

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



FY 2013-2014

Approved Annual Financial Plan
and
Annual Budget

TOWN OF COLLIERVILLE, TENNESSEE

TOWN OFFICIALS

MAYOR



Stan Joyner (2016*)

ALDERMEN



Tom Allen (2014*)



Maureen Fraser (2014*)



Jimmy Lott (2016*)



Billy Patton (2014*)



John Worley (2016*)

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

William Craig Hall (2014*)

TOWN CLERK

Lynn Carmack

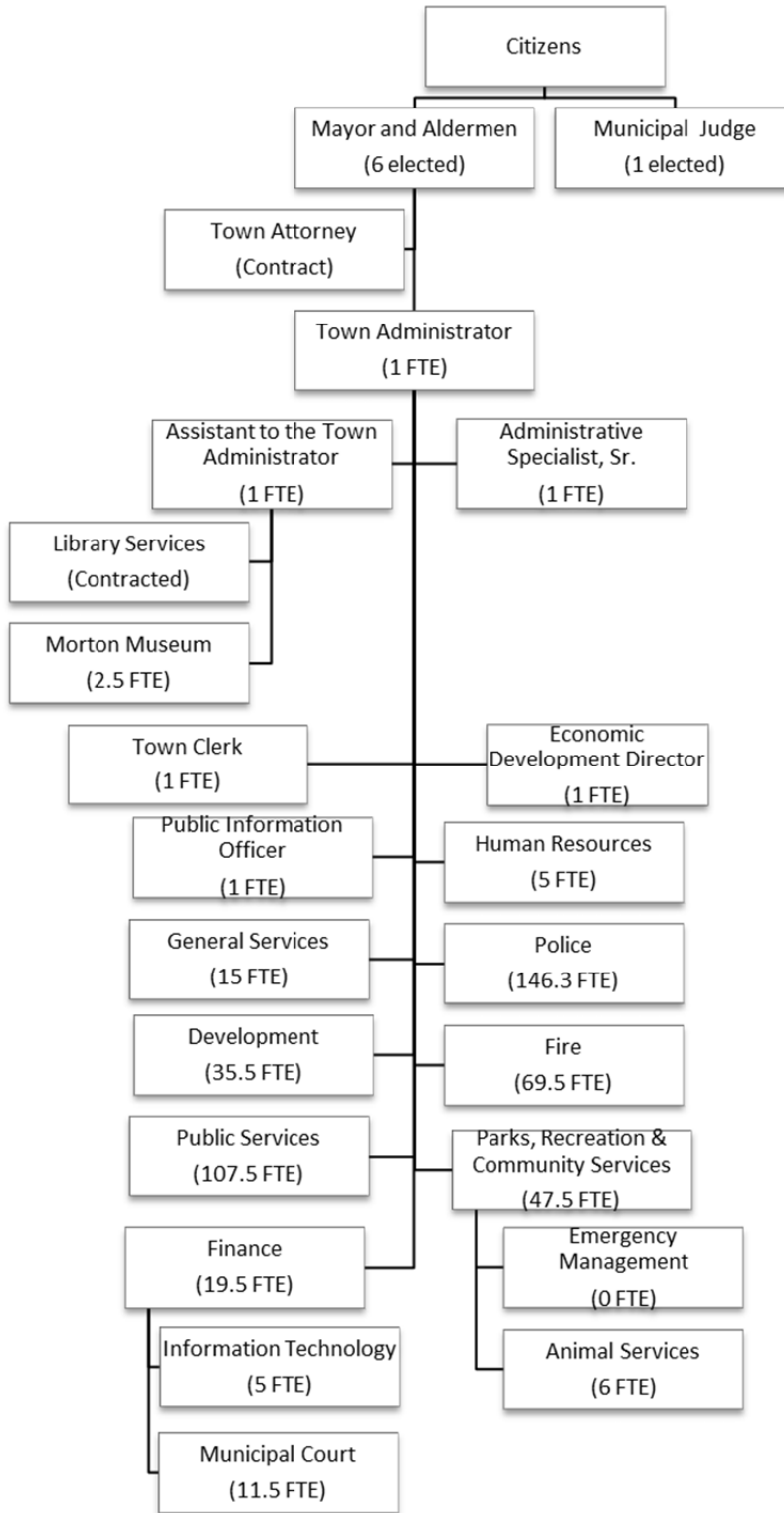
DEPARTMENT DIRECTORS

Development Director
Finance Director
Fire Chief
Director of General Services
Parks, Recreation & Community Services Director
Police Chief
Public Services Director

Jason Gambone
Jane Bevill
Jerry Crawford
Derek Honeycutt
Chip Petersen
Larry Goodwin
William Kilp

*Elected - term expires

TOWN OF COLLIERVILLE, TENNESSEE



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,

The Town's approved budget for the fiscal year (FY) 2013-14 will continue to support the Board of Mayor and Aldermen's (BMA) vision of sustaining Collierville as one of the most desirable communities in Tennessee in which to live and work. The FY 2013-14 total General Fund Budget is \$42,497,711 which is an increase of 2.8 percent over the FY 2012-13 total General Fund budget. While developing the FY 2013-14 budget the BMA stayed focused on the issues and opportunities that are critical to the Town's core vision.

This balanced budget is a product of many years of prudent financial planning and strategies by the members of the BMA to provide good stewardship of your tax dollars. The sound position that we find ourselves in financially can be attributed to the "live within our means" approach the BMA adopted during the 2008-2010 timeframe when the national economy had taken a downturn. One of the foundational principles of our financial plan is to maintain our commitment to improving our capital infrastructure while providing basic essential services such as police, fire, public works, parks, library, and a water and sewer system all in a responsible, cost-efficient manner.

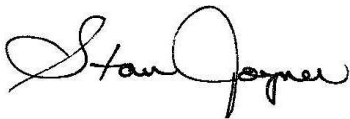
While many other cities in our region are still recovering from the downturn in the national economy, Collierville has seen incremental steady growth the past two years. The Town has seen positive growth in two areas that together make up over two thirds of the General Fund Revenue. Revenue from the local option sales tax has increased 2 percent over FY 2012-13, and with the steady increase in housing permits the Town is projecting over 175 new home starts for the fiscal year.

The Town's FY 2013-14 Capital Investment Program (CIP) budget is \$7,748,300. This CIP budget has an emphasis on continuing to rebuild the fleet of equipment and improving existing infrastructure including drainage and sewer system improvements. Other highlights of the CIP budget include telecommunications upgrades, parks improvements and new infrastructure to meet future demand.

Last year, on August 2, the citizens of Collierville voted in a referendum to support an increase in the local option sales tax from 2.25% to 2.75%, which would be used to meet the funding requirement for a new municipal school district. We have been collecting those funds which have been set aside to exclusively fund school related expenses. During the coming year we will continue to press forward toward the goal of creating a new municipal school district, and I am fully confident that we will accomplish this goal.

This document is a high level summary of the FY 2013-14 budget. The projects and work that this budget supports will be carried out by a team of highly skilled, dedicated and professional employees. They are key to our success, and I am proud of what they accomplish every year.

Very truly yours,

A handwritten signature in black ink that reads "Stan Joyner". The signature is written in a cursive style with a large, prominent initial "S".

Stan Joyner
Mayor

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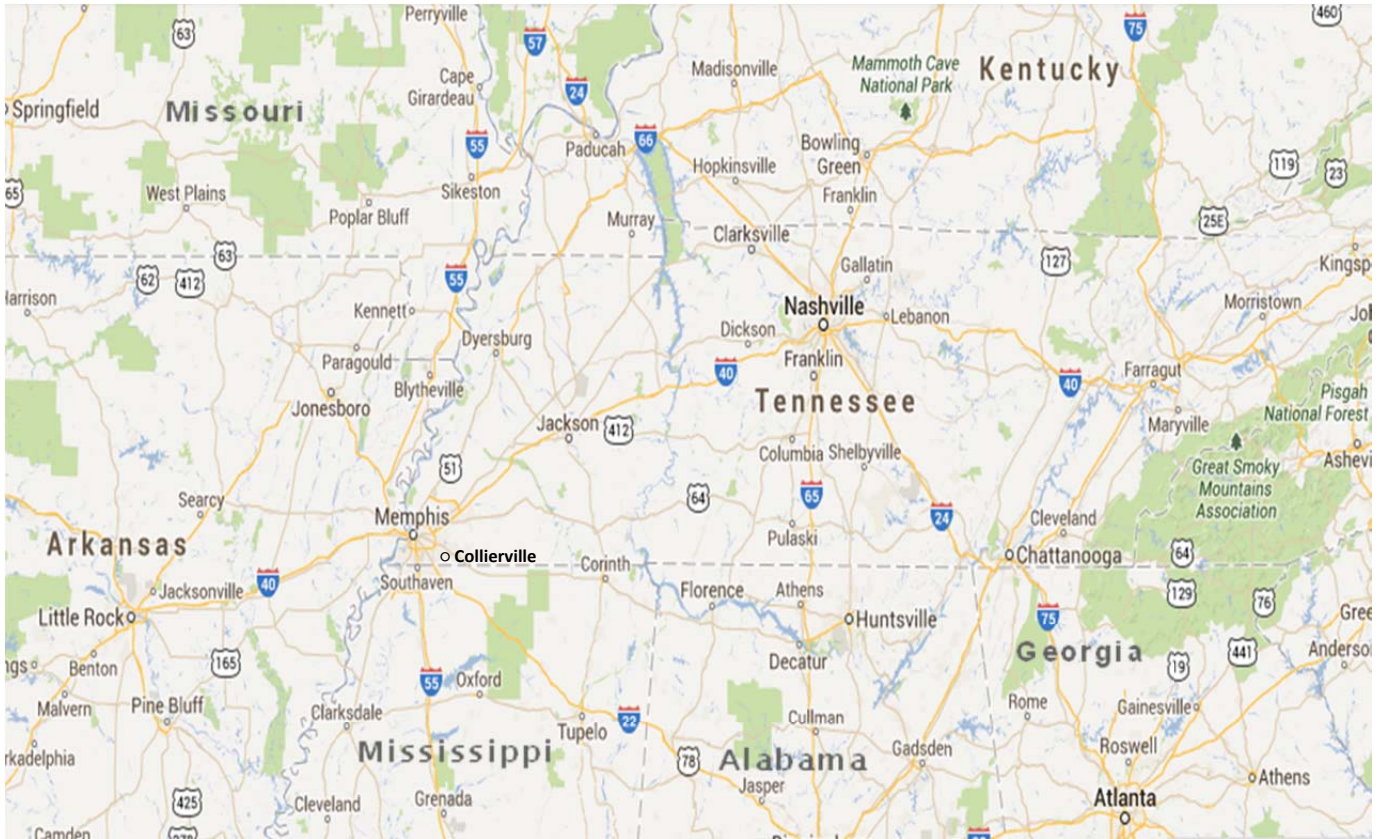
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MISSION STATEMENT

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 mass transit and/or improved highway systems, and captures and utilizes advanced technology that provides improved services, promotes compatible industry, and supports a stronger, quality educational system.



The Town of Collierville is located in Shelby County, southeast of Memphis, Tennessee. 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. Collierville is a mayor-aldermanic/town administrator form of government. The Town conducted a special census in the spring of 2008 which put the population at 44,304, a 35% increase above the 2000 census. According to the 2010 Federal Census, the population is 43,965. Annexation in December 2011 increased the population, and currently, the Town’s Planning Department estimates the population to be 46,151.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Collierville
Tennessee**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Movill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **Town of Collierville, Tennessee** for its annual budget for the fiscal year beginning **July 1, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan 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.



A RESOLUTION TO ADOPT THE 2013-2014 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; PROVIDING AN EFFECTIVE DATE.

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, a Public Hearing on the Annual Operating and Capital Improvements Budget was held on the 10th day of June, 2013;

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

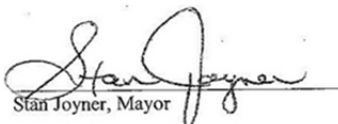
Section 1. That the Annual Operating and Capital Improvements Budget for Fiscal Year 2013-2014 for the Town of Collierville as presented in the official budget document, is hereby adopted by reference in the following total amounts by fund:

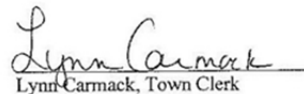
<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$47,822,149	\$42,497,711
Water and Sewer Fund	\$12,509,618	\$11,621,449
Special Drug Fund	\$53,750	\$123,268
State Street Aid Fund	\$1,200,500	\$1,277,430
Historic Preservation Fund	\$15,000	\$86,202
Library Fund	\$92,726	\$1,268,572
Sanitation Fund	\$3,400,500	\$3,760,248
Health Insurance Fund	\$5,804,679	\$5,791,904
Retirement Fund	\$4,151,837	\$940,000
OPEB Fund	1,282,499	\$487,332
Capital Investments	\$7,748,300	\$7,748,300

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, 2013, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 24th day of June, 2013.


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.

Collierville as a corporation has assets totaling \$270 million (2012 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 to grow into. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Our Town limits are currently 32% residential, 17% vacant/undeveloped land, 11% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

The FY 2014 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.

Since the beginning of the economic downturn it has been the Board of Mayor and Aldermen's goal to live within our means, but we were also determined that we would not sacrifice safety or any of the issues that we felt were critical to the long term vision we have for the Town, because it is those qualities that make Collierville the desirable place it is. It is also those qualities that keep property values from declining and protect our citizens' investment in their homes.

From FY 2008 - 2011 that goal was realized by working more efficiently, eliminating positions, postponing employee raises, deferring equipment replacement, and using our fund balances. For the FY 2012 budget the Board made the difficult decision to raise the tax rate from \$1.18 per \$100 assessed valuation to \$1.43. This was necessary to maintain fiscal responsibility while still providing the services that Collierville citizens expect. This was the first tax rate increase since FY 2002 when the rate was increased ten cents to fund parks improvement projects. Property reappraisals in 2013 reduced the assessed value of real property in the Town by 3.6%. Each reappraisal year the Town, according to state code "shall determine and certify a tax rate which will provide the same ad valorem revenue for that jurisdiction that was levied during the previous year". That rate was determined to be \$1.53 per \$100 assessed valuation for the FY 2014 fiscal year.

During the past year we have been engaged in one of the most critical issues to ever face this community, the

prospect of establishing a municipal school district. The Board of Mayor and Aldermen recognizes that the schools are a valued asset of this community and that many people make a choice to live here because of the outstanding schools. The coming year will be critical for us, and we plan to devote the time and resources necessary to insure that our children have the best k-12 education that the citizens of Collierville expect and our students deserve.

The FY 2014 budget meets the State's mandate of a balanced budget. 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 that 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 responded responsibly to a significant loss in revenues, adopted a financially sound budget, and still maintained a commitment to our goals of Stewardship, Safety and Service.

This general overview of the 2014 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 one-year 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.

EXECUTIVE SUMMARY

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 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 2014 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.

- It is imperative to 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.
- The property tax rate will be set at an amount that will provide adequate funding for the operating and CIP budgets.
- A review of all fees will be conducted to determine what changes, if any, are viable options for the 2014 budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- The unassigned General Fund balance will remain at 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 2014 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, 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

EXECUTIVE SUMMARY

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 pumps. It does not include expenditures for capital items such as office furniture or equipment other than that mentioned above.

•Development. For the operating budget, the preparation of the line item detail began first with end-of-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 expenses 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 expenses 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 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. The Health Insurance Fund, an internal service fund, accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured.
3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town approved a new retirement plan for employees in FY 2008. The Retirement Fund, a pension trust fund, was created to account for plan assets. Also, created in FY 2008 was a new fund to account for other post-employment benefits (OPEB), which for the Town is 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 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.

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

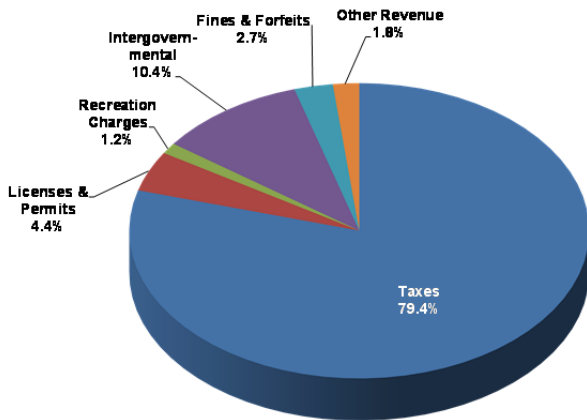
EXECUTIVE SUMMARY

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 2014 totals \$47,822,149 a 5.4% increase over the FY 2013 estimated revenue and 12.3% above the FY 2013 budget. The large increase is due to the fact that in FY 2013, the citizens of Collierville voted on referendums to form a municipal school district and to increase the local option sales tax from 2.25% to 2.75% to provide funding for the schools. This additional tax revenue is included in General Fund total revenue but set assigned in fund balance for school-related expenses. The chart below shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 79.4%. Intergovernmental revenue, which includes state-shared revenue makes up 10.4%, and licenses & permits, 4.4%.



FY 2014 General Fund Revenue

•**Tax Revenue.** Shelby County conducted a reappraisal in 2009 for the FY 2010 budget year. The appraisal for real property increased 11.8%. State statute requires that in a reappraisal the Town is required to set a certified tax rate so as not to realize a windfall from tax revenue. That “exclusive of such new construction, improvements and deletions, each governing body, in the event of a general reappraisal as determined by the state board, shall

determine and certify a tax rate which will provide the same ad valorem revenue for that jurisdiction that was levied during the previous year.” The certified rate of \$1.18 per \$100 assessed valuation was adopted.

During the FY 2012 budget process, it became clear that the Board of Mayor and Aldermen would need to raise the property tax rate. After many work-sessions, cuts to the proposed budget, and exploring other revenue sources, the rate of \$1.43 was approved. This was a \$.25 increase over the previous rate of \$1.18.

A reappraisal in 2013 lowered the property values in the Town by 4.4% and assessments by 3.6%. The certified tax rate approved by the State Board of Equalization was determined to be \$1.53 for the FY 2014 fiscal year.

In FY 2002, the Board of Mayor and Aldermen voted to set aside \$0.10 of the property tax for Parks improvements. In FY 2011, the Board amended that to provide a specific amount for Parks instead of the \$0.10. In FY 2012, that amount was \$750,000 plus debt service on parks projects. The same funding provision was adopted for the FY 2014 budget.

Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. In FY 2013, the local option sales tax was increased from 2.25% to 2.75% to provide funding for a municipal school district. The state collects the sales tax and sends it to Shelby County which then distributes it to the municipalities within the county. The additional .50% tax collection began in October of 2012, and the first revenue was distributed in December. It is estimated that for FY 2013 the additional amount will be \$2.17 million, and for FY 2014 the additional .50% will provide approximately \$4.25 million for local school funding.

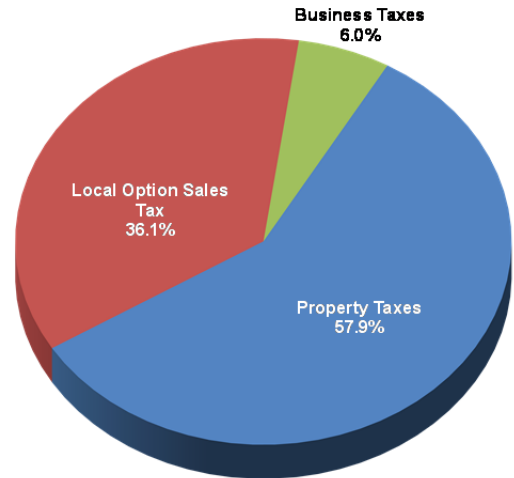
The Town's current levy of 2.75% has a cap on a single item of \$36.00. The Town receives 50% of taxes collected with 2.375% divided between the state and Shelby County for administration fees. The other 50% goes to the Shelby County school system. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town. With slowed consumer spending and the closing of several retail stores, local option sales tax revenue decreased in FY 2009 and FY 2010. In FY 2011 the local economy began to recover and revenue increased 7.0% and in FY 2012 an additional 5.7%. A conservative increase of 2.0% above the estimated end-of-year is projected for FY 2014. Local option sales tax makes up 36.1% of total tax revenue and is a highly elastic revenue source.

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

EXECUTIVE SUMMARY

distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010, but revenue increased for FY 2011 (5.4%) and FY 2012 (8.1%). For FY 2014, business tax revenue is estimated to increase 3.0% above FY 2013 budget. Business taxes are 6.0% of total tax revenue.

The chart to the right shows the percent of total taxes each category of these taxes represents. Property taxes make up the largest portion at 57.9% of total. The local option sales tax portion includes the amount that will be assigned for school funding with a 36.1% share, and business taxes furnish the remainder of tax revenue at 6.0%.



FY 2014 Tax Revenue

General Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 22,120,006	\$ 22,373,936	\$ 24,061,291	\$ 24,061,291	\$ 28,396,221
Revenue					
Taxes					
Property Taxes	\$ 17,552,246	\$ 21,343,304	\$ 22,013,219	\$ 21,693,019	\$ 21,976,407
Local Option Sales Tax	8,650,793	9,146,314	9,266,730	11,436,730	13,702,065
Business Taxes	2,159,147	2,334,857	2,229,000	2,271,000	2,296,000
Licenses & Permits	1,552,218	1,756,403	1,882,250	2,215,952	2,111,645
Intergovernmental	4,645,005	5,446,048	4,719,853	4,960,204	4,982,835
Charges For Services	258,061	335,548	203,645	228,545	228,232
Recreation Charges	545,418	533,444	591,570	579,050	571,715
Fines and Forfeits	1,089,341	1,228,708	1,000,450	1,298,550	1,299,750
Other	792,618	1,584,763	686,865	701,615	653,500
Total Revenue	\$ 37,244,846	\$ 43,709,389	\$ 42,593,582	\$ 45,384,665	\$ 47,822,149

The chart to the left shows the General Fund revenue by source. The property tax revenue increased significantly in FY 2012 as the rate was increased from \$1.18 per \$100 of assessed value to \$1.43. The rate was maintained at \$1.43 for the FY 2013 budget, and a certified rate of \$1.53 was adopted for FY 2014. The local option sales tax is projected to increase 2% above the estimated FY 2013 revenue excluding the amount assigned for funding a municipal school district

•**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 2014 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Literacy Council, the Chamber of Commerce, Alive at 25, the Collierville Education Foundation, and TV-19. For a detailed explanation of fund balance, see pages 14-16 and 43.

On the following page is the General Fund summary of expenditures by category. Total General Fund expenditures are projected to increase 2.8% above the FY 2013 budget. In this summary, total expenses are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees and to the Library Fund for functions performed by General Fund departments are shown as a reduction to expenditures. The total reduction amounts to 4.6% of expenditures.

EXECUTIVE SUMMARY

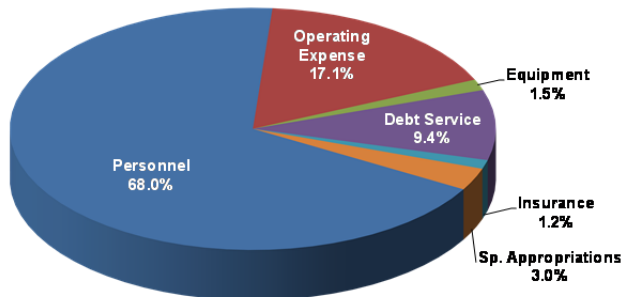
General Fund Expenditures

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Expenditures					
Personnel	\$ 26,278,165	\$ 26,918,789	\$ 29,280,003	\$ 28,367,296	\$ 30,343,814
Operating Expense	5,871,380	7,473,881	7,647,257	7,414,956	7,607,024
Capital Outlay	181,476	706,384	745,524	679,849	642,829
Debt Service	3,478,301	3,971,286	3,760,505	3,727,283	3,983,016
Insurance	628,142	462,200	655,651	671,223	671,223
Special Appropriations	401,403	514,645	1,166,693	1,166,598	1,283,705
Total Expenditures	36,838,867	40,047,184	43,255,633	42,027,205	44,531,611
Reduction to Expenditures					
Library Fund	(81,143)	(76,831)	(96,693)	(94,482)	(108,323)
Water & Sewer Fund	(1,540,257)	(1,481,190)	(1,800,828)	(1,758,406)	(1,925,577)
General Fund Expenditures	\$ 35,217,467	\$ 38,489,162	\$ 41,358,112	\$ 40,174,317	\$ 42,497,711
Revenue over (under) expenditures	2,027,379	5,220,227	1,235,470	5,210,348	5,324,438
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	5,385,075	5,065,858	0	0	0
Other Uses (bond retirement)	(5,284,192)	(4,900,000)	0	0	0
Operating Transfer	(1,874,331)	(3,698,730)	(937,038)	(875,418)	(505,798)
Fund Balance:	0	0	0	0	0
Nonspendable	153,816	153,045	153,816	153,045	153,045
Restricted	1,361,846	1,670,224	1,209,585	1,534,512	1,534,512
Committed	1,188,831	1,004,206	1,188,831	1,004,206	1,004,206
Assigned	6,877,687	6,019,516	10,775,205	10,310,862	19,596,788
Unassigned	12,791,757	15,214,300	11,032,287	15,393,596	10,926,309
Ending Fund Balance	\$ 22,373,936	\$ 24,061,291	\$ 24,359,723	\$ 28,396,221	\$ 33,214,860

The chart to the right shows General Fund expenditures by category. The significant increase in special appropriations category resulted from the Town’s ambulance contract expense with Shelby County being assigned to that category in FY 2013. Debt service is increasing in FY 2014 for a planned bond issue to provide funding, in part, for construction of a building for use by the University of Memphis to hold classes in the Town.

Operating expenditures decreased 0.5% from the FY 2013 budget and represent 17.1% of the total General Fund expenditures for FY 2014. Capital outlay expenditures include all equipment and office furnishings costing more than \$1,000.00 and not funded in the C.I.P. These expenditures decreased by 13.8%.

The chart below shows the percentage of total General Fund expenditures by category. As this chart indicates, the greatest percent of expenditures (69.1%) represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expense increased 5.7% over the FY 2012 budget and includes merit raises and step raises for public safety personnel.



FY 2014 General Fund Expenditures

Insurance expense includes the Town’s property and liability coverage as well as long-term disability and unemployment insurance. Insurance expense is expected to remain the same as the FY 2013 estimated amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: special census, reappraisal costs, attorney and legal fees, bank charges, and election expenses. In FY 2013, the annual ambulance contract expense was moved into this category. Insurance and Special Appropriations make up 4.2% of the FY 2014 budget.

Debt service is the payment of interest and principal on all general obligation (G.O.) debt of the Town. This expense makes up 9.4% of the FY 2014 budget. In FY 2011, the Town refunded the outstanding debt on a capital outlay note and a previous G.O. refunding bond issue. In FY 2012 and again in FY 2013 an additional refunding was issued. Moody’s Investor Service affirmed the Town’s bond rating of Aaa for this issue and for all previously issued general obligation debt as well. The Town plans to issue \$7.7 million in new bonds in FY 2014 to renovate several buildings obtained from a land swap with Shelby County Schools, construct a new building for use by the University of Memphis, and to mitigate drainage issues in various sections of Town.

EXECUTIVE SUMMARY

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.

•**State Street Aid Fund** accounts for the Town's share of State of Tennessee gas tax revenues. This revenue is distributed on a per capita basis and is restricted to street related maintenance and repair. Projected FY 2014 revenue is expected to be \$1,200,500.

Expenditures for State Street Aid are expected to be \$1,277,430 in FY 2014. 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 \$86,000 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$191,000. 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. In FY 2010 and 2011, debt service on bond issues for road construction projects were allocated to this fund. In FY 2012, the debt service was reassigned to the General Fund in order to allow for additional street overlay funds.

•**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. With the economic downturn, revenues are expected to be only \$15,000 for FY 2014. Expenses are for debt service on the original Square development. The Fund will require a \$71,202 subsidy from General Fund in FY 2014.

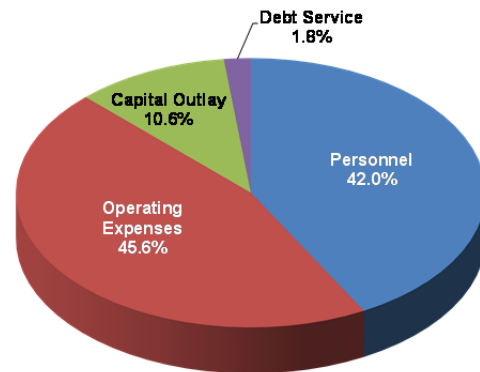
•**The Sanitation Fund** is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$3,400,500 in FY 2014. Of the total projected revenue, \$60,000 is cart establishment fees and \$40,000 is recycling revenue. The remainder is revenue from collection fees. This is a 0.6% increase over the FY 2012 estimated revenue.

Through FY 2006, new and replacement equipment was purchased with available fund balance. However, in FY

2008, most of the fund balance was used for operations. In order to avoid a fee increase in FY 2009, the remaining fund balance had been appropriated, and the General Fund subsidized operations and equipment purchases.

For FY 2010, the Board of Mayor and Aldermen approved a fee increase of \$4/month from \$15 to \$19. Nine total positions were eliminated from FY 2010-FY 2012. The fund was able to purchase equipment in FY 2010 and again in FY 2012 and still provide for operations. In FY 2013, the Town began waste collection in the newly annexed southern part of Collierville. An additional equipment operator position was added as well as equipment to handle the additional services.

Personnel accounts for 42.0% of expenses in the Sanitation Fund. Operating expenses are 45.6% of total expenditures, 1.8% is debt service, and 10.6% is for capital outlay. The chart below indicates the percentage of total expenditures in each category.



FY 2013 Sanitation Fund Expenses

•**Library Fund.** In the fall of FY 2005, the Town took over operations of the Lucius E. and Elsie C. Burch, Jr. Library following funding cuts from Shelby County Government as part of their planned phase-out of Library funding. Numerous improvements were made including additional hours and Sunday afternoon operations.

Total revenue of \$92,726 comes from fees and fines. Originally, the Board of Mayor and Aldermen set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund for construction of the Library building. After taking over operations, it was decided to continue to use these funds for Library operations. These funds (\$745,000) are shown as an operating transfer into the Library fund. An additional operating transfer from the General Fund of \$430,846 is necessary to cover expenses as well.

Total FY 2014 expenditures are projected to be \$1,268,572. The largest portion of expenditures is for staffing services (\$621,676), debt service on the construction bond issue (\$103,982), and materials (\$200,000). The Town has contracted with Library

EXECUTIVE SUMMARY

Systems and Services, Inc. (LSSI) to provide staffing and materials purchase.

•**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 \$7,500 for FY 2014 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 totals \$50,000. In addition to the projected revenue, fund balance of \$69,518 will be used to fund operations and capital purchases. Expenditures total \$123,268 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, and public education materials.

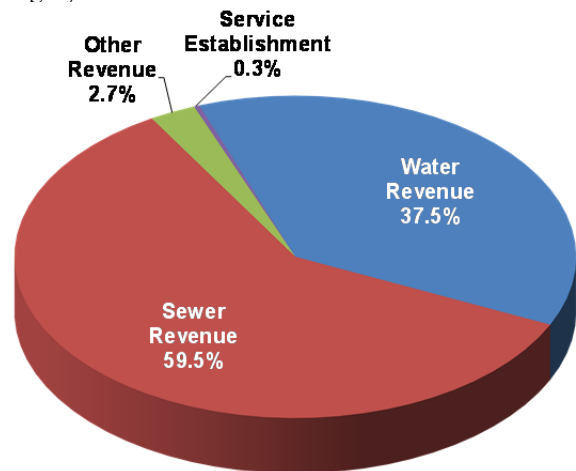
PROPRIETARY FUNDS

•**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 the only other 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 and to replace retained earnings that had been used to fund operations. 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 that 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 \$12,509,618 an increase of 0.2% over the FY 2013 budget. The sewer revenue generates the greatest percentage of revenue at 59.5% followed by water revenue at 37.5%. Service establishment contributes 0.3% of revenue, and other revenue, which includes interest income, makes up 2.7% of total revenue. The chart below shows the percentage of total revenue of each category.



FY 2014 Water and Sewer Fund Revenue

A summary of Water and Sewer Fund revenue is shown below.

Water and Sewer Fund Revenue

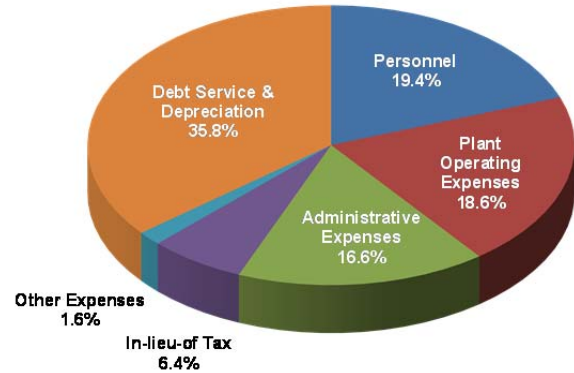
	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Revenue					
Water Revenue	\$ 4,769,246	\$ 4,841,645	\$ 4,920,621	\$ 4,941,922	\$ 4,938,672
Service Establishment	35,245	47,105	35,000	40,000	40,000
Sewer Revenue	7,347,340	7,487,884	7,448,894	7,445,946	7,445,946
Other Revenue	655,787	91,569	77,000	87,796	85,000
Total Revenue	\$ 12,807,618	\$ 12,468,203	\$ 12,481,515	\$ 12,515,664	\$ 12,509,618

EXECUTIVE SUMMARY

Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$11,621,449. This is a 0.1% increase over the FY 2013 budget, and a 1.7% increase over the estimated end-of-year expenses. Personnel expense increased 2.4% above the FY 2013 estimated expense while operating expenses increased 8.2%. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, decreased 0.9%.

Debt service and depreciation accounts for the largest portion of expenses at 35.8% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. In FY 2006, \$26 million in water and sewer bonds were issued 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 19.4%. Plant operating expense accounts for 18.6%, and in-lieu-of tax is 6.4% of the total expense. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 16.6% of the expenses for FY 2014. Each category of expenses in the operating budget is shown in the chart in the next column as a percentage of total expense.



FY 2014 Water and Sewer Fund Expenses

In the summary below, each category of expense is listed. 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. The following summary indicates the expenses in each category:

Water and Sewer Fund Expenses

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Expenses					
Personnel	\$ 2,170,602	\$ 2,199,368	\$ 2,258,291	\$ 2,205,493	\$ 2,259,416
Operating Expense	1,940,692	2,230,345	2,338,259	2,166,610	2,343,886
Capital Outlay	35,373	93,779	120,100	118,200	89,510
Administrative Charges	1,540,257	1,614,906	1,800,828	1,758,406	1,925,577
Special Appropriations	791,687	914,809	937,671	941,303	932,671
Debt Svc & Depreciation	4,465,657	4,462,278	4,247,576	4,324,128	4,159,899
Total	\$ 10,944,268	\$ 11,515,486	\$ 11,702,725	\$ 11,514,140	\$ 11,710,959
Capital Outlay funded through retained earnings	(35,373)	(93,779)	(120,100)	(118,200)	(89,510)
Total	\$ 10,908,896	\$ 11,421,707	\$ 11,582,625	\$ 11,395,940	\$ 11,621,449

•The Health Insurance Fund is an internal service fund of the proprietary type which accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured. The Health Insurance Fund is a non-major fund. Revenues are derived from charges to each department which pays into the fund, according to the

number of employees in the plan, an amount determined by estimating claims and service charges for the year. In addition, employees are charged a monthly premium. This is paid into the fund as well.

Several plan design changes were implemented in FY 2005 in order to try to curb the escalation of expenses.

EXECUTIVE SUMMARY

This included additional charges to employees for coverage as well as greater employee co-pays to physicians and for prescription drugs. These changes resulted in substantial savings with a decrease to expenses in FY 2005 and more moderate increases in succeeding years.

Total expenses for FY 2014 are 1.1% above the FY 2013 estimated end-of-year expenses. Total projected expenses are \$5,791,904 and include charges by a third-party vendor for administration of the plan, the actual amount of claims paid from the fund for employee health care and prescription drugs, and a reinsurance fee paid by the Town for catastrophic coverage. Projected revenue for FY 2014 totals \$5,804,769 an increase of 1.7% over the FY 2013 estimate.

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. Projected expenses for FY 2014 are \$940,000 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 is a trust fund which accounts for other post-employee 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 2014, the total projected revenue is \$1,282,499. Projected expenses are \$487,332.

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 continues 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 on many different occasions, culminating in the production of a document which reports our complete financial transactions. 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 in summary form. 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 Jane Bevill, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, www.collierville.com.

The Town of Collierville, Tennessee (the "Town") complies with accounting principles generally accepted in the United States of America ("US GAAP"). US GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. In December 2010, the GASB issued Statement No. 62, Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements ("GASB No. 62"). This pronouncement codified these elements into a single source for governmental standards. GASB No. 62 also eliminated the election to use such guidance issued after November 30, 1989 for business-type activities for new entities; however, entities that has previously made this election are allowed to continue to apply post-November 30, 1989 guidance. The Town had previously elected not to apply FASB Statements and Interpretations issued after November 30, 1989 to business-type activities. The town has elected to early implement this guidance as recommended by GASB No. 62. 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 Statement No. 14, "The Financial Reporting Entity". Based on this standard, there are no component units, 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 the appointments. There were no material transactions with these organizations during the year ended June 30, 2012.

GOVERNMENTAL FUNDS

•**General Fund.** The General Fund is the primary operating fund of the Town and always is classified as a major fund. Transactions relating to resources obtained and used for delivery of those services traditionally provided by a city government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, public safety, public works, culture and recreation, and certain courts.

•**Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. The following comprise the special revenue fund:

- The State Street Aid Fund accounts for the receipt and expenditures of the Town's share of state gasoline tax.
- The Solid Waste and Sanitation Fund accounts for the receipts and expenditures of the Town's solid waste removal services.
- The Historic Preservation Fund accounts for the receipts and expenditures of fees charged to developers for the preservation of the Town's historic town square.
- The special Drug Fund accounts for the receipt of and expenditures related to court drug fines and drug seizures.

•**Capital Investment Program Fund.** The Capital Investment Program Funds account for all Town of Collierville capital improvement projects.

PROPRIETARY TYPES

•**Enterprise Funds** are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:

- The Water and Sewer Fund accounts for the operations of the water and sewer department. Operating revenues are derived from service charges. Revenues derived from physical connection to the system do not substantially exceed the cost incurred to provide such services.

•**Internal Service Funds** account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursed basis. The reporting entity includes the following internal service fund:

- The Health Insurance Fund accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured.

FIDUCIARY TYPES

•**Pension (and Other Employee Benefit) Trust Funds** Pension Trust Funds account for the activities and accumulation of resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans. The Pension Service Funds used by the Town are as follows:

- The Pension Plan Fund accounts for transactions related to the Town sponsored defined benefit pension plan.
- The Retiree Medical Plan (OPEB) Fund accounts for transactions related solely to retiree group medical

benefits (including claims incurred but not reported) for which the Town is self-insured through the Health Insurance Fund discussed above.

BASIS OF ACCOUNTING

•**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. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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 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.

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 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 benefit plan that are generated from contributions from the Town and participants and investment related income. Expenses are those deductions to the assets of the benefit plan that arise from the payment of benefits and administrative expenses.

BUDGETARY DATA

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.

ENCUMBRANCES

Encumbrance accounting is not used since it is not legally required.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand, cash in checking accounts with depository institutions, and all highly liquid debt instruments purchased with a maturity of three months or less.

INVESTMENTS

Investments are limited to those authorized by Tennessee State Law. State statutes authorize the Town to invest in Treasury bonds, notes or bills of the United States; nonconvertible debt securities of the Federal Home Loan Bank, the Federal National Mortgage Association, the Federal Farm Credit Bank and the Student Loan Marketing Association; other obligations not listed above which are guaranteed as to principal and interest by the United States or any of its agencies; certificates of deposit and other evidences of deposit at State and Federal chartered banks and savings and loan associations; obligations of the United States or its agencies under a repurchase agreement and money market funds whose portfolios consist of any of the foregoing investments if approved by the State Director of Local Finance and made in accordance with procedures established by the State Funding Board; the Local Government Investment Pool ("LGIP"); obligations of the Public Housing Authority; and bonds of the Tennessee Valley Authority. State statutes limit maturities of the above investments to two years from the date of investment unless a greater maturity is approved by the State Director of Local Finance. Investments are recorded at fair value. The Town has not adopted a formal investment policy that limits its interest rate or credit risks.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. Although the Town has not adopted a formal deposit policy, its policy is to fully collateralize bank deposits in excess of federally insured amounts. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments that are in the possession of an outside party. The Town's investments in the LGIP are held by the State Treasury, not in the name of the Town.

