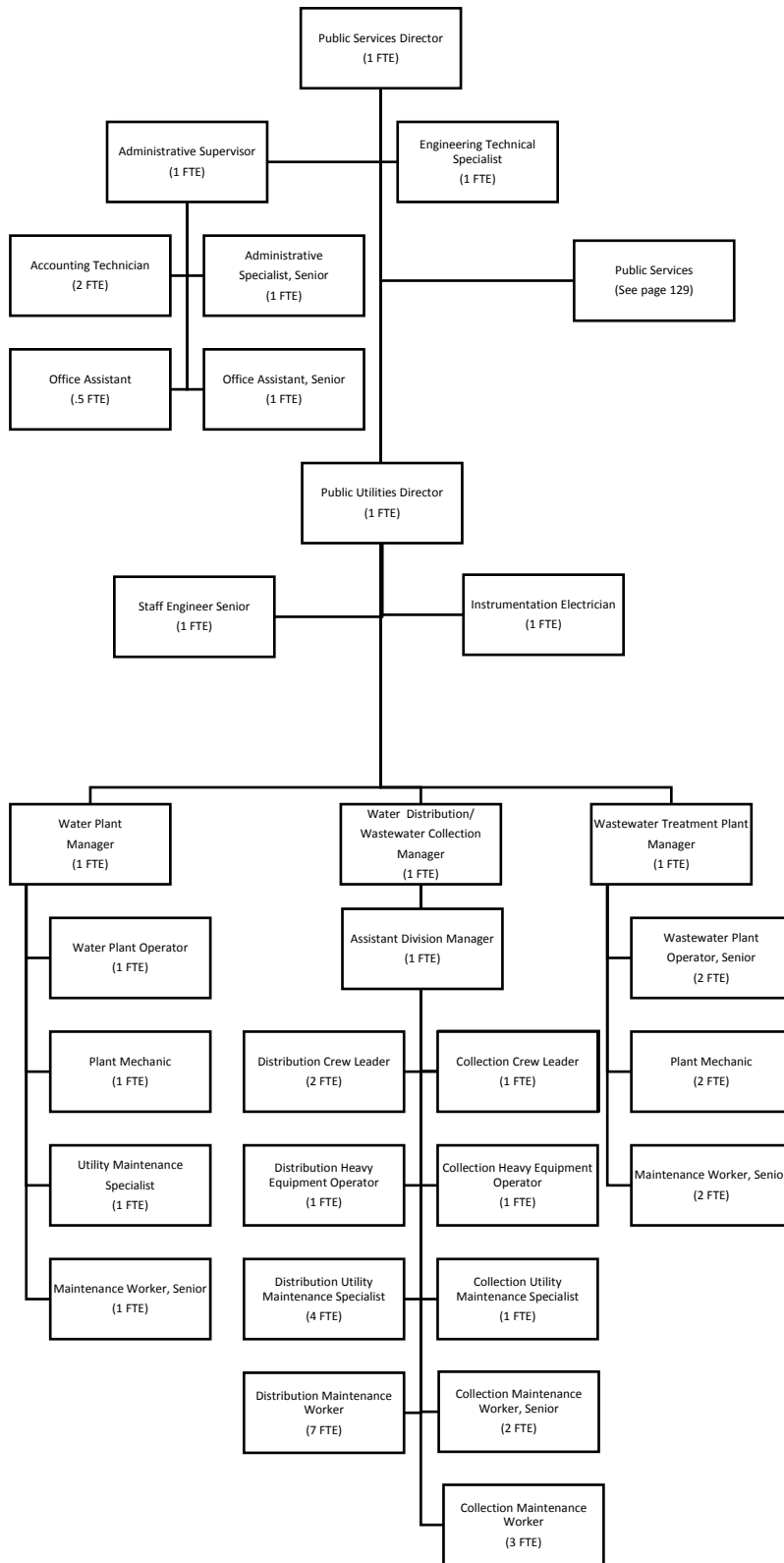
includes teachers and classroom assistants, textbooks, materials, supplies and instructional equipment including items such as computers and audio visual equipment.

Expenses for each category are shown in the chart on page 48 in the Budget Summary section.

Table 9: Collierville Schools General Operating Budget Summary

| | ACTUAL | | BUDGET | ESTM'D | ADOPTED |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Beginning Fund Balance | \$ 10,072,077 | \$ 16,193,494 | \$ 22,721,029 | \$ 22,721,029 | \$ 25,640,980 |
| REVENUE | | | | | |
| County and Municipal Taxes | 32,261,936 | 35,325,240 | 37,439,213 | 37,439,213 | 39,811,090 |
| Charges for Services | 1,306,084 | 1,322,188 | 1,308,936 | 1,308,936 | 1,366,287 |
| Recurring Local Revenue | 2,405 | 37,022 | 7,250 | 15,250 | 7,250 |
| Non-recurring Local Revenue | 23,672 | 253,449 | 390,608 | 28,250 | 254,000 |
| State Education Funds | 34,708,957 | 36,802,022 | 38,854,899 | 36,354,534 | 41,795,834 |
| Other State Revenue | 207,405 | 189,176 | 209,939 | 209,939 | 225,503 |
| Federal Funds Received thru State | - | 37,393 | 30,000 | 30,000 | - |
| Other | 279,815 | 356,026 | 321,908 | 632,403 | 320,932 |
| Total Revenue | 68,790,275 | 74,322,516 | 78,562,753 | 76,018,525 | 83,780,896 |
| EXPENDITURES | | | | | |
| Regular Instruction Program | 34,508,183 | 35,078,891 | 39,072,829 | 37,961,940 | 41,985,908 |
| Alternative Education Program | 187,512 | 157,953 | 194,324 | 187,776 | 235,410 |
| Special Education Program | 4,948,364 | 5,548,086 | 5,881,029 | 5,553,749 | 6,623,637 |
| Career and Technical Education Program | 911,915 | 919,787 | 991,030 | 983,624 | 1,026,812 |
| Student Services | 639,213 | 614,988 | 616,630 | 627,941 | 632,593 |
| Health Services | 855,336 | 923,332 | 1,021,546 | 990,685 | 1,188,624 |
| Other Student Support | 1,472,986 | 1,675,958 | 1,854,384 | 1,660,409 | 2,160,542 |
| Support-Regular Instruction | 1,556,391 | 1,949,528 | 2,100,906 | 2,072,471 | 2,074,837 |
| Support-Alternative Instruction | - | - | 2,000 | - | 2,000 |
| Support-Special Education | 1,322,398 | 1,348,989 | 1,562,005 | 1,355,285 | 1,816,365 |
| Support-Career and Technical Education | 33,754 | 34,164 | 25,549 | 34,169 | 60,470 |
| Board of Education | 1,500,304 | 1,280,852 | 1,831,906 | 1,639,544 | 1,608,888 |
| Office of the Superintendent | 372,659 | 440,504 | 495,823 | 509,884 | 465,172 |
| Office of the Principal | 4,511,509 | 4,543,637 | 4,935,022 | 4,631,326 | 5,483,909 |
| Fiscal Services | 600,701 | 772,861 | 927,603 | 860,540 | 1,025,666 |
| Human Resources | 277,218 | 282,191 | 335,665 | 331,911 | 342,379 |
| Operation of Plant | 2,793,157 | 2,981,881 | 3,585,041 | 3,560,684 | 5,036,052 |
| Maintenance of Plant | 1,206,562 | 1,241,925 | 1,333,946 | 1,440,822 | 1,521,755 |
| Transportation | 2,403,720 | 2,710,218 | 3,152,459 | 3,055,516 | 3,644,318 |
| Technology | 2,591,801 | 4,623,370 | 5,670,183 | 4,725,874 | 7,104,561 |
| Regular Capital Outlay | 401,718 | 674,142 | 2,843,434 | 914,424 | 820,000 |
| Total Expenditure | 63,095,402 | 67,803,257 | 78,433,314 | 73,098,574 | 84,859,898 |
| Revenue over (under) expenditures | 5,694,872 | 6,519,259 | 129,439 | 2,919,951 | (1,079,002) |
| Fund Balance Appropriation | - | - | - | - | 1,079,002 |
| Operating Transfers | 426,545 | 8,276 | 48,500 | - | - |
| Restricted | 16,193,494 | 22,721,029 | 22,898,968 | 25,640,980 | 24,561,978 |
| Ending Fund Balance | \$ 16,193,494 | \$ 22,721,029 | \$ 22,898,968 | \$ 25,640,980 | \$ 24,561,978 |





PUBLIC UTILITIES

The Water and Sewer fund accounts for the provision of water and sewer services to residents of the Town of Collierville. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related debt service. All services provided are paid for by the people who use them. No Town taxes are used to support these services.

REVENUES are derived from service fees for water and sewer. (A schedule of these fees follows this section.) Water tap and sewer tap fees are charged to builders who connect to the water and sewer lines. Other revenues come from developers who are charged development fees which are used to fund future water and sewer construction.

Water and Sewer rates remained the same from FY 1994 through FY 2004. However, since retained earnings appropriations were necessary to fund operations for the three previous fiscal years, the Town authorized a sewer engineering report and rate study in FY 2004. The study determined the rate structure necessary to fund expansion of the water/wastewater system for the next twenty years and fund operations and maintenance as well. The study was completed in FY 2005, and the recommended rate increase took effect in April of that year.

In the spring of 2008, an update to the 2005 rate study was completed, and adjustments to the schedule of rates were adopted. Since that time, the slowing of the national and local economy resulted in a slowdown in growth in the Town, and in FY 2012 the Town had the water and sewer rate model updated with current operating costs and capital improvement plan data to determine projected revenue requirements and the rates to support those requirements. The primary goal of the study was to develop and recommend rates to generate revenues adequate to meet all fiscal needs for the water and wastewater systems and to promote equity in cost recovery among the customer classes of the two utility systems. An adjustment to the ten-year schedule of rates was approved and adopted.

THE WATER TREATMENT division is responsible for providing water for the Town and its citizens. Staff tests the water on a daily basis for chlorine, fluoride, Ph, carbon dioxide and alkalinity to ensure the water being supplied is safe and acceptable. The division adheres to all rules and regulations set forth by the EPA and the State of Tennessee. The division works under the general direction of the Water Treatment Manager who coordinates the daily work schedules of four employees.

The Town's water is supplied by twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 23.5 million gallons per day (MGD). Collierville's water mains vary in size from six inches to twenty inches with pressure on those mains ranging from 50 to 110 pounds per square inch. Storage capacity is 4.20

million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage was 5.93 MGD in FY2018.

THE WASTEWATER DISTRIBUTION division is responsible for the maintenance and repair of over 295 miles of water mains that range in size from 6 inches to 20 inches, the installation and maintenance of over 3,203 fire hydrants throughout the Town, and the operation of two booster pumps; one 500 gpm pump and one 2,000 gpm pump. Water Distribution also provides meter reading services for the Town's utility billing. The division works under the general direction of Water Distribution/Collection Manager who coordinates the daily work schedules of fourteen employees and an Instrumentation Electrician who oversees all electrical issues within utilities.

THE WASTEWATER COLLECTION division is responsible for the maintenance and repair of over 270 miles of gravity sewer mains that range in size from 6 inches to 48 inches and the operation of 23 sewer lift stations. The division is also responsible for conducting infiltration and inflow studies on gravity sewer mains. Wastewater Collection works under the general direction of the Water Distribution/Collection Manager who coordinates the daily work schedules of eight employees.

THE WASTEWATER TREATMENT division is responsible for the processing and treatment of sewer wastewater prior to being discharged into the Wolf River. The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Shelton Road Treatment Plant has a capacity of 3.5 MGD. The Northwest Treatment Plant has a capacity of 6.0 MGD. Average daily flows in FY2018 was 4.46 MGD. This division consists of a Wastewater Treatment Plant Manager, who coordinates the daily activities of six employees.

DEBT SERVICE accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds and are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2018, the Town is projected to have Water and Sewer Fund debt outstanding as follows:

| Debt | Balance 6/30/18 |
|-----------------------------|------------------------|
| 2012 Tax & Revenue Ref Bond | 12,290,000 |
| 2015 Tax & Revenue Ref Bond | 3,955,000 |
| Total | \$ 16,245,000 |

In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town's two wastewater treatment plants. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. In FY 2013 \$15.655 million in refunding

PUBLIC UTILITIES

bonds were issued. No bond issue is planned for FY 2015. For additional information on debt, see the debt section in the appendix beginning on page 179.

SPECIAL APPROPRIATIONS include payments of in-lieu-of property taxes to the Town of \$810,436. The Board of Mayor and Aldermen has allocated the in-lieu-of tax for the Lucius E. and Elsie C. Burch, Jr. Library.

The Water and Sewer Fund pays a percentage of the total expenditures for the following General Fund departments and non-departmental accounts:

| | |
|-------------------------------|-----|
| • Town Administrator's Office | 15% |
| • Finance Department | 35% |
| • Human Resources | 15% |
| • Development Administration | 15% |
| • Planning | 15% |
| • Engineering | 25% |
| • Attorney Fees | 15% |

In addition, a percent of the personnel budgets of the following departments are funded by Water and Sewer:

| | |
|-------------------------------------|-----|
| • Information Technology | 15% |
| • General Services - Administration | 15% |
| • General Services - Facilities | 15% |
| • Public Services Administration | 50% |

In FY 2009, the wastewater treatment plants were added to the Town mowing contract. This expense is accounted for in the General Services Grounds and Parks Maintenance Division, so it was added to the administrative expenses that are paid to General Fund as well.

FY 2018 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines with a score of 100.
- Water Production:
 - Yearly Average – 6.102 MGD (Through February, 2018)
 - Monthly Average Maximum – 8.856 MGD, occurred in July, 2017
 - Daily Maximum – 10.951 MMG, occurred in July, 2017
- Completed upgrade of Water Plant #5.

Water Distribution:

- Exercised all water valves in Town to insure functionality.
- Completed construction of 16" waterline on Shelby Drive from Sycamore Road to Quinn Road.
- Installation of 15 remote water sampling sites.
- Started design of Poplar Avenue water main replacement.
- GPS located all water valves in the right of way by Cyclomedia. Data to be used to create a digital water map.

Wastewater Collection:

- There were 13 sewer overflows in calendar year 2017 or 4.81 overflows/100 miles of sewer.
- Completed construction of the Sycamore Road sewer main.
- Deleted the NAPA pump station.
- Deleted the 435 Sycamore Road pump station.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP's were in compliance with State and Federal Laws and Regulations for all of FY 2018.
- Completed solids handling system replacement evaluation.

FY 2019 Goals and Objectives

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division's employees attend monthly employee safety meetings.
- Division's manager will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division's manager will perform periodic maintenance safety inspections, document and review findings with personnel on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director quarterly for review.

SERVICE

Goal: To provide adequate quantities of safe drinking water in compliance with all State and Federal regulations at equitable costs to current customers and future developments.

Objectives:

- Complete five year tank inspections.
- Improve the reliability score on the non-revenue water report to the State Comptroller's Office by performing semi-annual accuracy testing on the production meters at the water treatment plants and working with Finance on written policies for unbilled accounts and create a digital water map. Completion of these two items will get the reliability score to over 83 with a score of 80 being the goal by CY2019.
- Start bacteriological sampling using the 15 permanent sampling stations installed in the spring of 2018 to meet the new bacteriological testing regulations semi-annual accuracy testing on the production meters at the

PUBLIC UTILITIES

water treatment plants and working with Finance on written policies for unbilled accounts. Completion of these two items will get the reliability score to over 83 with a score of 80 being the goal by CY2019.

Water Distribution

Goal: To operate and maintain distribution system to provide for minimal loss of service to residents due to system failures and bottlenecks.

Objectives:

- Exercise all valves in the distribution system to ensure all valves are open.
- Contract with Cyclomedia to locate all water valves in the system. The valve locations will be added to the Town's GIS mapping system. This will aid in locating the valves when needed for emergency cut-off.
- Prepare a plan to address potential regulation changes concerning lead in the drinking water system. The plan to include identifying the location and number of leaded service lines in the system and to eliminate the leaded service lines. Collierville has over 18,000 service connections with about 230 service connections possibly containing lead.
- Replace the failing 6 inch water main in Poplar Avenue from Eastley Street to Market Street with an 8 inch water main.
- Replace the water main in South Street from Center Street to Sycamore Road and on Mills Street from South Street to S. Rowlett Street.
- Install a 16 inch water main in Washington Street from 167 Washington to Main Street and replace the 2 inch galvanized water line on the east side of the buildings on the east side of the Town Square.

Wastewater Collection

Goal: To operate and maintain wastewater collection system without having wet weather or dry weather overflows.

Objectives:

- Upgrade the Burrows Road sewer pump station to make it reliable.
- Implement a preventative sewer jetting schedule for the southwest annexation area. This will continue until a good understanding of grease buildup amounts in the new sewer area can be achieved, helping the Wastewater Collection division prevent sewer overflows.
- Line sewer mains with cured in place pipe in various areas of Town.

Wastewater Treatment Plant

Goal: To meet Federal and State Regulations and Laws.

Objectives:

- Obtain State approval to switch from chlorine gas to bleach at the Northwest Wastewater Treatment Plant for effluent disinfection. This project eliminates safety concerns with handling chlorine gas. Work on process controls to remove nitrogen and phosphorus from the plant effluent in preparation of potential effluent limits on the next NPDES permits for both plants.
- Complete design of the replacement of the sludge solids handling system at the Shelton Road WWTP.