PROPERTY TAXES

Property taxes are recorded as revenues in the fiscal year of the levy if collected within two months (by August 31) following the end of the fiscal year, in accordance with generally accepted accounting principles in the United States of America. Property tax receivables are recorded in the period when an enforceable legal claim has arisen or when resources are received, whichever is first. Deferred revenues are recorded if the related revenue is not available. Delinquent taxes estimated to be collected subsequent to August 31 are included in the balance sheet as property taxes receivable and deferred revenues to reflect amounts that were not available as revenues at June 30, 2012.

INVENTORIES

Inventories are stated at cost and are charged to operations under the consumption method using average cost.

INTERFUND TRANSACTIONS

•Interfund Receivables and Payables. During the course of operations, numerous transactions occur that may result in amounts owed between individual funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.”

Interfund Transfers. Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers.

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and certain infrastructure assets (roads, bridges, sidewalks and similar items) and certain intangible assets (easements, right-of-ways and similar intangible assets) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial individual cost of at least \$500 and estimated useful life in excess of three years. The Town’s assets are capitalized at historical cost or estimated historical cost. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of

business-type activities is included as part of the capitalized value of the assets constructed.

Land easements, right-of-ways and construction in progress is not depreciated. Buildings, improvements, equipment, and infrastructure of the Town is depreciated using the straight-line method over the following estimated useful lives:

Buildings	40 years
Other Improvements.....	15-75 years
Library Materials.....	10 years
Equipment	3-15 years
Infrastructure	25-75 years

DEFERRED/UNEARNED REVENUES

Deferred revenues represent amounts that were received or receivable and measurable at June 30, 2012, but were not available to finance expenditures for the year ended June 30, 2012. Unearned revenues primarily include unavailable revenues from property taxes, state shared taxes, local option sales taxes and operating subsidies received in advance.

COMPENSATED ABSENCE

Town employees are granted sick and annual leave in varying amounts in accordance with administrative policies. Upon termination or retirement, employees are paid full value for any accrued annual leave earned not to exceed the maximum annual leave as set forth by the personnel policy. Generally, employees may accumulate sick leave up to nine hundred and sixty (960) hours, but upon termination or retirement, no payment shall be made for unused sick leave.

Vested or accumulated annual leave for terminated or retired employees that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentation. Vested or accumulated annual leave of governmental funds is recorded only if the leave has matured (i.e., unused reimbursable leave still outstanding following an employee’s resignation or retirement). Vested or accumulated annual leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. The Town’s contingent liability for the unused, accumulated portions of sick leave as of June 30, 2012, approximates \$4,0337,000.

RETIREMENT PLANS

The Town maintains three retirement plans. One is a defined contribution plan and the other two are defined

benefit plans, one sponsored by the State of Tennessee and the other sponsored by the Town.

PREPAID EXPENSES

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

UNBILLED UTILITY RECEIVABLE

Utility revenue is recorded when earned. Customers are billed at various times throughout the month. The estimated value of services provided but unbilled at year end has been included in the financial statements.

RESTRICTED RESOURCES

The Town applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

FUND BALANCES

Net assets in government-wide and proprietary fund financial statements are classified as invested in capital assets, net of related debt; restricted; and unrestricted. Restricted net assets represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments.

The Board of Mayor and Aldermen has approved a Fund Balance Policy, which discusses the various classifications of fund balances within the framework of GASB Statement No. 54, Fund Balance Report and Governmental Fund Type Definitions. The governmental fund type classifies fund balances as follows:

- **Non-spendable.** Non-spendable fund balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaid expenses) or funds that legally or contractually must be maintained intact (e.g. corpus of endowment funds).
- **Restricted.** Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- **Committed.** 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 by the end of the fiscal year to commit fund balances. The same formal action must be taken to remove or change the limitations placed on the funds.

- **Assigned.** Assigned fund balance consists 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 or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- **Unassigned.** 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 also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

When expenditures involve funds in more than one fund balance classification, the Town's policy is to spend amounts from the expenditure's most restricted source first.

Stabilization Policy. Within the Fund Balance Policy, the Town also established a Stabilization Policy. The provisions of the Stabilization Policy do not qualify for reservation as committed or assigned fund balance and have been included as a portion of the unassigned fund balance. The Stabilization Policy has the following four main accounts: contingency, emergency, cash flow stabilization and debt service. The contingency account, estimated to be one (1) percent of the General Fund budgeted expenditures, is established 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 emergency account, estimated to be four (4) percent of the General Fund budgeted expenditures, is established to fund a finding by the Mayor, with confirmation by the Board, of "true urgent economic necessity," which is based on a significant economic downturn after the budget is complete or a natural disaster. The cash flow stabilization account, estimated to be eighteen (18) percent of the General Fund budgeted expenditures, is established to serve cash flow needs for the first few months of the fiscal year based on the tax calendar. The debt service account, estimated to be two (2) percent of the General Fund budgeted expenditures, is established to fund general obligation debt service payments for the first few months of the year based on the tax calendar. Any changes to the stabilization policy or addition of amounts requires a resolution to be passed by the Board of Mayor and Aldermen.

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 2014.

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 mass transit and/or 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 years—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.

•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.
 - 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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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, and
 - 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.

•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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- 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 \leq 10 Years.
- Percentage of Principal Paid within 10 Yrs \geq 60%.
- Per Capita Debt/Per Capita Income \leq 4%.
- Per Capita Debt/Per Capita Assessed Value \leq 4%.
- Debt Service/General Fund Operating Expense \leq 12%.

Goals and Objectives

In addition to the preceding policies, the Board of Mayor and Aldermen have set forth the following long-term goals and objectives. These also serve to guide department directors during the budget process.

Goal: Be a financially sound town government.

Objectives:

1. Promote a more diversified tax base.
2. Maintain adequate reserves and fund balances.
3. Set a fiscally responsible tax rate.
4. Be a more financially self-supporting and sustainable town government.
5. Diversify revenues to be less dependent on property tax.

Goal: Become a high performance service organization.

Objectives:

1. Maintain a high level of productivity.
2. Use the most efficient "state of the art" methods in service delivery using technology and new approaches.
3. Achieve a high level of citizen satisfaction with Town services.
4. Focus on "basic services".
5. Maintain a highly motivated and professional workforce.
6. Become an organization valuing and practicing the Town's core values with greater accountability.

Goal: Preserve Collierville's heritage and character as a "community for family living".

Objectives:

1. Make all family generations welcome.
2. Provide family-oriented recreational and leisure amenities and facilities.
3. Respect our past and historical roots.
4. Approve developments designed in Collierville's character and vision.
5. Create a strong sense of community pride with involved citizens.
6. Promote job opportunities available in the community.

Goal: Be recognized as a regional leader.

Objectives:

1. Provide self-contained and sufficient Town services.

POLICY OVERVIEW/GOALS AND OBJECTIVES

2. Advocate for the Town’s interests at the federal, state, and regional levels.
3. Shape regional policies and plans protecting Collierville’s interests.
4. Create a leadership based upon a common vision for the future with realistic and achievable goals.
5. Forge a strong relationship with the legislative delegation based upon mutual respect.

Goal: *Improve mobility and traffic flow.*

Objectives:

1. Reduce trip times within the Town of Collierville.
2. Provide better signal synchronization within the Town.
3. Improve the quality of major corridors and Town streets.
4. Construct more roads connecting neighborhoods and corridors.
5. Develop safe, convenient trail systems for biking and walking throughout our community.

Goal: *Create a sustainable local economy within Collierville (in partnership with the Collierville Chamber of Commerce).*

Objectives:

1. Create a business community which has long term sustainability.
2. Attract new business consistent with Collierville’s vision.
3. Retain current businesses and help them to prosper.
4. Maintain a reputation as a business-friendly town government and community.

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.

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.

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. Educate citizens on community safety and their responsibility.
5. Inspect buildings, homes and businesses.
6. Seek compliance with codes and regulations.

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.

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.
6. Inspect buildings and properties for life safety.

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.

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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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.

2014 MANAGEMENT AGENDA GOALS

- Effectively deliver the services Collierville citizens need, want, and are willing to support.
- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends.
- 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.
- Develop a centralized communications plan to increase and encourage informed citizen participation in local government.
- Work to better coordinate the activities of the operating departments regarding capital projects, and explore a web based communication effort 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, creating a University of Memphis campus, other objectives.
- Create and implement a comprehensive index of community satisfaction of municipal services through a variety of channels such as the Mayor's Action Center, and customer surveys. Provide follow up from results and recommendations.
- Assess public safety service and infrastructure needs and develop plans and strategies accordingly.
- Keep abreast of technological resources and values to realize opportunities for improving service delivery and communication among staff, citizens and community.
- Expand and sustain community partnerships in order to foster local government engagement.
- 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. Continue participation in state and regional performance benchmarking for comparison with other municipalities.

- 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.
- Pursue appropriate alternative service delivery models through the use of regional collaborative partnerships, private contracting, volunteers, and other innovative methods.
- Maintain regular communication with state and federal representatives on community priorities and federal and state mandates, stay abreast and apply for appropriate grant funding.

Departmental Goals

Development Department Goals

•Planning Division.

Goal: Provide training and educational opportunities to the community, staff, and Board/Commission members. Ensure career development and technical expertise of Planning Division staff.

Objectives:

- Participate in continuing education opportunities to learn new planning trends. State law requires planners to obtain 8 hours per year of training and certified planners must obtain 32 hours every two years. GIS staff needs to participate in educational opportunities to stay on top of the rapidly changing profession.
- Make training opportunities available for all Boards and Commissions, which can range from work sessions to attendance at conferences. The State requires both the Planning Commission and Board of Zoning appeals to acquire 4 hours of training per year.

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

Objectives:

- By FY2015, improve timeliness and efficiency related to the average time it takes to review and issue approvals/comments upon certain application types (sign permits, zoning letters, site plan modifications/exterior alterations) by reducing the maximum time for a staff response from 10 business days to 5 business days.
- By the 2nd quarter, to improve productivity and efficiency, explore options for a web-based project tracking system for development applications (site plans, permits, subdivisions) that is fully integrated with GIS and the Mayor's Action Center (MAC), and

POLICY OVERVIEW/GOALS AND OBJECTIVES

formally propose the system by the 3rd quarter for inclusion in the FY2015 budget for implementation.

- Implement interactive web-based mapping as an alternative or supplement to PDFs of zoning maps, existing land use, future land use, etc.
- Scan 100% of the archived BZA paper and electronic files (staff reports, plans, and minutes) from meetings into the new electronic file structure format, and create paper files in the current address-based format, by the end of the 1st quarter.
- Move 100% of the 2002 to 2009 electronic files (staff reports, plans, exhibits, and minutes) for the Boards and Commissions into the new application-based electronic file structure format by the end of the 3rd quarter.
- Improve access to and the format of information for internal and external customers through continued updates to applications, forms, and the Town's website.
- Implement separate biannual training programs for both staff and consultants/property owners for recent policy and process changes.

Goal: Implement the recently-adopted Small Area Plans (Downtown, I-269).

Objectives:

- Administer design, right-of-way acquisition, and construction of "Phase 1" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Apply for another Tennessee Department of Transportation (TDOT) Enhancement grant to implement "Phase 2" of the "Collierville Center Connect" project.

Goal: Engage in long range planning efforts to ensure high quality future development patterns and redevelopment activities that promote and protect Collierville's character.

Objectives:

- Within 90 days of the BMA making a request to annex all, or a portion of, the remainder of the Town's unincorporated reserve area, staff will draft the necessary ordinances, resolutions, and cost/benefit annexation analysis report.
- If the BMA decides that it is cost-effective to seek sub-planning funds to implement the recommendations of the Mid-South Greenprint as they relate to Collierville, the Planning Division will support the Town in applying for, and implementing, a sub-planning grant.

Goal: Update and improve the Town's land development regulations to ensure high quality development and implement land use plan and policies.

Objectives:

- If the Planning Commission accepts the recommendations of the focus group, complete within 30 days the "Phase 3" draft update of the Subdivision Regulations updating mainly two areas of the subdivision regulations: the subdivision processes and subdivision infrastructure planning/phasing.
- As part of the Planning Division's responsibility of ensuring the Town's regulations remain current and effective, or to address any unanticipated outcomes of recent ordinance changes, staff will hold by the end of the 1st quarter a "workshop with the PC, DRC, HDC, and/or BMA to get direction and feedback and draft a "cleanup ordinance/resolution" within 90 days of the workshop to address any issues and present the draft for adoption. Such topics may include, but not be limited to signage, parking, fencing, downtown zoning, and improving residential design standards (single family, multifamily).

Goal: If needed, support other Town departments in the preservation of the Town of Collierville's heritage.

Objectives:

- Study historic resources.
- Document and share Town history; and/or
- Heritage Tourism efforts.

Goal: Provide GIS services to internal and external customers (using the 2013 recommendations of the True North Geographic Technologies GIS audit for direction).

Objectives:

- Regarding data creation and maintenance:
 - Within 45 days of the beginning of the fiscal year GIS staff will migrate (to the Local Government information Model) data that is required to support the high priority public web mapping applications.
 - Based on the schedule determined by Collierville Police and the CAD/RMS vendor, GIS staff will migrate (to the Local Government information Model) data that is required to integrate with the CAD/RMS implementation.
 - Support Public Services on a Town-wide water valve inventory.
 - Support Engineering on drainage basin modeling (specifically Lateral H).

Goal: To implement, configure, and maintain servers, software, and mapping applications.

Objectives:

- GIS Staff will continue to maintain the on-premise GIS server and database server machines, will manage the ArcGIS Online for Organizations subscription, and will configure and maintain the new GIS server machine.
- Within the 1st quarter, the existing GIS server will be upgraded to ArcGIS for Server for 10.1.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Within the 1st quarter, the database server will be configured and operational.
- Within the 1st quarter, the ArcGIS Online for Organizations subscription will be established and operational.
- Once the subscription is operational, ESRI's usage reports tools will be used to monitor the use of the high priority public web mapping applications.
- During the 1st quarter of 2014, the new GIS server machine will be operational.

Goal: To integrate GIS System with other Town business systems.

Objectives:

- Coordinate with Emergency Services staff and the CAD/RMS vendor to integrate with the new CAD/RMS implementation.
- Coordinate with Comcate staff to integrate with the Mayor's Action Center. By the 1st quarter of 2014, GIS data updates will be transferred directly from the Town GIS server to Comcate's GIS server and then incorporated into the MAC.
- To develop and manage a Town-wide GIS training plan: An ESRI Training Plan, for GIS staff and desktop users, will be developed by the end of the 3rd quarter of 2013. The training plan will be shared with internal stakeholders and staff training will be ongoing. Web mapping application training sessions will be conducted by GIS staff in a Lunch-n-Learn session format and made available to all interested staff.

Goal: To provide public access to web mapping applications, during the 4th quarter of 2013 (120 days after beginning of new fiscal year) the priority web mapping applications will be available to the public.

Objectives:

- Based on maps currently made available on Collierville's website, identify two or three priority web mapping applications to make available to staff and the general public.
- Compose the applications and conduct an internal review.
- Make them available to the public.

Goal: Provide potential GIS Services and support.

Objectives:

- If the Town forms its own Municipal School District, GIS staff can provide support.
 - Data creation/management (i.e. attendance zones, walkability zones) and planning and analysis (i.e. demographics analysis, bus routing) will be completed within 30 days of request.
 - Web-based mapping (both internal and external applications) will be completed within 60 days of request.

- If the Town forms an economic development program, GIS staff can provide support.
 - Data creation/management and planning and analysis (i.e. demographics, proximity to infrastructure) will be completed within 30 days of request.
 - Web-based mapping (both internal and external applications) will be completed within 60 days of request.
- If the Town forms a Stormwater Utility Program, GIS staff can provide support.
 - Data creation/management (i.e. impervious features, meter locations) and planning and analysis (i.e. ERU calculations) will be completed within 30 days of request.
 - Web-based mapping (both internal and external applications) will be completed within 60 days of request.
 - Staff will develop a business process so that impervious calculations for new nonresidential accounts for the storm water utility program can be set up no more than one business day of the account request.

•Engineering Division.

Goal: Improve pedestrian safety around Town.

Objectives:

- Educate Children through brochures on safe and effective cycling and walking.
- Update pedestrian crossings around Town using countdowns.
- Develop a bike route master plan.

Goal: Improve areas of localized flooding.

Objectives:

- Educate property owners through brochures and the Town's Website on ways property owners can help to reduce yard flooding.
- Evaluate areas of flooding; plan and recommend prioritization of projects to meet adopted service levels (no structural flooding in 100-year storm event).

Goal: Keep the public informed of Capital Projects using the Town's website.

Objectives:

- Create a link to each FY 2014 project within one month of CIP adoption that includes the project description, goals, pictures (as may be applicable), schedules, key dates, etc., and ensure project status is updated on a bi-weekly basis or at key points of project.

Goal: To continue professional development in the department order to remain competent and perform to the best of the department ability.

Objectives:

POLICY OVERVIEW/GOALS AND OBJECTIVES

- To attend classes, professional development seminars offered, and take online courses. Professional Engineers are to have at least 24 professional development hours every two years.
- Require other employees to take at least one class every year in their related field.

Goal: Improve project management skills for employees for Capital Projects.

Objectives:

- Attend at least one class per year, either a webinar, class, or online course for Project Management skills. Report what was learned to department, and apply the relevant concepts.

Goal: Develop a standard for geotechnical testing for construction projects.

Objectives:

- Outline potential areas prone to failure and note these areas on construction plans for testing.
- Ensure an inspector is on site during critical times geotechnical work is being done.
- Make use of the “On-Call” contract services using the Town’s testing service.
- Investigate and determine the cause of failures in areas.

Goal: Establish and maintain the Town’s Goal: Keep the Engineering Department Newsletter updated monthly.

Objectives:

- Check for updates and new material for the newsletter from our department employees on the last Thursday of each month. Each time material is published, review the newsletter for material that is out-of-date and delete it.

•Code Enforcement Division.

Goal: Customer Service: To provide the best customer service of any government code enforcement.

Objectives:

- Provide accountability through positive customer service survey feedback.
- Monitor returned customer service surveys for needed improvements.

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

Objectives:

- Enforce the adopted code as a minimum standard.
- Encourage and accept an engineered solution to allow flexibility when desired by the customer.
- Purchase and implement software to allow online inspection requests, results and documentation for more accurate and efficient communication between

the Town, contractors and owners. We would expect less involvement by our in-office staff for the daily data entry, scheduling of inspections and inspection result inquiries to greatly reduce allowing them more time to assist the public and other duties. The development community has been contributing to and is anxious to have this service available. The goal is to have this implemented by January 1, 2014.

- Implement the use of mobile devices to provide more efficient communication, documentation and decrease time spent in the office. All inspection activity would be tracked to show time efficiencies. We would expect more available time for inspections due to less in-office and on phone time. With accurate time accountability, adjustments could be made to provide a more efficient service and evaluate our fee structure.

Goal: Maintain service levels in the area of building code enforcement.

Objectives:

- Conduct 100% of building inspections within 24 hours (next workday) of inspection request.
- Maintain a building inspection pass rate of 80%. Host at least two sessions with the builders and contractors to identify repetitive inspection failures and discuss solutions.

Goal: Maintain service levels in the area of zoning code enforcement.

Objectives:

- Maintain a standard that 90% of all zoning code compliance cases will be officer initiated vs. citizen initiated.
- Continue implementation of “Zoning Code Enforcement Policy” to promote code compliance through education rather than formal citations. Work to minimize the number of code cases requiring court action. Investigate 100% of citizen-initiated complaints within 24 hours (next workday).
- Continue our customer service efforts with personal contact with citizens when dealing with complaints. Currently 100% of all cases investigated initially are with an attempt to speak with property owners.
- Visit all new businesses to Collierville within one week of opening.

Goal: Improve the effectiveness of Town Codes and enforcement efforts.

Objectives:

- Evaluate and comment on proposed ordinances to amend the Town’s zoning code.
- Review and analyze the effectiveness and efficiency of the Division’s processes and procedures and recommend and initiate needed changes.
- Provide a monthly, statistical analysis of the number and types of cases being addressed from the Code

POLICY OVERVIEW/GOALS AND OBJECTIVES

Enforcement Module allowing staff to direct proactive efforts in most needed areas.

- Implement the use of mobile devices to provide more efficient communication, documentation and decrease time spent in the office. All inspection activity would be tracked to show time efficiencies. We would expect more available time for inspections due to less in-office and on phone time. With accurate time accountability, adjustments could be made to provide a more efficient service.
- Monitor the MAC and Code Enforcement Module daily to best direct the efforts of the limited Code Enforcement staff.

Goal: Provide training to ensure Collierville's Division of Building Codes and Codes Compliance remains a leader in the codes enforcement field and customer service.

Objectives:

- Attend and represent the Town at local, state and regional Code Enforcement Association meetings and conferences.
- Be prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible by providing a minimum of 8 hours of disaster preparedness training to the Division staff.
- Provide each Division employee with 16 hours of training in job related classes by professional programs. Training will be designed to cross-train staff for other trades with the goal of obtaining one additional certification per building inspector.
- Assist each employee with a professional development program suited to his or her individual interest and the needs of the division. Develop and implement a program to encourage staff to cross-train and obtain additional certifications.

Human Resources Goals

Goal: Train employees on revisions to Federal laws.

Objectives:

- Schedule meetings and conduct training sessions with signed attendance to address changes in the following laws:
 - Family Medical Leave Act (FMLA).
 - American with Disabilities Act (ADAAA)
 - Health Insurance Portability and Accountability Act (HIPPA).
 - Sexual Harassment & Workplace Violence.
 - Supervisor Awareness Training.

Goal: RFQ/Review new dental program for Town employees.

Objective:

- Provide the best dental program available in the area to our employees for their dental coverage.

Goal: RFQ/Implement On-Site Medical Clinic

Objective:

- Review/evaluate/implement an on-site medical clinic for our employees.

Goal: Provide Benefits Statements to employees.

Objective:

- Distribute a listing of benefits provided by the Town for its employees.

Public Safety Goals

•Police Department.

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

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Share information on successful strategies internally and externally.
- Regularly analyze specialized patrol data generated from deployments/enforcement in targeted areas.
- 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.
- Conduct periodic workload analysis to ensure officers have ample time for proactive work in assigned districts.

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

Objectives:

- Implement advanced technologies (i.e., mobile data terminals, in-field reporting and NCIC queries) through the completion of CIP projects.
- Search for grant money available to fund information technology enhancements.
- Provide technology training to personnel.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Collaborate with and continue routine meetings with IT and department's technology committee.

Goal: Improve traffic safety efforts.

Objectives:

- Target enforcement efforts by addressing 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 traffic safety grants.
- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported from State of Tennessee reports.

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

Objectives:

- Ensure proper staffing of police districts.
- Analyze call volume and district boundaries.
- At least monthly, ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques.
- On monthly basis, analyze response time information from the Dispatch CAD system.

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

Objectives:

- Continue to give presentations to various 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.
- Participative involvement with community gatherings, Chamber meetings and other Town sponsored events.

Goal: 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.

•Fire Department.

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by purchasing land for a future firehouse to be constructed, which will meet the operational requirements of the fire department necessary to mitigate emergencies.

- Enter into a Professional Services Agreement with real estate/land broker; conduct property searches for three potential sites.
- Identify final preferred site and complete due diligence.
- Conduct Site Assessment Matrix; utilities, water/runoff retention, grade issues, and soil conditions.
- Conduct Emergency Service Components; main response routes, street width, congested traffic areas, access of road shoulders, municipal growth trends and natural barriers such as rivers and drainage ditches
- Conduct high-intensity soil mapping
- Pursue acquisition negotiations and seek Board of Mayor and Aldermen (BMA) approval.

Goal: Participate in a joint police/fire radio communications infrastructure implementation plan to ensure fire department operations.

- Conduct testing on fire sub-systems; firehouse alerting system, back-up paging systems, Knox-box key management systems, apparatus intercom systems, and self-contained breathing apparatus (SCBA), Click-to-Enter Gate Access, as well as, medical consultation systems (Baptist Collierville Emergency Room).
- Conduct oversight of installation of radio equipment; fire apparatus, staff vehicles, and firehouses.
- Conduct oversight testing and setup of fire console.
- Conduct oversight on testing on fire subscriber radio equipment; base radios, mobile radios, and portable radios.
- Conduct in-service training classes for all personnel.

Goal: Improve the fire department's ability to efficiently meet the service request of the community by ensuring oversight and review of, and compliance with performance standards for the Emergency Ambulance Transport Contract.

Objectives:

- Create Ambulance Oversight Committee (AOC); The AOC will be comprised of the three (3) Fire Department employees who will be appointed by the Fire Chief and serve as voting members of the committee. The Town may include as non-voting members additional persons it deems appropriate,

POLICY OVERVIEW/GOALS AND OBJECTIVES

including but not limited to the Town's Emergency Services Medical Director, a Contract Administrator from the General Services Department, and a representative from the Collierville Dispatch office. In addition, there shall be non-voting members who shall represent the third party provider. AOC shall have the authority to review all records associated with the Ambulance Services Agreement and shall have the discretion to inspect the third party provider's ambulances upon request.

- Create special customized statistical reports regarding ambulance runs statistics from the National Fire Incident Reporting System (NFIRS) system, which indicate performance and time constraints.
- The Ambulance Oversight Committee (AOC) will meet on a monthly basis to review compliance rates, performance damages, operational issues, and complaints and make recommendations for improvement.

Culture and Recreation Goals

Goal: Enhance Special Events town-wide.

Objectives:

- "Welcome" and "Schedule of Events" signage posted for bus riders coming into park for Independence Day Celebration.
- Provide additional plantings and decorations for stage with surround sound to cover larger park areas not currently served.
- Provide a Children's Wall of Fun to provide messages and paintings to send to military personnel overseas.
- Relocate Flashlight Easter Egg Hunt to Suggs Park.
- Increase and improve decorations to Town Christmas Tree and surrounding Town properties.

Goal: Increase tourism visibility.

Objectives:

- Partner with Memphis School of Art, Brooks, or Dixon Gallery to use works of art to attract visitors to Tom Brooks Park.
- Book two to three Motor Coach Tours.
- Work with Tourism Commission and Morton Museum to develop additional day tour itineraries.

Goal: Expand recreational and educational programming.

Objectives:

- Add instructional and tennis programs to online registration.
- Provide recreation and sports newsletter through utility bill mailing.
- Form Seniors Advisory Committee.
- Installation of ADA ramp and interior upgrades at W.C. Johnson House.
- Survey community for interest and components for an outdoor nature play area.

Goal: Expand cultural arts programs.

Objectives:

- Develop and implement an Arts Contest with the middle schools to feature paintings or other art pieces in various Town buildings.
- Organize and control equipment rooms for maximum storage.
- Work with Arts Council to insure quality programming at the Harrell Theatre.
- Secure a sponsor for wireless Internet at the theatre.

Goal: Expand greenbelt system along Wolf River and Wolf River Boulevard.

Objectives:

- Hire a design and engineering firm to layout trails; prepare easements; and provide specifications for construction.
- Develop plan to connect new trails with existing W.C. Johnson and Wolf River Greenway.
- Complete design and engineering for Wolf River Greenway Bridge.
- Identify and solicit county, state, and federal grants for funding of the proposed River Crossing.

Goal: Reach Competitive Baseball agreement.

Objectives:

- Work with coaches, parents, and Parks Advisory Board to identify the issues.
- Review and develop options for Parks Advisory Board for implementation.
- Develop plan for implementation of competitive team elimination.
- Provide Collierville fields for all Collierville competitive teams, through proper reservation process.

Goal: Enhance recreational youth sports.

Objectives:

- Implement rules to ensure participants have the opportunity to "Have Fun".
- Coach the coaches in Town of Collierville recreational philosophy.
- Provide coaching clinics to instruct coaches and managers in best practices in all recreational youth sports.
- Eliminate all competitive aspects of recreational sports.

Goal: Improve landscape and bedding areas in Town.

Objectives:

- Increase the number of flowering shrubs in beds, specifically knockout roses and encore azaleas.
- Plant correct number of flowers in each bed according to plant type and square footage
- Make every crew member responsible for weed control in landscape areas.

POLICY OVERVIEW/GOALS AND OBJECTIVES

Goal: Improve appearance of ROW's, open areas, and non-irrigated medians.

Objectives:

- Establish written standards of appearance guidelines for all areas.
- Establish spray and fertilization programs for all areas.
- Work with TDOT representatives about appropriate ROW spray programs.

Goal: Improve fertilization program.

Objectives:

- Use improvements in fertilization technology with Polyon or Methex nitrogen sources.
- Establish written standards for appearance and growth regulation on all athletic fields.

Goal: Improve online services including surveys and practice systems.

Objectives:

- Develop online surveys for each program allowing participant, coach, and officials feedback for convenience and confidentiality.
- Speed up weekly process for schedules, coach and field information.

Public Services Goals

•Streets & Drainage

Goal: Improve and maintain safe roadway systems throughout town, in a cost effective manner.

Objectives:

- Reduce the response time for requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations throughout the Town.
- 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.
- Develop a proactive street striping program by evaluating, and prioritizing areas where re-striping will be performed.
- Continue upgrading traffic control devices to meet new Manual of Uniform Traffic Control Devices.

Goal: Improve and maintain drainage systems performance throughout Town in a cost effective manner.

Objectives:

- Perform a physical survey of all major drainage laterals, document problem areas, and schedule proactive maintenance to improve storm water drainage throughout Town.
- Reduce response times for both routine and emergency drainage maintenance repairs throughout

town. Inspect, document and repair concrete curbs and water tables at various locations.

- Meet Phase II State of Tennessee requirements for storm water permits.

Public Utilities Goals

Goal: Provide adequate quantities of safe drinking water in compliance with all State and Federal regulations, at equitable costs, to current customers and future development.

Objectives:

- Purchase land for Water Plant #6.
- Inspect and repair Well #402.

Goal: 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.
- Install 16-inch water main along Highway 72 during the Tennessee Department of Transportation road widening project.
- Install new 12" water main from Distribution Parkway to Shelby Drive.
- Relocate 12" water main on Shelton Road at Lateral J from bottom of Lateral.

Goal: Operate and maintain wastewater collection system without having wet weather or dry weather overflows due to pipe sizing deficiencies.

Objectives:

- Calibrate Sewer Model and Update Sewer Master Plan.
- Install CIPP sewer lines on Poplar Avenue.
- Replace Nonconnah Pump Station controls.

Goal: Meet Federal and State Regulations and Laws.

Objectives:

- Obtain Board approval of updated Sewer Use and Water Ordinances.
- Complete closure of lagoons at the Northwest Treatment Plant per Tennessee Department of Environment and Conservation regulations.
- Consume all lead containing brass fittings in inventory before January 1, 2014. Purchase only lead free brass fittings starting June 1, 2013 to meet new EPA regulations for No Lead in drinking water systems.

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 be balanced for each fund; total projected revenues and funding sources must equal total anticipated expenditures.
- 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 these objectives are met.

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 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.

•**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

•**Fund 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, Library Fund, Sanitation Fund, and Special Drug 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 budgets of the proprietary funds (Water and Sewer Fund and Health Insurance Fund) use the accrual basis. Under the accrual basis, revenues are recorded as earned and expenses are recorded as incurred.

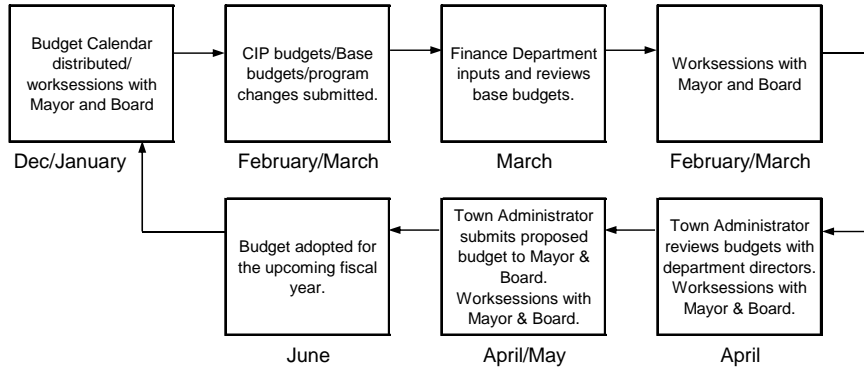
•**Fiduciary Funds.** The budgets of the fiduciary funds (Retirement Fund and OPEB Fund) use the accrual basis of accounting.

BUDGET PROCESS

BUDGET CALENDAR

The budget process began in December with the distribution of the budget calendar to department directors. Department directors submit their year-end estimates and requests for the coming year along with

proposed program changes 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 in the section following.



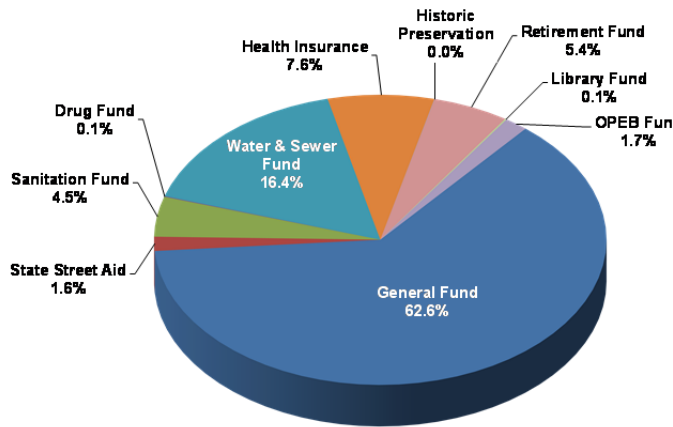
Shown to the left is a graphical representation of the budget process which began in January. Below is the budget calendar for fiscal year 2013-2014.

This calendar is distributed to Department Directors early in the budget process and indicates deadlines for submission of budget documents and scheduled work-sessions during the next six months. Revisions to the calendar may be made throughout the process when work-sessions are either cancelled or rescheduled.

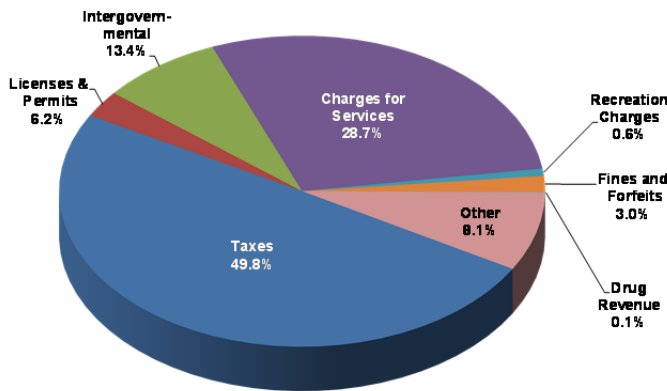
- December 12----- Budget calendar distributed to Departments.
- January 18----- Departments submit new responsibilities & new expenses.
- January 18----- Departments submit vehicle and equipment purchase requests to Finance.
- January 24----- CIP work-session with department directors.
- January 28----- Personnel end of year estimates due from Human Resources.
- January 28----- Departments submit end-of-year estimates and 2014 Revenue projections.
- February 1----- Departments submit program changes to Finance.
- February 8----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
- February 21----- Draft CIP Work-session with the Board of Mayor and Aldermen.
- February 22----- Departments submit base budgets to Finance Department.
- February 28----- Work-session with the Board of Mayor and Aldermen.
- March 1----- Draft CIP budgets submitted to Finance Department.
- March 7----- Work-session with the Board of Mayor and Aldermen.
- March 11-15----- Spring Break – no work-sessions.
- March 22----- Finance Department submits draft budgets to Town Administrator.
- March/April----- Town Administrator reviews draft budget.
- Each Thursday as needed----- Work-session with the Board of Mayor and Aldermen.
- May 3----- Deadline for changes to draft budgets.
- May 13----- Town Administrator submits the proposed budget to Board.
- May 20----- Deadline for changes to final draft budgets.
- May 24----- Deadline for submission of budget summaries for public notice.
- May 27----- First reading of ordinance on the tax levy.
- May 29----- Public notice of public hearing on the proposed budget.
- June 10----- Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- June 14----- Deadline for changes to final draft budget.
- June 24----- Third and final reading of ordinance on the tax levy; adoption of the FY 2014 budget.
- July 1----- Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2014 projected revenue for all funds except the CIP totals \$76,333,258. General Fund revenues make up the greatest portion at 60.0%. Water & Sewer fund revenue is 16.4% of total, Sanitation Fund 4.5%, State Street Aid 1.6%, Health Insurance is 7.6%, the Retirement Fund 5.4% and the OPEB Fund 1.7%. Taxes contribute the greatest amount of total revenue at 49.8% while charges for services — solid waste collection and water and sewer service charges, etc. — make up 28.7%. The charts below show the percentage of total revenue by fund and the percent of total each revenue source contributes.

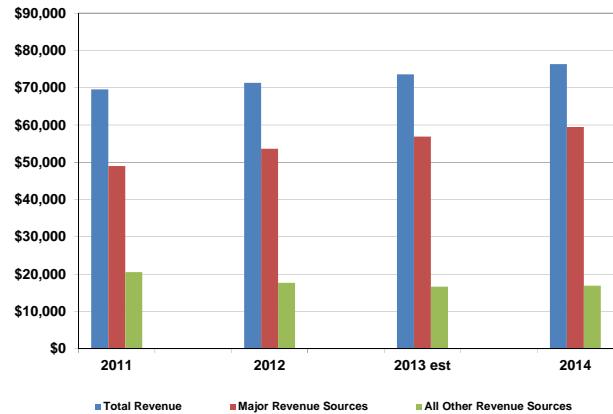


FY 2014 Revenues by Fund



FY 2014 Revenues by Source

The following sections provide analyses and projections for FY 2014 for the Town's major revenue sources. Major sources account for 77.9% or \$59,462,475 of total revenue. Charts depicting the revenue history of some of these sources are included as well. The FY 2013 figures are estimated end-of-year amounts, and the FY 2014 numbers are projected. The chart in the next column compares the major revenue sources and all other revenue sources to total revenue.



Major and Non-major Revenues (000s)

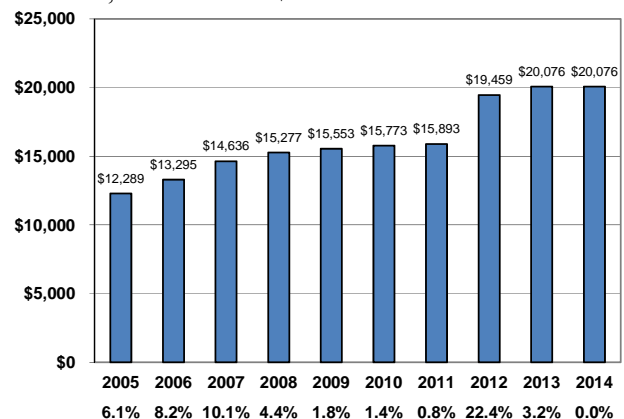
The following section provides analysis and charts for the Town's major revenue sources:

Real Property Tax

\$20,076,407

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 as determined by the county tax assessor; (2) the level of assessment for that kind of property as set in the state Constitution; and (3) the rate of tax 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%.

In FY 10 the certified tax rate was set at \$1.18 per \$100 of assessed valuation. The revenue increase in FY 2012 resulted from a property tax rate increase to \$1.43 per \$100 of assessed valuation. Since 2013 was a reappraisal year, the Town was required to set a certified rate for the FY 2014 fiscal year that would be "revenue neutral". With a reduction in property values of 3.6%, the certified rate was determined to be \$1.53 per \$100 of assessed valuation, an increase of \$0.10.

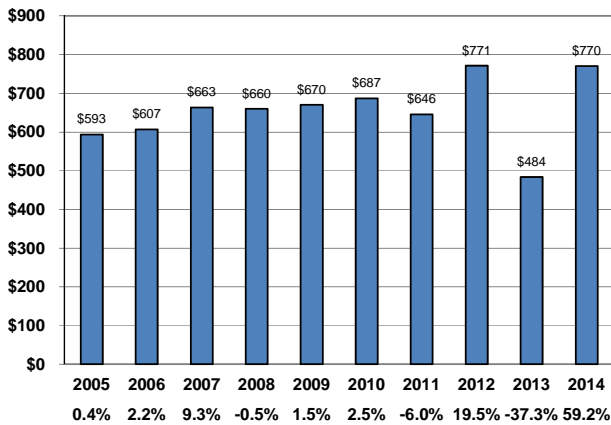


Property Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Personal Property Tax \$770,000

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. Personal property taxes normally are reduced by a sales ratio except in reappraisal years. The significant increase in FY 2007 is attributed to The Avenue Carriage Crossing, an 810,000 square foot open-air, lifestyle mall, which opened in the second quarter of FY 2006. The FY 2012 revenue increase is due to a tax increase. The significant decrease in FY 2013 resulted from a refund of PILOT taxes charged in error. The FY 2014 revenue is projected to be the same as FY 2012.



Personal Property Tax Revenues (000s)

Ad Valorem Tax \$550,000

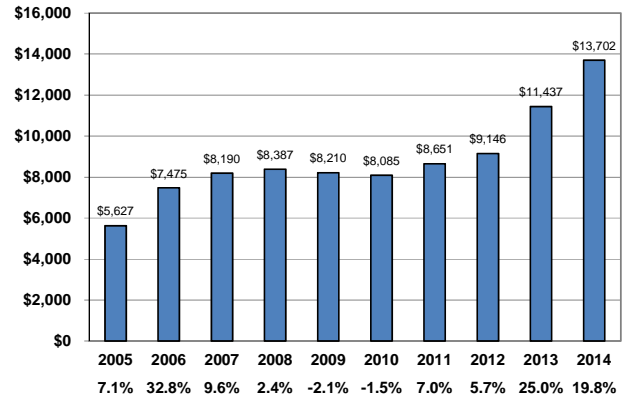
This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2014 revenue projection is based on FY 2013 collections.

Local Option Sales Tax \$13,702,065

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 taxes collected with 2.125% divided between the state and Shelby County for administration fees. The other 50% goes to the county school system. 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.

When the Avenue at Carriage Crossing opened in the second quarter of FY 2006, revenue for that year

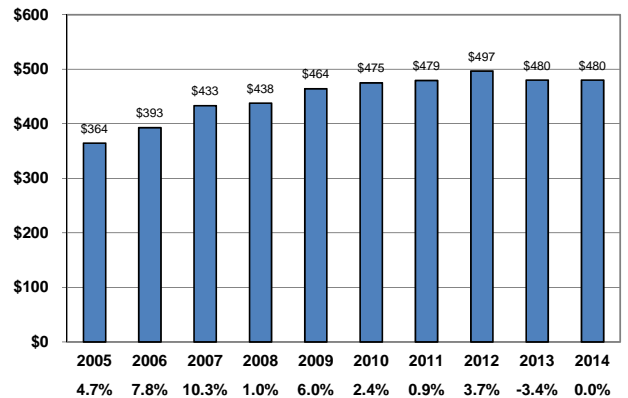
increased dramatically, rising 32.8% above the previous year. In FY 2009; however, due to the economic recession and the closing of several large retailers, revenue decreased 2.1% and decreased again in FY 2010. A rebound in the local economy in FY 2011 increased revenue 7.0% and an additional 5.7% in FY 2012. 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 .50% will be reserved for school-related expenses.



Local Option Sales Tax Revenue (000s)

Wholesale Beer Tax \$480,000

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. While the long-term trend is up (the ten-year history shows an overall increase), yearly trends are slightly erratic for wholesale beer tax. Due to erratic revenue fluctuations and the current economic climate, projections for FY 2014 remain the same as FY 2013 estimated.



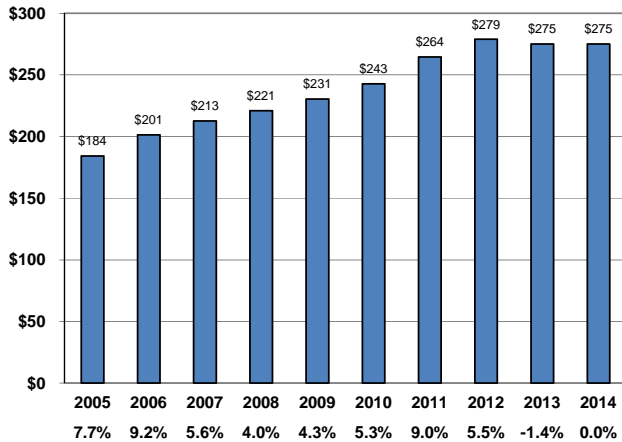
Wholesale Beer Tax Revenue (000s)

Wholesale Liquor Tax \$275,000

The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is

REVENUE ANALYSIS AND PROJECTIONS

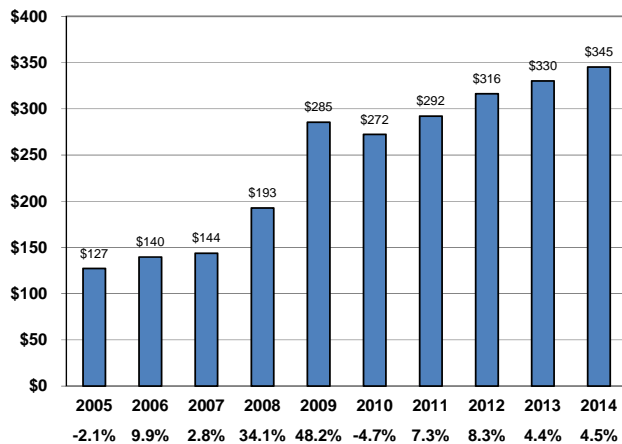
collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. The ten-year history for wholesale liquor tax shows an increase. The FY 2013 revenue is estimated to decrease by 1.4% and for FY 2014 revenue is projected to be the same as FY 2013.



Wholesale Liquor Tax Revenue (000s)

Hotel/Motel Tax \$345,000

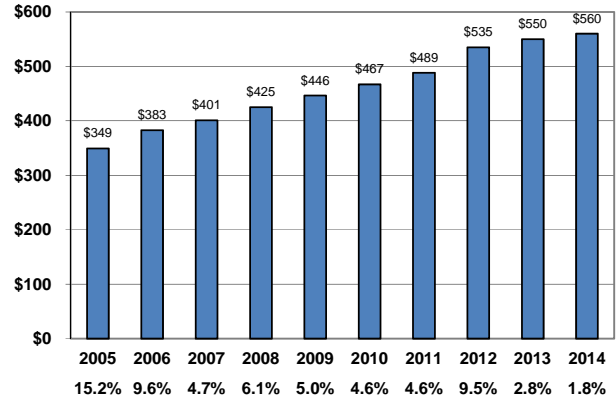
Each municipality in Tennessee is authorized to levy by ordinance a privilege tax upon occupancy in any hotel. The tax may be charged per transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Ordinance 95-15 authorizes the Town to collect an occupancy tax of 5% on the rate charged by the operator of hotels and motels within the Town limits. The significant increase beginning in FY 2008 reflects the addition of a new hotel in Collierville. Projections for FY 2014 reflect an increase of 4.5% over estimated FY 2013.



Cable TV Franchise \$560,000

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 slowed in recent

years but recovered somewhat in FY 2012. FY 2014 collections are estimated to increase by 1.8%.

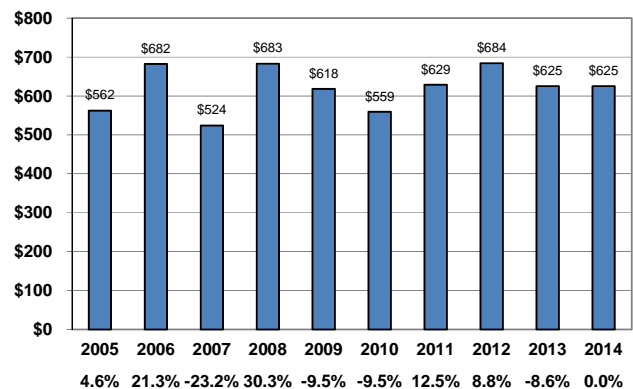


Cable TV Franchise Revenue (000s)

Business Tax \$625,000

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. However, the tax base for the revenue generally tracks local option sales tax revenues.

FY 2006 collections were overstated due to an error in the Town's accounting software, which understated the liability owed the State. The decrease in FY 2007 was due to the correction of the accounting error. FY 2008 collections increased by 30.3% as the Town finished paying back its liability. In January 2010, the state took over the collection of business taxes from the municipalities. There was a period of adjustment as the state uploaded the information provided by the cities. The result, together with the economy, contributed to a decrease in collections. The FY 2014 projection is the same as the FY 2013 estimated end of year.

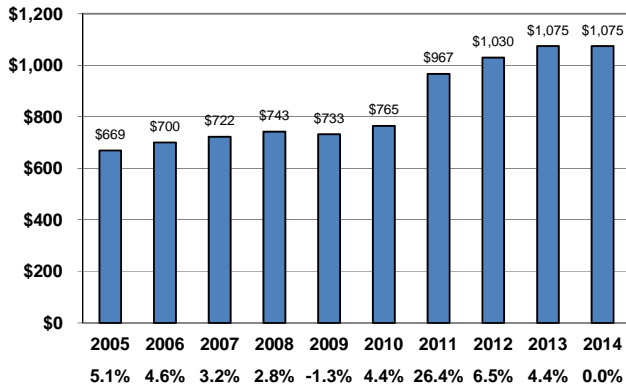


Business Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Automobile Registration **\$1,075,000**

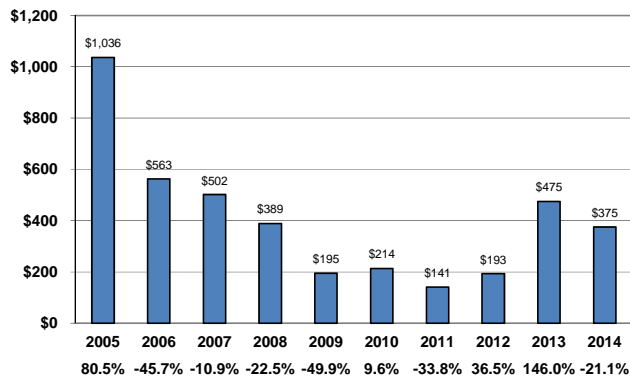
The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. The increase in FY 2012 is more significant since the Clerk's office collected only ten months of the fee increase in FY 2011. FY 2014 revenue is projected to be the same as FY 2013 estimated.



Automobile Registration Revenue (000s)

Building Permits **\$375,000**

The significant increase in permit revenues in FY 2005 was from the Avenue Carriage Crossing Project. The decrease in building permit revenue in FY 2007 and 2008 is partly due to building plans review fees having been moved into a separate revenue source. The reduction in all permit revenues (building, plumbing, electrical and mechanical) from FY 2009 – FY 2011 was primarily due to a decreased rate of single family home construction in the years following the economic downturn. There was a significant increase in permits for FY 2013. FY 2014 revenue is expected to be 21.1% less than FY 2013, but it is still 94.1% above the FY 2012 actual revenue.



Building Permit Revenue (000s)

Electrical Permits **\$85,000**

The fee schedule for electrical permits is not expected to change in the coming year. The reduction in all permit revenues (building, plumbing, electrical and mechanical) for FY 2009 and 2010 was primarily due to a decreased rate of single family home construction. The FY 2014 projection is the same as the FY 2013 estimated end of year.

Plumbing Permits **\$80,000**

The fee schedule for plumbing permits is not expected to change in the coming year. The reduction in all permit revenues (building, plumbing, electrical and mechanical) for FY 2009 and 2010 was primarily due to a decreased rate of single family home construction. The FY 2014 projection is the same as the FY 2013 estimated end of year.

Mechanical Permits **\$125,000**

The reduction in all permit revenues (building, plumbing, electrical and mechanical) for FY 2009 and 2010 was primarily due to a decreased rate of single family home construction. The FY 2014 projection is the same as the FY 2013 estimated end of year.

TVA Payments in Lieu of **\$530,000**

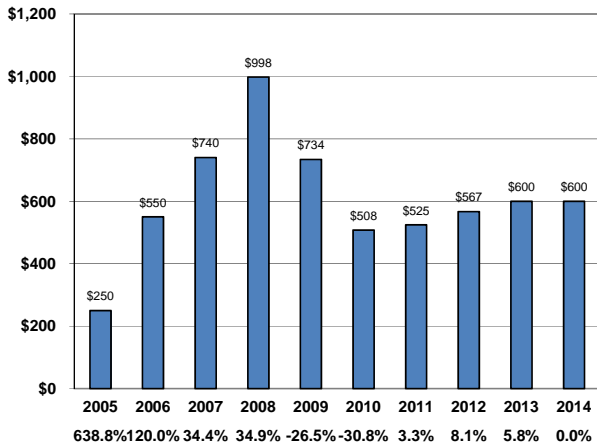
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The revenue projection for FY 2013 is based on the per capita amount provided by the state. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue. 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 projected revenue is based on the per-capita distribution.

State Income Tax **\$600,000**

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 state reduced the allocation to municipalities in 2004 by 67% due to shortfalls in state revenues. The allocation also is affected by fluctuations in population and investment earnings. The current downturn in the economy resulted in a decrease of 26.5% for FY 2009; and 30.8% in FY 2010. Revenue has begun to recover with the economy and was up 3.3% in FY

REVENUE ANALYSIS AND PROJECTIONS

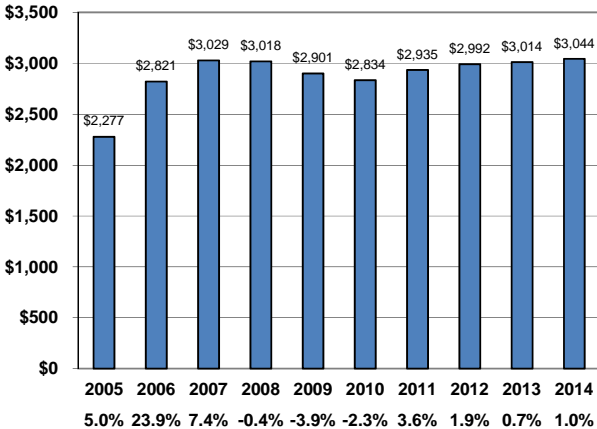
2011. The collections for FY 2013 are estimated to increase by 5.8%. Revenue for FY 2014 is projected to be the same as FY 2013 estimated end of year.



State Income Tax (000s)

State Sales Tax \$3,043,635

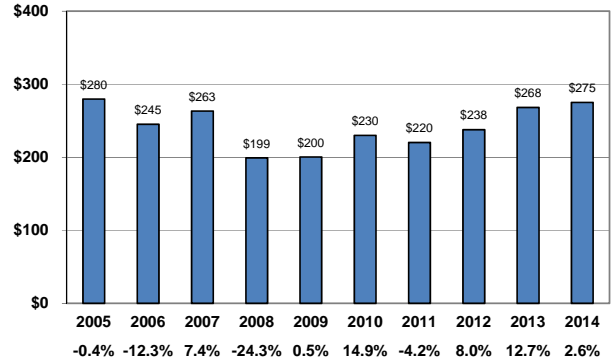
Of the revenues collected from the State's 7% sales tax rate, 4.5925% is appropriated to the incorporated municipalities within the state of Tennessee to be distributed monthly, in the proportion which the population of each municipality bears to the aggregate population of all municipalities within the state, according to the latest federal census and other censuses. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue for FY 2009. The benefits of the increased population were offset, however, by declining state sales tax collection projections, and the revenue for FY 2009 was actually a decrease of 3.9%. There was an additional decrease of 2.3% in FY 2010. FY 2011 revenue increased 3.6%. A population increase from annexation will increase revenue for FY 2013 slightly, and the FY 2014 projection is for a 1.0% increase.



State Sales Tax Revenue (000s)

City Court Fines \$275,000

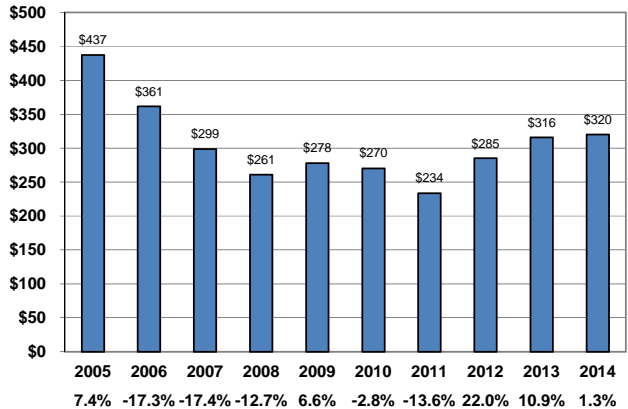
As the chart shows, this revenue has been erratic in the past and trends are difficult to predict, which holds true for most court revenue. The trend for the last two years, however, has shown an increase. Revenues increased 8.0% in FY 2012, and 12.7% is estimated for FY 2013. A more conservative 2.6% increase is projected for FY 2014.



City Court Fines (000s)

Court Costs \$320,000

This revenue has been erratic in the past and trends are difficult to predict which holds true for most court revenue. After several years of increases, revenue decreased dramatically in FY 2006, 2007 and 2008. In FY 2009, there was an increase of 6.6%, but decreases in FY 2010 and FY 2011. FY 2012 increased significantly, and an increase is projected for FY 2013. A conservative 1.3% increase is projected for FY 2014.

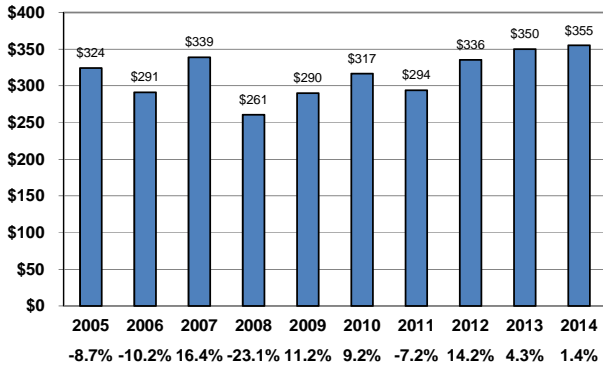


Court Cost Revenue (000s)

Court Costs Forfeitures \$355,000

This revenue as with all court revenues has been erratic in the past and trends are difficult to predict. Revenue decreased in FY 2005 and 2006, increased in FY 2007, decreased again in FY 2008, increased in 2009 and 2010 decreased in FY 2011 and increased in FY 2012. A 4.3% increase is estimated for FY 2013, and FY 2014 projections are expected to increase 1.4%.

REVENUE ANALYSIS AND PROJECTIONS



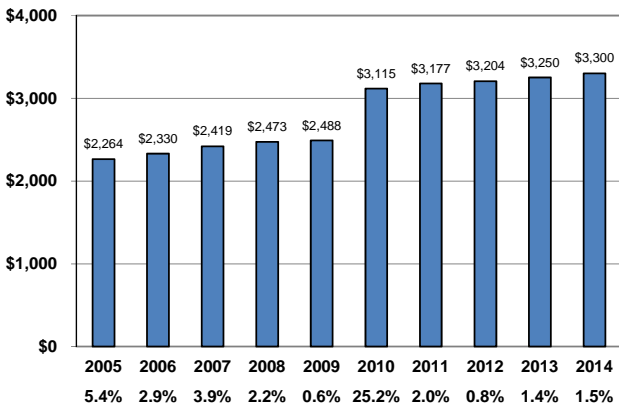
Court Cost Forfeitures (000s)

State Street Aid Revenue **\$1,200,000**

The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. The state distributes the monies on a per capita basis to each municipality. The revenue is dependent on the amount of gasoline taxes collected and is restricted to street related maintenance and repair.

Solid Waste Collection **\$3,300,000**

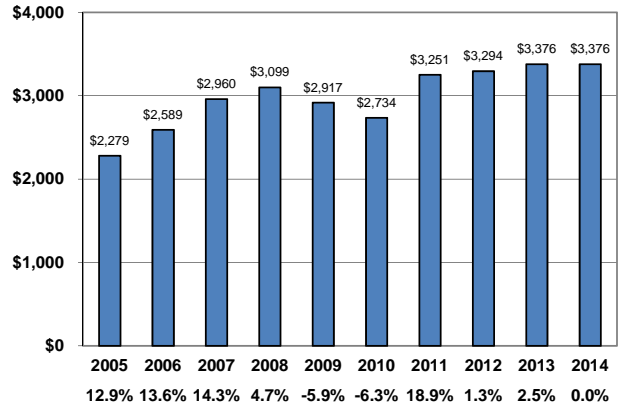
This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. A \$3/month fee increase from \$12 to \$15 in FY 2001 resulted in that year's revenue increasing 30.8%. There were no fee increases through FY 2009, and the revenue trend followed population growth. For 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 2011 the increase was 2.0% and in FY 2012, 0.8%. The Town began garbage collection in the recently annexed areas in FY 2013. The estimated revenue for FY 2013 is an increase of 1.4%, and a 1.5% increase is projected for FY 2014.



Sanitation Revenue (000s)

Metered Water Sales **\$3,375,812**

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 expenses, including debt service. There was no rate increase in the ten fiscal years prior to FY 2005. A new ten-year rate schedule was implemented in April, 2005. Revenue from FY 2005-2008 was sufficient to fund operations and maintenance, so the rate study was updated in FY 2008, and the 10 year rate schedule was modified. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011, but dry weather conditions increased usage resulting in a revenue increase of 18.9%. Another update to the rate study was done in 2012, and this set rates for the next ten years.. The increase for FY 2012 was 1.3%. For FY 2013, a 2.5% increase is estimated, but for FY 2014 revenue is expected to remain the same as the previous year.



Metered Water Sales (000s)

Water Base Rate **\$841,390**

This charge was added in FY 2005 when the new ten-year rate schedule went into effect. 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.

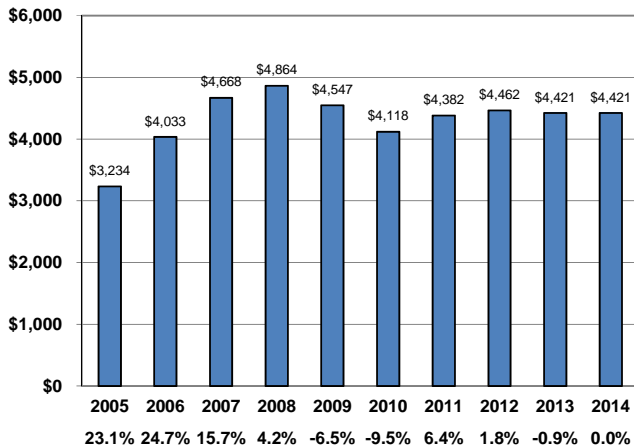
Water Customer Service **\$445,470**

This charge was added in FY 2005 when the new ten-year rate schedule went into effect. 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. Growth in this revenue is directly associated with development.

REVENUE ANALYSIS AND PROJECTIONS

Sewer Volume Charge \$4,421,382

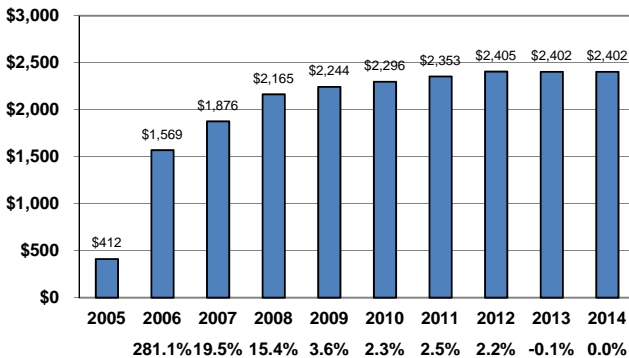
Sewer service charges are charged according to water usage of Town residents and businesses. Additionally, in FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area (see rates in the Public Utilities section). Residential sewer volume charges are capped at 20,000 gallons of water usage. As with water rates, a ten-year rate schedule was implemented in FY 2005. The rate schedule was updated and modified in FY 2008. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011, but dry weather conditions increased usage resulting in a revenue increase of 6.4%. Revenue for FY 2013 is estimated to decrease .9%, and for FY 2014 revenue is projected to be the same as FY 2013.



Sewer Volume Charge (000s)

Sewer Base Rate \$2,402,359

This charge was added in FY 2005 when the new ten-year rate schedule went into effect. 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.



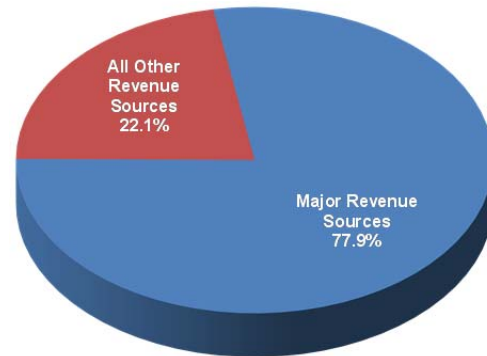
Sewer Base Charge (000s)

Sewer Customer Service \$622,205

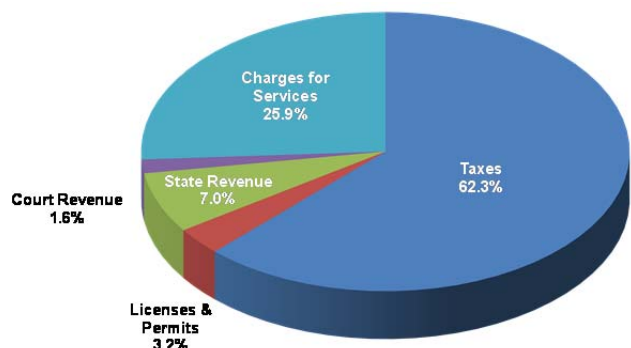
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. Growth in this revenue is directly associated with development.

Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 77.9% of revenue and total \$59,462,475. The first chart shows major and non-major revenue sources as a percentage of total revenue. The second chart shows the percent each category of major revenue is of total major sources. Taxes make up 62.3% of the 77.9% followed by charges for services at 25.9%. State revenue is 7.0%, licenses and permits 3.2% and court revenue is 1.6%.



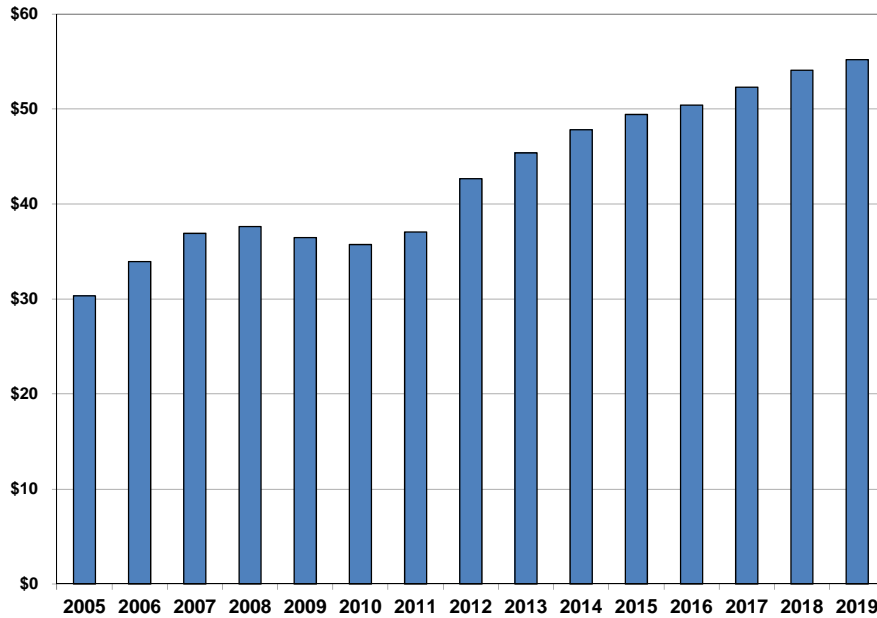
Major and Non-major Revenue



Major Revenue Sources by Category

REVENUE ANALYSIS AND PROJECTIONS

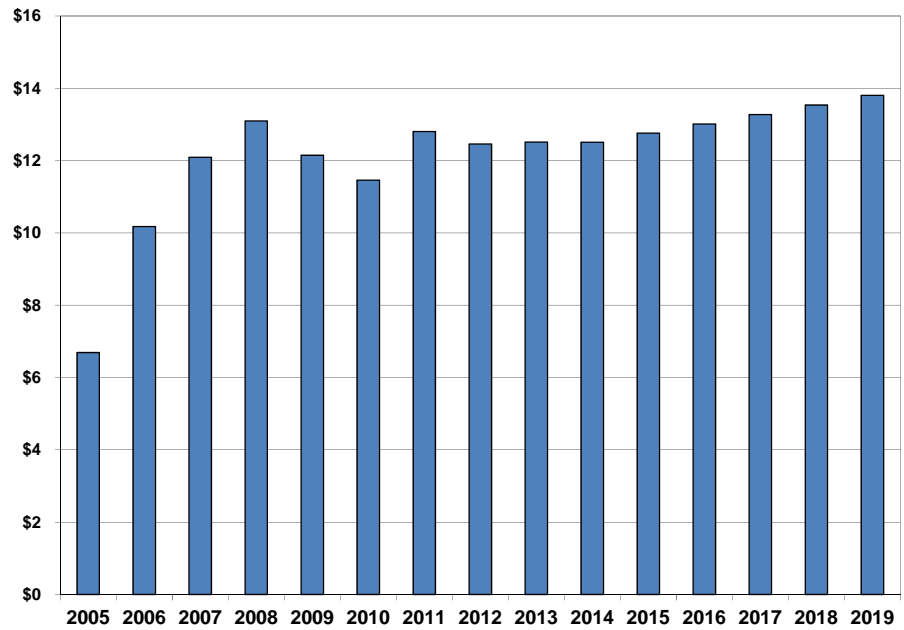
5-Year Projected Revenue



General Fund Revenue (millions)

The charts on this page show actual and projected operating revenue for the Town’s two major funds: General Fund and Water and Sewer Fund. Projections for FY 2014-2019 are based on economic conditions as they appear at this time. We are very well 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.

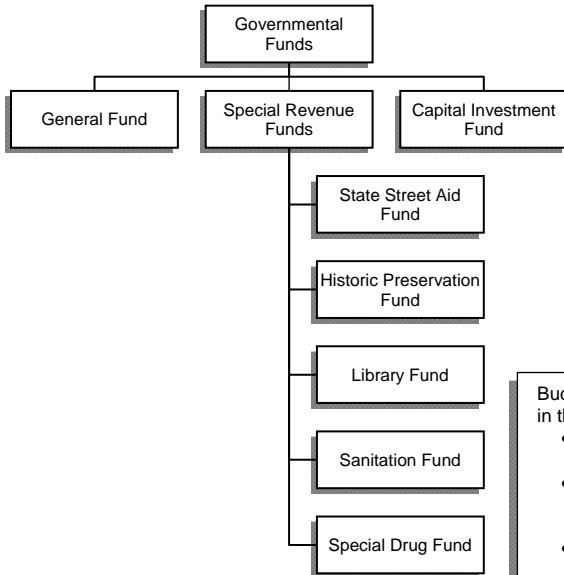
Revenue is actual operating revenue for FY 2005 through 2012; estimated for 2013 and projected for FY 2014 through 2019. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects a rate increase that began in April 2005 and the projected impact of the modified rate schedule approved in FY 2008. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011, and a new rate study was conducted in late FY 2012. A 10-year rate schedule was approved according to the study outcome.



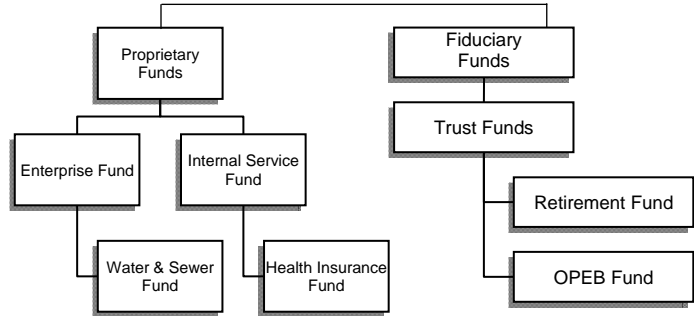
Water & Sewer Fund Revenue (millions)

FUND STRUCTURE BY BUDGETARY BASIS

Modified Accrual Basis of Budgeting



Accrual Basis of Budgeting



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.

The charts above 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 the only major governmental fund. 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 non-major 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 Library Fund, the Sanitation Fund, and the Special Drug Fund.

The Capital Investment Fund is a non-major governmental fund which accounts for all of the Town's capital improvements.

The Water & Sewer Fund is the only other 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 Health Insurance Fund is an internal service fund of the proprietary type which accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured. The Health Insurance Fund is a non-major fund.

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	Var. Inc/(Dec)	% Inc/(Dec)
	FY 11	FY 12	FY 13	FY 13	FY 14	from Estm'd	from Estm'd
Beginning Balance	\$ 94,708,711	\$ 105,197,826	\$ 113,276,105	\$ 113,276,105	\$ 120,852,911	7,576,806	6.7%
REVENUE							
Taxes							
Property Taxes	17,552,246	21,343,304	22,013,219	21,693,019	21,976,407	283,388	1.3%
Local Option Sales Tax	8,650,793	9,146,314	9,266,730	11,436,730	13,702,065	2,265,335	19.8%
Business Taxes	2,166,871	2,348,217	2,234,000	2,303,637	2,311,000	7,363	0.3%
Licenses & Permits	1,552,218	1,756,403	1,882,250	2,215,952	2,111,645	(104,307)	(4.7)%
Intergovernmental	6,488,189	6,630,049	5,909,853	6,165,657	6,182,835	17,178	0.3%
Charges for Services	20,140,089	20,964,927	21,441,683	21,785,198	21,910,755	125,557	0.6%
Recreation Charges	545,418	533,444	591,570	579,050	571,715	(7,335)	(1.3)%
Fines and Forfeits	1,089,341	1,228,708	1,000,450	1,298,550	1,299,750	1,200	0.1%
Drug Revenue	71,463	182,435	50,450	84,735	53,750	(30,985)	(36.6)%
Other	11,284,380	7,152,095	6,597,222	6,003,387	6,213,336	209,949	3.5%
Total Revenue	69,541,007	71,285,896	70,987,427	73,565,914	76,333,258	2,767,344	3.8%
EXPENDITURES							
Legislative & General Government	4,315,347	4,482,572	5,391,890	5,209,787	5,820,940	611,153	11.7%
Public Safety	18,457,812	19,770,409	20,715,627	19,945,561	21,076,150	1,130,590	5.7%
Roads and Public Works	4,276,840	5,434,909	5,438,594	5,296,225	5,161,822	(134,403)	(2.5)%
Culture and Recreation	3,783,723	3,904,498	4,409,000	4,346,899	4,690,114	343,215	7.9%
State Street Aid	1,939,543	1,141,064	1,257,430	1,255,430	1,277,430	22,000	1.8%
Historic Preservation	0	0	0	0	0	0	0.0%
Library	1,023,802	1,047,606	1,105,263	1,096,534	1,153,549	57,015	5.2%
Sanitation	2,991,439	2,990,737	3,714,453	3,640,721	3,691,022	50,301	1.4%
Drug Prevention	143,557	123,994	67,200	49,400	123,268	73,868	149.5%
Water & Sewer Systems	5,557,330	5,901,827	6,248,072	5,971,791	6,370,160	398,369	6.7%
Debt Service	8,204,343	8,717,158	8,270,519	8,313,849	8,402,325	88,477	1.1%
Special Appropriations	1,174,251	1,398,215	2,084,864	2,088,401	2,196,876	108,475	5.2%
Insurance	5,029,600	5,494,131	6,130,511	6,400,623	6,463,127	62,504	1.0%
Retirement	550,442	671,227	752,720	838,720	940,000	101,280	12.1%
OPEB	176,599	334,289	300,954	482,182	487,332	5,150	1.1%
Total Expenditures	57,624,626	61,412,636	65,887,096	64,936,123	67,854,115	2,917,992	4.5%
Revenue over (under) expenditures	11,916,380	9,873,260	5,100,331	8,629,791	8,479,143		
Fund Balance Appropriation	172,659	0	651,885	459,381	577,398		
Other Sources (bond proceeds)	5,385,075	5,065,858					
Other Uses (bond retirement)	(5,284,192)	(4,900,000)					
Gain/Loss on Disposal of Assets	(1,988,193)	(29,666)	0	0	0		
Operating Transfer	(672,734)	(2,546,023)	254,438	278,070	745,000		
Non-operating Revenue	1,756	340,185	100,000	1,017,145	100,000		
Capital Contribution	1,131,022	274,665					
W & S Capital Outlay/Projects	0	0	(2,350,100)	(2,348,200)	(2,939,510)		
Retained Earnings	45,107,678	46,739,358	45,338,179	46,504,186	44,565,620		
Fund Balance:							
Nonspendable	153,816	153,045	153,816	153,045	153,045		
Restricted	38,573,607	43,400,128	47,584,756	47,070,728	50,935,034		
Committed	1,677,951	1,749,758	1,496,531	1,420,495	1,060,747		
Assigned	6,877,687	6,019,516	10,775,205	10,310,862	19,596,788		
Unassigned	12,807,088	15,214,300	11,032,287	15,393,596	10,926,309		
Ending Balance	\$ 105,197,826	\$ 113,276,105	\$ 116,380,774	\$ 120,852,911	\$ 127,237,544	6,384,633	5.3%

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 2011 and FY 2012 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 gain/loss on disposal of assets in FY 2011 and FY 2012 is the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

BUDGET SUMMARY BY FUND

	GENERAL FUND	STATE STREET AID	HISTORIC PRESERVATION	LIBRARY FUND	SANITATION FUND	DRUG FUND	W & S FUND	HEALTH INSURANCE	RETIREMENT FUND	OPEB FUND	TOTAL ALL FUNDS
Beginning Balance	\$ 28,396,221	\$ 684,395	\$ -	\$ -	\$ 416,289	\$ 305,269	\$ 46,476,156	\$ 28,030	\$ 37,406,833	\$ 7,139,718	\$ 120,852,911
REVENUE											
Taxes											
Property Taxes	21,976,407										21,976,407
Local Option Sales Tax	13,702,065										13,702,065
Business Taxes	2,296,000		15,000								2,311,000
Licenses & Permits	2,111,645										2,111,645
Intergovernmental	4,982,835	1,200,000		0	0						6,182,835
Charges for Services	228,232			92,726	3,360,500		12,424,618	5,804,679			21,910,755
Recreation Charges	571,715										571,715
Fines and Forfeits	1,299,750										1,299,750
Drug Revenue						53,750					53,750
Other	653,500	500		0	40,000	0	85,000		4,151,837	1,282,499	6,213,336
Total Revenue	47,822,149	1,200,500	15,000	92,726	3,400,500	53,750	12,509,618	5,804,679	4,151,837	1,282,499	76,333,258
EXPENDITURES											
Personnel	28,879,791				1,579,712		2,259,416				32,718,919
Operating Expense	7,247,400	1,277,430	0	1,140,280	1,713,310	69,390	2,343,886				13,791,696
Capital Outlay	621,835	0	0	13,269	398,000	53,878					1,086,982
Debt Service	3,983,016	0	86,202	103,982	69,226		4,159,899				8,402,325
Administrative Charges							1,766,859				1,766,859
Insurance	501,464			11,041			158,718	5,791,904			6,463,127
Special Appropriations	1,264,205						932,671				2,196,876
Retirement									940,000		940,000
OPEB										487,332	487,332
Total Expenditures	42,497,711	1,277,430	86,202	1,268,572	3,760,248	123,268	11,621,449	5,791,904	940,000	487,332	67,854,115
Revenue over (under) expenditures	5,324,438	(76,930)	(71,202)	(1,175,846)	(359,748)	(69,518)	888,169	12,775	3,211,837	795,167	8,479,143
Fund Balance Appropriation	0	76,930	71,202	1,175,846	359,748	69,518	0	0	0	0	1,753,244
Non-operating Revenue							100,000				100,000
Operating Transfer	(505,798)		71,202	1,175,846	0	3,750	0	0	0	0	745,000
W & S Capital Outlay/Projects							(2,939,510)				(2,939,510)
Retained Earnings							44,524,816	40,805			44,565,620
Fund Balance:											
Nonspendable	153,045										153,045
Restricted	1,534,512	607,465	0	0		239,501			40,618,670	7,934,885	50,935,034
Committed	1,004,206				56,541						1,060,747
Assigned	19,596,788										19,596,788
Unassigned	10,926,309										10,926,309
Ending Balance	\$ 33,214,860	\$ 607,465	\$ 0	\$ -	\$ 56,541	\$ 239,501	\$ 44,524,816	\$ 40,805	\$ 40,618,670	\$ 7,934,885	\$ 127,237,544

The above is a summary of revenues by source and expenditures by category for all budgeted funds of the Town except for the Capital Investment Fund which is shown in the section beginning on page 147.