STATISTICS

| Statistics | Actual FY16 | Actual FY17 | Estimated FY18 | Projected FY19 |
|--|----------------|----------------|-------------------|-------------------|
| Water System | | | | |
| Number of customers | 17,196 | 17,913 | 18,200 | 18,050 |
| Miles of water main | 250 | 295 | 297 | 288 |
| Well capacity (million gallons per day) | 23.50 | 23.50 | 23.50 | 23.50 |
| Storage capacity (million gallons) | 4.20 | 4.20 | 4.20 | 4.20 |
| Average daily consumption (million gallons) | 6.03 | 6.17 | 5.93 | 6.50 |
| Peak day pumpage (million gallons) | 12.47 | 11.34 | 10.95 | 12.50 |
| Sewer System | | | | |
| Number of customers | 15,508 | 15,384 | 15,600 | 16,020 |
| Miles of sewer main | 240 | 270 | 272 | 275 |
| Treatment plant capacity (million gallons per day) | 9.50 | 9.50 | 9.50 | 9.50 |
| Wastewater treated (million gallons per day) | 4.20 | 4.07 | 4.20 | 4.20 |
| Peak day treatment (million gallons) | 13.04 | 6.85 | 9.00 | 9.00 |
| Sewer orders completed | 2,403 | 3,161 | 2,600 | 2,800 |
| TN One Call Requests | 4,626 | 6,770 | 7,700 | 8,000 |
| TN One call Requests requiring Collierville Utilities Assistance | 1,160 | 3,062 | 1,200 | 2,000 |

PUBLIC UTILITIES

PERFORMANCE MEASURES

| Measure | Target | Actual FY16 | Actual FY17 | Estimated FY18 |
|---|--------|----------------|----------------|-------------------|
| Wastewater Treatment Plant Violations | - | - | - | - |
| Water Treatment Plant #1 Minimum Pressure (psi) | 59.00 | 56.77 | 58.15 | 59.04 |
| Collection System SSOs/100 miles | 4.50 | 5.65 | 3.33 | 3.33 |
| Distribution System % Backflow Devices Tested | 100.00 | 100.00 | 95.04 | 100.00 |
| Unaccounted Water Loss % | 8.00 | 6.31 | 4.87 | 5.40 |

BUDGET SUMMARY

| | Actual | | Budget | Estimated | Approved |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 16 | FY 17 | FY 18 | FY 18 | FY 19 |
| Expenses | | | | | |
| Personnel | \$ 2,310,272 | \$ 2,621,505 | \$ 2,793,271 | \$ 2,686,326 | \$ 2,854,138 |
| Operating Expense | 2,332,487 | 2,273,973 | 2,787,039 | 2,515,286 | 2,538,090 |
| Capital Outlay | 30,145 | 82,633 | 48,200 | 48,200 | 18,000 |
| Administrative Charges | 1,799,589 | 1,919,629 | 2,130,036 | 2,084,816 | 2,123,692 |
| Insurance | 191,908 | 163,909 | 191,896 | 191,896 | 187,667 |
| Special Appropriations | 927,225 | 900,877 | 988,145 | 977,945 | 989,785 |
| Debt Svc & Depreciation | 4,128,392 | 4,088,360 | 4,056,163 | 4,039,883 | 3,883,633 |
| Total | \$ 11,720,018 | \$ 12,050,886 | \$ 12,994,750 | \$ 12,544,352 | \$ 12,595,005 |
| Capital Outlay funded through retained earnings | (30,145) | (82,633) | (48,200) | (48,200) | (18,000) |
| Total | \$ 11,689,873 | \$ 11,968,253 | \$ 12,946,550 | \$ 12,496,152 | \$ 12,577,005 |

STAFFING SUMMARY

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries | 5.0 | \$ 400,175 | 5.0 | \$ 388,055 | 5.0 | \$ 399,854 |
| Wages | 34.0 | 1,254,104 | 34.0 | 1,290,582 | 34.0 | 1,357,539 |
| Part-time | 0.0 | (963) | 0.0 | 0 | 0.0 | 0 |
| Other Compensation | | 113,683 | | 101,000 | | 101,000 |
| Benefits | | 848,923 | | 906,689 | | 995,745 |
| Merit & General Adjustment | | 0 | | 0 | | 0 |
| Other Personnel | 0.0 | 5,582 | | 0 | | 0 |
| Total | 39.0 | \$ 2,621,505 | 39.0 | \$ 2,686,326 | 39.0 | \$ 2,854,138 |

Figure 51: Public Utilities Adopted Expenses by Category

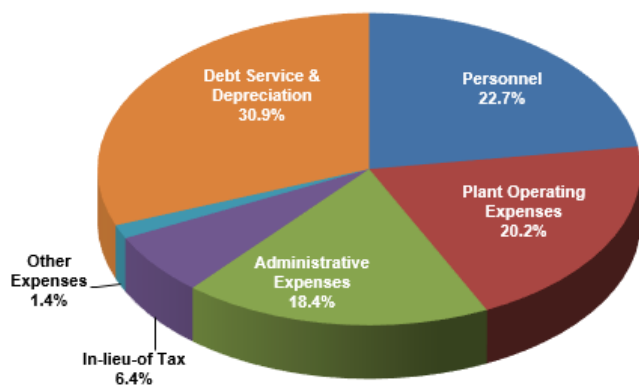
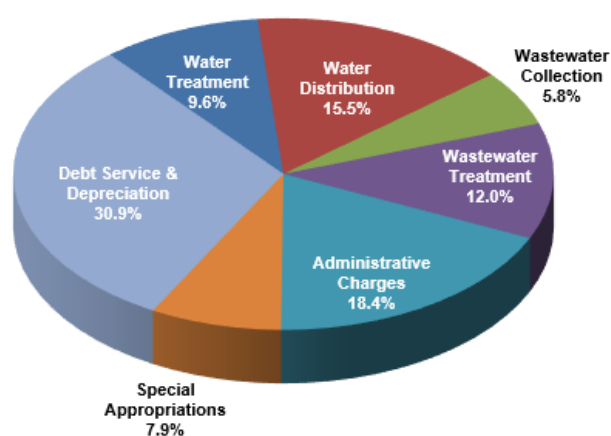


Figure 52: Public Utilities Expenses by Division



FY 2019 Schedule of Utility Rates in Force

Monthly Rates

Inside city (volume charge is per 1,000 gal):

| Water | | | | Sewer | | | |
|------------|-------------------------|-------------|---------------|------------|-------------------------|-------------|---------------|
| Meter Size | Customer Service Charge | Base Charge | Volume Charge | Meter Size | Customer Service Charge | Base Charge | Volume Charge |
| 3/4" | \$2.90 | \$3.45 | \$1.50 | 3/4" | \$3.85 | \$11.20 | \$2.60 |
| 1" | 2.90 | 8.63 | 1.50 | 1" | 3.85 | 28.00 | 2.60 |
| 2" | 2.90 | 27.60 | 1.50 | 2" | 3.85 | 89.60 | 2.60 |
| 3" | 2.90 | 51.75 | 1.50 | 3" | 3.85 | 168.00 | 2.60 |
| 4" | 2.90 | 86.25 | 1.50 | 4" | 3.85 | 280.00 | 2.60 |
| 6" | 2.90 | 172.50 | 1.50 | 6" | 3.85 | 560.00 | 2.60 |
| 8" | 2.90 | 276.00 | 1.50 | 8" | 3.85 | 896.00 | 2.60 |

Outside city (volume charge is per 1,000 gal):

| Meter Size | Customer Service Charge | Base Charge | Volume Charge | Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|------------|-------------------------|-------------|---------------|
| 3/4" | \$2.90 | \$5.18 | \$2.25 | 3/4" | \$3.50 | \$16.80 | \$3.90 |
| 1" | 2.90 | 12.95 | 2.25 | 1" | 3.50 | 42.00 | 3.90 |
| 2" | 2.90 | 41.40 | 2.25 | 2" | 3.50 | 134.40 | 3.90 |
| | | | | 3" | 3.50 | 252.00 | 3.90 |
| | | | | 4" | 3.50 | 420.00 | 3.90 |
| | | | | 6" | 3.50 | 840.00 | 3.90 |
| | | | | 8" | 3.50 | 1,344.00 | 3.90 |

Piperton (volume charge is per 1,000 gal):

| Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|
| 2" | \$2.90 | \$31.74 | \$1.73 |
| 6" | 2.90 | 198.38 | 1.73 |
| 8" | 2.90 | 317.40 | 1.73 |
| 10" | 2.90 | 456.26 | 1.73 |

Special Charges:

Volume charge for carrier for water plant #2
discharge (per 1,000 gal.): \$1.82

Cotton Creek (volume charge is per 1,000 gal):

| Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|
| 3/4" | \$3.50 | \$16.80 | \$3.90 |

Unmetered Cotton Creek customers: \$55.75

Note: All customers will be charged a volumetric rate provided, however, that a cap of 20,000 gallons of water usage shall apply for residential customers.

CAPITAL INVESTMENT PROGRAM SUMMARY

The Capital Investment Program (“CIP”) as a planning guide does not fund projects but provides an orderly schedule for implementing projects and purchasing equipment. It is reviewed and updated annually in order to maintain a current and viable program of on-going capital projects. In evaluating each of the approved projects, the CIP process takes into account such factors as population growth, density, economic development concerns, the Town’s fiscal ability, and the desired service levels.

The long-range goals of the Mayor and Board of Aldermen to be a financially sound government, to become a high performance service organization, to preserve Collierville’s heritage and character, and to be recognized as a regional leader are all part of the planning process for the CIP.

POLICY. The Capital Investment Program provides for the orderly and systematic financing and acquisition of public improvements. By projecting capital investments in advance of actual need, several advantages accrue to the Town:

- Budgeting may take place within a system which assures that capital projects will be built according to a predetermined priority system while planning in advance for the revenue needed to finance and complete these capital projects.
- Advance planning ensures that projects are well thought out in advance of construction.
- Coordination with the operating budget is maximized. When a new facility is established, it must be maintained and staffed, and obligations which begin when it is made operational will become continuous.

FUNDING. The majority of the funding for the CIP projects comes from two major sources: long-term borrowing (G.O. bonds) and current revenues. The operating budget is the primary mechanism through which current revenues are appropriated to capital projects. Other sources of financing are the fund balances which remain within the respective funds at the end of each fiscal year, specialized federal and state grants, Water and Sewer fund resources, and developer contributions in the form of fees charged for specific purposes and maintained in separate accounts.

The amount appropriated for capital projects each year is based on the Capital Investment Program in effect at the time of the development of the budget. Recommendations in subsequent CIPs may result in revisions to the amounts appropriated for specific projects.

GUIDELINES. The following guidelines are considered in determining capital items and their inclusion within the Capital Budget:

- A) Construction projects and capital purchases which cost more than \$25,000 and with a life of more than five

years will be included in the CIP. Capital outlays of \$25,000 or less will be accounted for in the operating budget.

- B) Every CIP project will have a project manager who will prepare the project proposal, ensure that the required phases are completed on schedule, authorize all project expenditures, ensure that all laws and regulations are observed, and periodically report project status.
- C) The Town Administrator or designee will review project proposals, determine project phasing, review and evaluate the draft CIP budget document and report CIP project progress annually.
- D) The CIP will emphasize project planning with projects progressing through at least two and up to six of the following phases:
- 1) Designation: sets aside funding for future project development under “pay-as-you-go” financing.
 - 2) Study: includes concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, and specification preparation for equipment purchases.
 - 3) Acquisition: includes equipment purchases and property acquisition for projects, if necessary.
 - 4) Design: includes final design, plan and specification preparation, and construction cost estimate.
 - 5) Construction: includes bid administration, construction, project inspection and management, and close-out.
 - 6) Debt Service: installment payments of principal and interest for completed projects funded through debt financing.

FUNDING SOURCES identified in the FY 2019 Capital Investment Program are as follows:

- Fund balances/retained earnings in the General Fund, Sanitation Fund, and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment.
- The Parks Improvement revenue is set aside by the Board of Mayor and Aldermen to fund parks projects. For FY 2019, the approved amount is \$750,000 which will provide funding for improvements to several parks and renovations to restrooms on the Town Square.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town’s stormwater drainage system. Additionally, the Town has been awarded an Economic and Community Development (ECD) Community Development Block Grant (CDBG) to assist in funding certain stormwater projects.

CAPITAL INVESTMENT PROGRAM SUMMARY

- Tennessee Department of Transportation grant funds, along with required matches from General Fund reserves, will be used to fund road improvement projects.

The following detailed description of each capital project/equipment purchase provides information about its funding source, the responsible department, and its impact on the operating budget. For more comprehensive details including background information and maps, please see the Capital Budget document on our website www.collierville.com on the Finance Department page.

The table, *Current Year CIP Projects*, lists each project and the amount of funding that was approved in the FY 2019 CIP. The projects are divided according to the divisions responsible for oversight of the project.

Total project funding for FY 2019 is \$8,346,982. Some projects were funded in prior years (engineering, design, land acquisition, etc.), and the funding for construction is in the current year.

Following the descriptions is a chart showing the five-year CIP with proposed funding and funding sources. Approved funding is for FY 2019. Years 2-5 are for planning purposes only.

Table 10: Current Year CIP Projects

| Department/Project | Cost |
|--|------------------|
| General Services | |
| Community Center Chiller Replacement | 155,000 |
| Facilities Maintenance Shop Renovation | 649,782 |
| Historic High School Renovations | 785,700 |
| Linda Kerley Center A/C for Gym & Lobby | 260,000 |
| Linda Kerley Center Barrel Roof Replacement | 252,500 |
| Development | |
| ADA Project - Sidewalk/Curb Ramp Improvements | 50,000 |
| Center Street Drainage Outfall | 200,000 |
| Lateral I Grade Control Structure | 400,000 |
| Mt. Pleasant Drainage Improvements | 105,000 |
| Powell Road at Peterson Lake Drainage Improvements | 65,000 |
| Shelby Drive Widening (Sycamore to Hwy 72) (MPO) | 773,000 |
| SR 57 Widening Project (MPO) | 2,268,000 |
| Tamburlaine Cove Drainage Improvements | 75,000 |
| Wilson Street Drainage & Water System Improvements | 115,000 |
| Parks & Recreation | |
| H.W. Cox Tennis Complex - Lighting Renovations | 50,000 |
| Playground Surface Renovations | 50,000 |
| Suggs Park Improvements | 200,000 |
| W.C.J. Sand Volleyball Courts | 80,000 |
| Public Services | |
| Equipment - Automated Garbage Truck | 290,000 |
| Equipment - Automated Leaf Machine | 185,000 |
| Equipment - Road Tractor | 138,000 |
| Public Utilities | |
| Sewer Improvements - Cured in Place Pipe (CIPP) | 500,000 |
| Shelton Rd. WWTP Solids Expansion | 300,000 |
| Sycamore Road/ Mills Street Watelines | 400,000 |
| Total CIP | 8,346,982 |
| Funding Sources | |
| General Fund Reserves | 2,761,182 |
| Parks Improvement Funds | 380,000 |
| Sanitation Equipment Replacement Funds | 613,000 |
| Stormwater Fees | 910,000 |
| TDOT | 2,432,800 |
| Water & Sewer Fund Reserves | 1,250,000 |
| Total Funding Sources | 8,346,982 |

Community Center - HVAC System Chiller Replacement

\$155,000

Project consists of removing the current HVAC system chiller that serves the theater, office areas and DAC. The old chiller will be removed and a new chiller will be placed in the same space with possible modifications to the area to accept the new larger, more energy efficient, chilled water unit.

Funding Source: General Fund Reserves

Department: General Services Department

Operating Budget Impact: Reduction in utility and maintenance costs.

Facilities Maintenance Shop Renovation

\$649,782

Project requires contracting with a professional services firm to prepare construction drawings and specifications to build office space and related amenities, equipment and wood/metal shops and parts, tools and material storage space within approximately 38,000 sq. ft. of the metal building on Progress Road, formerly known as the Craig Lumber Company complex. Upon completion, the General Services Department divisions of Grounds and Parks Maintenance and Facilities Maintenance will relocate their daily operations to this location. The project will also include the construction of parking lots for employee, visitor, and Town-owned vehicles. The building is located in a remote area creating the need to have natural gas service, fiber optic communication cabling, and other communication needs installed for a fully operational facility.

Funding Source: General Fund Reserves

Department: General Services Department

Operating Budget Impact: Increased operating costs will include utilities, insurance, building maintenance and inspections.

CAPITAL INVESTMENT PROGRAM SUMMARY

Historic High School Renovation

\$785,700

This final construction phase will include the construction of a new two story building entrance on the north side of the building. Other exterior improvements include a new parking lot, sidewalks, exterior doors and windows, new coat of paint and building flood light upgrades. Building interior renovations will consist of second floor upgrades similar to the first floor improvements, all four restrooms will receive ADA compliant upgrades, and the auditorium will have new furnishings installed such as seating, wall coverings, flooring and paint.

Funding Source General Fund Reserves

Department General Services Department

Operating Budget Impact: No operating impact (building houses school system's administrative operations).

Linda Kerley Center A/C for Gym & Lobby

\$260,000

Project consists of installing an air-conditioning system to service the south lobby and gym. Since this portion of the building has not been conditioned with cool air, an engineering firm will be needed to design the mechanical system and upgrades to the building electrical system. The new design will call for package units to be installed at ground level since the south end flat roof does not have the structure in place to support the weight of the unit(s). New ductwork will be installed throughout the project site and the electrical system will be upgraded in order to supply enough electricity to the air conditioning units for proper operation. Duct smoke detectors will be installed as required by code therefore requiring upgrades to the building fire monitoring system.

Funding Source General Fund Reserves

Department General Services Department

Operating Budget Impact: Additional HVAC preventative maintenance performed by technicians.

Linda Kerley Center Barrel Roof Replacement

\$252,500

Project consists of removing the 1961 aluminum clad roof to the deck material and install a new similar roof system. The project scope will also include the replacement of rotten buttress wood, paint all buttress areas and repair any damaged metal edge caps.