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.

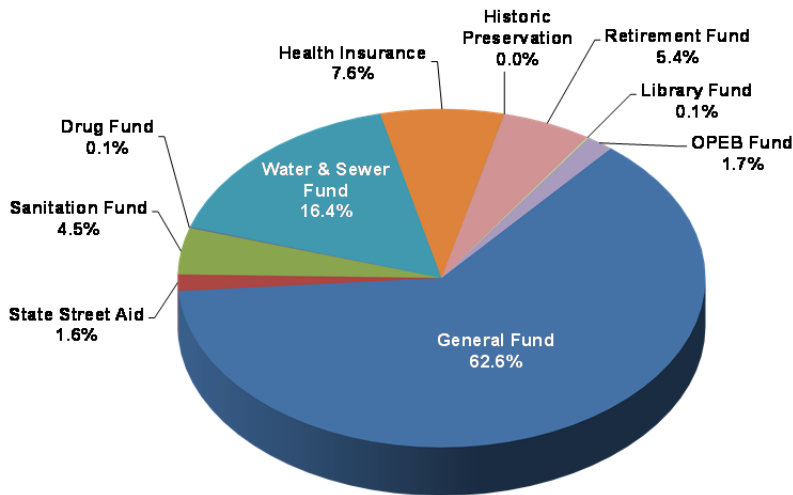
General Fund activities which are charged to the Library Fund include computer support, facilities maintenance, and grounds maintenance. There is a reduction to expenditures in the General Fund departments which perform these functions.

State law requires that half of the drug fine revenue accounted for in the special Drug Fund must 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 (\$3,750) to fund police activities related to reducing drug related crime. The remainder of the operating transfer out in General Fund is the amount appropriated to subsidize the Historic Preservation Fund and the Library Fund.

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 pages 15-16 and in the fund balance chart on page 43.

FY 2014 REVENUE - ALL FUNDS

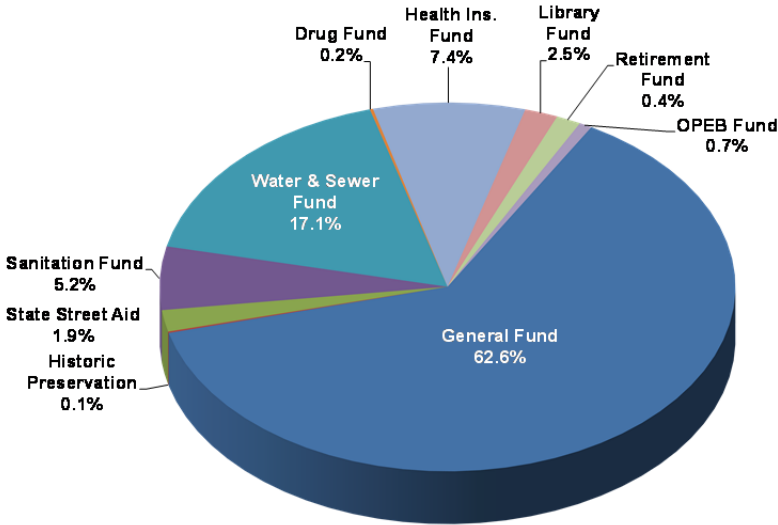


Total Revenue \$76,333,258

The chart to the left shows the percentage of total revenues of each fund reported. General Fund revenues make up the greatest percentage at 62.6%. Water and Sewer Fund brings in the next largest portion with 16.4% of total revenue. Following these funds are: Health Insurance Fund, 7.6%; Retirement Fund, 5.4%; Sanitation Fund, 4.5%; State Street Aid, 1.6%; OPEB Fund 1.7%, Library Fund, 0.1%; Special Drug Fund, 0.1% and Historic Preservation Fund, 0.0%;

FY 2014 EXPENDITURES - ALL FUNDS

The chart to the right depicts the percentage of total expenditures of each fund reported. General Fund expenditures make up the greatest percentage at 62.6%. Water and Sewer Fund expends the next largest portion at 17.1% of total. Following these funds are Health Insurance Fund, 7.4%; Sanitation Fund with 5.2%; State Street Aid, 1.9%; Library Fund, 2.5%; OPEB Fund 0.7%, Retirement Fund, 0.4%, Special Drug Fund, 0.2%, and Historic Preservation Fund, 0.1%;



Total Expenditures \$67,854,115

GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 22,120,006	\$ 22,373,936	\$ 24,061,291	\$ 24,061,291	\$ 28,396,221
REVENUE					
Taxes					
Property Taxes	17,552,246	21,343,304	22,013,219	21,693,019	21,976,407
Local Option Sales Tax	8,650,793	9,146,314	9,266,730	11,436,730	13,702,065
Business Taxes	2,159,147	2,334,857	2,229,000	2,271,000	2,296,000
Licenses & Permits	1,552,218	1,756,403	1,882,250	2,215,952	2,111,645
Intergovernmental	4,645,005	5,446,048	4,719,853	4,960,204	4,982,835
Charges for Services	258,061	335,548	203,645	228,545	228,232
Recreation Charges	545,418	533,444	591,570	579,050	571,715
Fines and Forfeits	1,089,341	1,228,708	1,000,450	1,298,550	1,299,750
Other	792,618	1,584,763	686,865	701,615	653,500
Total Revenue	37,244,846	43,709,389	42,593,582	45,384,665	47,822,149
EXPENDITURES					
Mayor and Board of Aldermen	143,270	252,047	322,340	215,779	173,741
Town Administrator's Office	511,991	520,399	579,439	589,988	688,258
Morton Museum	0	31,614	163,997	159,685	208,248
Human Resources	344,224	343,343	391,089	362,691	441,029
Financial Administration	880,131	940,274	1,036,111	1,030,340	1,110,516
Information Technology	474,237	473,031	612,968	568,481	658,856
General Services	1,058,673	1,032,277	1,325,694	1,364,337	1,526,040
Development					
Administration	276,766	277,147	306,149	296,477	317,364
Office of Planning	626,057	612,440	654,102	622,009	696,888
Office of Engineer	724,273	677,035	757,462	686,744	806,377
Code Enforcement	695,383	708,158	789,439	812,621	999,871
Public Safety					
Animal Services	448,389	461,513	556,219	498,759	544,311
Municipal Court	690,864	706,093	777,693	690,726	751,144
Police Department	9,786,920	10,471,710	11,390,502	10,937,019	11,605,034
Fire Department	6,836,257	7,422,935	7,201,773	7,006,436	7,175,791
Public Works					
Administration	290,455	277,249	354,570	335,286	361,084
Fleet Maintenance	546,714	531,357	577,098	549,611	651,036
Streets and Drainage	2,715,399	3,949,268	3,749,463	3,724,585	3,343,326
Parks and Recreation	3,783,723	3,904,498	4,409,000	4,346,899	4,690,114
Non-Departmental Accounts					
Special Appropriations	382,564	483,406	1,147,193	1,147,098	1,264,205
Debt Service	3,478,301	3,971,286	3,760,505	3,727,283	3,983,016
Insurance	522,879	442,083	495,304	501,464	501,464
Total Expenditures	35,217,467	38,489,162	41,358,112	40,174,317	42,497,711
Revenue over (under) expenditures	2,027,379	5,220,227	1,235,470	5,210,348	5,324,438
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	5,385,075	5,065,858			
Other Uses (bond retirement)	(5,284,192)	(4,900,000)			
Operating Transfer	(1,874,331)	(3,698,730)	(917,038)	(875,418)	(505,798)
Fund Balance:					
Nonspendable	153,816	153,045	153,816	153,045	153,045
Restricted	1,361,846	1,670,224	1,209,585	1,534,512	1,534,512
Committed	1,188,831	1,004,206	1,188,831	1,004,206	1,004,206
Assigned	6,877,687	6,019,516	10,795,205	10,310,862	19,596,788
Unassigned	12,791,757	15,214,300	11,032,287	15,393,596	10,926,309
Ending Fund Balance	\$ 22,373,936	\$ 24,061,291	\$ 24,379,723	\$ 28,396,221	\$ 33,214,860

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 22,120,006	\$ 22,373,936	\$ 24,061,291	\$ 24,061,291	\$ 28,396,221
REVENUE					
Taxes					
Property Taxes	17,552,246	21,343,304	22,013,219	21,693,019	21,976,407
Local Option Sales Tax	8,650,793	9,146,314	9,266,730	11,436,730	13,702,065
Business Taxes	2,159,147	2,334,857	2,229,000	2,271,000	2,296,000
Licenses & Permits	1,552,218	1,756,403	1,882,250	2,215,952	2,111,645
Intergovernmental	4,645,005	5,446,048	4,719,853	4,960,204	4,982,835
Charges for Services	258,061	335,548	203,645	228,545	228,232
Recreation Charges	545,418	533,444	591,570	579,050	571,715
Fines and Forfeits	1,089,341	1,228,708	1,000,450	1,298,550	1,299,750
Other	792,618	1,584,763	686,865	701,615	653,500
Total Revenue	37,244,846	43,709,389	42,593,582	45,384,665	47,822,149
EXPENDITURES					
Personnel	25,025,117	25,654,874	27,868,036	26,996,603	28,879,791
Operating Expense	5,631,425	7,236,644	7,352,487	7,130,747	7,247,400
Capital Outlay	177,180	700,870	734,587	671,122	621,835
Debt Service	3,478,301	3,971,286	3,760,505	3,727,283	3,983,016
Insurance	522,879	442,083	495,304	501,464	501,464
Special Appropriations	382,564	483,406	1,147,193	1,147,098	1,264,205
Total General Fund Expenditures	35,217,467	38,489,162	41,358,112	40,174,317	42,497,711
Revenue over (under) expenditures	2,027,379	5,220,227	1,235,470	5,210,348	5,324,438
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	5,385,075	5,065,858			
Other Uses (bond retirement)	(5,284,192)	(4,900,000)			
Operating Transfer	(1,874,331)	(3,698,730)	(917,038)	(875,418)	(505,798)
Fund Balance:					
Nonspendable	153,816	153,045	153,816	153,045	153,045
Restricted	1,361,846	1,670,224	1,209,585	1,534,512	1,534,512
Committed	1,188,831	1,004,206	1,188,831	1,004,206	1,004,206
Assigned	6,877,687	6,019,516	10,795,205	10,310,862	19,596,788
Unassigned	12,791,757	15,214,300	11,032,287	15,393,596	10,926,309
Ending Fund Balance	\$ 22,373,936	\$ 24,061,291	\$ 24,379,723	\$ 28,396,221	\$ 33,214,860

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, expenses 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 pages 15-16.

The operating transfer consists of \$3,750 in drug fines returned to the Drug Fund, \$71,202 to subsidize the Historic Preservation Fund, and \$430,846 to subsidize the Library Fund operations

FUND BALANCE SUMMARY - GENERAL FUND

The chart to the right shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2013. 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 chart shows the impact of these special revenues on the General Fund. The increase in fund balance appropriation and the addition to fund balance from the special revenues is clearly detailed.

The fund balance portion of the chart 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 significant increase in FY 2014 is the addition of \$4.8 million for capital projects and Parks Improvement, \$4.25 million of local option sales tax revenue for school implementation, \$300,000 in storm-water fee revenue which is designated for various drainage improvements, \$500,000 in additional paving funding, and \$250,000 in equipment replacement.

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 those from General Fund to other funds. In the case of the Library Fund, the operating transfer subsidizes operations. The Drug Fund transfer 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.

Beginning Fund Balance	\$ 28,396,221
Total Revenue	\$ 47,822,149
Less Non-Operating Revenue	
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	300,000
Fire Facility Fees	10,261
Total Non-Operating Revenue	1,410,261
Total Operating Revenue	\$ 46,411,888
Total Expenditure	\$ 42,497,711
Operating Expenses Funded by Non-Operating Revenues	
Parks Improvement Funds used debt service	217,561
Public Education using Fire Facility Fees	10,261
Total Operating Expenditures Funded by Non-Operating Revenues	227,822
Total Expenditures Less Operating Expenditures Funded by Non-Operating Rev	\$ 42,269,889
Revenue over (under) expenditures from operations	4,141,999
Fund Balance Appropriation	0
Increase in Fund Balance from Non-Operating Revenues	1,182,439
Operating Transfer	
Transfer to Drug Fund	(3,750)
General Fund appropriation to the Library Fund	(430,846)
General Fund appropriation to the Historic Preservation Fund	(71,202)
Fund Balance	
Non-spendable	
Finance prepaids	6,703
Multiple departments - inventories	146,342
Restricted	
Fees in lieu of construction	529,832
Parks - Donations	1,057
Police Department - Various Donations	6,760
Police Department - Crime Stoppers	3,800
Police Department - Sex Offender	3,620
Town Beautiful donations	539
Morton Museum Donations	30,326
Reserved for sidewalks	144,198
Animal Shelter donations	807,438
Community Development	1,000
Log Cabin donation	5,943
Committed	
Parkland Dedication Fees	25,018
Fire Facility Fee	225,375
Alternate Transportation	31,699
Police Privilege Tax	722,115
Assigned	
Codes Software	50,283
Planning Electronic Fee	7,250
Athletic Field Maintenance	30,000
Street and median lighting	1,116,767
Collierville Municipal School Implementation	5,043,304
Budgeted in previous CIP	1,233,869
Assigned for CIP	6,019,845
Annual paving allocation	500,000
Equipment Replacement	250,000
Parks Improvement Fund	4,450,092
Tree Replacement	20,089
Crime Stoppers	1,200
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	780,689
Unassigned	10,926,309
Ending Fund Balance	\$ 33,214,860

Even with the current downturn in the national economy, the overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2012 at 39.5% of expenditures. The estimated ending unassigned fund balance in FY 2013 will be at 38.3% of expenditures, and in FY 2014 it is projected to be 25.7%.

STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 798,088	\$ 697,467	\$ 738,125	\$ 738,125	\$ 684,395
REVENUE					
STP FHWA Grant	635,861	36,204	0	0	0
State Revenue	1,202,570	1,143,520	1,190,000	1,201,200	1,200,000
Interest Income	491	505	300	500	500
Other	0	1,493	0	0	0
TOTAL REVENUE	1,838,922	1,181,722	1,190,300	1,201,700	1,200,500
EXPENDITURES					
Operating Expenses	1,437,867	1,141,064	1,257,430	1,255,430	1,277,430
Capital Outlay	0	0	0	0	0
Debt Service	501,676	0	0	0	0
TOTAL EXPENDITURES	1,939,543	1,141,064	1,257,430	1,255,430	1,277,430
Revenue over (under) expenditures	(100,621)	40,659	(67,130)	(53,730)	(76,930)
Fund Balance Appropriation	100,621	0	67,130	53,730	76,930
Restricted	697,467	738,125	670,995	684,395	607,465
Ending Fund Balance	\$ 697,467	\$ 738,125	\$ 670,995	\$ 684,395	\$ 607,465

The State Street Aid Fund is a special revenue fund and the only other 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 expenses. Any remaining fund balances are restricted to use for the purpose of the fund. Expenditures in FY 2014 are for traffic signal maintenance, streets maintenance, and the annual paving contract. In previous years the annual paving contract was charged to a capital account. In FY 2005, however, it was reclassified as an expense and moved to an operating expense account. Beginning in FY 2007, the total expense for street lighting has been allocated to the General Fund. In previous years

the expense was split between General Fund and State Street Aid. These funds are now used to increase the funding for the street overlay program. The operating expense in FY 2011 includes the 20% matching funds for the overlay of Winchester Road. The Tennessee Department of Transportation (TDOT) funded 80% through the Surface Transportation Program. Of the operating expenses for FY 2014, \$1,000,000 is being used for street overlays and repairs. A fund balance appropriation of \$76,930 will be used for this purpose. In FY 2010 and FY 2011, the fund paid a portion of debt service on bonds issued for road construction. A fund balance of \$607,465 is maintained for cash flow purposes.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 203,183	\$ 195,498	\$ 266,384	\$ 266,384	\$ 305,269
REVENUE					
Drug Revenue	72,638	182,435	50,450	84,735	53,750
Substance Tax	(1,175)	0	0	0	0
Other Revenue	56	153	0	0	0
TOTAL REVENUE	71,519	182,588	50,450	84,735	53,750
EXPENDITURES					
Operating Expenses	41,757	27,674	58,300	40,500	69,390
Capital Outlay	101,800	96,320	8,900	8,900	53,878
TOTAL EXPENDITURES	143,557	123,994	67,200	49,400	123,268
Revenue over (under) expenditures	(72,038)	58,594	(16,750)	35,335	(69,518)
Fund balance appropriation	72,038	0	16,750	0	69,518
Operating Transfer	64,353	12,291	5,450	3,550	3,750
Restricted	195,498	266,384	255,084	305,269	239,501
Ending Fund Balance	\$ 195,498	\$ 266,384	\$ 255,084	\$ 305,269	\$ 239,501

This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. A change in state law also requires that half of the revenue from drug fines must 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 2014, that amount is \$3,750. The additional General Fund transfer in FY 2011 provided funding for two pursuit vehicles.

The Drug Fund is a special revenue fund. Revenue, which is derived from drug fines and sale of seized and forfeited property, must be used to reduce drug-related crime. The fund is under the administration of the Police Department.

Expenditures for FY 2014 include:

- Educational material for drug education and public relations programs.
- 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.
- Sport utility vehicle fully equipped with police package and adapted for canine transport.

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 286,091	\$ 504,451	\$ 745,552	\$ 745,552	\$ 416,289
REVENUE					
Federal Grant - FEMA	0	0	0	0	0
Recycling Grant	4,753	4,277	0	4,253	0
Solid Waste Collection Fee	3,177,341	3,204,070	3,220,282	3,250,000	3,300,000
Special Refuse Pick-up Fee	150	925	200	500	500
Composted Leaves	7,118	0	0	0	0
Vehicle Rental Revenue	18,457	0	0	0	0
Public Auction	0	4,648	0	15,586	0
Cart Establishment Fee	51,250	56,900	95,000	80,000	60,000
Recycling Revenue	23,436	36,975	30,000	30,000	40,000
Total Revenue	3,282,504	3,307,795	3,345,482	3,380,339	3,400,500
EXPENDITURES					
Personnel	1,482,866	1,445,891	1,605,703	1,546,888	1,579,712
Operating Expenses	1,311,480	1,405,098	1,647,000	1,632,083	1,713,310
Capital Outlay	197,093	139,748	461,750	461,750	398,000
Debt Service	72,705	75,956	68,881	68,881	69,226
Total Expenditure	3,064,144	3,066,693	3,783,334	3,709,602	3,760,248
Revenue over (under) expenditures	218,360	241,101	(437,852)	(329,263)	(359,748)
Fund balance appropriation	0	0	437,852	329,263	359,748
Operating transfer from General Fund	0	0	0	0	0
Operating transfers in/(out)	0	0	0	0	0
Nonspendable	15,331	0	0	0	0
Committed	489,120	745,552	307,700	416,289	56,541
Ending Fund Balance	\$ 504,451	\$ 745,552	\$ 307,700	\$ 416,289	\$ 56,541

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.

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 are accounted for as a capital expense in the Fund, and listed in the Capital Investment Program with the Sanitation Fund as the source of funds. In FY 2014 will be used for capital purchases including an automated garbage truck, an automated leaf machine and a trailered leaf machine.

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 44,324	\$ 0	\$ 0	\$ 0	\$ -
REVENUE					
Building Assessments	7,724	13,360	5,000	32,637	15,000
TOTAL REVENUE	7,724	13,360	5,000	32,637	15,000
EXPENDITURES					
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	92,174	94,724	85,185	85,185	86,202
TOTAL EXPENDITURES	92,174	94,724	85,185	85,185	86,202
Revenue over (under) expenditures	(84,450)	(81,364)	(80,185)	(52,548)	(71,202)
Fund Balance Appropriation	0	0	80,185	52,548	71,202
Operating Transfer	40,126	81,364	80,185	52,548	71,202
Restricted	0	0	0	0	0
Ending Fund Balance	\$ 0	\$ 0	\$ -	\$ -	\$ -

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 has steadily decreased. The only budgeted expense since FY 2011 is for debt service on the original Town Square renovation project. There has been a transfer from General Fund to cover the deficit since then.

LIBRARY FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 17,478	\$ 7,381	\$ 7,707	\$ 7,707	\$ -
REVENUE					
State Grant	0	0	0	0	0
Fees and Fines	99,998	92,636	93,150	92,726	92,726
Donations	7,952	20,076	17,978	18,024	0
Other	182	123	0	100	0
TOTAL REVENUE	108,132	112,836	111,128	110,850	92,726
EXPENDITURES					
Operating Expenses	1,022,392	1,041,644	1,091,230	1,082,501	1,140,280
Capital Outlay	1,410	5,962	14,033	14,033	13,269
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	95,505	112,914	108,373	108,373	103,982
TOTAL EXPENDITURES	1,130,348	1,171,562	1,224,676	1,215,948	1,268,572
Revenue over (under) expenditures	(1,022,215)	(1,058,726)	(1,113,549)	(1,105,098)	(1,175,846)
Fund Balance Appropriation	1,022,215	1,058,726	1,113,549	1,105,098	1,175,846
Operating Transfer	1,012,118	1,059,052	1,105,842	1,097,391	1,175,846
Restricted	7,381	7,707	0	0	0
Ending Fund Balance	\$ 7,381	\$ 7,707	\$ -	\$ -	\$ -

The Library Fund was created during the 2005 fiscal year when Shelby County announced that funding for library operations in the county would be phased out over the next two years. Previously, Memphis and Shelby County Public Library system funded and operated all libraries in Shelby County. With the announcement that Shelby County was phasing out funding, the City of Memphis requested that suburban municipalities fund the County's share of library operations in their cities. Memphis would still contribute funding and operate the libraries.

The Collierville Board of Mayor and Aldermen voted to take over library operations instead of providing funding to the City of Memphis for this function. Unlike some suburban municipalities, Collierville owns the building

which houses the Library. It was built in FY 2000 with funds that had been reserved for several years for that purpose, general obligation bonds, and a donation from the Burch family.

The Board set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund to be used for construction of the Library. After taking over operations, it was decided to continue to use these funds for Library debt service and operations. Additionally, the General Fund subsidizes the Library. In FY 2014, this amount is \$430,846. The fund balances in FY 2011 and FY 2012 are donations from private citizens and are restricted for purchase of certain materials.

HEALTH INSURANCE FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Retained Earnings	\$ 51,870	\$ 51,870	\$ 51,870	\$ 51,870	\$ 28,030
REVENUE					
Charges for Services	3,754,653	4,193,637	4,649,847	4,922,595	4,996,803
Charges for Services - Employee	646,806	704,577	775,044	782,964	807,876
Total Revenue	4,401,459	4,898,215	5,424,891	5,705,559	5,804,679
EXPENSES					
Operating Expenses	4,401,459	4,898,215	5,462,860	5,729,400	5,791,904
Capital Outlay	0	0	12,000	0	0
Total Expenses	4,401,459	4,898,215	5,474,860	5,729,400	5,791,904
Revenue over (under) expenses	0	0	(49,969)	(23,841)	12,775
Fund balance appropriation	0	0	49,969	23,841	0
Adjustments					
Operating Transfer					
Ending Balance	\$ 51,870	\$ 51,870	\$ 1,902	\$ 28,030	\$ 40,805

The Health Insurance Fund is an internal service fund of the proprietary type which accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured.

Revenues reported in this fund are derived from charges to each of the Town's departments which pays into the fund, according to the number of employees in the plan, an amount determined by estimating claims and service charges for the year. Employees who are covered by the plan pay a monthly premium as well.

In order to offset some of the costs, several changes in plan design were implemented in FY 2005. These changes included increased premiums for employees and

increased physician and drug co-pays. This resulted in substantial savings in claims paid.

Expenditures for FY 2014 include charges by a third-party vendor for administration of the plan, the estimated amount of medical claims made by Town employees or covered family members, an aggregate premium, and a reinsurance fee. The aggregate amount is paid by the Town to insure that claims do not go beyond a negotiated amount. This amount is negotiated each year and is based on the number of covered employees. The reinsurance fee assures that the Town pays no more than a negotiated amount for any individual claim.

RETIREMENT FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Balance	\$ 23,928,757	\$ 31,127,718	\$ 34,238,059	\$ 34,238,059	\$ 37,406,833
REVENUE					
Contributions - Employer	2,659,183	2,666,453	2,868,480	2,725,723	2,849,146
Contributions - Employee	407,400	433,724	399,493	406,772	427,691
Contrib. Reimb. - non vested	(17,132)	(21,693)	(25,000)	(25,000)	(25,000)
Gain/Loss	1,098,154	868,635	500,000	500,000	500,000
Unrealized Gain/Loss	3,021,523	(890,111)	0	0	0
Interest Revenue	580,275	724,559	400,000	400,000	400,000
Dividend Revenue	0	0	0	0	0
Total Revenue	7,749,403	3,781,568	4,142,974	4,007,494	4,151,837
OPERATING EXPENSES					
Attorney Fees	3,552	4,129	5,000	6,000	6,000
Premium/Discount	3,930	12,938	7,000	9,000	9,000
Professional Services	0	0	10,720	10,720	0
Trustee/Advisor Fees	77,670	87,196	115,000	115,000	115,000
Plan Administrator Fee	13,885	13,620	15,000	48,000	60,000
Distributions - Retirees	451,404	553,345	600,000	650,000	750,000
Total Expenses	550,442	671,227	752,720	838,720	940,000
Revenue over (under) expenses	7,198,961	3,110,341	3,390,254	3,168,774	3,211,837
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	31,127,718	34,238,059	37,628,312	37,406,833	40,618,670
Ending Balance	\$ 31,127,718	\$ 34,238,059	\$ 37,628,312	\$ 37,406,833	\$ 40,618,670

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 had 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. A transfer in FY 2008 from the assets of the two other plans for employees who opted out of those plans is the largest portion of the fund's balance.

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

OPEB (Other Post-Employment Benefits) FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Balance	\$ 3,331,415	\$ 5,183,697	\$ 6,479,629	\$ 6,479,629	\$ 7,139,718
REVENUE					
Contributions - Employer	1,335,527	1,344,133	1,397,472	900,203	974,802
Contributions - Employee	78,139	84,795	94,633	92,069	107,697
Gain/Loss	254,285	152,852	100,000	100,000	100,000
Unrealized Gain/Loss	289,491	(57,343)	0	0	0
Dividend/Interest Revenue	71,440	105,784	50,000	50,000	100,000
Total Revenue	2,028,881	1,630,221	1,642,105	1,142,272	1,282,499
OPERATING EXPENSES					
FICA	1,147	0	1,500	1,500	1,500
Attorney Fees	855	398	1,500	1,500	1,500
Trustee/Advisor Fees	9,250	13,359	12,000	12,000	15,000
Reinsurance Premium	19,002	20,427	21,448	21,448	23,057
Claims	97,356	251,832	200,293	368,521	368,521
Aggregate Fee	916	985	1,034	1,034	1,112
3rd Party Administration Fee	5,474	5,885	6,179	6,179	6,642
Supplemental Reimbursement	32,149	39,953	45,000	45,000	45,000
Plan Administrator Fee	10,450	1,450	12,000	25,000	25,000
Total Expenses	176,599	334,289	300,954	482,182	487,332
Revenue over (under) expenses	1,852,282	1,295,932	1,341,151	660,090	795,167
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	5,183,697	6,479,629	7,820,780	7,139,718	7,934,885
Ending Balance	\$ 5,183,697	\$ 6,479,629	\$ 7,820,780	\$ 7,139,718	\$ 7,934,885

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 which 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 2014, the total projected revenue is \$1,282,499. Projected expenses are \$487,332. Expenses are rather low at this time as the Town has only a few retirees enrolled in the Town's health plan.

WATER & SEWER FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Retained Earnings	\$ 43,927,500	\$ 45,055,808	\$ 46,687,488	\$ 46,687,488	\$ 46,476,156
REVENUE					
Water Revenue	4,769,246	4,841,645	4,920,621	4,941,922	4,938,672
Service Establishment	35,245	47,105	35,000	40,000	40,000
Sewer Service Charge	7,347,340	7,487,884	7,448,894	7,445,946	7,445,946
Other Revenue	655,787	91,569	77,000	87,796	85,000
Total Revenues	12,807,618	12,468,203	12,481,515	12,515,664	12,509,618
EXPENSES					
Water Treatment Plant	1,076,516	1,116,203	1,128,449	1,120,967	1,182,907
Water Distribution System	1,248,907	1,288,060	1,364,965	1,323,663	1,402,985
Wastewater Collection	632,895	821,160	746,767	703,010	732,924
Wastewater Treatment	1,152,975	1,204,290	1,356,368	1,224,464	1,284,486
Town Administrator's Office	90,351	91,835	97,822	104,116	121,457
Personnel	60,745	60,590	69,016	64,004	77,829
Information Technology	44,421	46,013	49,178	47,941	49,713
General Services	104,355	102,926	120,370	114,163	130,141
Financial Administration	473,917	506,301	557,906	554,799	597,970
Development Administration	48,841	48,908	54,026	52,319	56,005
Office of Planning	110,481	108,078	115,430	109,766	122,980
Office of Engineer	241,424	225,678	252,487	228,915	268,792
Public Services Administration	221,441	219,326	284,567	272,945	291,251
Parks & Recreation	31,220	31,220	31,220	31,220	31,220
Attorney's Fees	18,839	31,239	19,500	19,500	19,500
Insurance Costs	94,221	142,792	149,306	158,718	158,718
Non-Departmental Accounts					
Special Appropriations	791,687	914,809	937,671	941,303	932,671
Debt Service & Depreciation	4,465,657	4,462,278	4,247,576	4,324,128	4,159,899
Total Expenses	10,908,896	11,421,707	11,582,625	11,395,940	11,621,449
Revenue over (under) expenses	1,898,723	1,046,496	898,890	1,119,723	888,169
Retained earnings appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	(1,988,193)	(29,666)	0	0	0
Non Operating Revenue	1,756	340,185	100,000	1,017,145	100,000
Capital Contribution	1,131,022	274,665			
Operating Transfer	85,000	0	0	0	0
Capital Outlay/Projects	0	0	(2,350,100)	(2,348,200)	(2,939,510)
Ending Balance	\$ 45,055,808	\$ 46,687,488	\$ 45,336,278	\$ 46,476,156	\$ 44,524,816

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Retained Earnings	\$ 43,927,500	\$ 45,055,808	\$ 46,687,488	\$ 46,687,488	\$ 46,476,156
REVENUE					
Water Revenue	4,769,246	4,841,645	4,920,621	4,941,922	4,938,672
Service Establishment	35,245	47,105	35,000	40,000	40,000
Sewer Service Charge	7,347,340	7,487,884	7,448,894	7,445,946	7,445,946
Other Revenue	655,787	91,569	77,000	87,796	85,000
Total Revenues	12,807,618	12,468,203	12,481,515	12,515,664	12,509,618
EXPENSES					
Personnel	2,170,602	2,199,368	2,258,291	2,205,493	2,259,416
Operating Expenses	1,940,692	2,230,345	2,338,259	2,166,610	2,343,886
Administrative Charges	1,446,036	1,472,114	1,651,522	1,599,688	1,766,859
Insurance	94,221	142,792	149,306	158,718	158,718
Special Appropriations	791,687	914,809	937,671	941,303	932,671
Debt Service & Depreciation	4,465,657	4,462,278	4,247,576	4,324,128	4,159,899
Total Expenses	10,908,896	11,421,707	11,582,625	11,395,940	11,621,449
Revenue over (under) expenses	1,898,723	1,046,496	898,890	1,119,723	888,169
Retained Earnings Appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	(1,988,193)	(29,666)	0	0	0
Non Operating Revenue	1,756	340,185	100,000	1,017,145	100,000
Capital Contribution	1,131,022	274,665	0	0	0
Operating Transfer	85,000	0	0	0	0
Capital Outlay/Projects	0	0	(2,350,100)	(2,348,200)	(2,939,510)
Ending Balance	\$ 45,055,808	\$ 46,687,488	\$ 45,336,278	\$ 46,476,156	\$ 44,524,816

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 \$745,000 utility in-lieu-of tax paid to General Fund which is then transferred to the Library Fund.

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 capital contributions in FY 2011 and 2012 are donated infrastructure from developers. The large loss on disposal of assets in FY 2011 and again in FY 2012 was the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

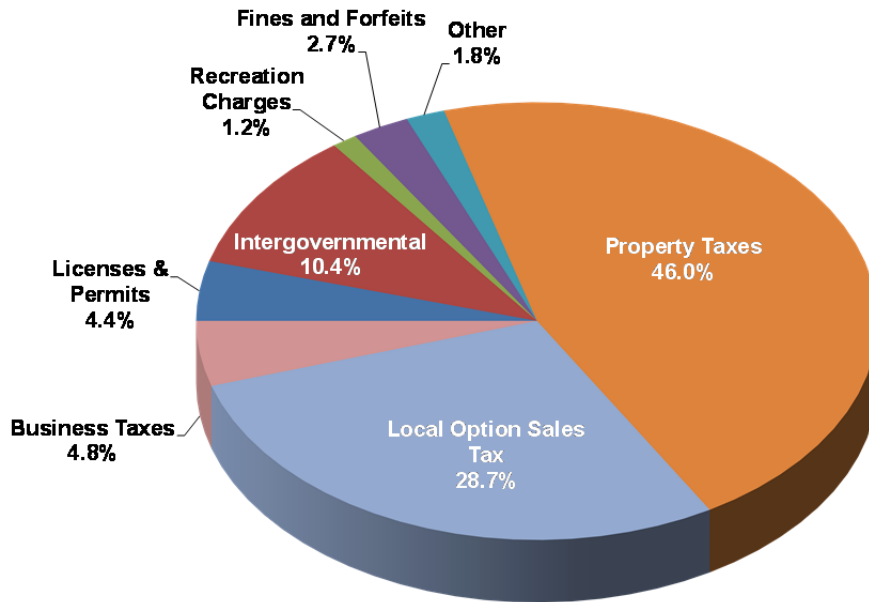
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and sewer rates had remained the same for the previous ten years;

however, in FY 2005, a sewer engineering and water and sewer rate study was conducted. As a result of this study, 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.

Due to two extremely dry summers, water and sewer revenue collected in those years was greater than anticipated, so 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 again approved postponing the 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. Projected revenue from service fees for FY 2014 is the same as the 2013 estimated revenue.

REVENUES BY SOURCE – MAJOR FUNDS

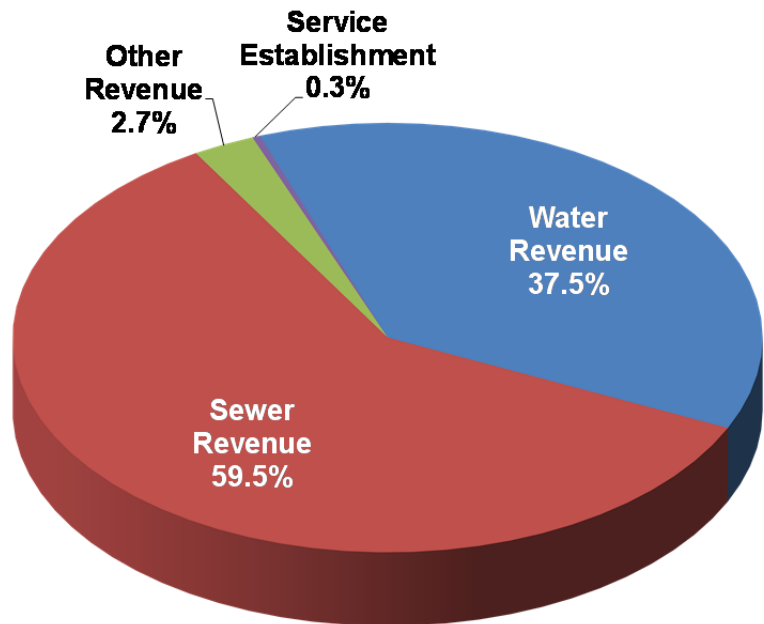
GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2014 total \$47,822,149, a 5.4% increase over the previous year's estimated revenue. Property tax revenue accounts for the largest portion of total revenue at 46.0% followed by local option sales tax at 28.7%. Intergovernmental revenues make up 10.4%, and licenses and permits, 4.4%. Business taxes are 4.8%, fines and forfeits 2.7%, recreation charges 1.2%, and other revenue, which includes interest income, is 1.8% of the total.

WATER & SEWER

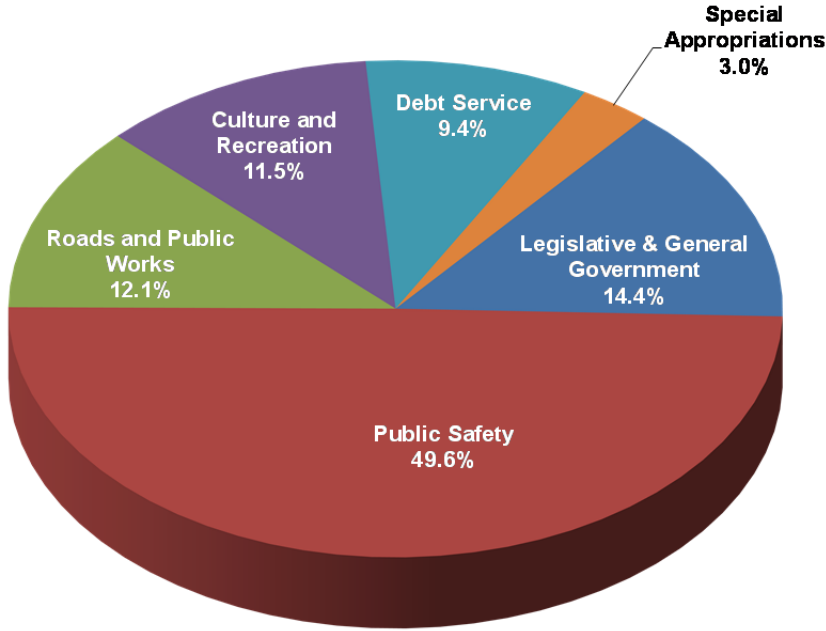
Water and Sewer Fund revenues are expected to be \$12,509,618, an increase of .2% above the FY 2013 budget. The chart to the right shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 59.5% followed by water revenue at 37.5%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 2.7%.



EXPENDITURES BY FUNCTION – MAJOR FUNDS

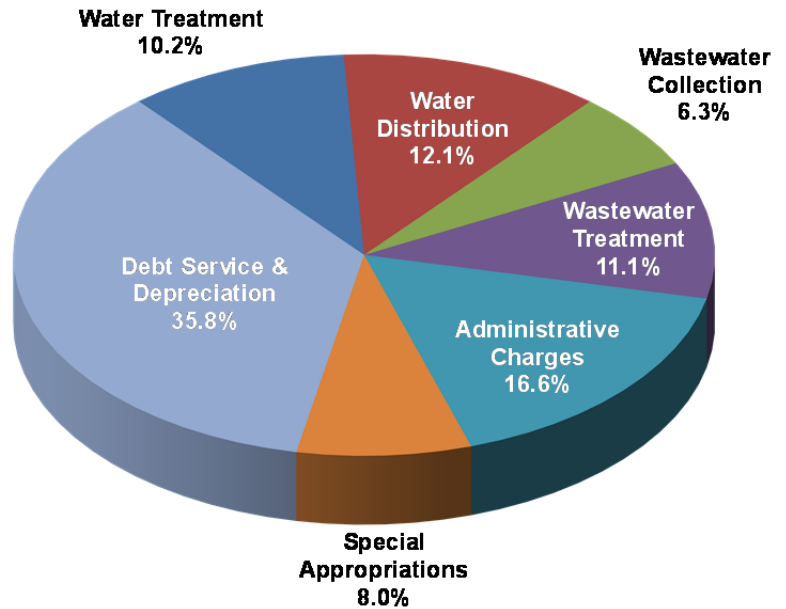
GENERAL FUND

The chart to the left 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 49.6% of expenditures. Legislative and General Government expends 14.4%, Roads and Public Works, 12.1%, and Culture & Recreation, 11.5%. The remainder is for debt service with 9.4% and special appropriations 3.0%.