Funding Source General Fund Reserves

Department General Services Department

Operating Budget Impact: No impact.

ADA Project - Sidewalk/Curb Ramp Improvements

\$50,000

Project consists of the demolition of non-compliant ramps, the reconstruction of new ramps with brick pavers, and replacement of sidewalks. The 12 ramps will be located at various intersections around Town and will conform to the updated requirements. Staff anticipates that AT&T and Comcast will need to relocate utilities for construction.

Funding Source General Fund Reserves

Department Development Department

Operating Budget Impact: None.

Center Street Drainage Outfall

\$200,000

Project consists of clearing, erosion control, and installation of approximately 722 linear feet of drainage pipe, and drainage inlets to connect one of the Center Street drainage outfalls to the one at U.S. Highway 72 and Distribution Parkway. Project includes acquisition of easement(s) for construction. Permitting may be required from the Tennessee Department of Transportation to connect to the existing pipe under Highway 72. Town Staff will need to work with Public Services, AT&T, and Comcast to avoid utility conflicts.

Funding Source Storm Water Fees

Department Development Department

Operating Budget Impact: Overlay once every 15 years.

CAPITAL INVESTMENT PROGRAM SUMMARY

Lateral I Grade Control Structure

\$400,000

This project phase consists of the construction of the grade control structure along the back of the lots located in Wolf River Ranch Planned Development, Phase 7. It is anticipated that only two structures will be needed to stabilize the flowline of the stream. The first grade control structure, located upstream, was included in the FY 2015 CIP and has been constructed.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Routine maintenance and cleaning of debris.

Mt. Pleasant Drainage Improvements

\$105,000

Project consists of the installation of approximately 400 linear feet of drainage pipe and drainage inlets along the west side of Mt. Pleasant Road between Washington Street and the railroad. This project was approved in the Town's FY 17-18 Capital Investment Plan; however, additional funding is being requested due to the requirements of Norfolk Southern Railroad. The engineering plans have been approved by Norfolk Southern and will submit a construction contract to the Town. Staff does anticipate having to work with Public Works, MLG&W, AT&T, Norfolk Southern Railroad, and Comcast to adjust utilities as necessary to avoid conflict with the drainage pipe.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of systems.

Powell Road at Peterson Lake Drainage Improvements

\$65,000

Project consists of the design of drainage improvements for the intersection of Powell Road and Peterson Lake. In March 2018, a study was completed that provided a solution to reduce structural and intersection flooding. The study reported that new pipes, additional inlets, and modifications to the detention pond outlet structure would help reduce the flooding. The design is proposed for Fiscal Year 18-19, while construction is proposed for Fiscal Year 19-20. The scope of the construction will be determined when the design is complete. Staff anticipates working with Public Works, MLG&W, AT&T, and Comcast to adjust utilities as necessary to avoid conflict with the drainage pipe.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of system.

Shelby Dr. Widening: Sycamore Rd to Hwy 72 (MPO)

\$773,000

Overall proposed scope would widen Shelby Drive from an existing 2 lane rural road to a four lane divided urban roadway with raised medians, bike facilities, sidewalks and ADA improvements. The current phase of the project will consist of an environmental study from Sycamore Road to Highway 72 with the design and ROW acquisition starting at the high school's eastern most improvements to Shelby Drive and continue to Hwy 72.

Funding Source General Fund Reserves / TDOT Grants
Department Development Department
Operating Budget Impact: None. Maintenance of state routes are the responsibility of the Tennessee Dept. of Transportation.

SR 57 Widening Project (MPO)

\$2,268,000

This phase of the SR 57 Widening Project will provide funding for appraisal services, legal fees and documents, purchasing ROW and easements. The project limits are from Eastley Street/Collierville-Arlington Rd to SR 385.

Funding Source General Fund Reserves / TDOT Grants
Department Development Department
Operating Budget Impact: None. Maintenance of state routes are the responsibility of the Tennessee Dept. of Transportation.

Tamburlaine Cove Drainage Improvements

\$75,000

This project will improve the drainage system at 660 Tamburlaine Cove. The project consists of the installation of new drainage pipes, storm drainage inlets, and regrading of the yards to divert water to the inlets. We anticipate having to work with Public Works, MLG&W, AT&T, and Comcast to adjust utilities as necessary to avoid conflict with the drain pipes.

Funding Source Storm Water Funds
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of systems.

CAPITAL INVESTMENT PROGRAM SUMMARY

Wilson Street Drainage and Water System Improvements **\$115,000**

This project will connect approximately 350 feet of drainage pipe and drainage inlets to help reduce structural flooding for residents along Wilson Street. Some of the homes' finish floor elevations on Wilson Street are below the existing road. During heavy rain events water flows down the road, across the driveways and into garages causing structural flooding and property damage. This project will collect the water in yards and convey it to an existing drainage system in South Rowlett. This project will also consist of water system improvements. Also included in the project is 375 feet of 8" ductile iron water main, fire hydrants, and water service assemblies. This will replace an existing 6" asbestos cement (ACC) line. Engineering Staff anticipates having to work with Public Works, MLG&W, AT&T, and Comcast to adjust utilities as necessary to avoid conflict with the drainage pipe.

Funding Source Water & Sewer Fund / Storm Water
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of system.

H.W. Cox Tennis Complex - Lighting Renovations **\$50,000**

Project consists of the purchase and installation of a new LED athletic tennis lighting system with automated control features and no-spill lighting fixtures for courts #1 through #4 at the H.W. Cox Tennis Complex & the two (2) Frank Road Tennis Courts, 16 poles, and 32 fixtures.

Funding Source Park Improvement Funds
Department Parks & Recreation Department
Operating Budget Impact: Reduction in maintenance and utility costs of approximately \$3,000 per year.

Playground Surface Renovation **\$50,000**

Project consists of maintaining each playground safety surface by one (1) of two (2) renovation methods: 1) remove the entire safety surface and install a new poured-in-place rubber safety surface, or 2) apply a new top coat onto the current surface with a 1/2 inch layer of new poured-in-place rubber surface. Ryan's Hope at W.C. Johnson Park was installed in 2007. Deterioration of the current poured-in-place safety surface requires removal of the entire existing rubber surface and install a new 3-1/2 inch poured-in-place safety surface.

Funding Source Parks Improvement Funds
Department Parks & Recreation Department
Operating Budget Impact: \$3,900 per year reduction in maintenance upkeep and materials.

Suggs Park Improvements **\$200,000**

Project involves the construction of new walking trail, eliminating ballfield #2 (upper field) and expanding the off-leash into that area, ballfield renovations on field #1 to include grading, irrigation and new fencing.

Funding Source Parks Improvement Funds / General Fund Reserves
Department Parks Department
Operating Budget Impact: Increase of approximately \$500/year in maintenance expenses.

WC Johnson - Sand Volleyball Courts **\$80,000**

Project includes the construction of two (2) competition sand volleyball courts at WC Johnson Park. Components of the project include design, underground drainage system, construction of the two (2) sand courts, concrete bleacher pads, sidewalk connections to existing parking area as well as the required volleyball equipment - nets, bollards, benches, and shade awning. This project does not include athletic lighting for the proposed two (2) new courts.

Funding Source Parks Improvement Funds
Department Parks & Recreation Department
Operating Budget Impact: Reduction in maintenance hours for installation and take-down of temporary fencing.

Equipment - Automated Garbage Truck **\$290,000**

Purchase a replacement Automated Garbage Truck in FY 18-19. Automated garbage trucks are utilized for the collection of residential garbage from the 95 gallon green garbage carts.

Funding Source Sanitation Fund
Department Public Services Department
Operating Budget Impact: None - replacement equipment.

CAPITAL INVESTMENT PROGRAM SUMMARY

Equipment - Automated Leaf Machine

\$185,000

Purchase a replacement automated leaf machine in FY 18-19. An automated leaf machine is a leaf vacuum system mounted to a truck chassis with a remotely operated collection hose. This unit will be utilized to collect loose leaves placed at the curb by residents between the months of November and April. This piece of equipment will also be used throughout the year to remove leaves and debris from street gutters as needed. The automated leaf machine will allow for either a one-man or two-man operation compared to a three-man operation using our current trailered leaf vacuum units. The estimated service life for this unit is 10 – 12 years.

Funding Source Sanitation Fund
Department Public Services Department
Operating Budget Impact: None - replacement equipment.

Equipment - Road Tractor

\$138,000

Purchase of a replacement Road Tractor. Unlike automated trucks that collect household garbage, these trucks empty the material collected at the Town's transfer station. The garbage is then hauled to a landfill by road tractors and trailers. On average, between three and four trips are made on a daily basis to the landfill and on occasion, materials are transported to the recycle processing facility by a road tractor.

Funding Source Sanitation Fund
Department Public Services Department
Operating Budget Impact: None - replacement equipment.

Cured in Place Pipe (CIPP) - Sewer Improvements

\$500,000

This project is a plan to replace old sewer lines with new lines using cured in place pipe (CIPP). CIPP is a new pipe formed inside the old pipe and requires no digging. Old sewers on Peterson Lake, Homeville Rd., South Rowlett, and other streets will be replaced. Approximately 18,000 feet of various sized sewers will be replaced.

Funding Source Water & Sewer Fund
Department Public Utilities Department
Operating Budget Impact: None.

Shelton Road WWTP Solids Expansion

\$300,000

The first phase of this project was in fiscal year 2017-2018 to determine the most cost effective method to increase capacity and update the thickening, dewatering, and disposal of the solids from the Shelton Road Wastewater Treatment Plant. Detail design work will start in fiscal year 2018-2019. Subsequent phases will include the construction of the most efficient solids handling system based on the methods evaluated.

Funding Source Water & Sewer Fund
Department Public Utilities Department
Operating Budget Impact: To be determine in the first phase of the project.

Sycamore Road / Mills Street Waterline

\$400,000

With this project, old 6" asbestos cement (AC) water lines will be replaced with 8" ductile iron (DI) lines and all new public house services will be installed on South St. (Center to Sycamore) and on Mills St. (South St. to South Rowlett). This project also includes plans to replace the old 6" AC water line on South Rowlett from Main St to Byhalia.

Funding Source Water & Sewer Fund
Department Public Utilities Department
Operating Budget Impact: None.

CAPITAL INVESTMENT PROGRAM SUMMARY

(All amounts are in 000's dollars.)

| | APPROVED FY 2019 | PROJECTED FY 2020 | PROJECTED FY 2021 | PROJECTED FY 2022 | PROJECTED FY 2023 |
|------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| Expenses | | | | | |
| General Government | 2,102,982 | 390,000 | 371,500 | 190,000 | 5,000,000 |
| Development | 4,051,000 | 1,842,000 | 13,248,000 | 445,000 | 1,460,000 |
| Public Safety | - | 896,000 | 100,000 | 1,174,000 | 4,802,000 |
| Parks & Recreation | 380,000 | 500,000 | 750,000 | 750,000 | 750,000 |
| Public Services | 613,000 | 622,000 | 752,000 | 684,000 | 508,000 |
| Public Utilities | 1,200,000 | 3,400,000 | 900,000 | 600,000 | 900,000 |
| Total Expenses | 8,346,982 | 7,650,000 | 16,121,500 | 3,843,000 | 13,420,000 |
| Funding Sources | | | | | |
| Fire Facility Fee | - | - | 100,000 | 150,000 | - |
| General Fund | 2,761,182 | 1,701,400 | 3,159,100 | 1,499,000 | 10,252,000 |
| TDOT | 2,432,800 | 661,600 | 9,910,400 | - | - |
| Parks Improv. Fund | 380,000 | 500,000 | 750,000 | 750,000 | 750,000 |
| Sanitation | 613,000 | 422,000 | 492,000 | 449,000 | 458,000 |
| Storm Water | 910,000 | 965,000 | 810,000 | 395,000 | 1,060,000 |
| W&S Reserves | 1,250,000 | 3,400,000 | 900,000 | 600,000 | 900,000 |
| Total Funding Sources | 8,346,982 | 7,650,000 | 16,121,500 | 3,843,000 | 13,420,000 |

Figure 53: FY 2019 Capital Investments by Function

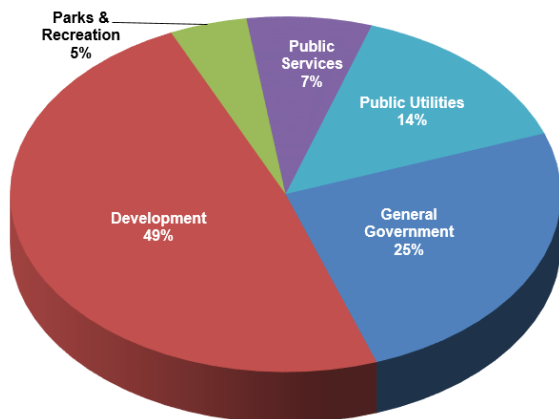
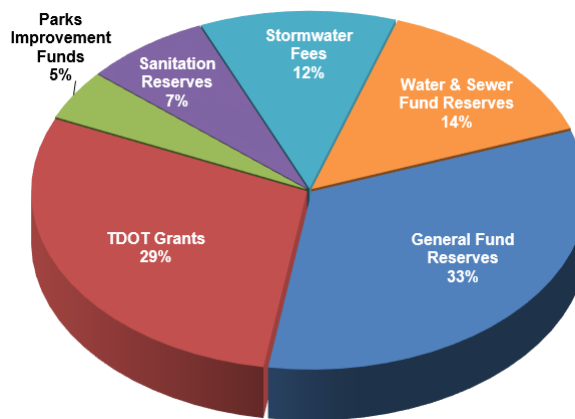


Figure 54: FY 2019 Capital Investment Program Funding Sources



CAPITAL INVESTMENT PROGRAM SUMMARY

FIVE-YEAR PROJECT SUMMARY (000S)

| Department | Project | 2019 | 2020 | 2021 | 2022 | 2023 | TOTAL CIP |
|--------------------|--|------------------|------------------|-------------------|------------------|-------------------|-------------------|
| General Services | Community Center Air Handlers (3) Replacement | | 190,000 | | | | 190,000 |
| | Community Center Chiller Replacement | 155,000 | | | | | 155,000 |
| | Community Center HVAC VAV Boxes & Control System Replacement | | | 221,500 | | | 221,500 |
| | Facilities Maintenance Shop Renovation | 649,782 | | | | | 649,782 |
| | Historic High School Renovations | 785,700 | | | | | 785,700 |
| | Library Expansion | | | | | 5,000,000 | 5,000,000 |
| | Linda Kerley Center A/C for Gym & Lobby | 260,000 | | | | | 260,000 |
| | Linda Kerley Center Barrell Roof Replacement | 252,500 | | | | | 252,500 |
| | Medians Landscape & Irrigation | | | | 190,000 | | 190,000 |
| | Parking Lot Overlays (WCJ East, West & Cox Park) | | 200,000 | 150,000 | | | 350,000 |
| Development | ADA Project - Sidewalk/Curb Ramp Improvements | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| | Center Street Drainage Outfall | 200,000 | | | | | 200,000 |
| | Houston Downs S/D Drainage Improvements | | | 50,000 | | | 50,000 |
| | Lateral I Grade Control Structure | 400,000 | | | | | 400,000 |
| | Lateral K Bank Stabilization | | 425,000 | | | | 425,000 |
| | Lawnwood & Retts Way (Inlets & Study) | | 125,000 | | | | 125,000 |
| | Mast Arm Upgrades (Main and Poplar) | | | | | 350,000 | 350,000 |
| | Mt. Pleasant Drainage Improvements | 105,000 | | | | | 105,000 |
| | Powell Road at Peterson Lake Drainage Improvements | 65,000 | 350,000 | | | | 415,000 |
| | Queen Oaks Bank Stabilization | | | 80,000 | | 700,000 | 780,000 |
| Public Safety | Sanders Creek Bank Stabilization | | 65,000 | 525,000 | 70,000 | 360,000 | 1,020,000 |
| | Schilling Ditch Tarren Mills (Design) | | | 70,000 | 325,000 | | 395,000 |
| | Shelby Drive Widening & Bridge (Sycamore to Hwy 72) (MPO) | 773,000 | | 12,388,000 | | | 13,161,000 |
| | South Rowlett Drainage Improvements | | | 85,000 | | | 85,000 |
| | SR 57 Widening Project (MPO) | 2,268,000 | | | | | 2,268,000 |
| | SR175 Widening (Jasper Park to Shelby Post) (MPO) | | 827,000 | | | | 827,000 |
| | Tamburlaine Cove Drainage Improvements | 75,000 | | | | | 75,000 |
| | Wilson Street Drainage Improvements | 115,000 | | | | | 115,000 |
| | Fire Administration Expansion (2nd Floor) | | | 100,000 | | | 100,000 |
| | Fire Station #6 - Apparatus | | | | | 1,502,000 | 1,502,000 |
| Parks & Recreation | Fire Station #6 - Construction | | | | | 3,300,000 | 3,300,000 |
| | Fire Station #6 - Design | | | | 150,000 | | 150,000 |
| | Replacement Rescue/Pumper Truck (1) - 2020 | | 896,000 | | | | 896,000 |
| | Replacement Rescue/Pumper Truck (1) - 2022 | | | | 1,024,000 | | 1,024,000 |
| | Greenbelt Overlay System | | | 200,000 | 500,000 | | 700,000 |
| | H.W. Cox Tennis Lights - Renovations | 50,000 | | | | | 50,000 |
| | Hinton Park - Parking Lot Expansion | | | 300,000 | | | 300,000 |
| | Hinton Park Playground & Performance Lawn | | 500,000 | | | | 500,000 |
| | Multi-Purpose Athletic Field - Cricket | | | | | 300,000 | 300,000 |
| | Playground Surface Renovations | 50,000 | | 125,000 | 125,000 | | 300,000 |
| Public Services | Spray Park Re-Surfacing - W.C. Johnson & Suggs | | | 125,000 | | | 125,000 |
| | Suggs Park Improvements | 200,000 | | | 125,000 | | 325,000 |
| | W.C.J. Sand Volleyball Courts | 80,000 | | | | | 80,000 |
| | WCJ Turf Replacement - Multi-Purpose Fields | | | | | 400,000 | 400,000 |
| | WT Price Park - Trailhead Parking Lot | | | | | 50,000 | 50,000 |
| | Equipment - Automated Garbage Truck | 290,000 | | 297,000 | 303,000 | 309,000 | 1,199,000 |
| | Equipment - Automated Leaf Machine | 185,000 | | 195,000 | | | 380,000 |
| | Equipment - Brush Truck | | 140,000 | | 146,000 | 149,000 | 435,000 |
| | Equipment - Lowboy Trailer | | | 50,000 | | | 50,000 |
| | Equipment - Rear Loading Garbage Truck | | 182,000 | | | | 182,000 |
| Public Utilities | Equipment - Road Tractor | 138,000 | | | | | 138,000 |
| | Equipment - Side Loader | | 100,000 | | | | 100,000 |
| | Equipment - Tandem Axle Dump Truck | | 125,000 | | | | 125,000 |
| | Equipment - Track Excavator | | | 210,000 | | | 210,000 |
| | Equipment - Wheel Loader | | | | 165,000 | | 165,000 |
| | Heavy Truck Lift | | | | 70,000 | | 70,000 |
| | Parking Lot Expansion at Public Services | | | | | 50,000 | 50,000 |
| | Re-Paving of Public Services Parking Lot | | 75,000 | | | | 75,000 |
| | Sewer Improvements - Cured in Place Pipe (CIPP) | 500,000 | | | | | 500,000 |
| | Sewer System Improvements | | 300,000 | 300,000 | | 300,000 | 900,000 |
| Funding Source | Shelton Rd. WWTP Solids Expansion | 300,000 | 2,300,000 | | | | 2,600,000 |
| | Sycamore Road / Mills Street Waterlines | 400,000 | | | | | 400,000 |
| | Water Distribution System Improvements | | 800,000 | 600,000 | 600,000 | 600,000 | 2,600,000 |
| | TOTAL CIP | 8,346,982 | 7,650,000 | 16,121,500 | 3,843,000 | 13,420,000 | 49,381,482 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Funding Source | | 2019 | 2020 | 2021 | 2022 | 2023 | TOTAL CIP |
| | Fire Facility Fee | | | 100,000 | 150,000 | | 250,000 |
| | General Fund | 2,761,182 | 1,701,400 | 3,159,100 | 1,499,000 | 10,252,000 | 19,372,682 |
| | Parks Improv. Fund | 380,000 | 500,000 | 750,000 | 750,000 | 750,000 | 3,130,000 |
| | Sanitation | 613,000 | 422,000 | 492,000 | 449,000 | 458,000 | 2,434,000 |
| | Storm Water | 910,000 | 965,000 | 810,000 | 395,000 | 1,060,000 | 4,140,000 |
| | TDOT | 2,432,800 | 661,600 | 9,910,400 | | | 13,004,800 |
| | W&S Reserves | 1,250,000 | 3,400,000 | 900,000 | 600,000 | 900,000 | 7,050,000 |
| | TOTAL CIP | 8,346,982 | 7,650,000 | 16,121,500 | 3,843,000 | 13,420,000 | 49,381,482 |
| | | | | | | | |

STAFFING SUMMARY

FULL-TIME POSITIONS

| | FY 10 | FY 11 | FY 12 | FY 13 | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 Est. | Var | % Inc/ Dec | FY 19 Bud | Var | % Inc/ Dec |
|---|------------|------------|------------|------------|------------|------------|------------|------------|---------------|----------|---------------|--------------|------------|---------------|
| Full-time Positions | | | | | | | | | | | | | | |
| Mayor and Board of Aldermen | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 | 0.0% | 6 | 0 | 0.0% |
| Town Administrator's Office | 6 | 6 | 6 | 7 | 6 | 6 | 8 | 9 | 9 | 0 | 0.0% | 7 | -2 | -22.2% |
| Morton Museum | | | 1 | 1 | 2 | | 2 | 2 | 2 | 0 | 0.0% | 2 | 0 | 0.0% |
| Library | | | | | | 0 | 8 | 8 | 8 | 0 | 0.0% | 8 | 0 | 0.0% |
| Financial Administration | 19 | 18 | 19 | 19 | 19 | 19 | 19 | 19 | 20 | 1 | 5.3% | 20 | 0 | 0.0% |
| Human Resources | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 6 | 1 | 20.0% | 6 | 0 | 0.0% |
| Information Technology | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 0 | 0.0% | 6 | 0 | 0.0% |
| General Services - Administration | 13 | 13 | 13 | 14 | 15 | 15 | 16 | 18 | 8 | -10 | -55.6% | 8 | 0 | 0.0% |
| General Services - Facilities Maint. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 11 | 0.0% | 10 | -1 | -9.1% |
| General Services - Grounds & Park Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 39 | 0.0% | 38 | -1 | -2.6% |
| Administration | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 0 | 0.0% | 3 | 0 | 0.0% |
| Office of Planning | 9 | 9 | 9 | 9 | 9 | 9 | 10 | 10 | 10 | 0 | 0.0% | 9 | -1 | -10.0% |
| Code Enforcement | 12 | 12 | 10 | 11 | 14 | 14 | 15 | 15 | 15 | 0 | 0.0% | 15 | 0 | 0.0% |
| Office of Engineer | 11 | 12 | 11 | 11 | 11 | 11 | 12 | 12 | 12 | 0 | 0.0% | 12 | 0 | 0.0% |
| Public Safety | | | | | | | | | | | | | | |
| Animal Services | 6 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 0 | 0.0% | 4 | -1 | -20.0% |
| Municipal Court | 9 | 9 | 9 | 9 | 9 | 9 | 11 | 11 | 11 | 0 | 0.0% | 11 | 0 | 0.0% |
| Police Department | 138 | 138 | 138 | 138 | 141 | 141 | 141 | 141 | 140 | -1 | -0.7% | 141 | 1 | 0.7% |
| Fire Department | 68 | 68 | 69 | 69 | 69 | 69 | 71 | 73 | 73 | 0 | 0.0% | 72 | -1 | -1.4% |
| Public Services | | | | | | | | | | | | | | |
| Administration | 5 | 5 | 5 | 7 | 7 | 7 | 7 | 8 | 8 | 0 | 0.0% | 8 | 0 | 0.0% |
| Fleet Maintenance | 9 | 8 | 8 | 7 | 7 | 7 | 10 | 11 | 11 | 0 | 0.0% | 9 | -2 | -18.2% |
| Streets and Drainage | 24 | 25 | 25 | 29 | 29 | 29 | 29 | 29 | 29 | 0 | 0.0% | 28 | -1 | -3.4% |
| Sanitation | 34 | 32 | 27 | 28 | 28 | 28 | 31 | 31 | 29 | -2 | -6.5% | 30 | 1 | 3.4% |
| Parks and Recreation | 45 | 44 | 44 | 44 | 46 | 46 | 49 | 50 | 11 | -39 | -78.0% | 9 | -2 | -18.2% |
| Public Utilities | | | | | | | | | | | | | | |
| Water Treatment Plant | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 | 0.0% | 5 | 0 | 0.0% |
| Water Distribution System | 13 | 13 | 13 | 12 | 16 | 16 | 13 | 19 | 19 | 0 | 0.0% | 19 | 0 | 0.0% |
| Wastewater Collection | 10 | 10 | 10 | 10 | 6 | 6 | 11 | 8 | 8 | 0 | 0.0% | 8 | 0 | 0.0% |
| Wastewater Treatment Plant | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 0 | 0.0% | 7 | 0 | 0.0% |
| Total | 461 | 456 | 451 | 458 | 469 | 469 | 500 | 511 | 511 | 0 | 0.0% | 501 | -10 | -2.0% |

Note: These charts represent full-time staff only. Current FTEs by department, are on page ii and the org charts for each department.

STAFFING BY FUNCTION

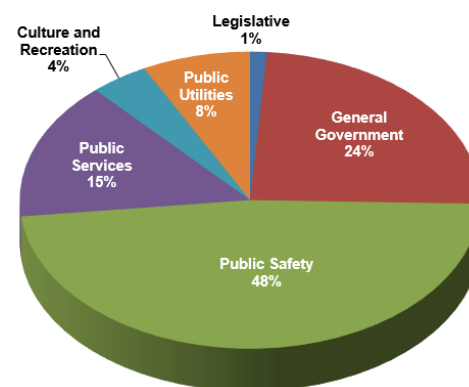
The Town strives to staff departments at levels that are adequate to provide the high quality services Collierville residents expect. Staffing levels have historically remained consistent with departments adjusting staffing levels as warranted.

For FY 2018, two full-time positions and one part-time position were added. Positions added include: one full-time and one part-time Accounting Technician in Finance and one full-time Human Resources Analyst. There was also a departmental restructuring which resulted in all Parks grounds and maintenance operations and personnel being reassigned to the newly created General Services divisions Grounds and Parks Maintenance.

For FY 2019, several positions were eliminated either by attrition or employment termination. Full-time positions eliminated include: two Assistant Town Administrators, one Custodian, one Maintenance Worker, one Long-Range Planner, one Assistant Chief of Fire Prevention, one Animal Services Director, one Fleet Mechanic Helper, one Maintenance Worker; and, one Assistant Parks Director

and one Administrative Specialist Senior. With the retirement of the Police Chief, one Assistance Chief was promoted and two School Resource Officers were added resulting in a net gain of one full-time employee in Police. Finally, Fleet Services transferred one Mechanic to the Sanitation Division.

Figure 55: FY 2019 Staffing by Function



STAFFING BY CLASSIFICATION

| Positions | FY 17 Actual | | FY 18 Estimated | | | FY 19 Budget | | |
|---|--------------|-------------|-----------------|-------------|-------------|--------------|-------------|---------------|
| | Full Time | Part Time | Full Time | Part Time | Inc / (Dec) | Full Time | Part Time | Inc / (Dec) |
| Mayor and Board of Aldermen | 6.0 | - | 6.0 | - | - | 6.0 | - | - |
| Town Administrator's Office | 9.0 | 2.0 | 9.0 | 2.0 | - | 7.0 | 1.0 | (3.0) |
| Morton Museum | 2.0 | 1.0 | 2.0 | 1.0 | - | 2.0 | 1.0 | - |
| Library | 8.0 | 15.0 | 8.0 | 16.0 | 1.0 | 8.0 | 15.0 | (1.0) |
| Financial Administration | 19.0 | 1.0 | 20.0 | 1.0 | 1.0 | 20.0 | - | (1.0) |
| Human Resources | 5.0 | - | 6.0 | - | 1.0 | 6.0 | - | - |
| Information Technology | 6.0 | 1.0 | 6.0 | - | (1.0) | 6.0 | - | - |
| General Services - Administration | 18.0 | - | 8.0 | - | (10.0) | 8.0 | - | - |
| General Services - Facilities Maintenance | - | - | 11.0 | - | 11.0 | 10.0 | - | (1.0) |
| General Services - Grounds & Parks | - | - | 39.0 | 1.0 | 40.0 | 38.0 | - | (2.0) |
| Development | | | | | | | | |
| Administration | 3.0 | - | 3.0 | - | - | 3.0 | - | - |
| Office of Planning | 10.0 | 1.0 | 10.0 | 1.0 | - | 9.0 | - | (2.0) |
| Code Enforcement | 15.0 | - | 15.0 | - | - | 15.0 | - | - |
| Office of Engineer | 12.0 | - | 12.0 | - | - | 12.0 | - | - |
| Public Safety | | | | | | | | |
| Animal Services | 5.0 | 6.0 | 5.0 | 6.0 | - | 4.0 | 6.0 | (1.0) |
| Municipal Court | 11.0 | 6.0 | 11.0 | 6.0 | - | 11.0 | 6.0 | - |
| Police Department | 141.0 | 17.0 | 140.0 | 17.0 | (1.0) | 141.0 | 17.0 | 1.0 |
| Fire Department | 73.0 | 1.0 | 73.0 | 1.0 | - | 72.0 | 1.0 | (1.0) |
| Public Services | | | | | | | | |
| Administration | 8.0 | 1.0 | 8.0 | 1.0 | - | 8.0 | 1.0 | - |
| Fleet Maintenance | 11.0 | - | 11.0 | - | - | 9.0 | - | (2.0) |
| Streets and Drainage | 29.0 | - | 29.0 | - | - | 28.0 | - | (1.0) |
| Sanitation | 31.0 | - | 29.0 | - | (2.0) | 30.0 | - | 1.0 |
| Parks and Recreation | 50.0 | 5.0 | 11.0 | 4.0 | (40.0) | 9.0 | 4.0 | (2.0) |
| Public Utilities | | | | | | | | |
| Water Treatment Plant | 5.0 | - | 5.0 | - | - | 5.0 | - | - |
| Water Distribution System | 19.0 | - | 19.0 | - | - | 19.0 | - | - |
| Wastewater Collection | 8.0 | - | 8.0 | - | - | 8.0 | - | - |
| Wastewater Treatment | 7.0 | - | 7.0 | - | - | 7.0 | - | - |
| Total | 511.0 | 57.0 | 511.0 | 57.0 | - | 501.0 | 52.0 | (15.0) |

| | Actual FY 17 | | Estimated FY 18 | | Budget FY 19 | |
|----------------------------|-----------------|----------------------|--------------------|-------------------|-----------------|----------------------|
| Salaries | 92.0 | \$ 6,383,978 | 91.0 | 6,396,458 | 87.0 | \$ 6,314,989 |
| Wages | 419.0 | 18,042,854 | 420.0 | 19,028,022 | 414.0 | 19,232,213 |
| Part-time | 57.0 | 571,704 | 57.0 | 657,231 | 52.0 | 672,783 |
| Other Compensation | | 884,927 | | 745,737 | | 997,405 |
| Benefits | | 11,113,884 | | 12,266,749 | | 12,878,968 |
| Merit & General Adjustment | | - | | - | | 122,182 |
| Other Personnel | 5.0 | 38,173 | 3.0 | 37,480 | 4.0 | 32,750 |
| Total | 573.0 | \$ 37,035,519 | 571.0 | 39,131,677 | 557.0 | \$ 40,251,290 |

Note: Full-time employees are those that are scheduled to work 2,080 hours a year. Part-time employees are scheduled to work 1,040 hours a year. Other personnel include seasonal and temporary employees. For current full-time equivalent designations in each department, please see the organizational chart on page ii or the charts for each department.

DEMOGRAPHIC AND ECONOMIC STATISTICS

| Fiscal Year | Population | Personal Income (thousands of dollars) | Per Capita Personal Income | School Enrollment^e | Unemployment Rate^a |
|--------------------|---------------------|--|-----------------------------------|--------------------------------------|--------------------------------------|
| 2008 | 44,304 ^b | \$ 1,445,418 | 32,625 ^c | 8,604 | 6.5% |
| 2009 | 44,304 ^b | 1,445,418 | 32,625 ^c | 8,535 | 7.7 |
| 2010 | 44,304 ^b | 1,445,418 | 32,625 ^c | 8,562 | 7.0 |
| 2011 | 43,965 ^d | 1,703,424 | 38,745 ^d | 8,516 | 7.4 |
| 2012 | 43,965 ^d | 1,703,424 | 38,745 ^d | 8,639 | 6.5 |
| 2013 | 43,965 ^d | 1,749,279 | 39,788 ^d | 9,062 | 6.6 |
| 2014 | 43,965 ^d | 1,719,119 | 39,102 ^d | 8,572 | 6.3 |
| 2015 | 43,965 ^d | 1,760,447 | 40,042 ^d | 9,646 | 5.6 |
| 2016 | 48,863 ^f | 2,078,485 | 42,537 ^f | 9,534 | 4.1 |
| 2017 | 49,177 ^f | 2,091,842 | 42,537 ^f | 9,448 | 4.2 |

a. Information about unemployment is provided by the Tennessee Department of Labor and Workforce Development.

b. Population according to the special census conducted by the Town of Collierville in 2008.

c. Per capita income is provided by the Collierville Chamber of Commerce.

d. Population and per capita income according to the U. S. Census Economic Data.

e. School enrollment includes statistics for public, private and home schools within the Town's borders. In 2015 Collierville began its own municipal school system and assumed operation of the public schools within the Town formerly operated by Shelby County Schools.

f. Estimated population and per capita income according to the U. S. Census Bureau

PRINCIPAL EMPLOYERS

Current year and nine years ago.

| Employer | 2017 | | | 2008 | | |
|---------------------------------|------------------|-------------|--|------------------|-------------|--|
| | Employees | Rank | Percentage of Total County Employment¹ | Employees | Rank | Percentage of Total County Employment¹ |
| FedEx | 2,500 | 1 | 0.57% | 2,934 | 1 | 0.67% |
| Carrier Corporation | 1,650 | 2 | 0.38 | 1,600 | 2 | 0.36 |
| Collierville Schools | 918 | 3 | 0.21 | - | - | - |
| Town of Collierville | 511 | 4 | 0.12 | 476 | 4 | 0.11 |
| Kroger | 470 | 5 | 0.11 | 260 | 9 | - |
| Baptist Hospital - Collierville | 355 | 6 | 0.08 | 417 | 6 | 0.09 |
| Wal-Mart | 345 | 7 | 0.08 | 450 | 5 | - |
| Helena Chemical | 265 | 8 | 0.06 | 212 | - | 0.05 |
| Juice Plus (NSA) | 230 | 9 | 0.05 | - | - | - |
| Philipps Bodine | 185 | 10 | | 220 | 10 | 0.05 |
| Shelby County Schools | | - | | 575 | 3 | |
| Alpha Corporation | | - | | 365 | 7 | 0.08 |
| Pepsi Americas | | - | | 325 | 8 | 0.07 |
| Total | 7,429 | | 1.73% | 7,834 | | 1.78% |