WATER & SEWER

The chart to the right shows the percentage of total expenses each unit or function expends. Water Treatment expends 11.2%, Water Distribution 12.1%, Wastewater Collection 6.3%, Wastewater Treatment 11.1%, Administrative charges by General Fund departments are 16.6% of total expenses, Special Appropriations 8.0%, and Debt Service & Depreciation make up 35.8%.



DEPARTMENTAL USE OF FUNDS

Department	% General Fund	% Sanitation Fund	% Library Fund	% Water & Sewer Fund
Mayor and Board of Aldermen	100.00			
Town Administrator's Office	85.00			15.00
Morton Museum	100.00			
Financial Administration	65.00			35.00
Human Resources	85.00			15.00
Information Technology	90.26		3.18	6.79
General Services	88.05		3.78	7.56
Development				
Administration	85.00			15.00
Office of Planning	85.00			15.00
Code Enforcement	100.00			
Office of Engineer	75.00			25.00
Public Safety				
Animal Services	100.00			
Municipal Court	100.00			
Police Department	100.00			
Fire Department	100.00			
Public Services				
Administration	55.45			44.65
Fleet Maintenance	100.00			
Streets and Drainage	100.00			
Sanitation		100.00		
Parks and Recreation	99.10		0.19	0.66
Public Utilities				
Water Treatment Plant				100.00
Water Distribution System				100.00
Wastewater Collection				100.00
Wastewater Treatment				100.00

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.

FY 2014 Goals and Objectives

Goal: Be a financially sound town government.

Objectives:

- Promote a more diversified tax base.
- Maintain adequate reserves and fund balances.
- Set a fiscally responsible tax rate.
- Be a more financially self-supporting and sustainable town government.
- Diversify revenues to be less dependent on property tax.

Goal: Become 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 “basic services”.
- Maintain a highly motivated and professional workforce.
- Continue to value and practice the Town’s core values with ever greater accountability.

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

Objectives:

- Make all visitors and residents of all generations welcome.
- Provide family-oriented recreational and leisure amenities and facilities.
- Respect our past and historical roots.
- Approve developments designed with Collierville’s unique character and vision in mind.
- Create a strong sense of community pride with involved citizens.
- Promote job opportunities in the community.

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 protecting Collierville’s interests.
- Create a leadership based upon a common vision for the future with realistic and achievable goals.
- Forge a strong relationship with local legislators based upon mutual respect.

Goal: Improve mobility and traffic flow.

Objectives:

- Reduce trip times within the Town of Collierville.
- Provide better signal synchronization within the Town.
- Improve the quality of major corridors and Town streets.
- Construct more roads connecting neighborhoods and corridors.
- Develop safe, convenient trail systems for biking and walking throughout our community.

Goal: Create a sustainable local economy within Collierville.

Objectives:

- Create a business community which has long term sustainability.
- Attract new business consistent with Collierville’s vision.
- Retain current businesses and help them to prosper.
- Maintain a reputation as a business-friendly town government and community.

BOARD OF MAYOR AND ALDERMEN

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Goal: Preserve Collierville's Heritage and Character			
# of park acres	746	747	901
# of new development projects	8	12	21
# of community events	22	35	42
Goal: Financially Sound Town Government			
% of revenues from property tax	48.8%	47.8%	46.0%
% of revenues from sales tax	20.9%	25.2%	28.7%
% of revenues from development fees	1.4%	2.4%	2.1%
% unassigned fund balance to General Fund expenditures	39.5%	38.3%	25.7%
Goal: High Performance Organization			
Employee turnover ratio	6.0%	7.1%	7.3%
Average response time to citizens concerns on MAC (hrs)	1.9 hrs	2.1 hrs	2.0
Average resolution time to citizens concerns on MAC	2.2 days	1.93 days	1.8 days
Goal: Be Recognized as a Regional Leader			
# of meetings held with legislators	33	50	40
Membership on regional/national boards, associations or advisory boards	8	8	6
# of leadership positions on intergovernmental committees, task force or advisory boards	1	1	1
Goal: Improve Mobility and Traffic Flow			
# lane miles	673	673	680
# of lane miles overlaid	35.0	27.0	32.0
Linear feet of greenbelt trails added	3,690	4,340	4,224
Goal: Sustainable Local Economy			
# of sq. ft. of retail/commercial approved	331,240	320,221	208,711
# of single-family homes constructed	157	167	185
# of multifamily dwellings constructed*		24	169
# of industry sites plans approved	5	2	2
# of new businesses in Collierville	201	240	240
% increase/decrease in sales tax revenue	5.7%	25.0%	19.8%
% dependence on 10 largest tax payers	9.45%	9.00%	9.00%
% increase/decrease in property values	-0.5%	3.2%	-3.6%

* New measure effective with FY 2013.

BOARD OF MAYOR AND ALDERMEN

Budget Summary

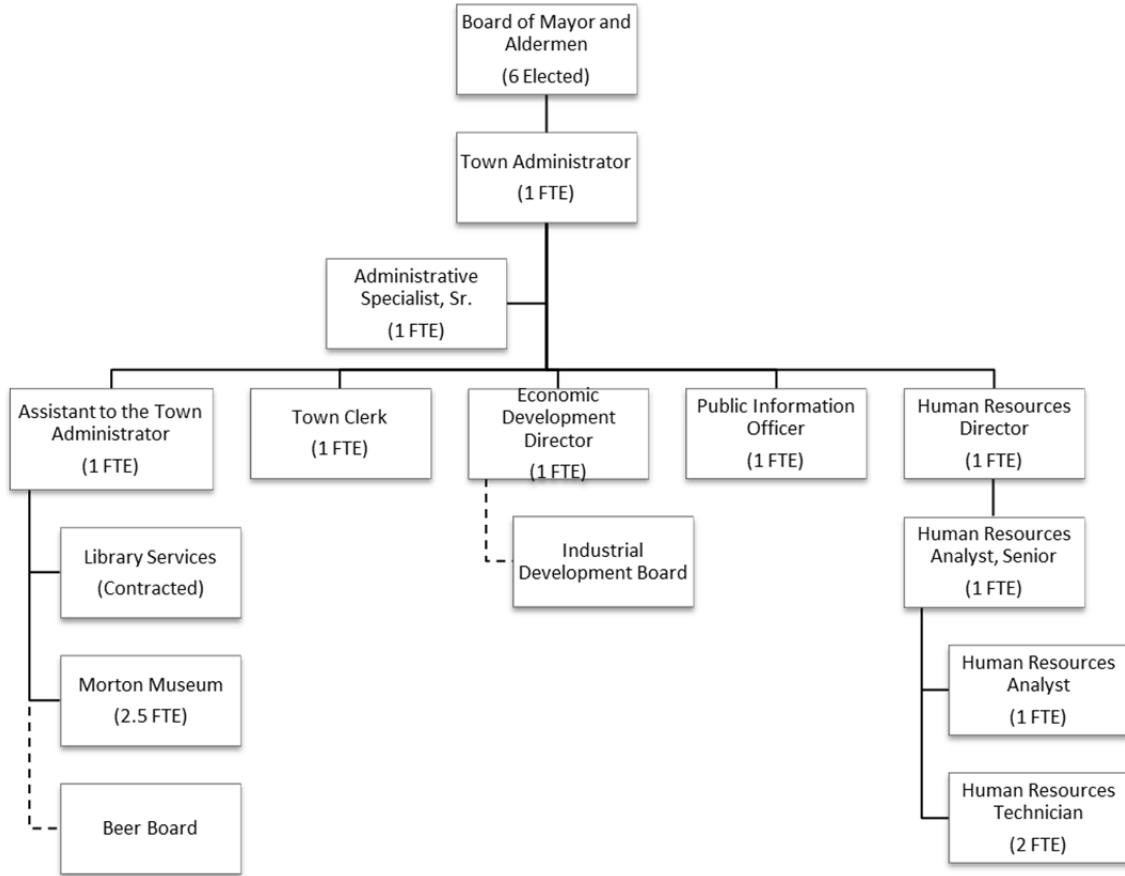
Mayor & Board

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 105,049	\$ 99,432	\$ 91,695	\$ 93,226	\$ 92,603
Operating Expense	38,221	152,615	229,639	121,548	81,138
Capital Outlay	0	0	1,006	1,006	0
Total	\$ 143,270	\$ 252,047	\$ 322,340	\$ 215,779	\$ 173,741
Reduction to expenditures					
Water & Sewer Fund	0	0	0	0	0
General Fund	\$ 143,270	\$ 252,047	\$ 322,340	\$ 215,779	\$ 173,741

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	6.0	\$ 38,230	6.0	\$ 39,600	6.0	\$ 39,600
Wages	0.0	0	0.0	0	0.0	0
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		61,202		53,626		53,003
Merit & General Adjustment		0		0		0
Other Personnel		0		0		0
Total	6.0	\$ 99,432	6.0	\$ 93,226	6.0	\$ 92,603

TOWN ADMINISTRATOR'S OFFICE



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 is to the 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.

2014 MANAGEMENT AGENDA

- Effectively deliver the services Collierville citizens need, want, and are willing to support.
- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends.
- 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.
- Develop a centralized communications plan to increase and encourage informed citizen participation in local government.
- Work to better coordinate the activities of the operating departments regarding capital projects, and explore a web based communication effort 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, creating a University of Memphis campus, other objectives.
- Create and implement a comprehensive index of community satisfaction of municipal services through a variety of channels such as the Mayor's Action Center, and customer surveys. Provide follow up from results and recommendations.
- Assess public safety service and infrastructure needs and develop plans and strategies accordingly.
- Keep abreast of technological resources and values to realize opportunities for improving service delivery and communication among staff, citizens and community.
- Expand and sustain community partnerships in order to foster local government engagement.
- 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. Continue participation in state and regional performance benchmarking for comparison with other municipalities.
- 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.
- Pursue appropriate alternative service delivery models through the use of regional collaborative partnerships, private contracting, volunteers, and other innovative methods.
- Maintain regular communication with state and federal representatives on community priorities and federal and state mandates, stay abreast and apply for appropriate grant funding.

TOWN ADMINISTRATOR'S OFFICE

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 521,799	\$ 540,083	\$ 576,130	\$ 597,626	\$ 648,432
Operating Expense	80,543	72,151	101,131	96,477	138,283
Capital Outlay	0	0	0	0	23,000
Total	\$ 602,342	\$ 612,234	\$ 677,261	\$ 694,104	\$ 809,715
Reduction to expenditures					
Water & Sewer Fund	(90,351)	(91,835)	(97,822)	(104,116)	(121,457)
General Fund	\$ 511,991	\$ 520,399	\$ 579,439	\$ 589,988	\$ 688,258

Staffing Summary

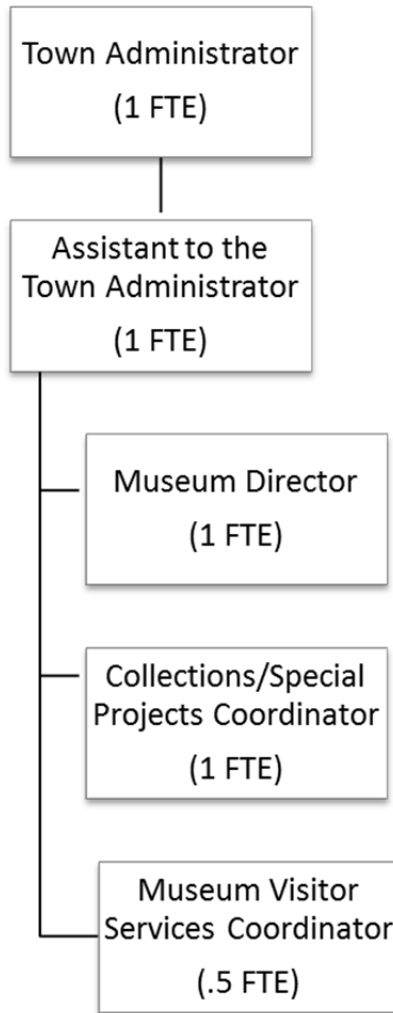
	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	5.0	\$ 350,663	5.0	\$ 356,898	5.0	\$ 411,585
Wages	1.0	24,888	2.0	51,713	1.0	34,000
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		164,531		189,016		191,702
Merit & General Adjustment		0		0		11,145
Other Personnel	0.0	0	0.0	0	0.0	0
Total	6.0	\$ 540,083	7.0	\$ 597,626	6.0	\$ 648,432

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Total Budget Managed*	\$70,876,435	\$82,572,231	\$75,602,415
General Fund operating budget variance from actual	-0.97%	-1.0%	-2.0%
Total Value of all Capital Projects	\$9,463,799	\$17,636,108	\$7,778,300
Total Number of Capital Projects	41	38	25
% of CIP Projects Completed on Schedule	100.0%	55.6%	76.0%
% of CIP Projects Completed Under Budget	100.0%	100.0%	95.0%
Full-Time Employees Managed	444	451	463
% of Personnel Expenses to Overall Budget	47.3%	49.3%	48.9%
# of Policy Revisions	6	7	7
# of Ordinance Amendments	27	6	10
# of Resolutions	62	58	60
Public Information			
Press Releases	105	96	100
Neighborhood Email Announcement & Reports	90	90	90
Public Presentations to Community Organizations	29	24	25
Public Hearings Conducted	36	20	20
Mayors Action Center requests reviewed	5,118	6,839	7,000

* Including CIP budget

MORTON MUSEUM



MORTON MUSEUM

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 2013 Accomplishments

- Awarded Tennessee Civil War National Heritage Area Grant in the amount of \$7250.00 to mark the sesquicentennial of the Battle of Collierville, TN. Events will take place October 4-6, 2013.
- Implemented collection management software to record and track new acquisitions, donations, loans, and Museum contacts.
- Hosted programs in partnership with St. George Independent School, local Girl Scouts, Collierville Literacy Council, and Collierville Arts Council.
- Coordinated a cultural event in Town Square that drew over 500 people to the Historic District.
- In conjunction with the Collierville Contemporary Club, established the *Friends of the Morton Museum* with 501(c)3 status recognized by the Tennessee Department of State.

FY 2014 Goals and Objectives

Goal: Enhance the Museum’s collection.

Objectives:

- Acquire relevant objects that enhance the Museum’s permanent collection and track using the Museum’s collection database.

- Establish collections procedures manual, based on the Collections Management Policy, to guide recording and handling objects accordance with standards and best practices in the field.
- Host educational programs highlighting materials in the Clarene P. Russell Reading Room.

Goal: Promote the Museum as an education partner.

Objectives:

- Develop learning activities based on the permanent exhibition that support classroom teaching and school curriculums with input from local educators.
- Create and print poster for 5th grade history classrooms in Collierville schools that focus on Collierville’s Civil War history. (Social Studies Curriculum Standards, 5.5.01-02 and 5.5.spi.1-2)
- Offer family programs at the Museums that correspond with the permanent and temporary exhibitions.
- Develop traveling exhibition for circulation to local and regional libraries, museums, historical societies, and schools.

Goal: Increase Museum development opportunities.

Objectives:

- Pursue at least two grants to support Museum programming.
- Create a corporate solicitation list; send proposals to companies requesting their support of the Museum.
- Work with planned-giving professionals to create a venue for individuals to give to the Museum.
- Establish a Museum Volunteer program.

Goal: Expand Museum visitorship.

Objectives:

- Focus on positioning the Museum as a tourism destination, work with the local Tourism Commission, regional tourism, and state tourism professionals.
- Pursue/present traveling exhibitions at the Museum.

Goal: Establish/increase Museum revenue opportunities.

Objectives:

- Offer fee-based programing, including art classes and regional daytrips.
- Promote the Museum as a rental facility.
- Establish Museum gift shop with products that reinforce the Museum’s mission and exhibitions.

MORTON MUSEUM

Performance Measures

Activity	Actual	Estimated	Projected
	FY 12	FY 13	FY14
# of acquired objects	25	57	24
# of standards-based curriculum packets produced	0	0	5
# of students participating in Museum programs	0	31	300
# of classroom posters produced and distributed	0	0	50
# of educational programs held	1	3	12
# of Community Partner programs held	3	7	12
Amount of secured grant funding		\$7,240	\$5,000
Corporate donations	\$2,500	\$3,500	\$5,000
Facility rental revenue	\$0	\$8,410	\$12,000
Number of new Musuem Facebook Fans	76	152	200
Number of Museum volunteers		12	20
Number of Museum visitors	583	4,013	6,000
Gift shop revenue		\$878	\$1,500
Revenue from fee-based programming			\$250

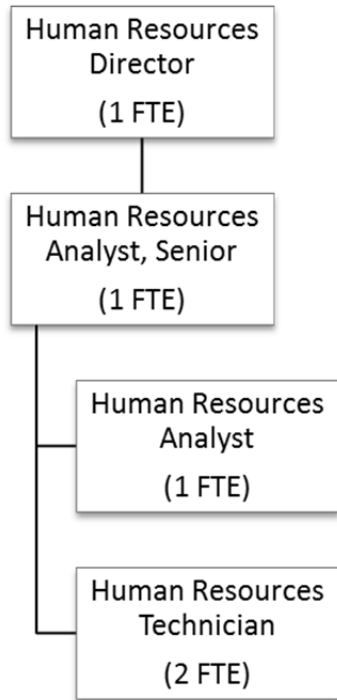
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ -	\$ 2,546	\$ 85,537	\$ 83,684	\$ 132,041
Operating Expense	0	29,068	69,460	67,001	76,207
Capital Outlay	0	0	9,000	9,000	0
Total	\$ -	\$ 31,614	\$ 163,997	\$ 159,685	\$ 208,248

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	1.0	\$ 2,077	1.0	\$ 43,247	1.0	\$ 45,000
Wages	0.0	0	0.0	0	1.0	25,747
Part-time	0.0	0	1.0	11,832	1.0	11,232
Other Compensation		0		0		0
Benefits		469		28,605		49,444
Merit & General Adjustment						618
Other Personnel	0.0	0	0.0	0	0.0	0
Total	1.0	\$ 2,546	2.0	\$ 83,684	3.0	\$ 132,041

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, and a Human Resources Technician.

FY 2013 Accomplishments

- Continuation of the random drug testing program completed, including CDL drivers and public safety employees.
- Conducted review and process for the random drug testing services and awarded contract.
- Provided flu shot campaign at no cost to employees.
- Completed annual open enrollment process for all employees.

- Coordinated the process for the development and distribution of the annual employee retirement statements.
- Assisted in the processing of health insurance claims for approximately 48% of plan participants.
- Updated Town website for job search by status, i.e., taking applications, in interview process and applicant selected-job closed.
- Professional certification (IPMA-CP) renewed/retained by two Human Resources staff members.
- Renewed contract with Concern EAP to provide services for Town of Collierville employees.

FY 2014 Goals and Objectives

Goal: Train employees on revisions to Federal laws.

Objectives:

- Schedule meetings and conduct training sessions with signed attendance to address changes in the following laws:
 - Family Medical Leave Act (FMLA).
 - American with Disabilities Act (ADAAA)
 - Health Insurance Portability and Accountability Act (HIPPA).
 - Sexual Harassment & Workplace Violence.
 - Supervisor Awareness Training.

Goal: RFQ/Review new dental program for Town employees.

Objective:

- Provide the best dental program available in the area to our employees for their dental coverage.

Goal: RFQ/Implement On-Site Medical Clinic

Objective:

- Review/evaluate/implement on on-site medical clinic for our employees.

Goal: Provide Benefits Statements to employees.

Objective:

- Distribute a listing of benefits provided by the Town for its employees.

HUMAN RESOURCES

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Applications processed	750	785	950
Employee Orientation Programs conducted	12	12	12
New employees hired	40*	40*	63*
Workman's compensation claims processed	80	75	69
Unemployment compensation costs	\$75,000.00	\$72,000.00	\$40,000.00
# days to process an application	2	2	2
% employees assisted with health insurance claims	70%	50%	40%
% open positions filled within 90 days	90%	92%	94%
% performance evaluations submitted to payroll by 1st pay period after being received	95%	95%	95%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	50%	70%	91%

* Adjusted to include seasonal employees as of FY 2011.

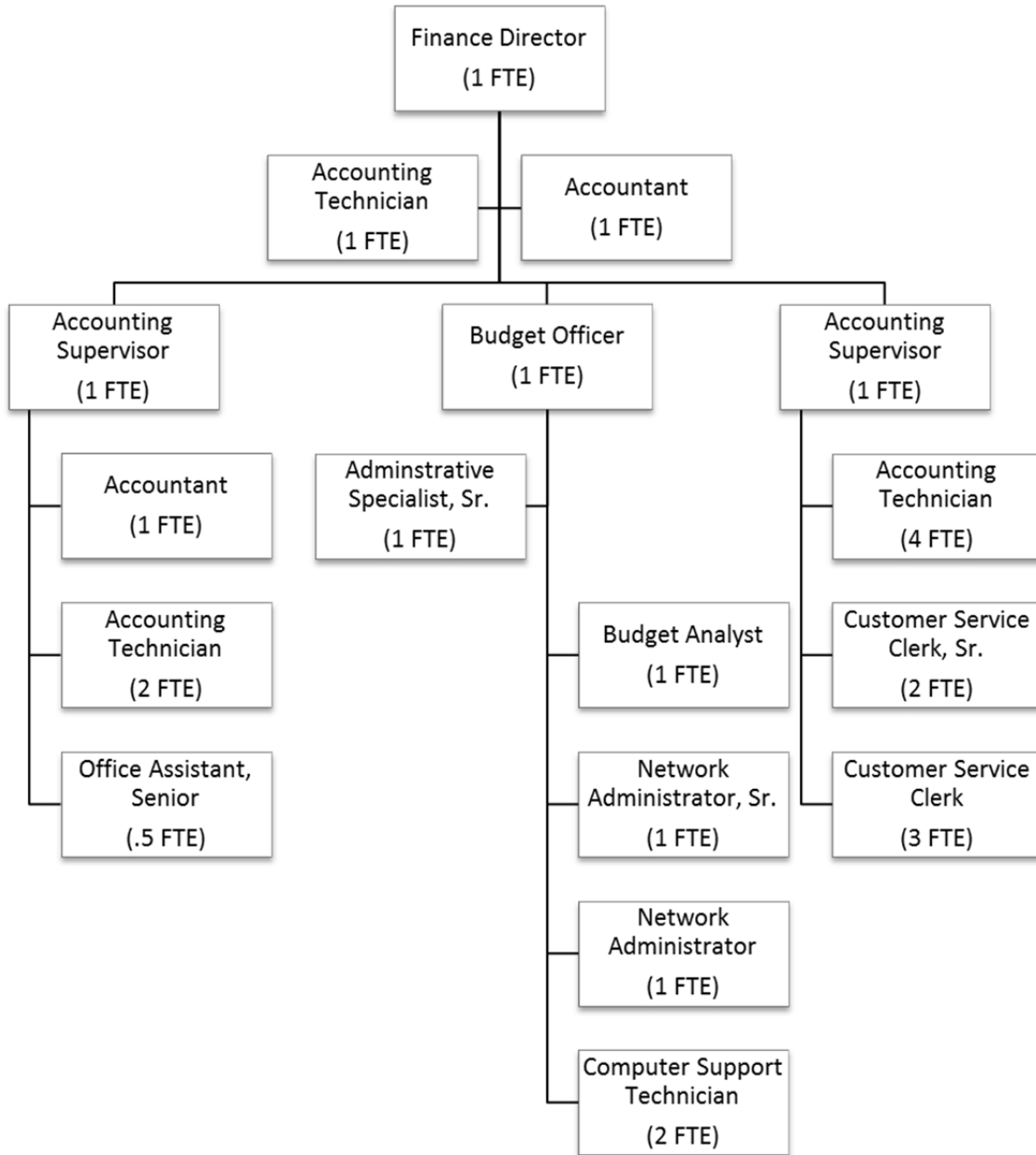
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 347,559	\$ 346,924	\$ 362,225	\$ 335,265	\$ 415,146
Operating Expense	57,410	57,009	97,880	91,430	96,211
Capital Outlay	0	0	0	0	7,500
Total	\$ 404,969	\$ 403,933	\$ 460,105	\$ 426,695	\$ 518,857
Reduction to expenditures					
Water & Sewer Fund	(60,745)	(60,590)	(69,016)	(64,004)	(77,829)
General Fund	\$ 344,224	\$ 343,343	\$ 391,089	\$ 362,691	\$ 441,029

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	3.0	\$ 201,719	3.0	\$ 191,662	3.0	\$ 205,963
Wages	1.0	35,467	1.0	36,002	2.0	70,161
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		109,738		107,601		134,033
Merit & General Adjustment				0		4,989
Other Personnel	0.0	0	0.0	0	0.0	0
Total	4.0	\$ 346,924	4.0	\$ 335,265	5.0	\$ 415,146

FINANCIAL ADMINISTRATION



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 2013 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 2012 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2013 budget.
- Converted utility bills to an 8 1/2 X 11 format.
- Updated the capital asset policy.
- Purchased an updated meter reading system with AMR capability.
- Refinanced \$20.87 million in general obligation and water & sewer bonds for a net present value savings of \$2.607 million.
- Conducted eleven internal audits.

- Provided seven training sessions to internal customers.

FY 2014 Goals and Objectives

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the seventeenth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-second Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Limit the number of audit entries to between 10 and 20.
- Maximize revenue collection by reviewing four situs reports.
- Maintain financial ratios set by the Town's debt policy.
- Perform ten internal audits by June 30, 2013.
- Implement e-billing for utility customers.

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 job-related training for all full-time employees of the department by June 30, 2014.
- 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.
- Expand the capacity to accept credit card payments to the Library patrons and Court customers.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 1,149,474	\$ 1,211,106	\$ 1,313,928	\$ 1,311,908	\$ 1,343,728
Operating Expense	204,573	229,107	280,089	273,231	355,758
Capital Outlay	0	6,363	0	0	9,000
Total	\$ 1,354,047	\$ 1,446,575	\$ 1,594,017	\$ 1,585,139	\$ 1,708,486
Reduction to expenditures					
Water & Sewer Fund	(473,917)	(506,301)	(557,906)	(554,799)	(597,970)
General Fund	\$ 880,131	\$ 940,274	\$ 1,036,111	\$ 1,030,340	\$ 1,110,516

FINANCIAL ADMINISTRATION

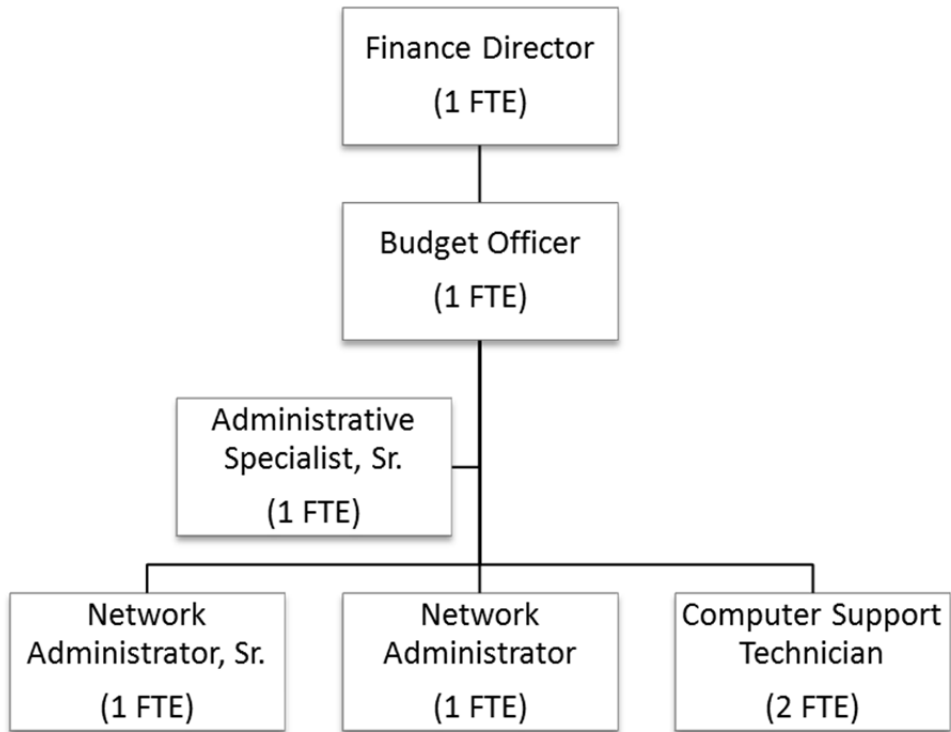
Staffing Summary

	Actual FY 12		Estimated FY 13		Budget FY 14	
Salaries	7.0	\$ 403,287	7.0	\$ 444,291	7.0	\$ 448,567
Wages	12.0	384,300	12.0	399,666	12.0	409,853
Part-time	1.0	11,214	1.0	12,400	1.0	12,700
Other Compensation		0		0		0
Benefits		412,305		455,551		455,842
Merit & General Adjustment				0		16,766
Other Personnel	0.0	0	0.0	0	0.0	0
Total	20.0	\$ 1,211,106	20.0	\$ 1,311,908	20.0	\$ 1,343,728

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Number of adjusting entries for audit purposes	5	12	12
Percent of property tax levy collected	97.69%	97.00%	97.00%
Variance of estimated revenue to actual	2.10%	2.00%	2.00%
Variance of estimated expenditures to actual	0.97%	1.00%	1.00%
Percent of unassigned fund balance to			
General Fund expenditures	39.50%	38.30%	25.70%
Ratio of debt service to General Fund expenditures	0.10	0.09	0.09
Debt service to General Fund revenues	0.09	0.08	0.08
Total bonded debt per capita	\$1,320.78	\$1,316.40	\$1,349.18
Net bonded debt per capita	\$668.21	\$677.28	\$765.06
Internal audits performed	6	11	10
General government obligation bond rating	Aaa	Aaa	Aaa
Percent of monthly financial reports delivered by 20th of following month	100%	100%	100%
Utility bill accounts at fiscal year end	16,075	16,320	16,460
Percent of total payments received at drive-through window	4.5%	3.7%	3.7%
Percent of customers utilizing electronic payment options	37.5%	39.9%	40.5%
Percent of full-time employees completing 8 hrs of inservice training	100%	89%	100%
Number of training sessions to internal customers	7	7	7
Situs reports reviewed	4	4	4
Times per year courtesy reminders sent	5	5	4

INFORMATION TECHNOLOGY



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 Budget Officer and consists of five employees—a senior network administrator, a network administrator, two computer support technicians, 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 399 desktop PCs and laptops and 21 servers, two phone systems 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 is compatible with our systems and will do the job it is intended for.

FY 2013 Accomplishments

- Purchased and installed 50 new and replacement computers, laptops and servers.
- Purchased and installed a new backup software system for Town servers.
- Completed the voice mail system and for the Public Services phone system.
- Installed redundant email and file servers.
- Relocated servers to the new Patrol building and Fire Administration Facility to ensure continuation of business processes.
- Installed a wireless access system at Town Hall.
- Configured backup internet service for Police and Fire.

FY 2014 Goals and Objectives

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

Objectives:

- Purchase and install 59 new and replacement computers, laptops and servers by June 30, 2013.
- Purchase and install a replacement file server and storage device.
- Purchase and install a new server for the Finance Department software system.
- Purchase and install a server for the GIS system.
- Purchase and install a replacement phone and voicemail system at Town Hall.
- Assist with the installation of the new Police computer aided dispatch (CAD) and records management system (RMS).

Goal: Maintain a high level of productivity from staff.

Objectives:

- Resolve 95% of helpdesk requests within 2 hours.
- Provide >99% network availability for both voice and data.
- Provide a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.
- Utilize the helpdesk tracking system to provide measurements of staff's workload.

INFORMATION TECHNOLOGY

Performance Measures

Activity	Actual	Estimated	Projected
	FY 12	FY 13	FY14
Servers maintained	19	21	27
PCs maintained	392	399	403
Routers maintained	16	16	16
VLANs	78	78	78
VPNs	21	21	24
PBXs	2	2	1
Network Availability	>99%	>99%	>99%
% time spent on repairs	50%	50%	50%
% time spent on administration	50%	50%	50%

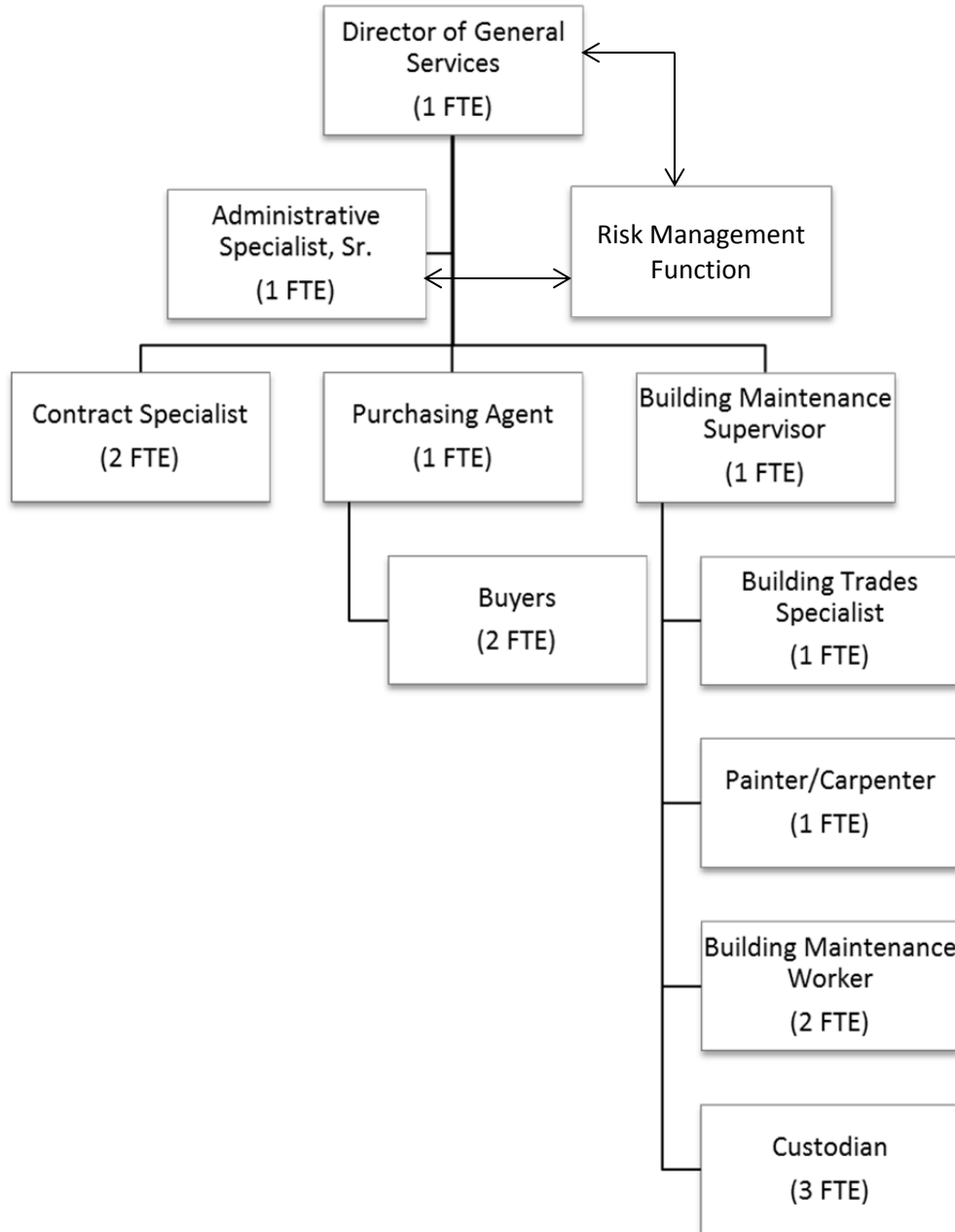
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 296,142	\$ 306,755	\$ 327,853	\$ 319,605	\$ 331,421
Operating Expense	190,435	197,143	282,793	244,505	251,018
Capital Outlay	43,490	28,434	68,500	67,100	149,399
Total	\$ 530,068	\$ 532,332	\$ 679,146	\$ 631,210	\$ 731,838
Reduction to expenditures					
Library Fund operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Library Fund capital	(1,410)	(3,287)	(7,000)	(4,789)	(13,269)
Water & Sewer Fund	(44,421)	(46,013)	(49,178)	(47,941)	(49,713)
General Fund	\$ 474,237	\$ 473,031	\$ 612,968	\$ 568,481	\$ 658,856

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	2.0	\$ 110,137	2.0	\$ 112,968	2.0	\$ 118,462
Wages	3.0	103,568	3.0	107,416	3.0	108,755
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		93,050		99,221		99,109
Merit & General Adjustment				0		5,096
Other Personnel		0		0		0
Total	5.0	\$ 306,755	5.0	\$ 319,605	5.0	\$ 331,421

GENERAL SERVICES



GENERAL SERVICES

The General Services Department was created during the FY 2004 budget year and was placed under the direction of the Finance Director. Before FY 2004, the General Services staff was part of the Finance Department and the Parks and Recreation Department. 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. The department consists of the following divisions: Administration, Purchasing, Facilities Management, Contract Administration and Risk Management. Town-wide Safety Program responsibilities were added in 2011.

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 Alderman. It performs a variety of functions that include purchasing, facilities management, risk management, contract administration and safety as well as many special assigned projects.

The Director of General Services directs the department and receives office support from an Administrative Specialist, Senior. The Purchasing Division consists of a Purchasing Agent who supervises two Buyers. Two Contract Specialists administer the Contract Administration Division, and the Risk Management and Safety Division duties are performed by certain General Service's staff. The Facilities Management Division is operated with a Building Maintenance Supervisor, Building Trades Specialist, Painter/Carpenter, two Building Maintenance Workers, and three Custodians.

FY 2013 Accomplishments

- Redirected the Town-wide Safety Program to a more comprehensive and active program by re-writing and expanding the Loss Prevention and Safety Manual, reconvening the safety committee with new responsibilities such as attending monthly committee meetings, attending OSHA training, performing facility and project-site inspections, performing monthly department employee training and working with TOSHA representatives to up-date the Town's safety program "Plan of Operation" which was adopted by the Board of Mayor and Aldermen in March 2013.
- The Facilities Maintenance staff recognized an unusual failure rate associated with overhead door operating mechanisms. The failures had a potential of causing emergency response equipment and personnel to be delayed responding to dispatch call-outs. Information was collected on each door and its operating equipment and a data base was created to analyze and track issues related to the doors. A

comprehensive preventative maintenance and replacement program was designed and implemented to aggressively eliminate failures associated with all overhead doors.

- The Town's eProcurement system has been in place since 2007. It has been recently upgraded with a strong reporting application. The new reporting software has been implemented and staff training is complete. This technology gives staff the ability to provide historical, current and predictive views of procurement operations to help support better purchasing decisions. It gives all eProcurement users access to procurement information stored in the procurement software for creating such reports as spend analysis, contract usage, vendor activities, purchase cycle times, workload management and financial management.
- Contract Administration processed 217 pay applications related to construction projects totaling \$6,509,684.84. Each application was logged into a project data base, reviewed for accuracy and submitted to the project manager for approval; roughly 10% of submitted applications had to be returned for inaccurate numbers. Another saving measure instituted by this division is verifying that every contractor/vendor contracting with the Town has current Worker's Compensation insurance; failure to have this insurance notation on the submitted certificate causes the Town's insurance premiums to increase as whole when audited by the Town's insurance service provider.

FY 2014 Goals and Objectives

Goal: Implement a General Services Department emergency disaster recovery plan operations manual.

Objective:

- Write and institute an emergency plan based on the *Continuity of Operations/Continuity of Government Technical Assistance* model.

Goal: Begin review/revision/write the Purchasing Division's Operations Manual.

Objective:

- Review, revise and implement the use of an SOP (Standard Operating Procedures) manual for internal use by purchasing staff. This project will begin with the review of the current manual and current department processes. The initial revision or the manual will segue into continual updates.

Goal: Research and prepare a presentation for the Board of Mayor and Aldermen on the implementation of a Town-wide procurement card program.

Objective:

- Conduct a request for information solicitation for information gathering purposes to learn the pros and

GENERAL SERVICES

cons of implementing a procurement card program, and make a presentation to the Board of Mayor and Aldermen on the feasibility of establishing and managing a program.

Goal: Continue to implement energy conservation measures for all Town owned facilities.

Objective:

- Request the execution of a services contract in order to enact the majority of recommendations of study such as re-lamping buildings, installing sensors, switching to low flow water units, using LED lighting where applicable, and modifying HVAC systems equipment and software.