Sources: Collierville Chamber of Commerce, U. S. Census Bureau, Town of Collierville Economic Development Department

¹ Percentage of total Shelby County employment. (TN Department of Labor & Workforce)

MISCELLANEOUS DATA

| Year | General Fund | | Tax Rate | Estimated Population | Full Time Employees* | Emp. Per 1,000 Pop. |
|---------|---------------|--------------|----------|----------------------|----------------------|---------------------|
| | Oper. Revenue | Expenditures | | | | |
| 1980 | \$ 1,234,880 | \$ 1,226,001 | \$ 1.70 | 7,839 | 87 | 11.10 |
| 1985 | 2,634,617 | 2,634,617 | 2.08 | 9,480 | 113 | 11.92 |
| 1995 | 9,915,510 | 10,575,651 | 1.59 | 18,350 | 226 | 12.32 |
| 2000 | 20,421,748 | 17,234,465 | 1.47 | 32,824 | 339 | 10.33 |
| 2001 | 21,429,457 | 19,982,011 | 1.47 | 35,448 | 367 | 10.35 |
| 2002 | 24,515,723 | 22,036,244 | 1.45 | 37,044 | 400 | 10.80 |
| 2003 | 25,303,574 | 23,991,956 | 1.45 | 38,500 | 416 | 10.81 |
| 2004 | 27,424,012 | 26,479,602 | 1.45 | 40,000 | 418 | 10.45 |
| 2005 | 30,341,813 | 26,228,575 | 1.45 | 41,923 | 415 | 9.90 |
| 2006 | 33,945,343 | 28,899,877 | 1.28 | 43,812 | 434 | 9.91 |
| 2007 | 36,920,275 | 32,153,983 | 1.28 | 44,000 | 454 | 10.32 |
| 2008 | 37,623,786 | 34,126,389 | 1.28 | 44,304 | 469 | 10.59 |
| 2009 | 36,454,673 | 36,165,469 | 1.28 | 44,740 | 472 | 10.55 |
| 2010 | 35,741,646 | 35,500,224 | 1.18 | 44,944 | 454 | 10.10 |
| 2011 | 37,051,615 | 35,217,467 | 1.18 | 45,152 | 449 | 9.94 |
| 2012 | 42,651,566 | 38,489,162 | 1.43 | 46,134 | 442 | 9.58 |
| 2013 | 44,613,832 | 39,508,405 | 1.43 | 46,151 | 451 | 9.77 |
| 2014 | 47,258,074 | 42,438,281 | 1.53 | 47,171 | 469 | 9.94 |
| 2015 | 49,071,269 | 43,321,152 | 1.53 | 48,744 | 485 | 9.95 |
| 2016 | 56,098,428 | 46,607,991 | 1.78 | 49,587 | 492 | 9.92 |
| 2017 | 56,712,796 | 52,874,854 | 1.78 | 50,688 | 508 | 10.02 |
| 2018** | 54,970,080 | 53,843,997 | 1.63 | 51,214 | 512 | 10.00 |
| 2019*** | 58,757,007 | 53,314,402 | 1.83 | 51,739 | 501 | 9.68 |

*Employees who work 2,080 hours per year, excluding elected officials.

**Estimated

***Projected

Note: For this chart employee counts are for full-time staff only minus elected officials. For current full time equivalents in each department, please see the organizational chart page ii or the charts for each department.

2010 CENSUS QUICK FACTS

| People QuickFacts | Tennessee | Shelby County | Germantown | Bartlett | Collierville | Brentwood | Franklin |
|---|------------------|----------------------|-------------------|-----------------|---------------------|------------------|-----------------|
| Population, 2010 | 6,346,105 | 927,644 | 38,844 | 54,613 | 43,965 | 37,060 | 62,487 |
| Population, percent change, 2000 to 2010 | 11.50% | 3.40% | 4.00% | 34.70% | 37.90% | 58.10% | 49.30% |
| Population, 2000 | 5,689,283 | 897,472 | 37,348 | 40,543 | 31,872 | 23,445 | 41,842 |
| Persons under 5 years, percent, 2010 | 6.40% | 7.20% | 4.90% | 5.30% | 5.70% | 5.30% | 7.40% |
| Persons under 18 years, percent, 2010 | 23.60% | 26.40% | 24.10% | 25.30% | 28.90% | 31.00% | 27.40% |
| Persons 65 years and over, percent, 2010 | 13.40% | 10.30% | 16.10% | 12.50% | 9.00% | 11.00% | 10.10% |
| Female persons, percent, 2010 | 51.30% | 52.30% | 51.60% | 51.70% | 51.20% | 50.90% | 52.20% |
| Demographics | | | | | | | |
| White persons, percent, 2010 | 77.60% | 40.60% | 89.50% | 78.70% | 79.70% | 90.00% | 84.40% |
| Black persons, percent, 2010 | 16.70% | 52.10% | 3.60% | 16.10% | 10.90% | 3.00% | 6.70% |
| American Indian and Alaska Native persons, percent, 2010 | 0.30% | 0.20% | 0.20% | 0.30% | 0.20% | 0.20% | 0.20% |
| Asian persons, percent, 2010 | 1.40% | 2.30% | 5.20% | 2.50% | 7.10% | 5.00% | 3.80% |
| Native Hawaiian and Other Pacific Islander, percent, 2010 | 0.10% | 0.00% | | | | | |
| Persons reporting two or more races, percent, 2010 | 1.70% | 1.40% | 1.10% | 1.60% | 1.30% | 1.60% | 1.70% |
| Persons of Hispanic or Latino origin, percent, 2010 | 4.60% | 5.60% | 1.90% | 2.70% | 2.60% | 2.10% | 7.60% |
| White persons not Hispanic, percent, 2010 | 75.60% | 38.70% | 88.10% | 77.20% | 78.10% | 88.30% | 80.20% |
| Living in same house 1 year & over, 2005-2009 | 83.30% | 80.80% | 89.00% | 91.20% | 87.00% | 92.20% | 78.40% |
| Foreign born persons, percent, 2005-2009 | 4.10% | 5.50% | 7.60% | 3.90% | 6.70% | 6.80% | 8.10% |
| Language other than English spoken at home, pct age 5+, 2005-2009 | 5.90% | 8.00% | 9.20% | 5.90% | 8.50% | 7.10% | 10.80% |
| High school graduates, percent of persons age 25+, 2005-2009 | 81.80% | 84.70% | 98.30% | 94.10% | 95.10% | 98.30% | 92.70% |
| Bachelor's degree or higher, pct of persons age 25+, 2005-2009 | 22.40% | 27.50% | 62.20% | 34.00% | 49.50% | 68.80% | 50.70% |
| Mean travel time to work (minutes), workers age 16+, 2005-2009 | 23.7 | 22.3 | 21.1 | 23.9 | 23.8 | 23.9 | 23.3 |
| Housing units, 2010 | 2,812,133 | 398,274 | 15,536 | 20,143 | 15,781 | 12,577 | 25,586 |
| Homeownership rate, 2005-2009 | 69.70% | 61.70% | 89.60% | 90.20% | 84.00% | 95.50% | 69.60% |
| Housing units in multi-unit structures, percent, 2005-2009 | 18.20% | 28.30% | 9.90% | 4.90% | 12.80% | 2.90% | 26.40% |
| Median value of owner-occupied housing units, 2005-2009 | \$128,500 | \$129,800 | \$281,200 | \$169,700 | \$273,100 | \$461,100 | \$296,200 |
| Households, 2005-2009 | 2,412,567 | 344,095 | 14,800 | 16,589 | 13,016 | 11,485 | 21,160 |
| Persons per household, 2005-2009 | 2.49 | 2.61 | 2.74 | 2.84 | 2.99 | 3.03 | 2.7 |
| Per capita money income in past 12 months (2009 dollars) 2005-2009 | \$23,557 | \$25,050 | \$54,104 | \$29,767 | \$40,618 | \$55,801 | \$35,914 |
| Median household income, 2009 | \$41,715 | \$41,880 | \$116,718 | \$74,703 | \$104,708 | \$128,339 | \$76,465 |
| People of all ages in poverty - percent, 2005-2009 | | | 2.10% | 3.60% | 3.90% | 1.80% | 6.70% |
| Business QuickFacts | | | | | | | |
| Total number of firms, 2007 | 545,348 | 76,350 | 4,629 | 4,758 | 4,641 | 6,547 | 9,703 |
| Black-owned firms, percent, 2007 | 8.40% | 30.90% | | 11.20% | 4.40% | 2.70% | 1.80% |
| American Indian and Alaska Native owned firms, percent, 2007 | 0.50% | 0.30% | | | | | |
| Asian-owned firms, percent, 2007 | 2.00% | 3.40% | | 3.60% | 4.20% | 2.40% | 1.10% |
| Native Hawaiian and Other Pacific Islander owned firms, percent, 2007 | 0.10% | 0.10% | | | | | |
| Hispanic-owned firms, percent, 2007 | 1.60% | 1.70% | 0.70% | | 1.30% | | |
| Women-owned firms, percent, 2007 | 25.90% | 30.80% | 25.90% | 25.70% | 27.50% | 20.90% | 24.10% |
| Manufacturers shipments, 2007 (\$1000) | 140,447,760 | 17,969,681 | NA | 299,344 | 1,582,368 | NA | 848,922 |
| Merchant wholesaler sales, 2007 (\$1000) | 80,116,528 | 29,636,012 | 265,458 | 472,590 | 510,888 | 505,718 | 2,156,749 |
| Retail sales, 2007 (\$1000) | 77,547,291 | 11,932,863 | 364,971 | 986,652 | 800,210 | 931,046 | 2,023,970 |
| Retail sales per capita, 2007 | \$12,563 | \$12,971 | \$8,958 | \$20,605 | \$20,327 | \$26,492 | \$34,893 |
| Accommodation and food services sales, 2007 (\$1000) | 10,626,759 | 1,787,964 | 70,683 | 75,821 | 66,119 | 107,884 | 229,377 |
| Geography QuickFacts | | | | | | | |
| Land area in square miles, 2010 | 41,234.90 | 763.17 | 19.97 | 26.65 | 29.29 | 41.18 | 41.23 |
| Persons per square mile, 2010 | 153.9 | 1,215.50 | 1,945.00 | 2,049.20 | 1,501.00 | 899.9 | 1,515.50 |

2010 CENSUS - COLLIERVILLE ECONOMIC DATA

Employment Status

| | <u>Number</u> | <u>Percent</u> |
|------------------------------|---------------|----------------|
| Population 16 years and over | 31,908 | |
| In labor force | 22,457 | 70.40% |
| Civilian labor force | 22,435 | 70.30% |
| Employed | 20,854 | 65.40% |
| Unemployed | 1,581 | 5.00% |
| Armed Forces | 22 | 0.10% |
| Not in labor force | 9,451 | 29.60% |
| Percent Unemployed | | 7.00% |
| Females 16 years and over | 17,096 | |
| In labor force | 10,367 | 60.60% |
| Civilian labor force | 10,367 | 60.60% |
| Employed | 9,579 | 56.00% |

Commuting to Work

| | | |
|---|--------|--------|
| Workers 16 years and over | 20,416 | |
| Car, truck, or van -- drove alone | 17,490 | 85.70% |
| Car, truck, or van -- carpooled | 1,544 | 7.60% |
| Public transportation (excluding taxicab) | - | 0.00% |
| Walked | 146 | 0.70% |
| Other means | 59 | 0.30% |
| Worked at home | 1,177 | 5.80% |
| Mean travel time to work (minutes) | 23 | |

Occupation

| | | |
|--|--------|--------|
| Civilian employed population 16 years and over | 20,854 | |
| Management, business, science, and arts occupations | 9,414 | 45.10% |
| Service occupations | 2,691 | 12.90% |
| Sales and office occupations | 6,409 | 30.70% |
| Natural resources, construction, and maintenance occupations | 870 | 4.20% |
| Production, transportation, and material moving occupations | 1,470 | 7.00% |

Industry

| | | |
|--|--------|--------|
| Civilian employed population 16 years and over | 20,854 | |
| Agriculture, forestry, fishing and hunting, and mining | 93 | 0.40% |
| Construction | 773 | 3.70% |
| Manufacturing | 2,408 | 11.50% |
| Wholesale trade | 1,000 | 4.80% |
| Retail trade | 2,253 | 10.80% |
| Transportation and warehousing, and utilities | 3,294 | 15.80% |
| Information | 312 | 1.50% |
| Finance and insurance, and real estate and rental and leasing | 1,873 | 9.00% |
| Professional, scientific, and management, and administrative and waste management services | 1,975 | 9.50% |
| Educational services, and health care and social assistance | 3,504 | 16.80% |
| Arts, entertainment, and recreation, and accommodation and food services | 1,245 | 6.00% |
| Other services, except public administration | 1,101 | 5.30% |
| Public administration | 1,023 | 4.90% |

Class of Worker

| | | |
|--|--------|--------|
| Civilian employed population 16 years and over | 20,854 | |
| Private wage and salary workers | 16,773 | 80.40% |
| Government workers | 2,478 | 11.90% |
| Self-employed in own not incorporated business workers | 1,586 | 7.60% |
| Unpaid family workers | 17 | 0.10% |

Income and Benefits (in 2010 Inflation-Adjusted Dollars)

| | | |
|-----------------------------------|---------|--------|
| Total households | 14,435 | |
| Less than \$10,000 | 185 | 1.30% |
| \$10,000 to \$14,999 | 301 | 2.10% |
| \$15,000 to \$24,999 | 873 | 6.00% |
| \$25,000 to \$34,999 | 689 | 4.80% |
| \$35,000 to \$49,999 | 1,249 | 8.70% |
| \$50,000 to \$74,999 | 2,153 | 14.90% |
| \$75,000 to \$99,999 | 1,885 | 13.10% |
| \$100,000 to \$149,999 | 3,424 | 23.70% |
| \$150,000 to \$199,999 | 2,040 | 14.10% |
| \$200,000 or more | 1,636 | 11.30% |
| Median household income (dollars) | 97,302 | |
| Mean household income (dollars) | 114,197 | |

STATISTICAL DATA COMPARISON – COMPARABLE TENNESSEE CITIES

| <u>City</u> | FY 2018 | | | | FY 2017 | | | |
|-------------------------|-------------|-----------------|-----------------------|------------------|-------------|-----------------|-----------------------|------------------|
| | <u>Pop.</u> | <u>Tax Rate</u> | <u>Adopted Budget</u> | <u># of Emp.</u> | <u>Pop.</u> | <u>Tax Rate</u> | <u>Adopted Budget</u> | <u># of Emp.</u> |
| Bartlett | 56,488 | 1.830 | 52,716,043 | 504 | 56,488 | 1.625 | 146,158,393 | 569 |
| Brentwood ¹ | 40,401 | 0.360 | 72,289,410 | 263 | 40,401 | 0.360 | 73,560,065 | 262 |
| Cleveland ² | 41,285 | 2.060 | 47,017,400 | 336 | 44,050 | 1.766 | 225,170,986 | 326 |
| Collierville | 51,214 | 1.630 | 57,264,741 | 511 | 48,914 | 1.780 | 151,674,689 | 509 |
| Cookeville ³ | 31,154 | 0.840 | 27,619,444 | 436 | 31,154 | 0.900 | 150,886,219 | 426 |
| Franklin ⁴ | 70,909 | 0.420 | 68,942,027 | 719 | 66,370 | 0.420 | 134,999,925 | 708 |
| Germantown | 40,123 | 1.760 | 51,658,000 | 414 | 40,123 | 1.930 | 124,958,710 | 404 |
| Hendersonville | 58,000 | 0.760 | 51,594,975 | 350 | 55,153 | 0.758 | 45,600,085 | 315 |
| Maryville ⁵ | 28,827 | 2.270 | 132,844,186 | 312 | 28,944 | 2.170 | 129,726,375 | 311 |

| <u>City</u> | FY 2016 | | | | FY 2015 | | | |
|----------------|-------------|-----------------|-----------------------|------------------|-------------|-----------------|-----------------------|------------------|
| | <u>Pop.</u> | <u>Tax Rate</u> | <u>Adopted Budget</u> | <u># of Emp.</u> | <u>Pop.</u> | <u>Tax Rate</u> | <u>Adopted Budget</u> | <u># of Emp.</u> |
| Bartlett | 56,488 | 1.625 | 139,634,099 | 563 | 56,488 | 1.625 | 138,482,455 | 523 |
| Brentwood | 40,413 | 0.440 | 78,924,460 | 254 | 39,012 | 0.440 | 74,702,350 | 272 |
| Cleveland | 43,634 | 1.766 | 117,826,563 | 317 | 43,238 | 1.766 | 126,176,838 | 498 |
| Collierville | 48,744 | 1.780 | 143,691,346 | 502 | 48,744 | 1.530 | 136,728,156 | 479 |
| Cookeville | 31,154 | 0.900 | 132,788,309 | 422 | 31,154 | 0.900 | 127,692,354 | 419 |
| Franklin | 66,335 | 0.407 | 122,958,418 | 717 | 66,335 | 0.377 | 119,147,208 | 708 |
| Germantown | 40,123 | 1.930 | 116,665,000 | 391 | 40,123 | 1.930 | 109,639,893 | 389 |
| Hendersonville | 55,153 | 0.758 | 42,275,781 | 315 | 53,080 | 0.650 | 42,478,529 | 317 |
| Maryville | 28,476 | 2.170 | 127,607,459 | 304 | 28,233 | 2.170 | 119,153,133 | 304 |

1. Sales tax revenues = 37% of budget.

2. Population based on 2010 Census.

3. Excludes Cookeville Regional Medical Center operations.

4. Local option sales tax = 50% of General Fund revenue and nearly 3x the amount of property taxes.

5. All original budget and employee numbers shown above are exclusive of the Maryville City School District. Included, however, are original budgets and employee counts for the Water & Wastewater, Storm water and Electric Utilities that are departments of the City and report to the City Manager. Significant increases and decreases to the City's budgets from year to year are typically attributed to capital projects in the Electric and Water & Wastewater departments.