Performance Measures

Activity	Actual	Estimated	Projected
	FY 12	FY 13	FY14
Amount of facility work orders completed	779	1,067	1,095
Average cost per completed work order	\$183.07	\$170.95	\$175.00
Average number of hours spent on work orders	2.0	2.8	3.0
Property and Casualty Claims processed	26	22	20
Total amount paid out due to claims	\$89,304.12	\$13,843.67	\$15,000.00
Number of formal bids to solicit	66	56	58
Number of formal bids awarded	52 (79%)	51 (91%)	50
Procedural infractions found during open purchase order audits	-	23 (5%)	20
Number of RFPs/SOQs solicited	20	16	15
Number of RFPs/SOQs awarded	11 (55%)	13 (81%)	11
Contracts administered			
Total number of contracts executed	107	83	93
Term contracts	114	117	114
One-time and professional services contracts	54	72	59

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 695,703	\$ 686,171	\$ 803,469	\$ 761,090	\$ 867,606
Operating Expense	493,903	475,905	662,138	736,953	797,233
Capital Outlay	23,114	16,630	40,110	40,110	56,355
Total	\$ 1,212,721	\$ 1,178,706	\$ 1,505,716	\$ 1,538,152	\$ 1,721,194
Reduction to expenditures					
Library Fund	(49,693)	(43,503)	(59,652)	(59,652)	(65,013)
Water & Sewer Fund	(104,355)	(102,926)	(120,370)	(114,163)	(130,141)
General Fund	\$ 1,058,673	\$ 1,032,277	\$ 1,325,694	\$ 1,364,337	\$ 1,526,040

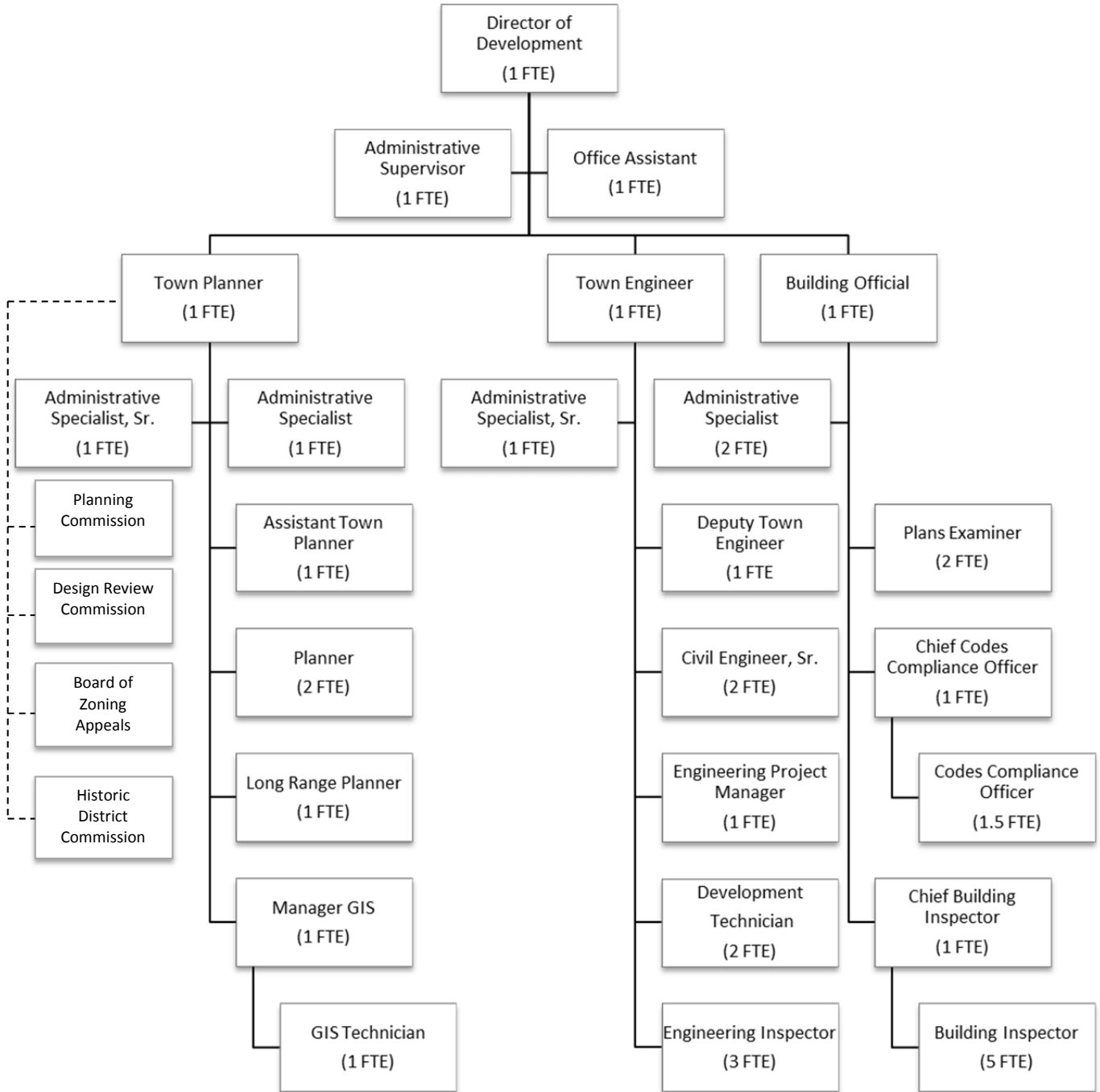
GENERAL SERVICES

Staffing Summary

	Actual FY 12		Estimated FY 13		Budget FY 14	
Salaries	3.0	\$ 138,114	3.0	\$ 166,084	3.0	\$ 167,035
Wages	10.0	286,704	11.0	318,140	12.0	378,881
Part-time		0		0		0
Other Compensation		2,312		3,000		3,000
Benefits		259,041		273,866		309,317
Merit & General Adjustment				0		9,372
Other Personnel		0		0		0
Total	13.0	\$ 686,171	14.0	\$ 761,090	15.0	\$ 867,606



DEPARTMENT OF DEVELOPMENT



DEVELOPMENT - ADMINISTRATION

The Development Department Administration Division consists of the Development Director, an Administrative Supervisor and an Office Assistant. A primary function of this division is to provide administration and leadership for the Department's Planning, Code Enforcement and Engineering Divisions. The Department's vision, mission and values are as follows:

VISION – A built environment in the Town of Collierville that will rank us among the nation's best places in terms of quality, character and functionality.

MISSION – Provide the Board of Mayor and Aldermen, the appointed Boards, our citizenry and the business community with the highest degree of professionalism, expertise, objectivity and efficient process management to reach good decisions that promote the development of quality, character and functionality in Collierville's built environment.

VALUES – Responsiveness, Accountability, Integrity, Trustworthiness, Financial Responsibility, Civility, Respect, Customer Friendly, Practical Solutions, Leadership and Professionalism.

The Development Director, working under the supervision of the Town Administrator, assists the Board of Mayor and Aldermen (BMA) with the establishment of land development-related goals for the Town's public and privately owned properties. The Director coordinates activities within his divisions and supervises the division managers to ensure that directives and policies are enacted to achieve the goals. Primary functions include ongoing revisions and up-dates to the Town's development regulations and processes. These include identification and implementation of streamlining measures to improve the Town's development review process and the Town's capital planning program.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 227,239	\$ 235,815	\$ 244,515	\$ 241,456	\$ 263,368
Operating Expense	98,368	90,240	115,661	107,341	110,001
Capital Outlay	0	0	0	0	0
Total	\$ 325,607	\$ 326,055	\$ 360,176	\$ 348,797	\$ 373,369
Reduction to expenditures					
Water & Sewer Fund	(48,841)	(48,908)	(54,026)	(52,319)	(56,005)
General Fund	\$ 276,766	\$ 277,147	\$ 306,149	\$ 296,477	\$ 317,364

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	1.0	\$ 102,400	1.0	\$ 104,000	2.0	\$ 148,546
Wages	1.0	41,862	1.0	40,889	1.0	21,022
Part-time	2.0	16,696	2.0	21,022	0.0	0
Other Compensation		0		0		0
Benefits		74,856		75,545		90,846
Merit & General Adjustment		0		0		2,954
Other Personnel	0.0	0	0.0	0	0.0	0
Total	4.0	\$ 235,815	4.0	\$ 241,456	3.0	\$ 263,368

DEVELOPMENT - PLANNING

The Planning Division is responsible for long-range and current planning and maintaining the Town's Geographic Information System (GIS). The Planning Division provides staff support to the Board of Mayor and Aldermen (BMA), Planning Commission (PC), Board of Zoning Appeals (BZA), Design Review Commission (DRC) and Historic District Commission (HDC).

The Planning Division also provides staff support to the Departmental Review Team (DRT). The DRT conducts a review of most development applications. Its purpose is to review and formulate staff comments for development applications pending before the Planning Commission and to review Final Site Plans. The DRT meets twice each month in a non-public meeting and is comprised entirely of Town staff. The DRT has representatives from Development Services (Building Codes, Engineering, and Planning), Public Services, Finance, Fire Administration (Fire Marshal), Parks and Recreation, Finance, and Police.

The Planning Division also serves as an information resource to other Town departments, the general public, developers, design professionals, and real estate agencies. Planning staff routinely respond to inquiries regarding the proposed development of vacant land, the zoning classifications of specific properties, permitted uses, and the development review process.

The Current Planning staff primarily performs development application review for Site Plans, Subdivision Plats, Planned Unit Developments, Rezoning Requests, Variances and Conditional Use Permits. Additional day-to-day duties include review of certain permits and verification of zoning for business licenses. Current planning duties also include responsibility for design review of building elevations, signage, lighting, and landscape plans for consistency with the Town's adopted guidelines. The desired end results of the Town's planning processes and adopted guidelines are aesthetically pleasing architecture, tree-lined streets, buffers between different land uses, screening of objectionable views, preservation of green space, and maintaining the Town's historical character.

With the adoption of the Collierville 2040 Plan in 2012, the Long-range Planning staff now primarily develops and maintains statistical information, including demographics and population estimates. This information is published annually in the Development Report, which was recently published for the third year in a row. The Long-range Planning staff also monitors the Town and neighboring jurisdictions relative to growth trends and development issues and is responsible for updates and revisions to the Town's Land Use Plan and land development regulations. They assist the Current Planning staff with application review and work, in conjunction with the Planning Commission, to make

recommendations on development applications for projects located in Collierville's annexation reserve areas. Staff represents the Town on the Shelby County Community Development Block Grant (CDBG) Board and plays an integral role in coordinating Town projects funded with CDBG assistance.

Since 1998, the GIS staff, contained in the Planning Division, have conducted day-to-day maintenance and updates to the Geographic Information System. GIS functions include addressing and street names and processing requests from the Town and general public for paper and electronic data and maps. GIS databases include Tax Parcels, Zoning, Land Use, Historic District boundaries, Existing Subdivisions, Street Centerlines, and Sewer and Water infrastructure. In 2013, the Town's entire GIS System was studied by an independent consultant in an effort to enhance the understanding of the Town's short-, mid-, and long-term needs for GIS data and GIS technology. A formal report was produced that summarizes the Town's GIS work program (by Departmental need) and, starting in FY2014, this report is being used for annual budgeting and goal setting.

FY 2013 Accomplishments

- The Planning Division processed a high volume of development applications and related documents:
 - 106 land use applications
 - 403 site inspections
 - 233 sign permits
 - 166 Board/Commission staff reports
 - 334 miscellaneous administrative reviews
- Improved development regulations and the effectiveness and functionality of application review processes:
 - Effective with the FY2014 Budget, the Development Department created streamlined, concise, and more "user friendly" consolidated fee payments (fees for Planning, Codes, and Engineering). There will be fewer collection points for these fees under the new system.
 - Staff developed the Planning Division Administrative Manual to provide internal policy and guidance to staff in the use of the Town's community development documents, to consolidate information on development review and permitting processes, and to help staff to better understand the intent of the development review processes and requirements. The manual is structured to provide to staff easy access to the specific information needed, such as checklists or standard operating procedures, so they can make consistent, clear, timely, and predictable decisions.

DEVELOPMENT - PLANNING

- New “user friendly” development applications were created, which included a new Conditional Use Permit (CUP) Checklist, a simplified two-page Site Plan Modification/Exterior Alteration Application, a Temporary Sign Application (new), an updated Permanent Sign Application, and an updated general Application that also doubles as an internal routing slip for plan distribution to key staff.
- New PC, DRC, BZA, DRT, HDC, and BMA calendar (deadlines) cycles for development applications to better streamline the process, make it easier to understand, and allow staff more time to review plans. These changes were implemented in large part by the Development Technician position added in 2012, which has helped the Development Department to better manage the development application process.
- Utilized technology to improve internal and external information flow, customer service, communications, and efficiency, while reducing paperwork and costs:
 - A portion of the Planning Division’s website devoted to highlighting the Town’s historic preservation efforts, which includes featuring information about the historic district, the 2010 Downtown Collierville Small Area Plan, and phases of Collierville Center Connect. The new portion of the website also includes a searchable version of the 2004 Historic Resource Survey which in FY2014 will be tied to the Town’s new interactive web mapping tools.
 - The third annual Development Report was revised to track existing and approved development against the policies in the Collierville 2040 Plan (adopted in the spring 2012), which won an award in the fall of 2012 from the TN Chapter of ALSA. For the first time, the 2012 Development Report included information/comparisons on Collierville’s built-out status.
 - In 2013, quarterly reports that monitor the Town and neighboring jurisdictions relative to notable growth trends and development activity Long-range Planning staff began and distributed.
- Provided exceptional GIS services to internal and external customers:
 - The Town’s entire GIS System was studied in FY2013 by True North Geographic Technologies. The consultant met with most Town departments in an effort to enhance our understanding of their needs for GIS data and GIS technology and provided a formal report that can be used for annual budgeting and goal setting.
- Implemented the recently-adopted Downtown Collierville Small Area Plan and I-269 Small Area Plan:
 - Collierville was awarded in June of 2012 an Enhancement grant from the Tennessee Department of Transportation (TDOT) for the construction of “Phase 1” of the “Collierville Center Connect” project, which will provide on-street parking, sidewalk improvements, and traffic calming along a portion of Center Street. A consultant, Askew Hargraves Harcourt & Associates, Inc. (A2H), was selected in 2013 to administer this grant (design, right-of-way acquisition, constitution) and the Planning Division is managing the Town’s role in this grant.
 - The Planning Division worked in 2012-2013 with consultants Askew Hargraves Harcourt & Associates, Inc. (A2H) and Dalhoff Thomas (DT) Design Studio on a draft grant application and supporting exhibits to fund “Phase 2” of the Collierville Center Connect” project, which will likely be submitted in late 2013.
 - The Planning Division supported the Purchasing Department in 2013 to select a contextual design for the new University of Memphis Satellite Campus to be built in 2014 on the campus of the former Collierville Middle School.
- Undertook long range planning efforts that promote and protect Collierville’s character:
 - Planning Division staff participated in the Mid-South Regional Greenprint by serving on the Parks & Greenways Planning Working Group and Data Mapping Working Group. Through these groups, significant work is being done to map out how Collierville can connect to the region via the Mid-South Regional Greenprint Plan, which is expected to be completed by late 2013.
 - Planning Division staff worked on a new marketing document that can be used to market the Town to national retailers. This features a regional map highlighting Collierville and major area investments such as the pending completion of SR-385 (Bill Morris Pkwy.), construction of I-269, plus the recent opening of the nearby Norfolk-Southern Intermodal Facility in Fayette County, and growth of the Chickasaw Trail Industrial Park in Marshall County uniquely position Collierville for growth as a regional trade center. The map includes a table with key demographics and descriptions of several highlighted areas.
- Updated and improved the Town’s land development regulations to ensure high quality development and implement land use plan and policies:

DEVELOPMENT - PLANNING

- A “signage cleanup ordinance” draft was developed with the help of the DRC to address unanticipated outcomes of recent sign ordinance changes (2010, 2012). The ordinance is expected to be finalized in mid to late 2013 once the DRC has completed its review.
- The Planning Division supported during the spring/summer of 2013 a focus group, selected by the Planning Commission, charged with developing a “Phase 3” draft update of the Subdivision Regulations. The group of appointed local development professionals focused on updating mainly two areas of the subdivision regulations: the subdivision processes and subdivision infrastructure planning/phasing.
- Preserve the Town of Collierville’s Heritage, Historic Resources, and Support the Town’s Tourism Efforts:
 - As a joint project between the Town and Main Street Collierville, Collierville was nominated as a Preserve America Community.
 - The Planning Division provided support for Judith Black, a well-known storyteller, who will come to Collierville in October 2013 to tell of the Battle of Collierville and the impact of the Civil War. 2013 is the 150th anniversary of the Battle of Collierville.
 - The Town-wide 2004 Historic Resources was reformatted and made publically available on the website. A grant was applied for from the Tennessee Historic Commission to update the survey sometime in the next few years.
- By FY2015, improve timeliness and efficiency related to the average time it takes to review and issue approvals/comments upon certain application types (sign permits, zoning letters, site plan modifications/exterior alterations) by reducing the maximum time for a staff response from 10 business days to 5 business days.
- By the 2nd quarter, to improve productivity and efficiency, explore options for a web-based project tracking system for development applications (site plans, permits, subdivisions) that is fully integrated with GIS and the Mayor’s Action Center (MAC), and formally propose the system by the 3rd quarter for inclusion in the FY2015 budget for implementation.
- Implement interactive web-based mapping as an alternative or supplement to PDFs of zoning maps, existing land use, future land use, etc.
- Scan 100% of the archived BZA paper and electronic files (staff reports, plans, and minutes) from meetings into the new electronic file structure format, and create paper files in the current address-based format, by the end of the 1st quarter.
- Move 100% of the 2002 to 2009 electronic files (staff reports, plans, exhibits, and minutes) for the Boards and Commissions into the new application-based electronic file structure format by the end of the 3rd quarter.
- Improve access to and the format of information for internal and external customers through continued updates to applications, forms, and the Town’s website.
- Implement separate biannual training programs for both staff and consultants/property owners for recent policy and process changes.

FY 2014 Goals and Objectives

Goal: Provide training and educational opportunities to the community, staff, and Board/Commission members. Ensure career development and technical expertise of Planning Division staff.

Objectives:

- Participate in continuing education opportunities to learn new planning trends. State law requires planners to obtain 8 hours per year of training and certified planners must obtain 32 hours every two years. GIS staff needs to participate in educational opportunities to stay on top of the rapidly changing profession.
- Make training opportunities available for all Boards and Commissions, which can range from work sessions to attendance at conferences. The State requires both the Planning Commission and Board of Zoning appeals to acquire 4 hours of training per year.

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

Objectives:

Goal: Implement the recently-adopted Small Area Plans (Downtown, I-269).

Objectives:

- Administer design, right-of-way acquisition, and construction of “Phase 1” of the “Collierville Center Connect” project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Apply for another Tennessee Department of Transportation (TDOT) Enhancement grant to implement “Phase 2” of the “Collierville Center Connect” project.

Goal: Engage in long range planning efforts to ensure high quality future development patterns and redevelopment activities that promote and protect Collierville’s character.

Objectives:

- Within 90 days of the BMA making a request to annex all, or a portion of, the remainder of the Town’s unincorporated reserve area, staff will draft

DEVELOPMENT - PLANNING

the necessary ordinances, resolutions, and cost/benefit annexation analysis report.

- If the BMA decides that it is cost-effective to seek sub-planning funds to implement the recommendations of the Mid-South Greenprint as they relate to Collierville, the Planning Division will support the Town in applying for, and implementing, a sub-planning grant.

Goal: Update and improve the Town's land development regulations to ensure high quality development and implement land use plan and policies.

Objectives:

- If the Planning Commission accepts the recommendations of the focus group, complete within 30 days the "Phase 3" draft update of the Subdivision Regulations updating mainly two areas of the subdivision regulations: the subdivision processes and subdivision infrastructure planning/phasing.
- As part of the Planning Division's responsibility of ensuring the Town's regulations remain current and effective, or to address any unanticipated outcomes of recent ordinance changes, staff will hold by the end of the 1st quarter a "workshop with the PC, DRC, HDC, and/or BMA to get direction and feedback and draft a "cleanup ordinance/resolution" within 90 days of the workshop to address any issues and present the draft for adoption. Such topics may include, but not be limited to signage, parking, fencing, downtown zoning, and improving residential design standards (single family, multifamily).

Goal: If needed, support other Town departments in the preservation of the Town of Collierville's heritage.

Objectives:

- Study historic resources.
- Document and share Town history; and/or
- Heritage Tourism efforts.

Goal: Provide GIS services to internal and external customers (using the 2013 recommendations of the True North Geographic Technologies GIS audit for direction).

Objectives:

- Regarding data creation and maintenance:
 - Within 45 days of the beginning of the fiscal year GIS staff will migrate (to the Local Government information Model) data that is required to support the high priority public web mapping applications.
 - Based on the schedule determined by Collierville Police and the CAD/RMS vendor, GIS staff will migrate (to the Local Government information Model) data that is required to integrate with the CAD/RMS implementation.

- Support Public Services on a Town-wide water valve inventory.
- Support Engineering on drainage basin modeling (specifically Lateral H).

Goal: To implement, configure, and maintain servers, software, and mapping applications.

Objectives:

- GIS Staff will continue to maintain the on-premise GIS server and database server machines, will manage the ArcGIS Online for Organizations subscription, and will configure and maintain the new GIS server machine.
- Within the 1st quarter, the existing GIS server will be upgraded to ArcGIS for Server for 10.1.
- Within the 1st quarter, the database server will be configured and operational.
- Within the 1st quarter, the ArcGIS Online for Organizations subscription will be established and operational.
- Once the subscription is operational, ESRI's usage reports tools will be used to monitor the use of the high priority public web mapping applications.
- During the 1st quarter of 2014, the new GIS server machine will be operational.

Goal: To integrate GIS System with other Town business systems.

Objectives:

- Coordinate with Emergency Services staff and the CAD/RMS vendor to integrate with the new CAD/RMS implementation.
- Coordinate with Comcate staff to integrate with the Mayor's Action Center. By the 1st quarter of 2014, GIS data updates will be transferred directly from the Town GIS server to Comcate's GIS server and then incorporated into the MAC.
- To develop and manage a Town-wide GIS training plan: An ESRI Training Plan, for GIS staff and desktop users, will be developed by the end of the 3rd quarter of 2013. The training plan will be shared with internal stakeholders and staff training will be ongoing. Web mapping application training sessions will be conducted by GIS staff in a Lunch-n-Learn session format and made available to all interested staff.

Goal: To provide public access to web mapping applications, during the 4th quarter of 2013 (120 days after beginning of new fiscal year) the priority web mapping applications will be available to the public.

Objectives:

- Based on maps currently made available on Collierville's website, identify two or three priority web mapping applications to make available to staff and the general public.

DEVELOPMENT - PLANNING

- Compose the applications and conduct an internal review.
- Make them available to the public.

Goal: Provide potential GIS Services and support.

Objectives:

- If the Town forms its own Municipal School District, GIS staff can provide support.
 - Data creation/management (i.e. attendance zones, walkability zones) and planning and analysis (i.e. demographics analysis, bus routing) will be completed within 30 days of request.
 - Web-based mapping (both internal and external applications) will be completed within 60 days of request.
- If the Town forms an economic development program, GIS staff can provide support.
 - Data creation/management and planning and analysis (i.e. demographics, proximity to

infrastructure) will be completed within 30 days of request.

- Web-based mapping (both internal and external applications) will be completed within 60 days of request.
- If the Town forms a Stormwater Utility Program, GIS staff can provide support.
 - Data creation/management (i.e. impervious features, meter locations) and planning and analysis (i.e. ERU calculations) will be completed within 30 days of request.
 - Web-based mapping (both internal and external applications) will be completed within 60 days of request.
 - Staff will develop a business process so that impervious calculations for new nonresidential accounts for the storm water utility program can be set up no more than one business day of the account request.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 649,951	\$ 634,115	\$ 694,987	\$ 659,257	\$ 714,650
Operating Expense	69,938	86,403	74,545	72,518	105,219
Capital Outlay	16,648	0	0	0	0
Total	\$ 736,537	\$ 720,518	\$ 769,532	\$ 731,775	\$ 819,869
Reduction to expenditures					
Water & Sewer Fund	(110,481)	(108,078)	(115,430)	(109,766)	(122,980)
General Fund	\$ 626,057	\$ 612,440	\$ 654,102	\$ 622,009	\$ 696,888

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	6.0	\$ 347,629	6.0	\$ 343,570	6.0	\$ 375,128
Wages	3.0	74,236	3.0	96,302	3.0	101,384
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		212,249		219,385		227,623
Merit & General Adjustment		0		0		10,514
Other Personnel	0.0	0	0.0	0	0.0	0
Total	9.0	\$ 634,115	9.0	\$ 659,257	9.0	\$ 714,650

DEVELOPMENT - PLANNING

Performance Measures

Activity	Actual FY 12	Actual FY 13	Projected FY14
Number of Applications Received			
Rezoning (Conventional)	2	-	1
Zoning Ordinance or Guidelines Text Amendments	10	10	5
Planned Developments (New and Revisions)	2	9	9
Land Use Map or Text Amendments	1	-	1
Variances/Administrative Appeals	18	4	10
Annexation	5	-	1
Conditional Use	7	11	11
Preliminary Site Plan	7	6	6
Final Site Plan	11	13	13
Site Plan Amendments (sheet revisions, cell co-locations)	14	25	25
Subdivision Sketch Plan	3	4	4
Subdivision Preliminary Plat	3	12	12
Subdivision Final Plat	9	8	8
Right of Way or Easement Vacation	-	4	4
Produce Vendor Permits	5	1	1
Charitable Solicitor Permits	8	13	13
Sign Permits	213	233	222
Fence Permits	4	18	25
Total Applications	322	371	371
Number of Board/Commission Reports Produced			
Board of Mayor and Alderman	49	44	44
Planning Commission	31	27	27
Board of Zoning Appeals	18	6	6
Design Review Commission	11	12	12
Historic District Commission	17	6	6
Design Review Team (DRT) Administrative Review	29	71	71
Total Reports	155	166	166
Number of Development and Pre-Application Meetings	143	140	140
Number of Administration Reviews (Zoning Letters & Business Licenses)			
Zoning Letters	20	30	30
Business Licenses	238	221	221
Home Occupations *	92	83	83
Field/Site Inspections	271	403	403
Average Number of Days between Application and Response	10	10	5

* New measure that began with FY 2012.

DEVELOPMENT - ENGINEERING

The Engineering Division is primarily responsible for the oversight of infrastructure installation throughout the Town. This includes improvements associated with privately funded development and publicly funded projects administered through the Town's Capital Investment Program (CIP). The Division provides review, approval and inspection for infrastructure (i.e. water, sewer, drainage, traffic signals, pavement markings, and streets) installed as part of the private development. This includes management of the Development Agreement Contracts between developers and the Town. Division staff also coordinates the planning, design, bidding, project management and inspection of all public CIP Projects. In-house design is performed for certain projects.

In addition, the Engineering Division serves as a resource for engineering related information to the general public and other departments. Staff routinely assists in matters such as flood area determinations, drainage complaint investigations, traffic impact and safety issues associated with private development, fencing, street lighting and coordination with federal, state and local agencies such as the Army Corps of Engineers, Tennessee Department of Transportation (TDOT), Tennessee Department of Environment and Conservation (TDEC), Shelby County and surrounding jurisdictions.

During FY 2012, the Division designed, reviewed, and/or developed plans and specifications and provided project management and/or inspection services for the following Town projects:

- Alcorn Village multi-phased project
- Shelton Road Pedestrian Safety project
- Rutledge Drive/Rutledge Cove drainage improvements
- South Street and Queen Oaks Street drainage improvements
- Byhalia Road widening project
- Flag Plaza at the Police Court
- Fire House 3 driveway repairs
- Suggs Park Off Leash Area
- Estanaula Park improvements
- Wolf River sidewalk improvements
- Neeley Street and Cannon Avenue water system improvements

FY 2013 Accomplishments

Drainage

- Completed Phase 2 of Alcorn Village Drainage Improvements.
- Completed Queen Oaks Detention Facility.
- Completed South Street and Queen Oaks Street drainage improvements.
- Started Rutledge Drive/Rutledge Cove drainage improvements.

- Oversaw completion of Queen Oaks Detention Basin, which included change orders affecting backyard grading, fence height, and outfall/overflow channel.

Transportation

- Completed median improvements on Shelton Road.
- Installed school flasher on Wolf River Boulevard.
- Replaced mast arm at Byhalia Road and Winchester Road.
- Installed left-turn signal at Houston Levee and shopping center south of Poplar Avenue.
- Started Peterson Lake Road (at Powell Road) improvements.
- Prepared and submitted TIP projects to the MPO.
- Worked with TDOT on Highway 72 construction.
- Completed Byhalia resurfacing project.
- Started right-of-way acquisition process for Byhalia widening project.

Pedestrian Improvements

- Completed pedestrian bridge over Lateral J.
- Completed sidewalk connection between Beckenhall Street and Brackenshire Lane.
- Started the replacement of 11 curb ramps and sidewalk along Peterson Lake at Collierville Elementary School.
- Completed school flasher project.

Stormwater

- Organized and conducted a workshop and meetings to meet TDEC MS4 requirements that included an on-site Tennessee Yards and Neighborhoods Workshop and off-site meeting for the Collierville Elementary School's Green Team.
- Conducted education classes for Town employees regarding Stormwater Pollution Prevention.
- Adopted updated stormwater management regulations, which included increased buffer widths, adjusting stormwater drainage system requirements to include design for a 25-year storm event, and other changes per the latest TDEC MS4 Permit.

General

- Developed and managed Development Agreements and inspections for 55 private residential or commercial projects at various stages of development.
- Adopted updated FEMA Flood Zone maps and led a public communication effort to inform citizens of changes.
- Assisted citizens in efforts to obtain flood insurance in flood prone areas.
- Managed and inspected 22 Capital Improvement Projects for the Town.

FY 2014 Goals and Objectives

Goal: Improve pedestrian safety around Town.

DEVELOPMENT - ENGINEERING

Objectives:

- Educate Children through brochures on safe and effective cycling and walking.
- Update pedestrian crossings around Town using countdowns.
- Develop a bike route master plan.

Goal: Improve areas of localized flooding.

Objectives:

- Educate property owners through brochures and the Town's Website on ways property owners can help to reduce yard flooding.
- Evaluate areas of flooding; plan and recommend prioritization of projects to meet adopted service levels (no structural flooding in 100-year storm event).

Goal: Keep the public informed of Capital Projects using the Town's website.

Objectives:

- Create a link to each FY 2014 project within one month of CIP adoption that includes the project description, goals, pictures (as may be applicable), schedules, key dates, etc., and ensure project status is updated on a bi-weekly basis or at key points of project.

Goal: To continue professional development in the department order to remain competent and perform to the best of the department ability.

Objectives:

- To attend classes, professional development seminars offered, and take online courses. Professional

Engineers are to have at least 24 professional development hours every two years.

- Require other employees to take at least one class every year in their related field.

Goal: Improve project management skills for employees for Capital Projects.

Objectives:

- Attend at least one class per year, either a webinar, class, or online course for Project Management skills. Report what was learned to department, and apply the relevant concepts.

Goal: Develop a standard for geotechnical testing for construction projects.

Objectives:

- Outline potential areas prone to failure and note these areas on construction plans for testing.
- Ensure an inspector is on site during critical times geotechnical work is being done.
- Make use of the "On-Call" contract services using the Town's testing service.
- Investigate and determine the cause of failures in areas.

Goal: Establish and maintain the Town's Goal: Keep the Engineering Department Newsletter updated monthly.

Objectives:

- Check for updates and new material for the newsletter from our department employees on the last Thursday of each month. Each time material is published, review the newsletter for material that is out-of-date and delete it.

Performance Measures

Engineering

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Private Development projects			
Number of Projects Reviewed (site plans, plats, etc.)	80	101	92
Number of New Residential Lots Approved (plats recorded)	0	63	62
Amount Approved Commercial/Industrial (sq. ft.)	101,270	223,462	90,000
Average Plan Review Time (Number of Days)	1	3	3
Percent of Reviews within 3 weeks	100%	100%	100%
Capital Investment Program			
Number of Capital Investment Projects - Design Start	7	6	7
Number of Capital Investment Projects - Design Complete	5	9	7
Number of Capital Investment Projects - Bid Opening	8	11	6
Number of Capital Investment Projects -Construction Start	7	8	6
Number of Capital Investment Projects -Construction Complete	8	3	6

DEVELOPMENT - ENGINEERING

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 874,128	\$ 832,891	\$ 878,011	\$ 805,743	\$ 865,495
Operating Expense	90,015	69,822	116,189	94,165	209,674
Capital Outlay	1,554	0	15,750	15,750	0
Total	\$ 965,697	\$ 902,713	\$ 1,009,950	\$ 915,658	\$ 1,075,169
Reduction to expenditures					
Water & Sewer Fund	(241,424)	(225,678)	(252,487)	(228,915)	(268,792)
General Fund	\$ 724,273	\$ 677,035	\$ 757,462	\$ 686,744	\$ 806,377

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	5.0	\$ 353,600	5.0	\$ 302,189	5.0	\$ 343,143
Wages	6.0	212,547	6.0	246,876	6.0	247,480
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		266,744		256,678		266,650
Merit & General Adjustment		0		0		8,222
Other Personnel	0.0	0	0.0	0	0.0	0
Total	11.0	\$ 832,891	11.0	\$ 805,743	11.0	\$ 865,495

DEVELOPMENT – CODE ENFORCEMENT

The Codes Enforcement Division of the Development Department is responsible for the administration and implementation of the Town’s adopted construction codes, Zoning Ordinance, and Town Code.

Codes Enforcement 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. Code Compliance staff inspects for compliance with standards established by the Town Code and the Zoning Ordinance.

FY 2013 Accomplishments

- Held 8 Pre-Construction Meetings in FY13 for major commercial projects. At the pre-construction meeting, the Town reviews requirements and expectations with the owner, architect and contractor on new commercial projects. Some of last year’s projects include the Chrysler Dodge Jeep and Ram dealership, FedEx Packaging Lab, Academy Sports and Outdoors, and Westbrook Crossing apartments.
- Attended educational classes applicable to maintaining inspector and plan review certification. Building inspectors and Plans Reviewer attended 4 training classes for a total of 22 training hours per inspector which included: Mechanical Commercial & Residential Training, Plumbing Commercial & Residential Training, Structural Training, and IRC Construction Training. The Building Official and Chief Building Inspector attended the Tennessee Building Officials Association (TBOA) conference and received 16 hours of training in job related classes. In addition to the training, the Chief Building Inspector received his Commercial Mechanical Certification, and the Building Official attends monthly Home Builders Association and Southwest TN Building Official meetings.
- The total number of building trade inspections was 11,258 for the fiscal year, with a pass rate of 79%. The trade inspectors each average 13.6 inspections per day per inspector
- The completion time for commercial plan reviews, measured from submission to comments being issued, continues to be 10 working days.
- There were a total of 689 plans reviewed. 340 were residential plans, which consisted of 140 for new single-family dwellings and 200 residential additions. Three-hundred forty nine (349) were commercial plans, which consisted of 10 new commercial projects, 82 commercial additions, and 257 multi-family units.
- There were a total of 64 new businesses visited for the year.
- A Code Enforcement computer program module was implemented for staff to post and document enforcement case history.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Forty-six of 6,019 (0.8%) total zoning code cases required court action this fiscal year.
- Initiated 5,567 zoning code actions and responded to 452 citizen complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module.
- The total number of zoning code inspections was 6,019 for the fiscal year. Even though the Trades Inspections have increased, the Trades Inspectors also doing Code Compliance have maintained an average of 1.24 zoning inspections per day. Full time Zoning Code Officers averaged 27.9 inspections per day.
- Delayed enforcement of new codes regarding interior bracing until Shelby County institutes their policy in order to provide consistency.
- Conducted 95%+ of building inspections within 24 hours (next workday) of inspection request.
- Continued use of a survey to gain customer service
- Seventeen Customer Survey forms were completed and returned during the fiscal year. On a scale of 1 – 5, with one being the lowest and 5 being the highest, the average ratings for the following divisions of the Codes Department is based on Overall Customer Satisfaction:
 - The Front Desk Staff received a 4.88 rating, based on 17 surveys.
 - The Plans Reviewer received a 4.83 rating, based on 6 surveys.
 - Zoning Code Compliance received a 5.0 rating based on 5 surveys.
 - Building Inspectors received a 4.72 rating based on 13 surveys.
 - The Overall Codes Department received a 4.81 rating when customers rated their overall experience with the Codes Department.
- Developed a monthly report to target common code rejections.

FY 2014 Goals and Objectives

Goal: Customer Service: To provide the best customer service of any government code enforcement.

Objectives:

- Provide accountability through positive customer service survey feedback.
- Monitor returned customer service surveys for needed improvements.

DEVELOPMENT – CODE ENFORCEMENT

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

Objectives:

- Enforce the adopted code as a minimum standard.
- Encourage and accept an engineered solution to allow flexibility when desired by the customer.
- Purchase and implement software to allow online inspection requests, results and documentation for more accurate and efficient communication between the Town, contractors and owners. We would expect less involvement by our in-office staff for the daily data entry, scheduling of inspections and inspection result inquiries to greatly reduce allowing them more time to assist the public and other duties. The development community has been contributing to and is anxious to have this service available. The goal is to have this implemented by January 1, 2014.
- Implement the use of mobile devices to provide more efficient communication, documentation and decrease time spent in the office. All inspection activity would be tracked to show time efficiencies. We would expect more available time for inspections due to less in-office and on phone time. With accurate time accountability, adjustments could be made to provide a more efficient service and evaluate our fee structure.

Goal: Maintain service levels in the area of building code enforcement.

Objectives:

- Conduct 100% of building inspections within 24 hours (next workday) of inspection request.
- Maintain a building inspection pass rate of 80%. Host at least two sessions with the builders and contractors to identify repetitive inspection failures and discuss solutions.

Goal: Maintain service levels in the area of zoning code enforcement.

Objectives:

- Maintain a standard that 90% of all zoning code compliance cases will be officer initiated vs. citizen initiated.
- Continue implementation of “Zoning Code Enforcement Policy” to promote code compliance through education rather than formal citations. Work to minimize the number of code cases requiring court action. Investigate 100% of citizen-initiated complaints within 24 hours (next workday).
- Continue our customer service efforts with personal contact with citizens when dealing with complaints.

Currently 100% of all cases investigated initially are with an attempt to speak with property owners.

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

Goal: Improve the effectiveness of Town Codes and enforcement efforts.

Objectives:

- Evaluate and comment on proposed ordinances to amend the Town’s zoning code.
- Review and analyze the effectiveness and efficiency of the Division’s processes and procedures and recommend and initiate needed changes.
- Provide a monthly, statistical analysis of the number and types of cases being addressed from the Code Enforcement Module allowing staff to direct proactive efforts in most needed areas.
- Implement the use of mobile devices to provide more efficient communication, documentation and decrease time spent in the office. All inspection activity would be tracked to show time efficiencies. We would expect more available time for inspections due to less in-office and on phone time. With accurate time accountability, adjustments could be made to provide a more efficient service.
- Monitor the MAC and Code Enforcement Module daily to best direct the efforts of the limited Code Enforcement staff.

Goal: Provide training to ensure Collierville’s Division of Building Codes and Codes Compliance remains a leader in the codes enforcement field and customer service.

Objectives:

- Attend and represent the Town at local, state and regional Code Enforcement Association meetings and conferences.
- Be prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible by providing a minimum of 8 hours of disaster preparedness training to the Division staff.
- Provide each Division employee with 16 hours of training in job related classes by professional programs. Training will be designed to cross-train staff for other trades with the goal of obtaining one additional certification per building inspector.
- Assist each employee with a professional development program suited to his or her individual interest and the needs of the division. Develop and implement a program to encourage staff to cross-train and obtain additional certifications.