TENNESSEE CITIES WATER, SEWER, SANITATION RATES

| <u>City</u> | <u>Population</u> | Water Minimum | | | Sewer Minimum | | | Garbage | |
|----------------|-------------------|----------------|--------------|-------------|----------------|-------------|--|------------------|-------------------|
| | | <u>Gallons</u> | <u>Meter</u> | <u>Rate</u> | <u>Gallons</u> | <u>Rate</u> | | <u>P/U / Wk.</u> | <u>Cost/month</u> |
| Bartlett | 56,488 | 2,000 | 3/4" | 5.80 Min | 2,000 | 6.19 Min | | 1 | 25.00 |
| Brentwood | 40,401 | 2,000 | 3/4" | 11.97 Min | 2,000 | 14.97 Min | | n/a | n/a |
| Cleveland | 44,050 | 1,400 | 5/8" | 7.66 Min | 1,400 | 8.09 Min | | 1 | 6.95 |
| Collierville | 51,214 | 1,000 | 3/4" | 7.85 Min | 1,000 | 17.65 Min | | 1 | 22.00 |
| Cookeville | 31,154 | 1,000 | 5/8" | 3.07 Min | 1,000 | 4.51 Min | | 1 | N/C |
| Franklin | 70,909 | 1,000 | 3/4" | 11.86 Min | 1,000 | 16.65 Min | | 1 | 17.50 |
| Germantown | 40,123 | 5,000 | 3/4" | 8.78 Min | 2,000 | 5.07 Min | | 1 | 29.50 |
| Hendersonville | 58,000 | 2,000 | 5/8" | 11.14 Min | 2,000 | 8.77 Min | | 2 | 23.67 |
| Maryville | 28,827 | 1,500 | 5/8" | 9.05 Min | 1,000 | 11.98 Min | | 1 | N/C |

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

| <i>Function/Program</i> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012^c</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|--|-------------|-------------|-------------|-------------|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Development | | | | | | | | | | |
| Permits issued | 3,242 | 2,434 | 2,438 | 2,610 | 3,130 | 4,050 | 3,893 | 3,355 | 3,658 | 3,597 |
| Inspections conducted | 14,917 | 13,523 | 6,470 | 7,280 | 9,163 | 12,652 | 12,395 | 11,417 | 8,965 | 11,084 |
| Police ^a | | | | | | | | | | |
| Physical arrests | 1,781 | 2,764 | 2,704 | 2,392 | 2,591 | 2,424 | 2,745 | 2,604 | 2,412 | N/A |
| Traffic citations | 9,166 | 10,901 | 9,075 | 9,978 | 12,001 | 11,643 | 12,731 | 11,459 | 9,045 | N/A |
| DUI arrests | 103 | 169 | 150 | 138 | 152 | 125 | 138 | 151 | 102 | N/A |
| Fire | | | | | | | | | | |
| Total responses | 2,624 | 2,446 | 2,633 | 2,785 | 2,799 | 3,011 | 3,066 | 3,207 | 3,507 | 3,429 |
| Fires extinguished | 116 | 105 | 96 | 105 | 94 | 102 | 93 | 88 | 91 | 72 |
| Inspections | 2,300 | 1,609 | 1,740 | 2,659 | 2,637 | 2,615 | 2,789 | 2,717 | 2,508 | 4,112 |
| Sanitation | | | | | | | | | | |
| Refuse collected (tons) ^b | 15,091 | 14,838 | 14,295 | 14,124 | 13,993 | 14,344 | 14,812 | 14,332 | 14,469 | 14,742 |
| Recyclables collected (tons) | 1,776 | 1,867 | 1,809 | 1,900 | 1,927 | 1,835 | 1,872 | 3,071 | 3,100 | 3,149 |
| Other public works | | | | | | | | | | |
| Street resurfacing (lane miles) | 11 | 13 | 20 | 12 | 33 | 27 | 24 | 20 | 29 | 24 |
| Sidewalk replacement (linear feet) ^d | 150 | 100 | 132 | 240 | 401 | 223 | 235 | 175 | 129 | - |
| Curb replacement (linear feet) ^c | - | - | - | - | 1,921 | 3,513 | 1,521 | 2,325 | 1,951 | 1,226 |
| Pavement repairs | 550 | 600 | 450 | 300 | 238 | 220 | 380 | 502 | 285 | 237 |
| Parks and Recreation | | | | | | | | | | |
| Adult/youth sports participants | 6,019 | 6,250 | 6,452 | 5,790 | 5,546 | 5,879 | 5,872 | 5,989 | 6,048 | 6,420 |
| Community center admissions | 145,340 | 135,166 | 136,500 | 139,450 | 140,211 | 140,536 | 140,548 | 140,829 | 141,533 | 140,117 |
| Harrell Theatre attendance | 41,733 | 39,646 | 36,500 | 32,836 | 30,112 | 22,857 | 22,922 | 31,412 | 31,725 | 32,043 |
| Library | | | | | | | | | | |
| Volumes in collection | 93,796 | 101,694 | 106,049 | 113,785 | 117,057 | 122,209 | 129,452 | 134,452 | 125,120 | 132,545 |
| Total volumes circulated | 351,133 | 349,731 | 344,280 | 345,914 | 350,044 | 362,498 | 348,300 | 340,902 | 333,478 | 343,347 |
| Water | | | | | | | | | | |
| New connections | 312 | 169 | 139 | 182 | 154 | 212 | 264 | 262 | 259 | 695 |
| Water main breaks | 33 | 6 | 21 | 32 | 15 | 39 | 25 | 45 | 39 | 19 |
| Average daily consumption (thousands of gallons) | 6,996 | 6,222 | 5,950 | 6,821 | 6,803 | 6,006 | 5,933 | 5,586 | 6,035 | 6,173 |
| Peak day consumption (thousands of gallons) | 16,791 | 13,484 | 12,710 | 11,898 | 15,472 | 14,543 | 10,862 | 10,601 | 12,473 | 11,339 |
| Wastewater | | | | | | | | | | |
| Average daily sewage treatment (thousands of gallons) | 4,241 | 4,290 | 4,318 | 3,868 | 3,937 | 4,144 | 4,233 | 4,174 | 4,214 | 4,069 |

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

^bHousehold garbage only. Junk and yard waste is not included.

^cThe first year for tracking of this data.

^dBeginning in 2017, sidewalk maintenance is the responsibility of the property owner, therefore the Town no longer tracks this number.

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Function/Program | | | | | | | | | | |
| Police | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Satellite offices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Patrol units | 76 | 80 | 75 | 75 | 75 | 79 | 79 | 79 | 80 | 79 |
| Fire stations | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Sanitation | | | | | | | | | | |
| Refuse collection trucks | 22 | 22 | 22 | 24 | 24 | 26 | 26 | 26 | 30 | 31 |
| Recycle Trucks ^a | 5 | 5 | 5 | 0 | 0 | 0 | 2 | 3 | 3 | 3 |
| Other public works | | | | | | | | | | |
| Streets (miles) | 264 | 261 | 268 | 278 | 311 | 336 | 340 | 340 | 346 | 350 |
| Streetlights | 6,200 | 6,291 | 6,515 | 6,576 | 6,599 | 6,599 | 6,599 | 6,695 | 6,716 | 6,805 |
| Traffic Signals (intersections) | 34 | 34 | 35 | 38 | 39 | 39 | 40 | 40 | 42 | 43 |
| Education ^e | | | | | | | | | | |
| Schools | | | | | | | | | | |
| High | - | - | - | - | - | - | 1 | 1 | 1 | 1 |
| Middle | - | - | - | - | - | - | 2 | 2 | 2 | 2 |
| Elementary | - | - | - | - | - | - | 5 | 5 | 5 | 5 |
| Parks and Recreation | | | | | | | | | | |
| Parks | 15 | 15 | 18 | 18 | 18 | 18 | 18 | 20 | 20 | 20 |
| Acreage ^b | 487 | 496 | 625 | 750 | 750 | 750 | 775 | 1,025 | 1,025 | 1,025 |
| Playgrounds ^c | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 15 | 15 | 15 |
| Baseball/softball diamonds | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Soccer/football fields | 12 | 11 | 11 | 11 | 11 | 11 | 11 | 12 | 12 | 12 |
| Community centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water | | | | | | | | | | |
| Water mains (miles) | 232 | 232 | 240 | 240 | 240 | 240 | 242 | 248 | 250 | 283 |
| Fire hydrants | 3,010 | 3,010 | 3,010 | 3,103 | 3,103 | 3,103 | 3,366 | 3,400 | 3,457 | 3,500 |
| Water treatment plants | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Storage capacity (thousands of gallons) ^d | 3,500 | 3,500 | 3,500 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 | 4,250 |
| Wastewater | | | | | | | | | | |
| Sewer mains (miles) | 220 | 220 | 228 | 228 | 228 | 228 | 230 | 235 | 240 | 270 |
| Wastewater treatment plants | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Treatment capacity (thousands of gallons) | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |

Sources: Various town departments.

Notes:

^aRecycled operations were contracted out during 2011. The Town resumed operations in FY 2013.

^bIncludes Department owned wetlands.

^cIncludes new Hinton Park facility.

^dIn 2011, water storage capacity increased due to expansion of Waste Water Treatment Plant 2.

^eIn 2014, the Town received 8 schools from Shelby County in a transfer of operations. The Collierville Schools opened to students in August 2014.

TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

| Fiscal Year | Property | In Lieu of | Local Option Sales | Beer & Liquor | Business & Privilege | Motor Vehicle | Park Land Dedication | Historic Preservation | Substance | Total |
|-------------------|------------|------------|--------------------|---------------|----------------------|---------------|----------------------|-----------------------|-----------|------------|
| 2008 | 16,652,124 | 392,133 | 8,386,611 | 658,674 | 1,394,007 | 742,574 | 63,330 | 53,349 | 2,794 | 28,345,596 |
| 2009 | 17,138,004 | 379,133 | 8,210,238 | 694,603 | 1,442,859 | 733,046 | 20,160 | 34,540 | 11,925 | 28,664,508 |
| 2010 | 17,387,901 | 413,562 | 8,085,485 | 717,806 | 1,330,509 | 765,022 | 5,040 | 66,300 | 3,454 | 28,775,079 |
| 2011 | 17,552,246 | 207,470 | 8,650,793 | 743,716 | 1,431,981 | 967,211 | - | 7,724 | - | 29,561,141 |
| 2012 | 21,343,304 | 273,984 | 9,146,314 | 775,664 | 1,559,193 | 1,030,078 | - | 13,360 | - | 34,141,897 |
| 2013 | 21,613,088 | 462,466 | 12,351,378 | 861,913 | 1,691,183 | 1,104,074 | 384,470 | 40,443 | - | 38,509,015 |
| 2014 | 22,682,126 | 662,208 | 13,894,730 | 841,193 | 1,718,878 | 1,101,383 | 120,960 | 16,158 | - | 41,037,636 |
| 2015 ^a | 22,974,480 | 390,395 | 14,488,300 | 842,076 | 1,925,564 | 1,126,878 | 206,640 | 46,126 | - | 42,000,459 |
| 2016 | 26,902,128 | 448,705 | 15,129,725 | 858,631 | 2,067,574 | 1,124,698 | 580,860 | 10,882 | - | 47,123,203 |
| 2017 | 27,925,245 | 460,047 | 15,336,312 | 912,525 | 2,123,508 | 1,147,116 | 192,780 | 62,261 | - | 48,159,794 |
| Change | | | | | | | | | | |
| 2008-2017 | 67.7% | 17.3% | 82.9% | 38.5% | 52.3% | 54.5% | 204.4% | 16.7% | -100.0% | 69.9% |

^a Beginning in 2015 a portion of the Town's taxes are required to be used to support Collierville Municipal Schools and are included as revenue for the General Purpose School Fund instead of the General Fund. For comparative purposes total property taxes continue to be reflected on this schedule.

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(in thousands of dollars)

| Fiscal Year | Farm Property | Residential Property | Commercial Property | Industrial Property | Multiple Property | Personal Property | Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Taxable Assessed Value as a Percentage of Actual Taxable Value |
|-------------|---------------|----------------------|---------------------|---------------------|-------------------|-------------------|------------------------------|-----------------------|--------------------------------|--|
| 2008 | \$ 9,986 | \$ 900,127 | \$ 268,386 | \$ 33,094 | \$ 6,546 | \$ 52,837 | \$ 1,270,976 | 1.28 | \$ 4,619,977 | 27.510% |
| 2009 | 10,235 | 930,251 | 281,384 | 34,324 | 7,321 | 56,907 | 1,320,422 | 1.28 | 4,792,998 | 27.549 |
| 2010 | 11,523 | 1,030,379 | 320,676 | 44,203 | 6,172 | 62,744 | 1,475,697 | 1.18 | 5,342,040 | 27.624 |
| 2011 | 9,920 | 1,026,505 | 319,265 | 45,897 | 5,240 | 57,814 | 1,464,641 | 1.18 | 5,298,096 | 27.645 |
| 2012 | 9,094 | 1,024,955 | 314,227 | 46,149 | 5,407 | 55,882 | 1,455,714 | 1.43 | 5,273,787 | 27.603 |
| 2013 | 12,553 | 1,075,944 | 305,564 | 45,164 | 4,968 | 56,406 | 1,500,599 | 1.43 | 5,467,621 | 27.445 |
| 2014 | 11,213 | 1,009,343 | 323,547 | 43,304 | 4,953 | 54,525 | 1,446,885 | 1.53 | 5,229,589 | 27.667 |
| 2015 | 10,392 | 1,018,956 | 324,199 | 41,174 | 4,432 | 53,375 | 1,452,528 | 1.53 | 5,255,180 | 27.640 |
| 2016 | 10,370 | 1,034,551 | 329,925 | 40,907 | 4,799 | 50,908 | 1,471,460 | 1.78 | 5,324,668 | 27.635 |
| 2017 | 10,238 | 1,050,716 | 338,700 | 40,569 | 4,599 | 60,748 | 1,505,570 | 1.78 | 5,441,895 | 27.666 |

Source: Shelby County Assessor's Office

Notes: Property in Shelby County is reassessed every four years. The county assesses property at 25 percent of actual value for residential and farm property, 40 percent for commercial and industrial property, 0 to 40 percent for multiple property and 30 percent for personal property. Tax rates are per \$100 of assessed value.

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

| Fiscal Year Ended June 30, | Taxes Levied for the Fiscal Year ^a | Adjustments to Initial Levy ^b | Final Adjusted Levy | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years ^c | Total Collections to Date | |
|----------------------------|---|--|---------------------|--|--------------------|--|---------------------------|--------------------|
| | | | | Amount ^c | Percentage of Levy | | Amount | Percentage of Levy |
| 2008 | \$ 16,268,491 | \$ 36,902 | \$ 16,305,393 | \$ 15,837,483 | 97.13% | \$ 446,086 | \$ 16,283,569 | 99.87% |
| 2009 | 16,901,393 | (162,348) | 16,739,045 | 16,284,182 | 97.28 | 435,709 | 16,719,891 | 99.89 |
| 2010 | 17,413,217 | (458,987) | 16,954,230 | 16,460,339 | 97.09 | 458,786 | 16,919,125 | 99.79 |
| 2011 | 17,282,758 | (268,077) | 17,014,681 | 16,579,268 | 97.44 | 416,158 | 16,995,426 | 99.89 |
| 2012 | 20,816,706 | (289,394) | 20,527,312 | 20,081,479 | 97.83 | 401,718 | 20,483,197 | 99.79 |
| 2013 | 21,458,562 | (199,473) | 21,259,089 | 20,820,857 | 97.94 | 393,034 | 21,213,891 | 99.79 |
| 2014 | 22,137,343 | (231,710) | 21,900,633 | 21,576,099 | 98.52 | 277,227 | 21,853,327 | 99.78 |
| 2015 | 22,223,670 | 5,021 | 22,228,691 | 21,957,997 | 98.78 | 225,566 | 22,183,563 | 99.80 |
| 2016 | 26,191,981 | 41,306 | 26,233,287 | 25,845,903 | 98.52 | 241,560 | 26,087,463 | 98.44 |
| 2017 | 26,799,134 | 176,087 | 26,975,221 | 26,702,124 | 98.99 | - | 26,702,124 | 98.99 |

Source: Shelby County Assessor's Office

- Initial certified levy before Board of Appeals adjustments and other change orders.
- Adjustments include change orders and new bills.
- Beginning with the CAFR for the year ended June 30, 2012, this schedule has been revised to net refunds and returned checks from collections.