DEVELOPMENT – CODE ENFORCEMENT

Code Compliance Activity

Activity	Actual FY 12	Actual FY 13	Projected FY14
Zoning Code Compliance Activity			
New Cases			
Town Staff Initiated	3,792	6,227	6,000
Citizen Initiated	494	494	500
Total New Cases	4,286	6,721	6,500
Open Cases Carried Over From Previous Month	46	54	50
Permit Activity - Key Indicators			
Number of Commercial/Industrial New Buildings or Expansions	6	12	12
Amount of Commercial/Industrial Square Footage Permitted	207,240	172,856	170,000
Number of Commercial/Industrial Buildouts	83	90	90
Amount of Commercial/Industrial Buildouts (sq.ft.)	119,863	387,154	380,000
Number of Single Family Units Permitted	158	159	130
Number of Multi-Family Units Permitted	-	257	175
Total Units Permitted	158	416	305
Construction Activity			
Number of Permits			
Building	766	1,052	1,000
Electrical	625	838	715
Plumbing	700	915	730
Mechanical	1,036	1,245	915
Total Permits	3,127	4,050	3,360
Number of Inspections			
Building	2,999	4,467	4,250
Electrical	2,022	2,768	2,360
Plumbing	2,775	3,718	2,965
Mechanical	1,377	1,699	1,245
Total Inspections	9,173	12,652	10,820
Number of Failed Inspections	1,948	2,674	2,164
Number of Courtesy Inspections	11	6	8
Average Number of Inspections per Work Day	9.4	12.2	10.0
Rate of Past Inspections (%)	78.9%	79.0%	80.0%
Financial Tracking			
Fees			
Building	\$191,946	\$504,697	\$475,000
Electrical	\$52,546	\$99,838	\$85,000
Plumbing	\$70,302	\$101,885	\$80,000
Mechanical	\$109,485	\$170,637	\$125,000
Re-Inspections	\$38,268	\$44,927	\$44,000
Building Plans Review	\$62,448	\$130,901	\$84,000
Other (Sign, Fence, etc.)	\$20,025	\$28,855	\$26,200
Total Fees	\$545,020	\$1,081,740	\$919,200
Valuations			
Dwelling	\$50,085,160	\$56,825,585	\$50,000,000
Commercial/Industrial	\$25,299,380	\$45,723,788	\$45,000,000
Miscellaneous	\$7,128,996	\$16,901,122	\$15,500,000
Total Valuations	\$82,513,536	\$119,450,495	\$110,500,000

DEVELOPMENT - CODE ENFORCEMENT

Budget Summary

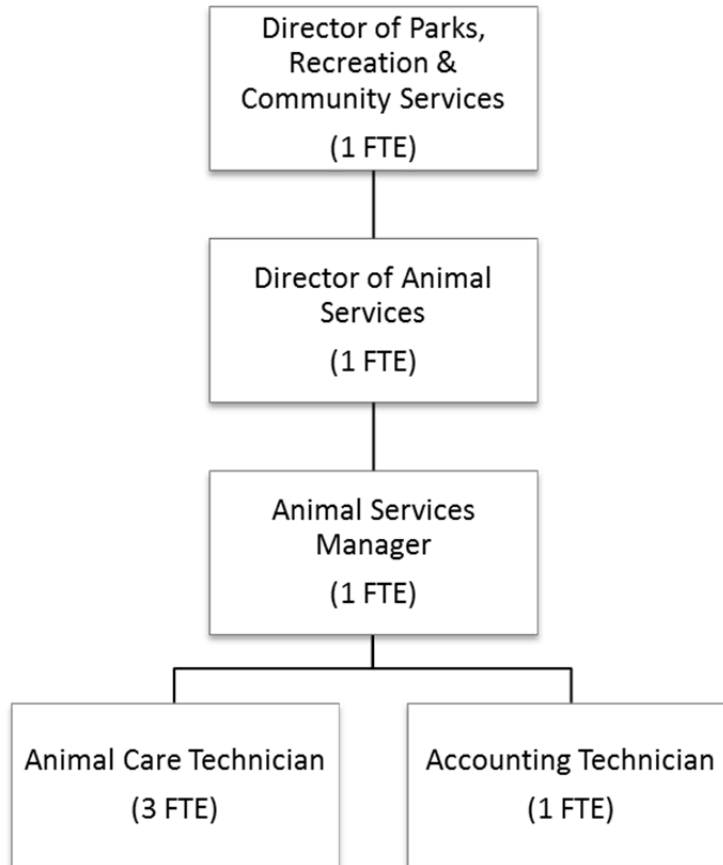
	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 659,689	\$ 621,918	\$ 674,639	\$ 737,821	\$ 911,506
Operating Expense	35,694	86,240	114,800	74,800	88,365
Capital Outlay	0	0	0	0	0
Total	\$ 695,383	\$ 708,158	\$ 789,439	\$ 812,621	\$ 999,871

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	2.0	\$ 159,688	3.0	\$ 151,701	3.0	\$ 180,841
Wages	8.0	263,299	8.0	333,840	10.0	410,343
Part-time	0.0	0	1.0	15,500	1.0	20,000
Other Compensation		0		0		0
Benefits		197,950		221,781		277,755
Merit & General Adjustment		0		0		7,567
Other Personnel	1.0	980	1.0	15,000	1.0	15,000
Total	11.0	\$ 621,918	13.0	\$ 737,821	15.0	\$ 911,506



ANIMAL SERVICES



ANIMAL SERVICES

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

Mission Statement for the Town of Collierville Department of Animal Services: To enforce state and local animal control and welfare laws, provide humane, effective, courteous, and responsive animal care and control services that enhance the quality of life for people and pets in our community.

The vision of Animal Services is to provide humane leadership to educate our citizens to be more responsible and compassionate toward animals in our community.

Collierville Animal Services' mission guides the staff and volunteers to provide the Town of Collierville with quality animal care and control. Our mission, goals and vision for the future motivates us every day to bestow the best services for our community.

Core Businesses of the Collierville Animal Services:

- Enforcement of animal laws.
- Animal control and public safety.
- Rabies control and bite prevention.
- Identification program through license and tag registrations.
- Shelter Operations include:
 - Animal care and housing.
 - Adoptions and reclaims.
 - Humane education.
 - Lost and found.
 - Spay/Neuter programs – Low income assistance.
 - TNR (Trap, Neuter and Relocate) program for feral cats.

FY 2013 Accomplishments

- Received \$249,756 in donations.
- Continued participation in the Mark Luttrell Women's Correctional Center PPAWS Prison Dog program where the inmates foster puppies and dogs not ready for adoption. The program is sponsored by the SPCA of Memphis providing financial support for the care and supplies needed for this State of Tennessee PPAWS work program. Over 250 dogs have been trained and paroled from this program.
- The Animals at Carriage Crossing Shopping Center off site adoption location is another program sponsored by the SPCA of Memphis. CAS brings shelter animals for adoptions every Friday and Saturday. We now have expanded our off site locations to Collierville PETCO and Hollywood Feed locations.

- Worked in conjunction with surrounding counties animal control agencies. CAS staff and volunteers are helping the Memphis Animal Services with Project Community Cat a program funded by the SPCA of Memphis. The community volunteers, which include veterinarians, vet techs and animal control officers, go to MAS once a month to help with a feral cat surgery day.
- The Animal Services Director and Shelter Manager are active members of the (NACA) National Animal Control Association.
- The Animal Services Director continues to serve for the past 8 years on the (ACAT) Animal Control Association of Tennessee Board of Directors, currently serving as ACAT past president. Shelter Manager is also an ACAT member.
- Continued micro-chip program for identification of Shelter and community animals which has resulted in the micro-chipping of 6,700 animals since July of 2005.
- Partnered with the Boy Scouts of America to provide opportunities for Eagle Scout projects for the completion of an additional five Scout projects at the Animal Shelter. CAS has had 30 completed Eagle Scout projects at the shelter since 2005.
- Continued the TNR program for feral (wild) cats. Over 650 cats have been trapped, health checked, tested for disease, spayed or neutered, given a 3 year rabies vaccine, and relocated to barns and grain warehouses.
- Over 4,000 hours for court appointed community service for minor offenses and high school service hours have been served at the shelter.
- Kids Camp brought in 80 children for humane education instruction held at the shelter and the Avenue Carriage Crossing.
- Participated in the Channel 5 Saturday Pet of the Week bringing adopters from Arkansas, Mississippi and Tennessee to our shelter
- CAS now is a regular guest for the Comcast program "ON CABLE TONIGHT" which is hosted by the SPCA of Memphis. The 30 minutes show highlights CAS pets for adoption and gives informative pet care.
- 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.
- 10 University of North Texas students came to the shelter for their Alternative Spring Break Service Trip. They volunteered 4 days of their spring break walking dogs, cat care duties and cleaning kennels at the shelter.
- Shelter Manager maintains a Facebook page: Friends of the Collierville Animal Shelter for more public awareness.

ANIMAL SERVICES

- Donations for the Humane Education Facility and the Surgery Center were given and approved by the Mayor and Board of Aldermen. A contract with Spirit Architecture Group was approved and building plans will be started.
- New for 2013 is the CAS internship program with University of Memphis. Interns serve a term in marketing, social media, or volunteer management. Our first intern helped us reorganize our volunteer files and design events flyers.
- Paw Fest at Carriage Crossing was bigger and better than ever October 2012, with more dog owners participating.

FY 2014 Goals and Objectives

Goal: To ensure Town of Collierville animal ordinances are meeting the public safety requirements.

Objectives:

- Educate the public on rabies control and dog bite prevention.
- Maintain a safe environment with enforcement of state, county and city animal laws.
- Reduce animal cruelty through education and investigation.

Goal: Provide a safe and efficient environment for staff, volunteers, public and animals.

Objectives:

- Keep protocols and procedures current and compliant with national standards.
- Review operating procedures routinely.
- Meet with staff and volunteers to address concerns or issues.
- Train for animal behavior understanding and proper animal handling.

Goal: Encourage all areas residents to help our efforts with homeless animals.

Objectives:

- Promote rabies and microchip drives to increase pet identification.
- Provide information to low income families for spay and neuter options.
- Promote pet owner responsibility.
- Provide humane education presentations to civic groups, schools and clubs

Goal: Provide training and education for staff and volunteers.

Objectives:

- CART (Collierville Animal Response Team) has helped CAS with outside disaster responses and will continue to be a relief to CAS staff.

- Encourage participation in opportunities to learn new animal welfare trends.
- Build a stronger TEAM between staff and volunteers.
- Encourage staff participation in volunteer recruitment and training.
- Recruit more interns for internship possibilities in our animal control, fundraising, marketing and humane education areas of shelter operations with more education institutions.

Goal: Promote outreach programs that have a direct impact on our community.

Objectives:

- Continue to use the PPAWS prison program to increase rotation of dogs at the Mark Luttrell Women's Correctional Center.
- Enhance our exposure with more promotion through radio, television and publications.
- Continue TNR (Trap, Neuter and Relocate) in target areas.
- Promote Animal Adoptions at Carriage Crossing, PETCO and Hollywood Feed.
- Increase our seasonal event planning with Carriage Crossing.

Goal: Promote adult animals to reduce long term housing.

Objectives:

- Designate volunteers for websites to maintain and update Petfinder.com, TOC site and construct a shelter site.
- Utilize rescue groups and animal transfer options.
- Encourage adult cat and dog adoption through special fees and incentives.
- Increase support through local merchants and business sponsorships.
- Recruit more foster homes.

Goal: Be a financially sound animal care and control services organization.

Objectives:

- Offset medical expenses by receiving \$30,000 in donations to help with injured and abused animals.
- Secure grants, additional funding and services for the animal shelter through agencies such as SPCA of Memphis (Society for the Prevention of Cruelty to Animals), PETCO, Hollywood Feed, PETSMART Charities, Assisi Foundation of Memphis, Pedigree, Pet-Friendly Spay/Neuter grant, local veterinarians and increase local support for spay/neuter program.
- Use our part time and temporary employees for holidays.

ANIMAL SERVICES

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Animals taken in at shelter	1,486	1,698	1,800
Percent of animals taken in that were:			
Surrendered	24.0%	21.5%	20.0%
Strays	65.0%	60.0%	60.0%
TNR (Trap, Neuter, Release) cats *		6.6%	5.0%
No Cost Spay/Neuter Program *		11.0%	14.5%
Wildlife		0.4%	0.5%
Percent of animals that were:			
Adopted, placed or relocated	60.0%	51.1%	53.0%
Reclaimed and No Cost program returns	18.0%	24.4%	25.0%
Euthanized	19.0%	14.6%	15.0%
Stray animals picked up DOA	3.0%	1.7%	2.0%
In the shelter or in foster care *		8.2%	5.0%
Animals euthanized	275	249	270
Animals picked up DOA	40	29	36
Dogs and cats adopted out	777	737	785
Adoption of other pets (chickens, rabbits, goats, etc.)	20	19	20
TNR (Trap, Neuter, Release) cats	50	113	90
Placement with rescue groups and through Seniors for Seniors program	40	13	14
No Cost Program pets returned to owners *		187	261
Reclaimed animals *		229	189
Total of live release	887	1,298	1,359
CAS adoptable pets spayed/neutered at shelter:			
Dogs			
Spayed	282	186	195
Neutered	221	205	215
Cats			
Spayed	223	180	189
Neutered	173	160	168
Total shelter pets spayed/neutered	899	731	767
TNR Program cats *			
Spayed		61	54
Neutered		52	47
Total cats served by the TNR program	0	113	101
No Cost program pets spayed/neutered at shelter: *			
Dogs			
Spayed		42	43
Neutered		33	34
Cats			
Spayed		64	66
Neutered		48	50
Total pets served by No Cost program		187	193
Total Spay and Neuters for the Shelter	899	1,031	1,061
Number of Kids Camp attendees	80	84	150
Number of Humane Education trainees:			
Adults	250	250	250
Children	1,500	1,500	1,500
After hour call-outs	15	15	10
Dog bites	24	32	34
Number of community service/volunteer hours:			
Court appointed service hours	4,000	5,824	5,800
Number of volunteer hours	25,000	30,000	31,000

* Measurement began with FY 2013

ANIMAL SERVICES

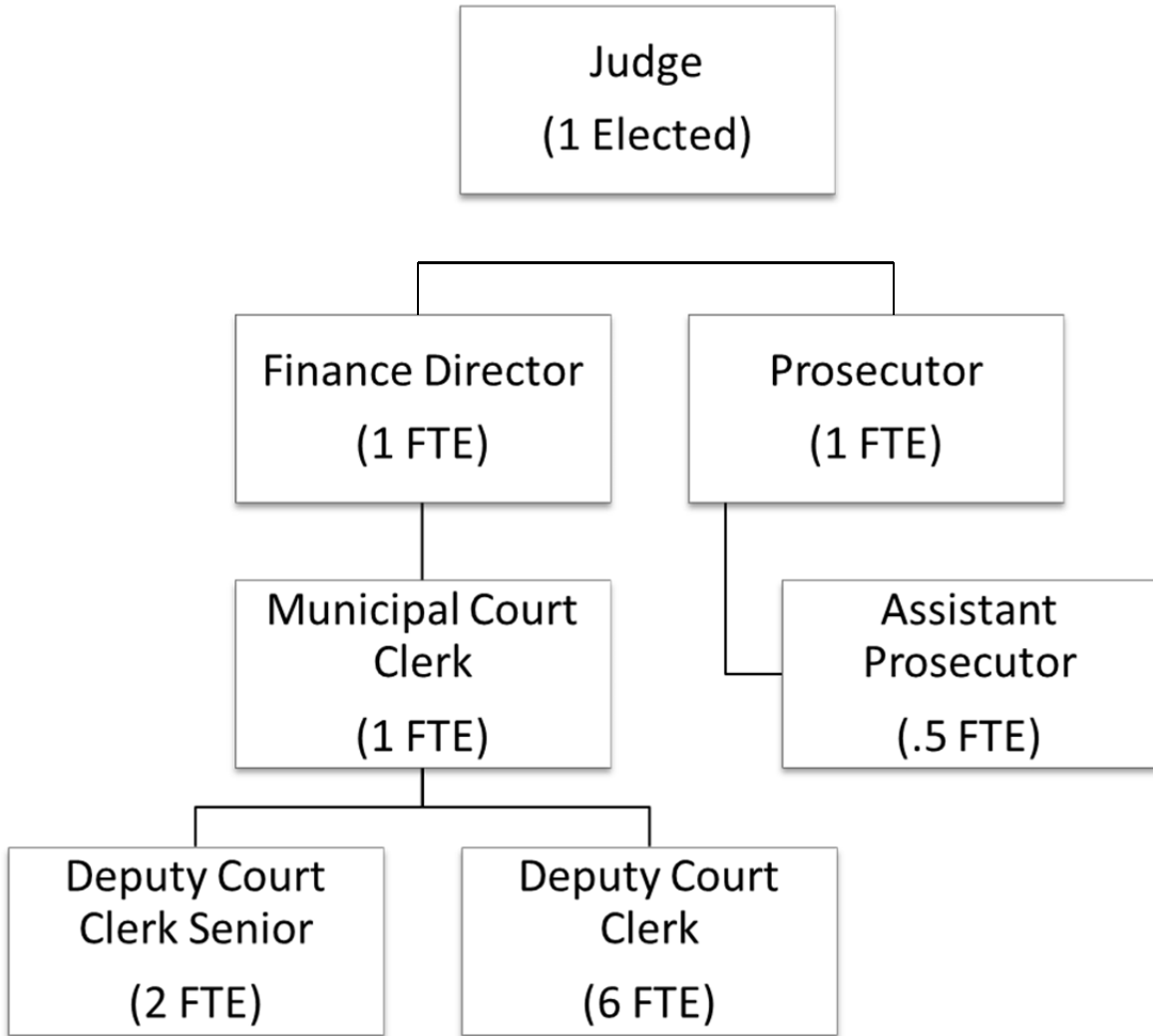
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 318,923	\$ 351,207	\$ 371,631	\$ 345,031	\$ 368,510
Operating Expense	124,128	108,376	150,589	149,729	145,801
Capital Outlay	5,338	1,930	33,999	3,999	30,000
Total	\$ 448,389	\$ 461,513	\$ 556,219	\$ 498,759	\$ 544,311

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	1.0	\$ 99,089	2.0	\$ 105,568	2.0	\$ 104,788
Wages	4.0	64,146	2.0	66,846	2.0	68,092
Part-time	2.0	32,281	4.0	56,000	5.0	70,200
Other Compensation		1,014		1,000		2,500
Benefits		118,656		115,617		118,643
Merit & General Adjustment		0		0		4,287
Other Personnel		36,021	0.0	0	0.0	0
Total	7.0	\$ 351,207	8.0	\$ 345,031	9.0	\$ 368,510

MUNICIPAL COURT



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 ordinances 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. He is elected for an eight-year term. The Town employs three prosecutors, one Municipal Court Clerk, two Deputy Court Clerk, Seniors, six Deputy Court Clerks, and one part-time Deputy Court Clerk.

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 2013 Accomplishments

- Reorganized court staff and provided training.
- Monitored online credit card transactions and enhanced policy and procedure.
- Processed 2,170 online credit card transactions, which collected \$254,000 in traffic citation fines and cost.
- Collected \$1,400,000 in Court revenue.
- Implemented a report to gather fines, fees, and litigation tax and generate Department of Revenue Tax Return.
- Reviewed court automation needs and elected to continue with ADSi software.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts, MTAS.
- Managed court docket without increase in court sessions.
- Consistently met deadlines to prepare and process court docket.
- 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.
- Provided docket report to requesting attorneys within five (5) business days prior to court's arraignment docket.

FY 2014 Goals and Objectives

Goal: Improve efficiency of court functions.

Objectives:

- Interface with new Police software and review software and procedures.
- Plan, design, and implement new court file format.
- Process and prepare Court Docket the next business day following the court session.
- Provide cross training for court employees.
- Monitor balance reports for payment accuracy.
- Monitor amendments to state statutes for compliance with state law.

Goal: Enhance internal and external customer service performance.

Objectives:

- Establish on-site credit card payment system and establish policy and procedures for processing credit card transactions.
- Provide MTAS training for court employees.
- Judge and Court Clerk to complete required Administrative Office of the Courts and Department of Safety training program.
- Judge to attend General Sessions Judicial Conference.
- Provide docket report to requesting attorneys five (5) business days prior to court docket.
- Electronically report traffic-related judgments and failure to appear/ pay cases to Department of Safety by the fifth business day after the court judgment.
- Complete and submit monthly financial reports and disbursements to the state, county, and internal agencies by the 15th of each month.

Goal: Enhance collections of fines and court cost.

Objectives:

- Maximize revenue collections by providing additional payment options, i.e. accepting credit card payments and promptly receipting and reporting payment transactions.
- Report defendants with delinquent misdemeanor fines and costs to Department of Safety for suspension of driver's license.
- Collect \$1,500,000 in court revenue.
- Monitor, process, and submit delinquent traffic tickets to collection agency by the 15th day of each month.

MUNICIPAL COURT

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 616,533	\$ 644,129	\$ 678,253	\$ 609,402	\$ 665,329
Operating Expense	70,791	61,964	88,440	79,445	85,815
Capital Outlay	3,540	0	11,000	1,879	0
Total	\$ 690,864	\$ 706,093	\$ 777,693	\$ 690,726	\$ 751,144

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	2.0	\$ 118,586	2.0	\$ 122,080	2.0	\$ 123,695
Wages	7.0	216,001	7.0	175,485	7.0	195,470
Part-time	4.0	94,905	5.0	90,860	5.0	107,943
Other Compensation		0		0		3,600
Benefits		214,637		220,978		229,262
Merit & General Adjustment				0		5,359
Other Personnel	0.0	0	0.0	0	0.0	0
Total	13.0	\$ 644,129	14.0	\$ 609,402	14.0	\$ 665,329

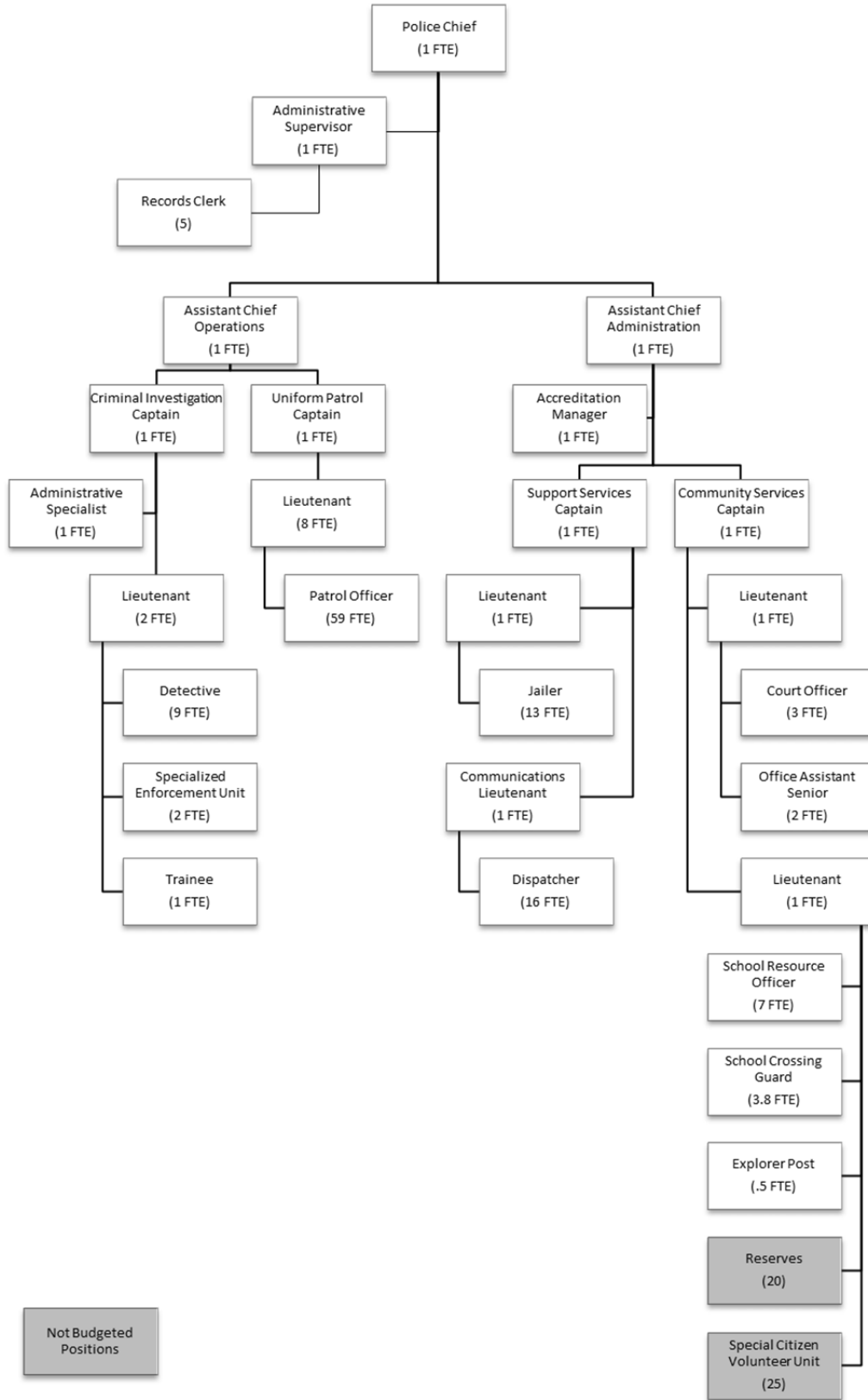
MUNICIPAL COURT

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Total Charges			
Charge Dispositions	16,626	18,920	19,860
Held to state (Grand Jury)	375	396	415
Guilty plea	1,300	1,398	1,450
Guilty verdict	184	187	200
Dismissed with cost	4,310	4,880	5,130
Dismissed without cost	1,105	911	996
Not guilty	7	7	7
Traffic Forfeit (paid after court judgment)	1,335	1,552	1,650
Active pac (unpaid tickets)	1,245	1,418	1,510
Other (nolle prosequi)	1,438	1,559	1,625
Total Cases			
Case Dispositions			
Criminal cases	1,660	1,650	1,750
Traffic cases	10,192	12,353	13,100
Total case dispositions	11,852	14,003	14,850
Total cases on docket	18,340	21,102	22,100
Percent of cases disposed	65%	66%	67%
New case files prepared for court docket	6,239	6,646	6,890
Defendants w/misdemeanor dispositions	1,270	1,183	1,190
Warrants processed	466	613	675
Subpoenas issued	1,033	1,061	1,080
Traffic tickets processed	10,918	11,955	12,500
Parking tickets processed	160	196	206
Traffic ticket cases paid (closed status-without court hearing)	4,346	5,425	5,900
Scheduled court docket			
Sessions	132	132	132
Days	67	67	67
Revenue collected	\$1,205,020	\$1,431,058	\$1,502,610
Online Credit Card Transactions *	\$20,619	\$254,034	\$285,000
Online Credit Card Transactions	222	2,170	2,350
Cash Bond Activity			
Cash Bonds Posted	\$211,260	\$230,068	\$246,100
Cash Bond Forfeits	\$12,270	\$18,520	\$20,200
Cash Bonds Transferred to fines	\$105,020	\$122,498	\$131,200
Cash Bonds Refunded	\$58,405	\$72,922	\$76,100
Active Bonds	\$94,635	\$113,313	\$124,200

* (effective 5/18/12)

POLICE DEPARTMENT



Not Budgeted Positions

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 Assistant. 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** 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 and Domestic Violence Units

and Combined Service 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's** primary focus is to educate the public on crime issues and prevention efforts and to improve 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. The members of each specialized unit are assigned to positions based on their respective specialization/training to promote and achieve department goals and objectives.

FY 2013 Accomplishments

- In July of 2012, the Department acquired our SkyCop mobile surveillance trailer. This equipment, valued at approximately \$45,000.00, was purchased through a no-match grant funded by the 2009 Urban Area Security Initiative. This device has an on board generator for long duration deployments and transmits video images that can be viewed remotely in real time.
- Throughout this fiscal year, the department has initiated several technology-based projects that are well under way. These include the Dispatch Console / P-25 radio system conversion, a CAD / RMS database conversion, and the replacement and expansion of our PSAP Dispatch Furniture. These projects will be completed during FY14.
- The department raised \$20,000 during our annual Classic Car Show sponsored by Lander's Ford of Collierville. The proceeds benefited the Collierville Education Foundation and were matched by a Town grant. These funds were distributed to dozens of teachers in Collierville schools for classroom programs and technology.

FY 2014 Goals and Objectives

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

Objectives:

- Detect offenders.

POLICE DEPARTMENT

- Conduct preliminary investigations and commence prosecutions.
- Share information on successful strategies internally and externally.
- Regularly analyze specialized patrol data generated from deployments/enforcement in targeted areas.
- 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.
- Conduct periodic workload analysis to ensure officers have ample time for proactive work in assigned districts.

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

Objectives:

- Implement advanced technologies (i.e., mobile data terminals, in-field reporting and NCIC queries) through the completion of CIP projects.
- Search for grant money available to fund information technology enhancements.
- Provide technology training to personnel.
- Collaborate with and continue routine meetings with IT and department's technology committee.

Goal: Improve traffic safety efforts.

Objectives:

- Target enforcement efforts by addressing 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 traffic safety grants.
- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported from State of Tennessee reports.

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

Objectives:

- Ensure proper staffing of police districts.
- Analyze call volume and district boundaries.
- At least monthly, ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques.
- On monthly basis, analyze response time information from the Dispatch CAD system.

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

Objectives:

- Continue to give presentations to various 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.
- Participative involvement with community gatherings, Chamber meetings and other Town sponsored events.

Goal: 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.

POLICE DEPARTMENT

Performance Measures

Statistics	Actual	Estimated	Projected
	FY 12	FY 13	FY 14 *
Population	45,152	46,151	47,185
Sworn Officer Complement	99	99	102
Civilian Employees	39	39	39
Volunteers	25	25	25
Reserves	8	8	8
Explorers	6	6	6
Total Incoming/Outgoing Phone Calls	115,671	134,394	137,082
# of Calls Officers Dispatched On	41,204	43,594	44,466
Alarm Calls	2,251	2,358	2,405
911 Calls	9,267	8,195	8,359
Traffic Warnings	13,042	14,587	14,879
Traffic Citations	11,174	12,251	12,496
Total DUIs	149	153	156
Total Crashes	1,133	1,283	1,309
Auto Thefts	20	14	14
Burglaries	85	82	84
Larcenies	680	732	747

* FY 14 projections are based on a 2% increase from FY 13

Activity	Actual	Estimated	Projected
	FY 12	FY 13	FY 14 *
Calls for Service	41,204	43,594	44,466
Average Response Time (All Calls)	6:55	6:45	6:50
Officers per 1,000 Population	2.19	2.15	2.16
Assigned Criminal Cases to CID	1,111	1,018	1,038
Percentage of Criminal Cases Cleared	69%	63%	63%
FBI Part I Offenses Clearance Rate	49.00%	45.00%	45.00%
Prisoners Processed	1,989	1,916	1,954

* FY 14 projections are based on a 2% increase from FY 13

POLICE DEPARTMENT

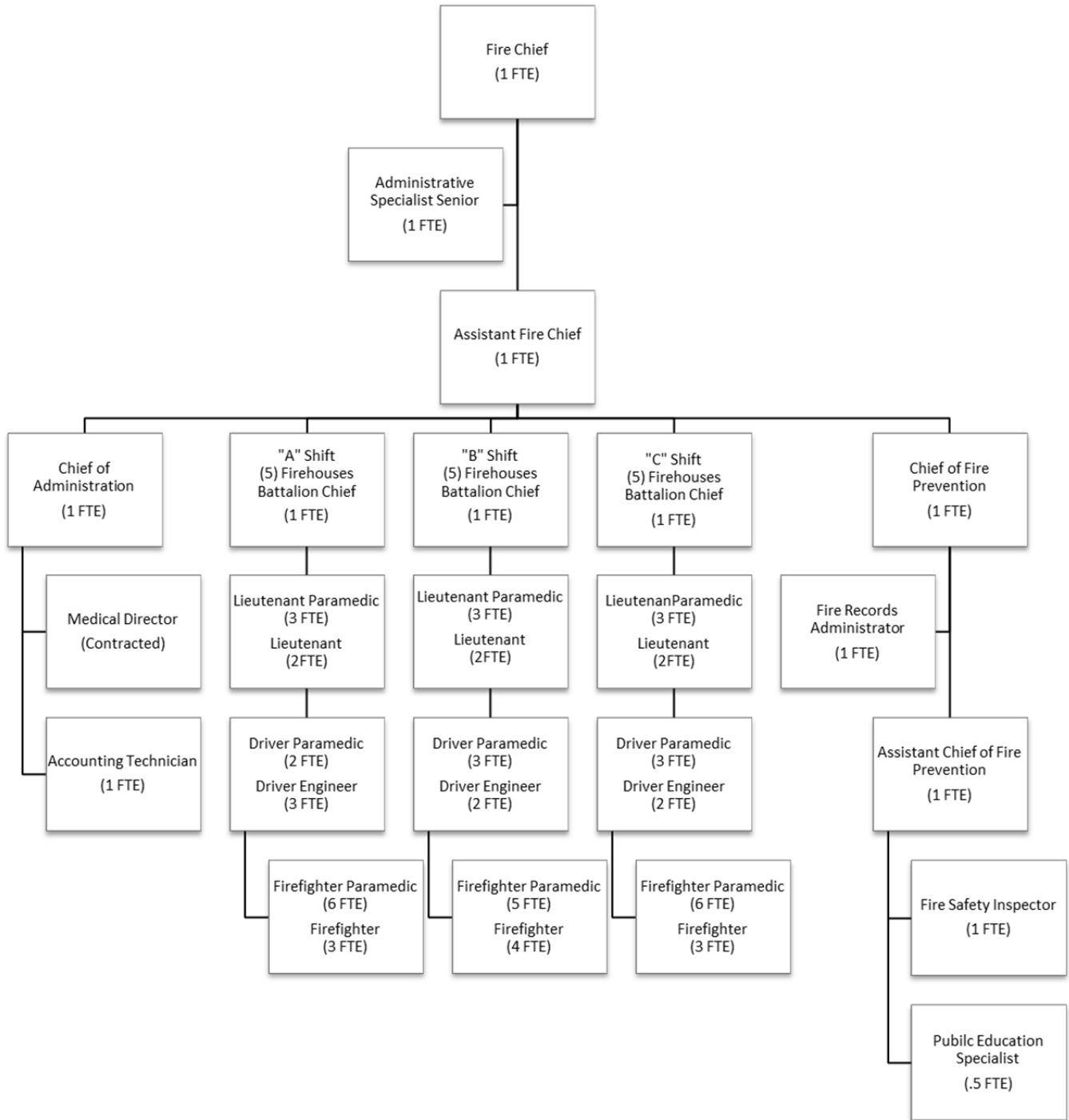
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 8,951,703	\$ 9,374,947	\$ 10,092,707	\$ 9,695,029	\$ 10,388,017
Operating Expense	765,985	829,706	998,454	960,970	1,015,217
Capital Outlay	69,232	267,057	299,341	281,020	201,800
Total	\$ 9,786,920	\$ 10,471,710	\$ 11,390,502	\$ 10,937,019	\$ 11,605,034

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	9.0	\$ 652,402	9.0	\$ 660,688	9.0	\$ 666,044
Wages	129.0	5,336,209	129.0	5,432,729	132.0	5,757,584
Part-time	17.0	94,321	17.0	86,042	17.0	100,272
Other Compensation		181,957		234,029		285,107
Benefits		3,106,459		3,281,541		3,403,588
Merit, Step & General Adjustment		0		0		175,421
Other Personnel	0.0	3,598	0.0	0	0.0	0
Total	155.0	\$ 9,374,947	155.0	\$ 9,695,029	158.0	\$ 10,388,017

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** is 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 moral. It is the Fire Chief's responsibility to provide direction to the organization and evaluate the capabilities of meeting the specific needs of the community. It is also the central point of contact for citizen and government inquiries.

•**Emergency Operations** under the direction of the Assistant Fire Chief 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.

•**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 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

FIRE DEPARTMENT

Prevention, Fire Records Management Systems and Public Fire Safety Education.

FY 2013 Accomplishments

- As part of the Fire Department's plan of services for the newly annexed southern territory; staff conducted field surveys of the water distribution system and located each individual hydrant and conducted preventative maintenance. The hydrants were inspected, bar-coded, and data attributes collected including GPS coordinates for hydrant geo-database mapping.
- As part of the Fire Department's plan of services for the newly annexed southern territory; fire inspectors conducted fire and life safety inspection and pre-incident planning surveys (fire risk analysis) of all commercial occupancies.
- As part of the Fire Department's plan of services for the newly annexed southern territory; fire inspectors conducted limited-access surveys of each residential and commercial occupancy to ensure the fire department has clear and unobstructed access to each property. The limited-access survey addressed; access points, address signage, low hanging tree limbs, driveways, gates, bridges, and landscape obstructions. Letters were sent to property owners of corrective measures necessary for emergency access.
- As part of the Fire Department's plan of services for the newly annexed southern territory; two (2) additional emergency outdoor warning sirens were purchased and networked with the Town's existing siren system. After conducting both an acoustic and site location study; the sirens were installed on Holmes west of Fleming Road and Holmes west of Center Hill. This provided siren coverage to 2,770 acres or 72% of the affected annexation.
- Rescue-Pumper; fire department staff worked through a seven-month construction process to obtain a new 2013 Pierce Dash rescue-pumper. The newer technology will improve reliability and maintenance, which makes it more cost-effective to operate; it will reduce maintenance cost related to parts, labor and fuel.
- AlertCollierville; staff worked with AT&T and Twenty-First Century Communications to update 8,901 Emergency Service Provider Data Service (ESPDS) records, which are utilized by the Town's Emergency Mass Alert and Notification System (reverse 9-1-1) to notify the community of an imminent life-threatening emergency in real-time.
- Hiring; conducted recruitment and hiring process to fill two vacant firefighter positions vacated by promotions.
- Awarded \$52,920 in grant funding to purchase a MedStat Mini-Ambulance; a 6x6 all-terrain vehicle (ATV) used to respond to, and transport victims from an area where the use of a traditional full-size ambulances are limited i.e., restricted due to off-road conditions or debris covered roadways such as following severe storms or tornados.
- Awarded \$11,364 in grant funding to purchase six (6) wireless portable multi-threat gas monitors. The monitors measure lower explosive limit (LEL), carbon monoxide, hydrogen sulfide, sulfur dioxide, and oxygen levels for firefighter protection and leak detection. This equipment replaces older gas monitors, which have reached the end of its useful life-cycle.
- Awarded \$7,751 in grant funding to purchase a 20' enclosed cargo transport trailer. The trailer will be used to haul and transport the MedStat Mini-Ambulance to various special events or multi-patient incidents.
- Awarded \$5,760 in grant funding to purchase two (2) automatic external defibrillators (AED's); one for the Morton Museum of Collierville History and the other for Collierville Burch Library. An automated external defibrillator (AED) is a portable electronic device that automatically diagnoses potentially life threatening cardiac arrhythmias in a patient, and is able to treat them through defibrillation.
- Awarded \$2,497.59 in grant funding toward the purchase of a live-fire extinguisher training simulator. The hands-on training simulator system provides clean, safe and cost effective extinguisher training through the use of a propane feed system that is controlled remotely by the instructor.
- Secured a grant from Energizer Battery, which provided five hundred and fifty 9-volt batteries valued at \$730, which firefighters used as part of the "Change Your Clock, Change Your Battery" Smoke Detector Program. This program benefited 439 senior-citizen and low-income families.
- Secured a grant from the State Fire Marshal's office, which provided one hundred smoke detectors valued at \$1,997, which firefighters used as part of the "Change Your Clock, Change Your Battery" Smoke Detector Program. This program benefited 439 senior-citizen and low-income families.
- Technical Advisor; staff participated as subject matter experts to create and evaluate Request for Proposal (RFP's) for Emergency Ambulance Transport for the Shelby County Government and other participating municipalities.
- Technical Advisor; staff participated as subject matter experts to create and evaluate Request for Proposal (RFP's) for Emergency Ambulance Transport specifically for the Town of Collierville.
- Technical Advisor; staff participated as subject matter experts to create and evaluate Request for Proposal (RFP's) for Public Safety Radio Communication System for the Town of Collierville.