PRINCIPAL PROPERTY TAX PAYERS

Current year and Nine Years Ago

| Taxpayer | 2017 | | | 2008 | | |
|-----------------------------|------------------------|------|---|------------------------|------|---|
| | Taxable Assessed Value | Rank | Percentage of Total Town Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Town Taxable Assessed Value |
| AT&T Mobility, LLC | \$ 31,753,047 | 1 | 2.05% | \$ 15,230,652 | 3 | 1.18% |
| Carrier Corporation | 25,882,670 | 2 | 1.67 | 16,649,620 | 2 | 1.29 |
| G&I VII (Carriage Crossing) | 21,573,040 | 3 | 1.40 | 41,384,920 | 1 | 3.20 |
| Legacy Farm, LLC | 13,233,880 | 4 | 0.86 | 10,030,880 | 4 | 0.77 |
| Spyglass Collierville, LLC | 11,200,000 | 5 | 0.72 | - | - | - |
| Signature Schilling Farms | 10,843,440 | 6 | 0.70 | 6,859,430 | - | 0.53 |
| Dogwood Creek Associates | 9,200,000 | 7 | 0.59 | 6,853,040 | 8 | 0.53 |
| Cole Mt. (Gallina Centro) | 8,637,640 | 8 | 0.56 | 6,922,680 | 7 | 0.53 |
| Bailey Creek Associates | 8,600,000 | 9 | 0.55 | 5,862,840 | 10 | 0.45 |
| Baptist Memorial Hospital | 8,356,960 | 10 | 0.54 | 6,850,080 | 9 | 0.53 |
| G&I IV Madison | | | | 8,498,720 | 5 | 0.66 |
| Delta Beverage Group | | | | 7,992,460 | 6 | 0.62 |
| Total | <u>\$ 149,280,677</u> | | 9.7% | <u>\$ 133,135,322</u> | | 10.3% |

Sources: Shelby County Assessor's Office and State of Tennessee

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(Rate per \$100 of assessed value)

| Fiscal Year | Town Direct Rates | | Total Direct Rate | Overlapping Rate ^a | |
|-------------|-------------------|--------------------------------|-------------------|-------------------------------|--|
| | Basic Rate | Parks Improvement ^b | | Shelby County | |
| 2008 | \$ 1.18 | 0.10 | \$ 1.28 | \$ 4.09 | |
| 2009 | 1.18 | 0.10 | 1.28 | 4.06 | |
| 2010 | 1.08 | 0.10 | 1.18 | 4.06 | |
| 2011 | 1.10 | 0.08 | 1.18 | 4.06 | |
| 2012 | 1.43 | - | 1.43 | 4.06 | |
| 2013 | 1.43 | - | 1.43 | 4.06 | |
| 2014 | 1.53 | - | 1.53 | 4.42 | |
| 2015 | 1.53 | - | 1.53 | 4.37 | |
| 2016 | 1.78 | - | 1.78 | 4.37 | |
| 2017 | 1.78 | - | 1.78 | 4.37 | |

Note: The Town's property tax rate may be increased by a majority vote of the Board of Mayor and Aldermen on three readings, one of which is a public hearing.

a The overlapping rate is that of the county government that applies to property owners in the Town of Collierville. Source: Shelby County Assessor's office.

b The Parks Improvement portion of the direct rate is an assignment of funds by the Board of Mayor and Aldermen and not a legal restriction on taxes levied.

DEBT SUMMARY

Debt Service is the payment of interest and principal on all general obligation debt of the Town. Debt service on some general obligation debt is paid by certain Special Revenue funds and the Water & Sewer Fund as well. The debt service on revenue bonds issued by the Town's Water and Sewer utility is paid and accounted for within the Water and Sewer Fund. Included in the debt service line item are fees to the paying agent and advisory fees.

GENERAL OBLIGATION DEBT. The process of issuing general obligation bonded debt in the Town begins with the departments' presentation of capital expenditure and project needs to the Town Administrator, who then presents the requests for funding to the Mayor and Board of Aldermen. Board approval must be received before debt issues may proceed.

The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, Tennessee Code Annotated, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing in order to facilitate long-term access to capital while ensuring that borrowing decisions do not negatively impact the Town's annual operations.

The Town's ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria and to account for the anticipated issuance of bonds related to construction of a new state of the art high school.

Town Infrastructure

| | |
|--|------------|
| General Fund Balance Requirement | 25% |
| Average Life of Total Debt | ≤ 10 Years |
| Percentage of Principal Paid within 10 Yrs | ≥ 60% |
| Net Direct Debt / Full Value | ≤ 0.75% |
| Net Direct Debt / Operating Revenues | ≤ 0.67% |

School Infrastructure

| | |
|--|----------------|
| General Fund Balance Requirement | N/A |
| Average Life of Total Debt | 30-yr Level DS |
| Percentage of Principal Paid within 10 Yrs | N/A |
| Net Direct Debt / Full Value | < 3.00% |
| Net Direct Debt / Operating Revenues | < 3.00% |

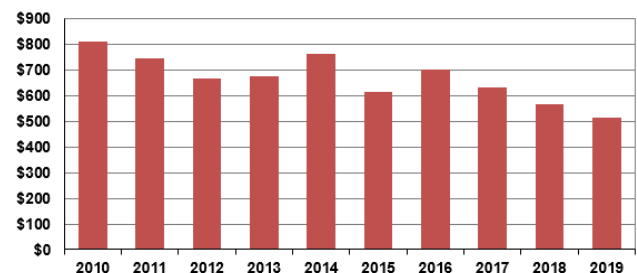
The Town's last bond issue was in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvement projects. Additionally, the Town issued \$93,485,000 in general obligation bonds for

the construction of a new high school. Debt service payments related to the school construction became payable in FY 2017.

Simultaneously, the Town issued general obligation refunding bonds with net present value savings of \$661,736 or 8.54%.

As of June 30, 2018, the Town is projected to have \$117,630,000 of general obligation bonds outstanding of which \$91,020,000 is related to the construction of a new high school (which for illustrative purposes is excluded from the following calculations). The ratio of net direct debt to full assessed value for Town related infrastructure is 0.47. The net direct debt to operating revenues is 0.50. The ratio of bonded debt to full value of property is a measure of the Town's capacity to generate additional revenues to pay debt service. The percentage of General Fund revenues applied to debt service for FY 2019 is estimated at 14.9%. The chart below depicts the net general bonded debt per capita over the last ten years and excludes debt related to the new high school.

Figure 56: Net General Bonded Debt Per Capita



The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt. The Town has no plans to issue additional debt in the next several years.

WATER & SEWER DEBT. Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds which are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2018, the Town is projected to have \$16,245,000 of Water and Sewer Fund debt outstanding. In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town's two wastewater treatment plants. In FY 2016, the Town issued \$5.3 million in refunding bonds with net present value savings of \$707,980 or 11.7%. No bond issues are planned for the next several years.

OUTSTANDING DEBT BY SERIES

General Obligation Debt Outstanding 6/30/18

| | |
|---|-----------------------|
| General Improvement Bonds, Series 2008 | \$ 1,885,000 |
| General Improvement Bonds, Series 2013 | 6,150,000 |
| General Improvement Bonds, Series 2015A | 91,020,000 |
| General Improvement Bonds, Series 2015B | 4,575,000 |
| General Improvement Refunding Bonds, Series 2011 | 2,135,000 |
| General Improvement Refunding Bonds, Series 2012 | 4,255,000 |
| General Improvement Refunding Bonds, Series 2015C | <u>7,610,000</u> |
| Total | \$ 117,630,000 |

Water & Sewer Debt Outstanding 6/30/18

| | |
|---|----------------------|
| Water & Sewer Refunding Bonds, Series 2012 | \$ 12,290,000 |
| Water & Sewer Refunding Bonds, Series 2015D | <u>3,955,000</u> |
| Total | \$ 16,245,000 |

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

(dollars in thousands)

| Fiscal Year | Water & Sewer Tax & Revenue Bonds | | | Debt Service | | Coverage |
|----------------|-----------------------------------|-----------------------|----------------------|--------------|----------|----------|
| | Total | Less: | Net | Principal | Interest | |
| | Revenue and Other Sources | Operating Expenses | Available Revenue | | | |
| 2008 | \$ 13,509 | \$ 5,601 | \$ 7,908 | \$ 1,752 | \$ 1,596 | 2.36 |
| 2009 | 12,148 | 6,385 | 5,763 | 1,832 | 1,520 | 1.72 |
| 2010 | 11,461 | 6,190 | 5,271 | 1,727 | 1,455 | 1.66 |
| 2011 | 12,269 | 6,369 | 5,900 | 1,784 | 1,389 | 1.86 |
| 2012 | 12,468 | 6,886 | 5,582 | 1,845 | 1,319 | 1.76 |
| 2013 | 11,909 | 6,810 | 5,099 | 1,934 | 1,083 | 1.69 |
| 2014 | 12,081 | 7,050 | 5,031 | 2,034 | 958 | 1.68 |
| 2015 | 11,830 | 7,058 | 4,772 | 2,093 | 890 | 1.60 |
| 2016 | 12,314 | 7,633 | 4,681 | 2,148 | 741 | 1.62 |
| 2017 | 12,600 | 7,938 | 4,663 | 2,242 | 747 | 1.56 |

RATIO OF GENERAL BONDED DEBT

Last Ten Fiscal Years

(dollars in thousands except per capita)

| Fiscal Year | General Bonded Debt Outstanding | | | Percentage of Actual Taxable Value of Property | Per Capita ^a |
|-------------|---------------------------------------|-------------------------|-----------|--|-------------------------|
| | General Obligation Bonds ^c | Bond Anticipation Notes | Total | | |
| 2008 | \$ 26,450 | \$ 2,980 | \$ 29,430 | 0.64% | \$ 664 ^b |
| 2009 | 37,420 | - | 37,420 | 0.78 | 845 ^b |
| 2010 | 34,885 | - | 34,885 | 0.65 | 787 ^b |
| 2011 | 32,255 | - | 32,255 | 0.61 | 734 ^c |
| 2012 | 29,331 | - | 29,331 | 0.56 | 667 ^c |
| 2013 | 27,936 | - | 27,936 | 0.51 | 635 ^c |
| 2014 | 32,753 | - | 32,753 | 0.63 | 745 ^c |
| 2015 | 30,020 | - | 30,020 | 0.57 | 683 ^c |
| 2016 | 132,905 | - | 132,905 | 2.50 | 2,720 ^d |
| 2017 | 128,792 | - | 128,792 | 2.37 | 2,619 ^d |

a. The population is estimated unless otherwise noted.

b. Population according to the 2008 Special Census.

c. Population according to the 2010 Census Redistricting Data.

d. Population estimate according to the US Census Bureau

e. Starting in the Comprehensive Annual Financial Report for Year Ending June 30, 2011, General Obligation Bonds (for all years) includes general obligation debt for governmental activities and business-type activities.

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

(dollars in thousands except per capita)

| Fiscal Year | Governmental Activities | | | | | Business-type Activities | | Total Primary Government | Percentage of Personal Income | Per Capita ^a |
|-------------|--------------------------|---------------|-------------------------|-----------------------|---------------|-----------------------------------|--------------------------|--------------------------|-------------------------------|-------------------------|
| | General Obligation Bonds | Notes Payable | Bond Anticipation Notes | Settlement Obligation | Capital Lease | Water & Sewer Revenue & Tax Bonds | General Obligation Bonds | | | |
| 2008 | \$ 26,421 | \$ 1,819 | \$ 2,980 | \$ - | \$ - | \$ 37,265 | \$ 29 | \$ 68,514 | 4.74% | \$ 1,546 ^b |
| 2009 | 37,393 | 1,869 | - | - | - | 35,435 | 27 | 74,724 | 5.17 | 1,687 ^b |
| 2010 | 34,860 | 1,624 | - | - | - | 33,710 | 25 | 70,219 | 4.19 | 1,585 ^b |
| 2011 | 32,235 | 1,372 | - | - | - | 31,930 | 20 | 65,557 | 3.85 | 1,491 ^c |
| 2012 | 29,315 | 1,113 | - | - | - | 29,631 | 16 | 60,075 | 3.53 | 1,366 ^c |
| 2013 | 27,924 | 846 | - | - | - | 29,504 | 12 | 58,286 | 3.33 | 1,326 ^c |
| 2014 | 32,746 | 572 | - | 5,381 | - | 27,303 | 7 | 66,009 | 3.77 | 1,501 ^c |
| 2015 | 30,015 | 290 | - | 5,025 | 465 | 25,043 | 5 | 60,842 | 3.46 | 1,384 ^c |
| 2016 | 132,903 ^e | - | - | 4,580 | 235 | 22,987 | 2 | 160,707 | 7.73 | 3,289 ^d |
| 2017 | 128,792 | - | - | 4,165 | - | 20,475 | - | 153,432 | 7.33 | 3,120 ^d |

a. The population is estimated unless otherwise noted.

b. Population according to the 2008 Special Census.

c. Population according to the 2010 Census Economic Data.

d. US Census Bureau estimated population.

e. The Town issued \$93,485,000 for the construction of a new high school.

GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

(dollars in thousands)

| | Principal | Interest | Total | Total General Fund Expenditures | Ratio of Debt Service to Total General Expenditures |
|-------------------|-----------|----------|---------|---------------------------------------|--|
| 1990 ^a | \$897 | \$462 | \$1,359 | \$5,561 | 24.44 |
| 1991 | 264 | 440 | 704 | 6,115 | 11.51 |
| 1992 | 394 | 406 | 799 | 7,258 | 11.01 |
| 1993 | 404 | 318 | 722 | 7,057 | 10.23 |
| 1994 ^b | 487 | 513 | 1,001 | 8,070 | 12.40 |
| 1995 | 956 | 465 | 1,420 | 10,808 | 13.14 |
| 1996 | 1,571 | 584 | 2,155 | 12,989 | 16.59 |
| 1997 | 985 | 755 | 1,740 | 13,080 | 13.31 |
| 1998 | 1,402 | 849 | 2,250 | 14,578 | 15.44 |
| 1999 | 1,237 | 859 | 2,096 | 16,765 | 12.50 |
| 2000 | 1,141 | 792 | 1,933 | 19,675 | 9.82 |
| 2001 | 1,273 | 976 | 2,248 | 29,919 | 7.51 |
| 2002 | 1,238 | 965 | 2,203 | 25,426 | 8.66 |
| 2003 | 1,383 | 846 | 2,229 | 25,034 | 8.90 |
| 2004 | 1,650 | 1,094 | 2,745 | 29,343 | 9.35 |
| 2005 | 1,751 | 981 | 2,733 | 29,301 | 9.33 |
| 2006 | 1,825 | 1,196 | 3,020 | 28,900 | 10.45 |
| 2007 | 2,187 | 1,158 | 3,345 | 32,154 | 10.40 |
| 2008 | 2,191 | 1,130 | 3,321 | 34,126 | 9.73 |
| 2009 | 1,988 | 1,270 | 3,258 | 36,165 | 9.01 |
| 2010 | 2,160 | 1,323 | 3,483 | 35,500 | 9.81 |
| 2011 | 2,172 | 1,203 | 3,375 | 35,217 | 9.58 |
| 2012 | 2,631 | 1,258 | 3,889 | 38,489 | 10.10 |
| 2013 | 2,639 | 1,001 | 3,640 | 40,174 | 9.06 |
| 2014 | 3,022 | 1,031 | 4,053 | 42,438 | 9.55 |
| 2015 | 2,766 | 1,019 | 3,785 | 43,670 | 8.67 |
| 2016 ^c | 3,047 | 966 | 4,013 | 48,495 | 8.28 |
| 2017 | 3,991 | 5,564 | 9,554 | 56,045 | 17.05 |
| 2018 | 4,155 | 4,627 | 8,782 | 57,265 | 15.34 |
| 2019 | 4,300 | 4,477 | 8,777 | 56,912 | 15.42 |

a. Excludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.

b. Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

c. Includes general obligation bond issue of \$5,000,000 and \$93,485,000.

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS

GENERAL OBLIGATION DEBT SERVICE SCHEDULE

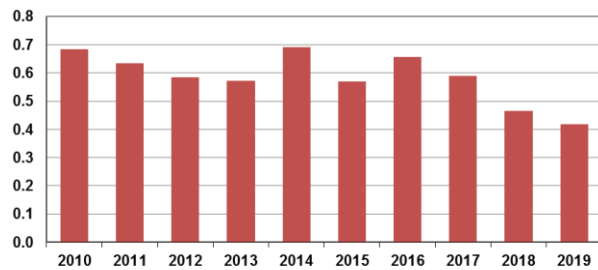
| | General Improvement Bonds Series 2008 | | General Improvement Refunding Bonds Series 2011 | | General Improvement Refunding Bonds Series 2012 | | General Improvement Bonds Series 2013 | | General Improvement Bonds Series 2015A (Schools) | | General Improvement Bonds Series 2015B (Town) | | General Improvement Refunding Bonds Series 2015C | | PRINCIPAL | INTEREST |
|------|---|-----------|---|-----------|---|-----------|---|-------------|--|--------------|---|-------------|--|-------------|---------------|--------------|
| FY | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | TOTAL | TOTAL |
| 2019 | 600,000 | 71,263 | 520,000 | 49,438 | 490,000 | 73,925 | 335,000 | 188,050 | 1,740,000 | 3,680,800 | 200,000 | 161,488 | 415,000 | 251,850 | 4,300,000 | 4,476,813 |
| 2020 | 625,000 | 42,981 | 535,000 | 39,038 | 500,000 | 66,500 | 340,000 | 177,925 | 1,830,000 | 3,593,800 | 205,000 | 155,488 | 430,000 | 243,400 | 4,465,000 | 4,319,131 |
| 2021 | 660,000 | 14,850 | 520,000 | 27,000 | 510,000 | 58,925 | 355,000 | 165,725 | 1,920,000 | 3,502,300 | 215,000 | 149,338 | 50,000 | 238,350 | 4,230,000 | 4,156,488 |
| 2022 | | | 560,000 | 14,000 | 520,000 | 49,900 | 365,000 | 154,975 | 2,015,000 | 3,406,300 | 220,000 | 142,888 | 735,000 | 226,575 | 4,415,000 | 3,994,638 |
| 2023 | | | | | 535,000 | 39,350 | 370,000 | 146,700 | 2,115,000 | 3,305,550 | 225,000 | 136,288 | 760,000 | 204,150 | 4,005,000 | 3,832,038 |
| 2024 | | | | | 555,000 | 28,450 | 380,000 | 137,325 | 2,220,000 | 3,199,800 | 235,000 | 127,288 | 790,000 | 180,900 | 4,180,000 | 3,673,763 |
| 2025 | | | | | 565,000 | 17,250 | 390,000 | 127,456 | 2,335,000 | 3,088,800 | 245,000 | 117,888 | 815,000 | 156,825 | 4,350,000 | 3,508,219 |
| 2026 | | | | | 580,000 | 5,800 | 405,000 | 116,263 | 2,450,000 | 2,972,050 | 255,000 | 108,088 | 845,000 | 127,700 | 4,535,000 | 3,329,900 |
| 2027 | | | | | | | 415,000 | 103,963 | 2,570,000 | 2,849,550 | 265,000 | 97,888 | 885,000 | 93,100 | 4,135,000 | 3,144,500 |
| 2028 | | | | | | | 425,000 | 91,363 | 2,700,000 | 2,721,050 | 275,000 | 87,288 | 925,000 | 56,900 | 4,325,000 | 2,956,600 |
| 2029 | | | | | | | 440,000 | 78,113 | 2,790,000 | 2,633,300 | 285,000 | 76,288 | 960,000 | 19,200 | 4,475,000 | 2,806,900 |
| 2030 | | | | | | | 455,000 | 63,275 | 2,880,000 | 2,542,625 | 300,000 | 64,888 | | | 3,635,000 | 2,670,788 |
| 2031 | | | | | | | 475,000 | 46,406 | 2,970,000 | 2,449,025 | 310,000 | 52,888 | | | 3,755,000 | 2,548,319 |
| 2032 | | | | | | | 490,000 | 28,313 | 3,075,000 | 2,345,075 | 320,000 | 43,588 | | | 3,885,000 | 2,416,975 |
| 2033 | | | | | | | 510,000 | 9,563 | 3,185,000 | 2,237,450 | 330,000 | 33,588 | | | 4,025,000 | 2,280,600 |
| 2034 | | | | | | | | | 3,295,000 | 2,125,975 | 340,000 | 22,863 | | | 3,635,000 | 2,148,838 |
| 2035 | | | | | | | | | 3,410,000 | 2,010,650 | 350,000 | 11,813 | | | 3,760,000 | 2,022,463 |
| 2036 | | | | | | | | | 3,540,000 | 1,882,775 | | | | | 3,540,000 | 1,882,775 |
| 2037 | | | | | | | | | 3,670,000 | 1,750,025 | | | | | 3,670,000 | 1,750,025 |
| 2038 | | | | | | | | | 3,810,000 | 1,612,400 | | | | | 3,810,000 | 1,612,400 |
| 2039 | | | | | | | | | 3,960,000 | 1,460,000 | | | | | 3,960,000 | 1,460,000 |
| 2040 | | | | | | | | | 4,120,000 | 1,301,600 | | | | | 4,120,000 | 1,301,600 |
| 2041 | | | | | | | | | 4,285,000 | 1,136,800 | | | | | 4,285,000 | 1,136,800 |
| 2042 | | | | | | | | | 4,455,000 | 965,400 | | | | | 4,455,000 | 965,400 |
| 2043 | | | | | | | | | 4,635,000 | 787,200 | | | | | 4,635,000 | 787,200 |
| 2044 | | | | | | | | | 4,820,000 | 601,800 | | | | | 4,820,000 | 601,800 |
| 2045 | | | | | | | | | 5,010,000 | 409,000 | | | | | 5,010,000 | 409,000 |
| 2046 | | | | | | | | | 5,215,000 | 208,600 | | | | | 5,215,000 | 208,600 |
| | \$1,885,000 | \$129,094 | \$2,135,000 | \$129,475 | \$4,255,000 | \$340,100 | \$6,150,000 | \$1,635,413 | \$91,020,000 | \$60,779,700 | \$4,575,000 | \$1,589,838 | \$7,610,000 | \$1,798,950 | \$117,630,000 | \$66,402,569 |

WATER & SEWER DEBT SERVICE SCHEDULE

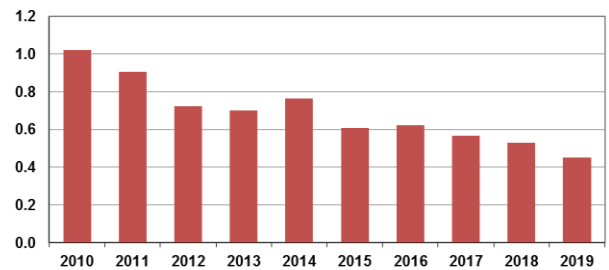
| | Water & Sewer Tax and Revenue Refunding Bonds Series 2012 | | Water & Sewer Tax and Revenue Refunding Bonds Series 2015D | | PRINCIPAL | INTEREST |
|------|--|-------------|---|-------------|--------------|-------------|
| FY | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | TOTAL | TOTAL |
| 2019 | 2,115,000 | 391,275 | 300,000 | 197,750 | 2,415,000 | 589,025 |
| 2020 | 2,205,000 | 315,450 | 320,000 | 182,750 | 2,525,000 | 498,200 |
| 2021 | 2,310,000 | 225,150 | | 166,750 | 2,310,000 | 391,900 |
| 2022 | 2,480,000 | 129,350 | | 166,750 | 2,480,000 | 296,100 |
| 2023 | 1,565,000 | 64,100 | | 166,750 | 1,565,000 | 230,850 |
| 2024 | 1,615,000 | 24,225 | | 166,750 | 1,615,000 | 190,975 |
| 2025 | | | 1,620,000 | 166,750 | 1,620,000 | 166,750 |
| 2026 | | | 1,715,000 | 85,750 | 1,715,000 | 85,750 |
| | \$12,290,000 | \$1,149,550 | \$3,955,000 | \$1,300,000 | \$16,245,000 | \$2,449,550 |

DEBT CHARTS

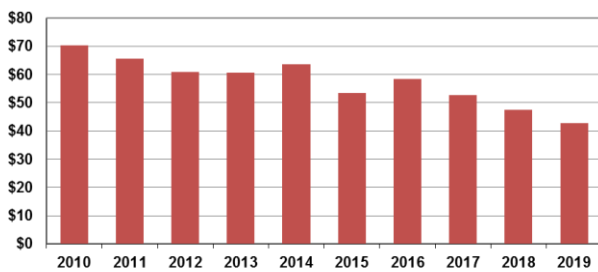
(Excludes \$93,485,000 for new high school.)



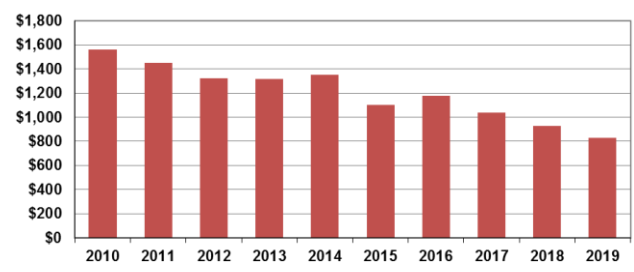
Net Debt to Assessed Valuation - Goal $\leq 0.75\%$



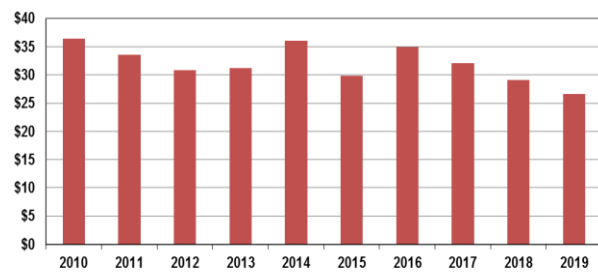
Net Debt to Operating Revenues - Goal $\leq 0.67\%$



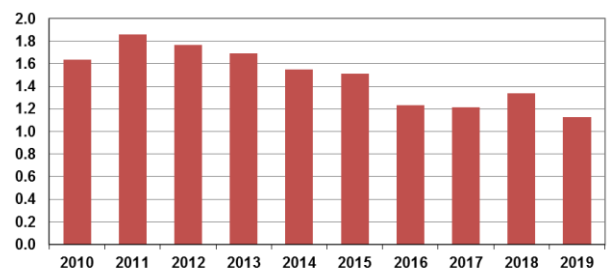
Total Bonded Debt (Millions)



Total Bonded Debt Per Capita



Net Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal > 1.0

Note: 2018 estimated and 2019 budgeted.

GLOSSARY OF TERMS

| | |
|----------------------------|---|
| Account | A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts. |
| Accounting Period | The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly. |
| Accounts Payable | A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town. |
| Accounts Receivable | An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town. |
| Accrual Basis | The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received. |
| ADA | Americans with Disability Act. This act prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment. |
| ADM | Average Daily Membership refers to student enrollment data. It is used in the formula for distributing funds to school districts. |
| Ad Valorem Tax | A separate tax which applies to utility property. |
| Adopted Budget | The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year. |
| AICPA | The American Institute of Certified Public Accountants. |
| Appraised Value | The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date. |
| Appropriation | This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure. |
| ARAP | Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill. |
| Assessed Value | A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> . |
| Assessment | The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.) |

GLOSSARY OF TERMS

| | |
|---|--|
| Assessment Ratio | The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value. |
| Assessment Year | In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date. |
| Assessor | The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor. |
| Asset | A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events. |
| Assigned Fund Balance | That portion of resources consisting of funds that are set aside with the intent to be used for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen) or a body or official that has been given the authority to assign funds. |
| Audit | An examination, usually by an official or private accounting firm retained by the Board, which reports on the accuracy of the annual financial report. |
| Balanced Budget | A budget is balanced when expenditures do not exceed revenues or other financing sources. |
| Benefits | Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment. |
| BEP | Tennessee's Basic Education Program. This program is a funding formula using Average Daily Membership (ADM) to calculate the distribution of funds to school districts within the state. |
| Board of Equalization | A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value. |
| Bond | Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes. |
| Bond Anticipation Notes (BANS) | Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds. |
| Bonded Debt | The portion of the Town's total indebtedness represented by outstanding bonds. |
| Budget | The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution. |
| Budget Amendment | A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift. |
| Budget Calendar | The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget. |
| Budget Document | The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen. |
| BZA | Board of Zoning Appeals. |
| CAD | Computer Aided Dispatch. The system used by emergency dispatchers answering 911 calls. |
| CAFR | Comprehensive Annual Financial Report. The official annual report of a government. |
| Capital Asset | Major asset that is used in governmental operations. Capital assets are intended to be held or used for an extended period of time in the operation of the Town. To be classified as a capital asset, a specific item must have an initial useful life of one (1) year or greater and have an initial value equal to or greater than \$5,000 per item (including ancillary costs). |
| Capital Budget | A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year. |
| Capital Expenditure | The acquisition of newly purchased capital assets or an investment that improves the useful life of an existing capital asset. |
| Capital Investment Program (CIP) | A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year. |

GLOSSARY OF TERMS

| | |
|---------------------------------|---|
| Capital Outlay | Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment. |
| Cash Basis | The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid. |
| CDBG | Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town. |
| COBRA | Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates. |
| Chart of Accounts | A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization. |
| Coding | A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.) |
| Collateral | The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments. |
| Committed Fund Balance | Committed fund balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds. |
| Construction in Progress | A fixed asset account reflecting the cost of construction work for projects not yet completed. |
| Contingency | Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure. |
| Credit | An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year. |
| Debt Service | Payment of interest and repayment of principal on Town debt. |
| Deficit | The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period. |
| Department | An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department. |
| Depreciation | (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense. |
| Direct Debt | The sum total of bonded debt issued by the Town. |
| DRC | Design Review Commission. |
| EMT | Emergency Medical Technician. |
| Encumbrance | A recorded expenditure commitment representing a contract to purchase goods or services. |
| Enterprise Fund | These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue. |
| Excise Tax | An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town. |
| Expenditure | The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen. |

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| FASB | Financial Accounting Standards Board. |
| Fees | A general term used for any charge levied by the Town associated with providing a service or permitting an activity. |
| Fiduciary Fund | Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. |
| Financial Statements | The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the Town for the specified reporting period or as of the date of the financial report. |
| Fiscal Year (FY) | A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30. |
| Fire Facility Fee | A fee established by the Town and imposed and collected for the purpose of providing additional funds necessary to ensure the Town's ability to maintain fire protection in accordance with its current standards. One-half of the funds collected from one- and two-family residential structures between 3,500 gross square feet and 4,500 gross square feet shall be used for the purposes of educating the public and promoting the installation of residential automatic sprinkler systems. |
| Fixed Assets | Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. |
| FMLA | The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition. |
| FTE | Full Time Equivalent. Personnel who work 2,080 hours per year. |
| Function | Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance. |
| Fund | Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. |
| Fund Balance | Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings. |
| GAAP | Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board. |
| GASB | Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities. |
| General Fund | This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund. |
| General Obligation Bond | When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage. |
| GFOA | Government Finance Officers Association. A professional organization primarily of state and local government finance officers. |
| GIS | Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information. |
| Goal | The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services. |
| Governmental Fund | Governmental funds are those used to account for all or most of the Town's general activities and services, including the acquisition or construction of capital assets. |

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| GPS | The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 th Space Wing. |
| Grant | A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee. |
| HDC | Historic District Commission. |
| HIPAA | Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information. |
| Industrial Property | Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts. |
| In Lieu of Taxes | A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a “tax equivalent amount.” |
| Interest | Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount. |
| Interfund Transfers | Amounts transferred from one fund to another. |
| Intergovernmental Revenue | Revenue received from another government for general purposes or a special purpose. |
| Internal Service Fund | A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis. |
| ISO | Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office. |
| Jurisdiction | (1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control. |
| LAN | Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link. |
| LEA | Local Education Agency is a commonly used synonym for a school district. |
| Lease | A contract for temporary use of equipment or facilities at a negotiated price. |
| Letter of Credit | An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement. |
| LGIP | The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91 st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds. |
| Liabilities | Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. |
| Line Item Budget | A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year. |
| Long-Term Debt | A financial obligation with maturity of more than one year after the date of issuance. |
| Major Fund | Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds. |
| Modified Accrual Basis | The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred. |
| Moody’s Investor Service | A recognized bond rating agency. |
| Municipal Bonds | Bonds of local governmental subdivisions which are exempt from federal income taxation. |
| MPO | Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities. |
| MS4 | Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program. |

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| MTAS | The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads. |
| NCIC | National Crime Information Center is the United States' central database for tracking crime-related information. |
| Net Assets | The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition. |
| Net Bonded Debt | Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt. |
| NPDES | The National Pollutant Discharge Elimination System, a federal program. |
| Object | A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime. |
| Objective | A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal. |
| OPEB | Other Post-Employment Benefits. The Town provides health insurance coverage to retirees. |
| Operating Budget | Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code. |
| Operating Expenses | The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects. |
| Operating Transfer | The routine and/or recurring transfer of assets between funds. |
| Pension Trust Fund | This is a fund which is administered by an independent board for which the Town performs a fiduciary role. |
| Per Capita Debt | The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident. |
| Performance Measures | Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items. |
| Personal Property | (or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate. |
| Personnel Expenses | Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments. |
| PILOT | Payment in-lieu-of taxes. Under a Payment-in-Lieu-of-Taxes (PILOT) agreement, payments are made to the Town in-lieu-of ad valorem taxes on the property involved in the Project. Generally, for real property, such amounts are to be based on the taxes being generated at the time the Board takes title to the property typically considering only the value of the unimproved property. Generally, for tangible personal property, such amounts are to be based on the taxes being generated on the current assessed value of the property at the time the Board takes title to the property. |
| Plat | (1) A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; (2) A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography. |
| Program Budget | A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures). |
| Program Change | An alteration or enhancement of current services or the provision of new services. |
| Project (Capital) | An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature. |
| Proprietary Fund | When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. |

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| | Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government. |
| Purchase Order | A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town. |
| Ratings | In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service. |
| Real Property | Land and improvements to the land. |
| Reappraisal | The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment. |
| Recommended Budget | The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption. |
| Reserve | Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose. |
| Resource | The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances. |
| Restricted Fund Balance | Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation. |
| Revenue | A term used to represent actual or expected income to a specific fund. |
| Revenue Bonds | Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town. |
| Risk Management | An organized attempt to protect a government's assets against accidental loss in the most economical method. |
| Sales Ratio | The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio. |
| Self-supporting Debt | Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example. |
| Source | The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes. |
| Special Revenue Fund | This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants. |
| SSES | Sanitary Sewer Evaluation Survey. |
| Structure | A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures. |
| Surplus | Total assets minus the sum of all liabilities. Excess of revenues over expenditures. |
| Tax or Taxes | Compulsory charges levied by a governmental unit for the purpose of raising revenue. |
| Taxable Value | Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation. |
| Tax Base | Total assessed value in a given tax district. |
| Tax Exemptions | Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations. |
| Tax Levy | The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties. |
| Tax Rate | The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2016 is \$1.78 per \$100 assessed value. |
| Tax Relief | Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be |

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| | totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed the income limit established for the exemption. Disabled veterans for this purpose also must be considered 100% disabled. |
| Tax Roll | The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation. |
| TDOT | Tennessee Department of Transportation. |
| TPA | Third party administrator. The company that administers the Town's health insurance plan. |
| Unassigned Fund Balance | That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises. |
| Unencumbered Balance | The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases. |
| User Fees | The payment of a fee for direct receipt of a public service by the party benefiting from the service. |
| Valuation | The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal. |
| VLAN | Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible. |
| VoIP | Voice over Internet Protocol is phone service over the Internet. |
| VPN | Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee. |
| Zoning | The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen. |