FIRE DEPARTMENT

- Technical Advisor; staff participated as subject matter experts to create and evaluate Request for Proposal (RFP's) for Records Management System (Computer-Aided Dispatch) for the Town of Collierville.
- Received 3-year renewal accreditation on Exempt Jurisdiction exemption to continue to conduct plans review and fire safety inspections through comprehensive audit process conducted on-site by State Fire Marshal's Office. The purpose of this state audit was to ensure the Fire Marshal's Office was adequately enforcing its codes, and is performing reviews of construction plans and specifications required under TCA codes.
- Received annual accreditation to provide Advanced (paramedic) Life Support Emergency Medical Services through comprehensive audit process conducted on-site by Tennessee Department of Health and Environment. The purpose of this state audit was to ensure the Fire Department EMS program was complying with state rules and regulations.
- Partnered with the Assisi Foundation of Memphis and the Shelby County Government and distributed 15,000 "I'm Ready Calendars" to the community, which promote disaster preparedness education such as Community Emergency Response Team (CERT) training for all citizens.
- Performed a Capital Asset Inventory to provide control and accountability over capital assets and to gather and maintain information needed for the preparation of financial statements for the Finance Department.

FY 2014 Goals and Objectives

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by purchasing land for a future firehouse to be constructed which will meet the operational requirements of the Fire Department necessary to mitigate emergencies.

Objectives:

- Enter into a Professional Services Agreement with real estate/land broker; conduct property searches for three potential sites.
- Identify final preferred site and complete due diligence.
- Conduct Site Assessment Matrix; utilities, water/runoff retention, grade issues, and soil conditions.
- Conduct Emergency Service Components; main response routes, street width, congested traffic areas, access of road shoulders, municipal growth trends and natural barriers such as rivers and drainage ditches.

- Conduct high-intensity soil mapping.
- Pursue acquisition negotiations and seek Board of Mayor and Aldermen (BMA) approval.

Goal: Participate in a joint police/fire radio communications infrastructure implementation plan to ensure fire department operations.

Objectives:

- Conduct testing on fire sub-systems; firehouse alerting system, back-up paging systems, Knox-box key management systems, apparatus intercom systems, and self-contained breathing apparatus (SCBA), Click-to-Enter Gate Access, as well as, medical consultation systems (Baptist Collierville Emergency Room).
- Conduct oversight of installation of radio equipment; fire apparatus, staff vehicles, and firehouses.
- Conduct oversight testing and setup of fire console.
- Conduct oversight on testing on fire subscriber radio equipment; base radios, mobile radios, and portable radios.
- Conduct in-service training classes for all personnel.

Goal: Improve the Fire Department's ability to efficiently meet the service request of the community by ensuring oversight and review of, and compliance with performance standards for the Emergency Ambulance Transport Contract.

Objectives:

- Create Ambulance Oversight Committee (AOC); The AOC will be comprised of the three (3) Fire Department employees who will be appointed by the Fire Chief and serve as voting members of the committee. The Town may include as non-voting members additional persons it deems appropriate, including but not limited to the Town's Emergency Services Medical Director, a Contract Administrator from the General Services Department, and a representative from the Collierville Dispatch office. In addition, there shall be non-voting members who shall represent the third party provider. AOC shall have the authority to review all records associated with the Ambulance Services Agreement and shall have the discretion to inspect the third party provider's ambulances upon request.
- Create special customized statistical reports regarding ambulance runs statistics from the National Fire Incident Reporting System (NFIRS) system, which indicate performance and time constraints.
- The Ambulance Oversight Committee (AOC) will meet on a monthly basis to review compliance rates, performance damages, operational issues, and complaints and make recommendations for improvement.

FIRE DEPARTMENT

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 6,028,432	\$ 6,278,393	\$ 6,651,587	\$ 6,469,477	\$ 6,745,273
Operating Expense	801,675	941,323	454,212	439,768	430,518
Capital Outlay	6,150	203,219	95,974	97,190	0
Total	\$ 6,836,257	\$ 7,422,935	\$ 7,201,773	\$ 7,006,436	\$ 7,175,791

Staffing Summary

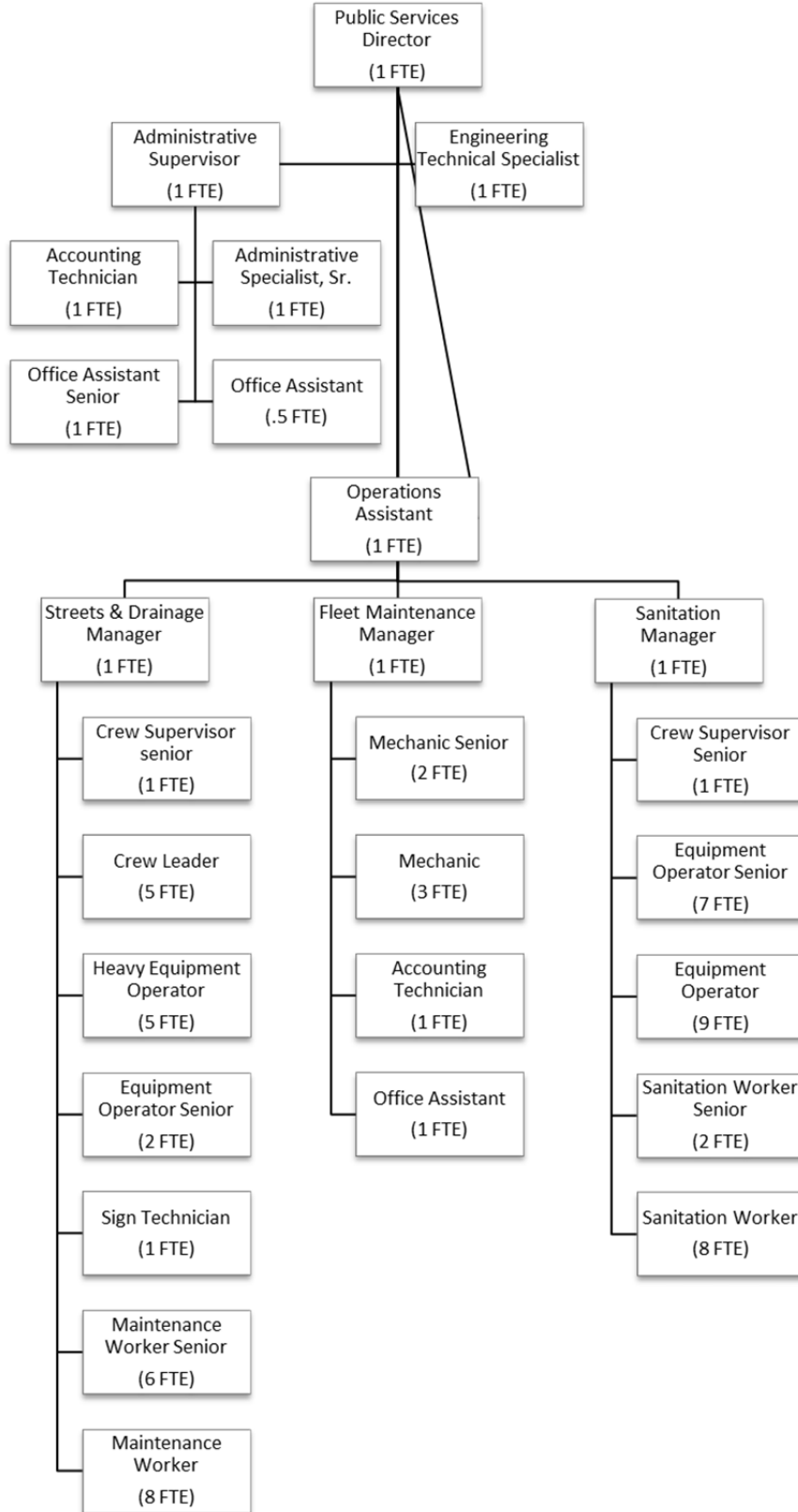
	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	6.0	\$ 511,281	7.0	\$ 537,636	7.0	\$ 590,361
Wages	63.0	3,456,102	62.0	3,507,152	62.0	3,604,612
Part-time	1.0	16,834	1.0	17,134	1.0	21,426
Other Compensation		261,008		276,099		282,689
Benefits		2,033,168		2,131,457		2,151,836
Merit, Step & General Adjustment		0		0		94,349
Other Personnel	0.0	0	0.0	0	0.0	0
Total	70.0	\$ 6,278,393	70.0	\$ 6,469,477	70.0	\$ 6,745,273

FIRE DEPARTMENT

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Population	46,134	46,534	47,185
Total Number of Calls	2,827	2,967	3,090
Avg Response Time (min:sec)	5:01	5:10	5:02
Fire Dollar Loss	\$841,806	\$795,574	\$756,000
Dollar Value Saved	\$7,886,210	\$9,049,254	\$8,913,638
Fire Dollar Loss per Capita	18.25	17.67	16.69
Structure Fires	36	41	34
Vehicle Fires	10	17	15
Outside Fires	32	44	30
Other Calls (Public Assistance & Alarms)	542	279	966
Emergency Medical Calls	1,744	1,809	2,057
Percent of Calls that are false alarms	15.10%	15.02%	12.96%
Civillian Injuries	0	0	0
Civillian Fatalities	0	1	0
Mutual Aid Given	36	45	36
Mutual Aid Received	6	6	13
Total Number of Inspections	2,198	2,470	2,522
Total Hazards	1,472	1,611	2,099
Total Hazards corrected within 90 days	1,321	1,369	1,469
Hours spent inspecting	1,264	1,077	1,344
Total Fire Investigations	13	11	14
Training Hours	18,648	19,468	21,836

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, 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 Treatment and Wastewater Treatment Plant.

The Department Director provides leadership, direction and motivation to division directors 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 2013 Accomplishments

- Public Service Administration promotes employee career and job success by supporting training, employee recognition and activity events. This success is seen when the Town's water system continues to score high marks during annual state evaluations and when the Town's wastewater systems continues to operate violation free and other department divisions continue to receive supporting recognition from its customers also when its employees receive awards for commendable achievements. Senior staff members are encouraged to assist fellow employees by scheduling time to teach specialized skills. This success is seen when employees receive their Commercial Driver's License or have become better equipment operators after attending these specialized training sessions.
- Prepared applications and was awarded a million dollar emergency preparedness grant from the State of Tennessee to improve drainage in the downtown area of Collierville. The grant will also fund the development of a yard-waste debris collection and processing site. This will reduce the Town's overall cost for yard waste disposal.

FY 2014 Goals and Objectives

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

Objectives:

- Schedule meetings with Administrative Staff/Managers and employees to discuss upcoming projects and go over upcoming issues or events.
- Perform random call backs after completion of jobs for customer satisfaction survey.
- Expand training of division supervisors ensuring that all work order program notes are updated on a regular basis.

Goal: 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 throughout the year on their budgets.
- Perform routine evaluations of department operations to identify areas where improvements can be made to increase efficiencies and lower costs.

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

Objective:

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

Goal: Communicate operational advice and activity information to citizens.

- Use monthly utility bill to share department guidelines.
- Publish project status in newspapers.
- Distribute helpful procedural information by mail or handouts.

PUBLIC SERVICES ADMINISTRATION

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Safety Meetings	12	12	12
Purchase orders processed	2,369	2,350	2,350
Check requests processed	162	150	155
% of purchase orders/check requests voided	10%	5%	5%
Total number of department employees	105	105	107
Number of workman's compensation claims processed	7	4	10
Man hours lost due to on the job injury	112	8	100

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 442,882	\$ 438,651	\$ 569,134	\$ 545,890	\$ 582,501
Operating Expense	69,014	57,924	70,003	62,341	69,833
Capital Outlay	0	0	0	0	0
Total	\$ 511,896	\$ 496,575	\$ 639,137	\$ 608,231	\$ 652,334
Reduction to expenditures					
Water & Sewer Fund	\$ (221,441)	\$ (219,326)	\$ (284,567)	\$ (272,945)	\$ (291,251)
General Fund	\$ 290,455	\$ 277,249	\$ 354,570	\$ 335,286	\$ 361,084

Staffing Summary

	Actual FY 12	Estimated FY 13	Budget FY 14
Salaries	4.0 \$ 264,825	4.0 \$ 271,235	4.0 \$ 273,431
Wages	1.0 40,635	3.0 102,957	3.0 104,586
Part-time	0.0 0	1.0 5,000	1.0 19,665
Other Compensation	0	0	0
Benefits	133,191	166,698	177,234
Merit & General Adjustment	0	0	7,585
Other Personnel	0.0 0	0.0 0	0.0 0
Total	5.0 \$ 438,651	8.0 \$ 545,890	8.0 \$ 582,501

PUBLIC SERVICES - STREETS AND DRAINAGE

Streets and Drainage, a division of the Department of Public Services, is responsible for the maintenance of approximately 673 lane-miles of roadway including pavement, curb, ditches, right-of-way litter collection and street signage. A large number of drainage structures and open ditches in the right-of-way and easements are also maintained. The division also assists with street cleaning, 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 2013 Accomplishments

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Responded to over 1,114 calls for service for signs, street repair and drainage repairs.
- Replaced numerous regulatory, warning, guide and street name signs between Collierville Arlington Rd. and Peterson Lake Rd. to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices.
- Assisted the Parks and Recreation Department by making erosion repairs to areas that had washed out along the ditch banks of Drainage Lateral J running through Cox Park.
- Provided snow and ice removal for major streets during the winter season.
- Replaced 3,513 feet of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Built an access road to the new Town property and facilities purchased along Progress Road.
- The Streets and Drainage Division purchased a new asphalt heating trailer allowing the Division to continue making asphalt pavement repairs when asphalt plants are down for maintenance during winter months. This trailer also gives the Division the ability to make more permanent and smoother street patches and allows the Division to re-utilize

asphalt that has cooled and stock-piled eliminating any waste materials left over from pavement repairs.

- Asphalt crews spread over 1,725 tons of asphalt on street repairs patched throughout the Town to improve the quality of the roads.

FY 2014 Goals and Objectives

Goal: Improve and maintain safe roadway systems throughout Town in a cost effective manner.

Objectives:

- Reduce the response time for requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations throughout the Town.
- 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.
- Develop a proactive street striping program by evaluating, and prioritizing areas where re-striping will be performed.
- Continue upgrading traffic control devices to meet new Manual of Uniform Traffic Control Devices.

Goal: Improve and maintain drainage systems performance throughout Town in a cost effective manner.

Objectives:

- Perform a physical survey of all major drainage laterals, document problem areas, and schedule proactive maintenance to improve stormwater drainage throughout Town.
- Reduce response times for both routine and emergency drainage maintenance repairs throughout town.
- Inspect, document and repair concrete curbs and water tables at various locations.
- Meet Phase II State of Tennessee requirements for storm water permits.

PUBLIC SERVICES - STREETS AND DRAINAGE

Performance Measures

Activity	Actual	Estimated	Projected
	FY 12	FY 13	FY14
Roadway Lane (miles)	673	673	680
Open ditches in miles	14	14	14
Curb and Gutter replacement, linear feet	1,921	3,513	4,000
Asphalt paving, contract (lane miles)	35.0	27.0	32.0
Cost per lane mile paved	\$42,500	\$52,733	\$55,000
Percent of streets paved	5.1%	3.9%	4.6%
Asphalt patching tons	1,931	1,725	1,800
Pavement repairs*	238	220	250
Street Signs	9,100	9,100	9,100
Street Signs repaired / installed	500	267	400
Work orders processed	1,467	1,114	1,250
Number of man hours paid (non-exempt)	49,857	53,890	58,240
Percent of overtime hours paid	1.2%	0.8%	1.0%
After hour call-outs	38	38	50

* Includes major pavement repairs and potholes filled

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 1,318,233	\$ 1,384,602	\$ 1,648,036	\$ 1,596,576	\$ 1,671,538
Operating Expense	1,397,166	2,497,513	2,046,132	2,072,714	1,652,288
Capital Outlay	0	67,153	55,295	55,295	19,500
Total	\$ 2,715,399	\$ 3,949,268	\$ 3,749,463	\$ 3,724,585	\$ 3,343,326

Staffing Summary

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	1.0	\$ 69,624	1.0	\$ 71,308	1.0	\$ 73,000
Wages	24.0	775,067	28.0	868,022	28.0	911,973
Part-time		0		0		0
Other Compensation		13,626		20,000		20,000
Benefits		526,285		637,247		649,544
Merit & General Adjustment		0		0		17,020
Other Personnel		0		0		0
Total	25.0	\$ 1,384,602	29.0	\$ 1,596,576	29.0	\$ 1,671,538

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, etc. 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-motorized equipment. Special jobs bid and performed by private shops are bodywork and automatic 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 eight employees.

FY 2013 Accomplishments

- Worked with the Town Administration to develop a comprehensive and effective vehicle and equipment replacement plan for the Town's fleet.
- Increased training opportunities for employees to improve division service levels and productivity. This year one employee completed four (EVT) Emergency Vehicle Technician certification tests, one employee completed Master (ASE) Automotive Service Excellence Technician re-certification, two employees participated in the Heartland Emergency Apparatus Technician training in Lake Ozark MO, and two employees attended a two day maintenance training program with the West Tennessee Fleet Managers Association that focused on the maintenance of late model Dodge vehicle electronics.
- The Fleet Maintenance Division purchased two new mobile computer stations that are being located in the maintenance bays and being used by mechanics to research maintenance information and enter information into work orders directly. These computer stations eliminate double entry of paper work for administrative personnel and have improved the Divisions efficiency repairing Town Fleet vehicles.
- The Fleet Maintenance Division utilized the principles of 5S training to re-organize and improve their parts storage area by labeling and adding additional shelving and storage units to maximize maintenance efficiency and improve inventory accountability.

FY 2014 Goals and Objectives

Goal: Minimize downtime and maximize the Town's return on investments through prompt repair of all Town-owned vehicles and pieces of maintenance equipment.

Objectives:

- Schedule and provide preventive maintenance to all Town-owned vehicles and pieces of maintenance equipment in an attempt to identify maintenance needs prior to their becoming dangerous or more costly.
- Expand management/inventory software program to improve preventative maintenance program and warehouse parts application (accounting of weekly and monthly reports, parts and equipment costs, tracking of work orders, surplus equipment, vehicle service schedules and history tracking to reduce cost related factors).

Goal: Increase service level 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% 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.

Goal: Maximize Fleet asset utilization and reduce vehicle and equipment replacement costs.

Objectives:

- Improve communications between Town Departments to better assess each Department's vehicle and equipment replacement needs.
- Identify vehicles and equipment that have been scheduled for surplus that could be utilized by other Departments in alternative capacities.
- Assist Town Departments with the transfer of vehicles and equipment that have been scheduled for surplus but could be used for beneficial purposes by other Departments.

PUBLIC SERVICES - FLEET MAINTENANCE

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Service Requests by Department:			
Public Services	1,179	1,191	1,300
Police	450	482	490
Fire	145	166	170
Town Administration	7	-	-
Development	30	77	40
Finance	25	26	35
Parks	78	68	70
Animal Control	16	29	22
Number of Mechanics	6	5	5
Service orders completed	1,930	2,039	2,132
Fuel Gallons Purchased:			
Regular	162,524	179,135	191,000
Diesel	99,207	114,684	130,000
Fuel Average Price per Gallon			
Regular	2.9000	2.8460	3.1000
Diesel	3.1600	3.1990	3.5000
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	1 day	1 day	1 day
Number of man hours paid (non-exempt)	14,560	12,060	16,640
% of overtime hours paid	1.0%	1.6%	1.0%

Budget Summary

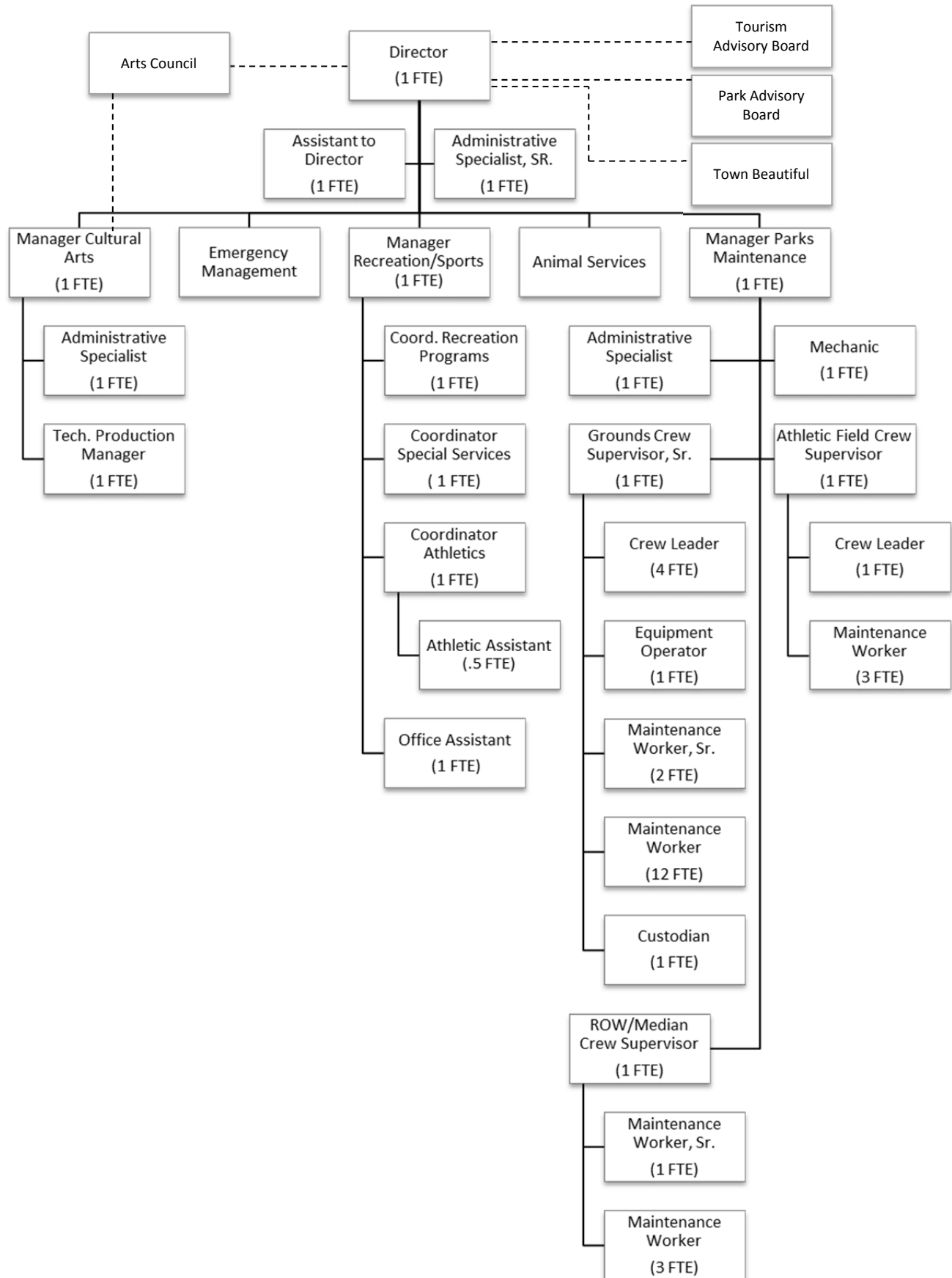
	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 469,015	\$ 463,169	\$ 496,976	\$ 473,931	\$ 560,731
Operating Expense	68,495	55,580	70,122	65,680	81,305
Capital Outlay	9,204	12,608	10,000	10,000	9,000
Total	\$ 546,714	\$ 531,357	\$ 577,098	\$ 549,611	\$ 651,036

PUBLIC SERVICES - FLEET MAINTENANCE

Staffing Summary

	Actual FY 12		Estimated FY 13		Budget FY 14	
Salaries	1.0	\$ 66,441	1.0	\$ 72,308	1.0	\$ 70,308
Wages	7.0	213,413	6.0	211,308	8.0	274,016
Part-time	1.0	3,685	1.0	20,020	0.0	0
Other Compensation		3,165		5,000		5,000
Benefits		171,380		160,295		200,227
Merit & General Adjustment		0		0		6,180
Other Personnel	1.0	5,085	1.0	5,000	1.0	5,000
Total	10.0	\$ 463,169	9.0	\$ 473,931	10.0	\$ 560,731

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



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 parks with approximately 750 acres of parkland, 30 athletic fields, 10 tennis courts, 10 modular play structures, 2 spray parks and 14.45 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. The Collierville Parks maintenance staff of 34 employees is responsible for all public grounds, including mowing, landscaping, athletic fields, right-of-way areas, street medians and basic parks and grounds maintenance throughout the town.

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, Five Year Park Plan.
 - Develop a financial plan to provide for future development.
 - Oversee the budgeting process and personnel to insure adequate operating funds and personnel to operate park services.
 - 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, protect, promote, and maintain current and future park properties, facilities, trails, and open spaces:
 - Maintain a highly motivated, competent, and skilled maintenance division.
 - Insure administrative staff is trained on and understands all local, state, and federal opportunities for funding.
- Work with other local, state, county, and federal agencies to enhance recreational space.

FY 2013 Accomplishments

- Installed 5,100 linear ft. of Irrigation lines, 205 irrigation heads, 15 valves, and three (3) controllers at H.W. Cox, Jr. and Suggs Park.
- Installed a new state of the art sound system to enhance performances at the Theatre.
- Launched new online registration for all youth and adult sports programs.
- Recreational program division received a total of \$5,000 in program grants.
- Developed online program surveys for all sports programs.
- Offered three (3) new sports programs:
 - Adult Kickball
 - 9th-12th grade Coed Volleyball
 - 9th-12th grade Coed Softball
- Partnered with Collierville Civitan Club/National Organization, Lions Club of Collierville, and Kiwanis Club of Collierville to make possible the 17th year of Camp Smile Program for Special Needs Children.
- Sponsored the 1st Annual Sportsmanship Awards Banquet.
- Presented ten (10) full stage musicals.
- Hosted two (2) Amateur Softball Association Regional & National Qualifying Tournaments & one (1) United States Specialty Sports Association Softball World Series Tournament.
- There were over 4,900 participants in youth sports, 500+ Head & Assistant coaches, and 490 adult participants.
- Completed renovations to W.C. Johnson softball complex infields.
- Added 0.8 miles of wilderness trail at W.C. Johnson Park.
- Senior Travel Programs ventured to: Washington DC, Spain, New Madrid/Sikeston MO, and Lancaster/Hershey/Gettysburg PA with a total of 87 travel participants.
- Installed new state of the art athletic lighting system at W.C. Johnson Multi-Purpose Complex.
- Purchased additional five (5) acres of land at Progress Road Park.
- Facilitated the Tourism Commission sub-committee on social media for Facebook and blogs which will help increase the number of visitors to the Town.
- Administered monthly catered lunch and bingo program for area senior adults at the Community Center with a total of 540 participants for the year.
- 27th Annual Independence Day Celebration – Added “Welcome” & “Schedule of Events” signage, Patriotic Mutual for participants to color for the department to ship to the military stationed overseas.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Installed 2,720 ft. of pipe, 135 heads and nine (9) valves in H.W. Cox, Jr. Park island. Installed 1,110 ft. pipe, 20 heads and three (3) valves on the east side of the park. Installed 1,280 ft. pipe, 52 heads and three (3) valves at Suggs Park.
- Public tennis courts in Collierville have a yearly usage of 24,000 participants from organized programs and public play.
- Hosted a record number of Performing Arts Camps - 50 days of camps at the Theatre.
- Installed Estanaula Park entrance columns, sidewalks, benches and concrete pads.
- Installed Town Square information kiosks.
- Opened the Suggs Park Off-Leash Park.
- Acquired a \$1,000 grant from USTA National, USTA Southern and local USTA, Jr. Team Tennis Program.
- Installed 54 Encore Azaleas, four (4) Magnolias, one Red Oak and 13,050 sq. ft. of sod at Suggs Park islands.
- Installed 20 oak trees at Wolf River median and Shelton Road.
- Installed 25 Knock-out Roses and 35 Encore Azaleas at Library and W.C. Johnson Park.
- Recreational programs averaged 10,000 registered participants with an estimated program facility usage of 19,000.
- Coordinated the department's 30th Anniversary Celebration including developing Hall of Fame application & organization of ceremony/presentation of award.
- Developed daily itineraries for half & whole day bus tour trips to Collierville.
- Constructed over 11,000 sq. ft. of pine straw beds at H.W. Cox, Jr. Park

FY 2014 Goals and Objectives

Goal: Enhance Special Events town-wide.

Objectives:

- "Welcome" and "Schedule of Events" signage posted for bus riders coming into park for Independence Day Celebration.
- Provide additional plantings and decorations for stage with surround sound to cover larger park areas not currently served.
- Provide a Children's Wall of Fun to provide messages and paintings to send to military personnel overseas.
- Relocate Flashlight Easter Egg Hunt to Suggs Park.
- Increase and improve decorations to Town Christmas Tree and surrounding Town properties.

Goal: Increase tourism visibility.

Objectives:

- Partner with Memphis School of Art, Brooks, or Dixon Gallery to use works of art to attract visitors to Tom Brooks Park.

- Book two to three Motor Coach Tours.
- Work with Tourism Commission and Morton Museum to develop additional day tour itineraries.

Goal: Expand recreational and educational programming.

Objectives:

- Add instructional and tennis programs to online registration.
- Provide recreation and sports newsletter through utility bill mailing.
- Form Seniors Advisory Committee.
- Installation of ADA ramp and interior upgrades at W.C. Johnson House.
- Survey community for interest and components for an outdoor nature play area.

Goal: Expand cultural arts programs.

Objectives:

- Develop and implement an Arts Contest with the middle schools to feature paintings or other art pieces in various Town buildings.
- Organize and control equipment rooms for maximum storage.
- Work with Arts Council to insure quality programming at the Harrell Theatre.
- Secure a sponsor for wireless Internet at the theatre.

Goal: Expand greenbelt system along Wolf River and Wolf River Boulevard.

Objectives:

- Hire a design and engineering firm to layout trails; prepare easements; and provide specifications for construction.
- Develop plan to connect new trails with existing W.C. Johnson and Wolf River Greenway.
- Complete design and engineering for Wolf River Greenway Bridge.
- Identify and solicit county, state, and federal grants for funding of the proposed River Crossing.

Goal: Reach Competitive Baseball agreement.

Objectives:

- Work with coaches, parents, and Parks Advisory Board to identify the issues.
- Review and develop options for Parks Advisory Board for implementation.
- Develop plan for implementation of competitive team elimination.
- Provide Collierville fields for all Collierville competitive teams, through proper reservation process.

Goal: Enhance recreational youth sports.

Objectives:

- Implement rules to ensure participants have the opportunity to "Have Fun".

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Coach the coaches in Town of Collierville recreational philosophy.
- Provide coaching clinics to instruct coaches and managers in best practices in all recreational youth sports.
- Eliminate all competitive aspects of recreational sports.

Goal: Improve landscape and bedding areas in Town.

Objectives:

- Increase the number of flowering shrubs in beds, specifically knockout roses and encore azaleas.
- Plant correct number of flowers in each bed according to plant type and square footage
- Make every crew member responsible for weed control in landscape areas.

Goal: Improve appearance of ROW's, open areas, and non-irrigated medians.

Objectives:

- Establish written standards of appearance guidelines for all areas.

- Establish spray and fertilization programs for all areas.
- Work with TDOT representatives about appropriate ROW spray programs.

Goal: Improve fertilization program.

Objectives:

- Use improvements in fertilization technology with Polyon or Methex nitrogen sources.
- Establish written standards for appearance and growth regulation on all athletic fields.

Goal: Improve online services including surveys and practice systems.

Objectives:

- Develop online surveys for each program allowing participant, coach, and officials feedback for convenience and confidentiality.
- Speed up weekly process for schedules, coach and field information.

Performance Measures

Activity	Actual	Estimated	Projected
	FY 12	FY 13	FY14
Special Events Attendance	37,500	39,500	40,000
Instructional/Recreation program participants	17,000	17,500	20,000
Maintenance man-hours worked	90,880	91,050	71,840
Work Order Completion %	98.0%	98.0%	97.0%
Greenbelt Mileage	14.0	14.5	15.3
Park Acreage Maintained	496	500	500
Total Park Acreage (Undeveloped)	250	275	275
Cost (\$) of Park Operations/Resident	\$92.50	\$92.25	\$95.56
Miles of Right of Way	64.6	79.5	80.5
Theatre Attendance	13,100	15,000	22,857

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 2,605,712	\$ 2,465,936	\$ 2,718,689	\$ 2,685,278	\$ 2,775,919
Operating Expense	1,215,026	1,375,792	1,624,981	1,604,341	1,817,140
Capital Outlay	3,205	102,990	105,550	97,500	137,275
Total	\$ 3,823,943	\$ 3,944,718	\$ 4,449,220	\$ 4,387,119	\$ 4,730,334
Reduction to expenditures					
Library Fund	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Water & Sewer Fund	(31,220)	(31,220)	(31,220)	(31,220)	(31,220)
General Fund	\$ 3,783,723	\$ 3,904,498	\$ 4,409,000	\$ 4,346,899	\$ 4,690,114

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

Staffing Summary

	Actual FY 12		Estimated FY 13		Budget FY 14	
Salaries	8.0	\$ 468,597	8.0	\$ 501,553	8.0	\$ 511,450
Wages	36.0	1,020,322	36.0	1,058,500	38.0	1,167,915
Part-time	3.0	29,949	3.0	30,060	3.0	30,060
Other Compensation		41,142		65,000		67,000
Benefits		875,158		947,485		968,693
Merit & General Adjustment		0		0		24,922
Other Personnel	21.0	30,769	13.0	82,680	2.0	5,880
Total	68.0	\$ 2,465,936	60.0	\$ 2,685,278	51.0	\$ 2,775,919



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 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.

The process of issuing general obligation bonded debt in the Town begins with the departments' presentation of capital expenditure and projects 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.

In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also issued \$5.29 million in refunding bonds. In FY 2008, the Town issued \$3,000,000 in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13,000,000 bonds issued in FY 2009. In addition to the road, the Town expanded the Police Headquarters building, and constructed a new Courthouse and Police Patrol Building.

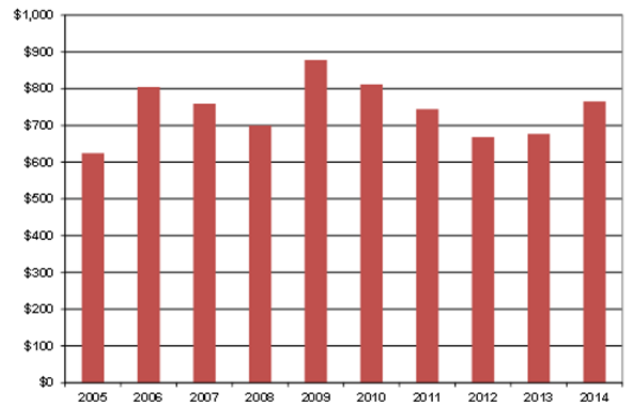
G.O. refunding bonds were issued in FY 2012 with a net present value savings of \$503,034 and again in FY 2013 with a net PV savings of 510,352. The Town plans to issue \$7,700,000 in G.O. bonds in FY 2014 to renovate a middle school acquired from Shelby County in a land swap for the University of Memphis and to address drainage issues within the Town.. The University will lease the building from the Town for the cost of debt service.

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 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%

- Per Capita Debt/Per Capita Income ≤ 4%
- Per Capita Debt/Per Capita Assessed Value ≤ 4%
- Debt Service/General Fund Operating Expense ≤ 12%

As of June 30, 2013, the Town is projected to have \$28,399,312 of general obligation bonds and TMBF loan outstanding. The ratio of net per-capita debt to per-capita income (using U.S. Census per-capita income figures) is 1.7% for FY 2013. The net per-capita debt to per-capita assessed value is 2.1%, and the debt service to General Fund operating expense is 9.1% The ratio of bonded debt to assessed value of property is a measure of the Town's ability to meet interest and principal payments on its long-term debt. This ratio which is expressed in percentage terms was 2.12% for FY 2012, estimated to be 2.08% for FY 2013, and projected to be 2.49% for FY 2014. The percentage of General Fund revenues applied to debt service for FY 2013 is estimated at 8.2%. The percentage for FY 2014 is projected to be 8.3%. The net bonded debt per capita was \$668.20 in FY 2012, is estimated to be \$677.30 in FY 2013, and projected to be \$765.10 in FY 2014. The chart below depicts the net general bonded debt per capita:



Net General Bonded Debt Per Capita

The Town received a bond rating upgrade from A1 to Aa3 from Moody's Investors Service for the FY 2000 bond issue. For the FY 2002 capital outlay notes, Moody's upgraded the rating again from Aa3 to Aa2. Moody's again issued an upgrade from Aa2 to Aa1 for the FY 2006 bonds. Moody's upgraded the Town's bond rating to Aaa in FY 2010. For the FY 2012 and the FY 2013 issue, Moody's reaffirmed the Aaa rating. This rating applies to all outstanding debt. Additional debt information is included in the Appendix on pages 172-178.

•**Insurance** accounted for within the non-departmental accounts includes:

- General liability
- Law enforcement liability
- Auto liability

NON-DEPARTMENTAL

- Auto physical damage
- Errors and omissions
- Property
- Unemployment
- Disability Insurance

The Water and Sewer Fund pays a portion of all insurance costs, and the Library Fund pays a portion of the property and liability insurance.

•**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
- Bank charges
- Election expenses
- Environmental Commission
- Credit card processing fees

- Payment to Shelby County for processing tax relief applications

In FY 2013, the cost of the annual ambulance contract was assigned to the special appropriations section. Previously, it was accounted for in the Fire Department's budget. This decreased the Fire Department's budget and increased the special appropriations.

Fifteen percent of Attorney fees are paid by the Water and Sewer Fund.

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:

- Chamber of Commerce
- Collierville Literacy Council
- Alive at 25 Program
- TV 19 Contribution
- Collierville Education Foundation

Non-Departmental Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Debt Service	\$ 3,478,301	\$ 3,971,286	\$ 3,760,505	\$ 3,727,283	\$ 3,983,016
Insurance	628,142	462,200	655,651	671,223	671,223
Special Appropriations	401,403	514,645	1,166,693	1,166,598	1,283,705
Total	\$ 4,507,846	\$ 4,948,131	\$ 5,582,849	\$ 5,565,104	\$ 5,937,944
Reduction to expenditures					
Library Fund	(11,041)	(11,041)	(11,041)	(11,041)	(11,041)
Water & Sewer Fund	(113,060)	(40,315)	(168,806)	(178,218)	(178,218)
General Fund	\$ 4,383,745	\$ 4,896,774	\$ 5,403,002	\$ 5,375,845	\$ 5,748,685

PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the collection of household waste, yard waste, and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of 27 employees.

The monthly sanitation fee is \$19 for residential and \$39, \$49, \$59, \$69, and \$79 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 and some leaves are disposed of at a local private demolition landfill. Recyclable waste is collected by a private contractor and clean yard waste is mulched by the Town.

FY 2013 Accomplishments

- The Sanitation Division diverted approximately 30,611 cubic yards of clean yard waste and loose leaves through a combination of public education efforts and the use of the Town's compost and mulch site facility. This yard waste process saved the Town approximately \$100,000 in disposal fees.
- The Division evaluated and improved collection route efficiency. This efficiency allowed the Division the ability to add 600 new households in the newly annexed portions of Town with the addition of only one employee.
- The Sanitation Division with the assistance of the Collierville Environmental Commission increased public education efforts by distributing information on recycling and making recycling services available at various Town events such as the Fair on the Square, The Sunset Summer Concert Series, and the annual 4th of July Celebration.
- The Sanitation Division collected 10,150 cubic yards of loose leaves during leaf season this is a 14%

increase in leaf volume compared to the previous year with no additional equipment or personnel.

- The Sanitation Division continues to provide a quality solid waste collection service at the lowest monthly service fee in Shelby County.

FY 2014 Goals and Objectives

Goal: 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:

- Educate the public to encourage grass and leaf recycling and other cost saving techniques.
- Review sanitation guidelines and adjust operations as needed.
- Review route design and make adjustments as needed to improve efficiency.
- Establish programs/methods to hire and retain qualified staff.
- Cross train new drivers.

Goal: Reduce the volume of solid waste land filled by twenty percent annually.

Objectives:

- Educate the public through the Town's website and public access television channel encouraging grass and leaf recycling.
- Expand and improve operations at the Town mulch/compost site to dispose of all yard waste materials.
- Work with the Environmental Commission to encourage increased participation in the Town's residential recycling program.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Personnel	\$ 1,482,866	\$ 1,445,891	\$ 1,605,703	\$ 1,546,888	\$ 1,579,712
Operating Expense	1,311,480	1,405,098	1,647,000	1,632,083	1,713,310
Capital Outlay	0	139,748	461,750	461,750	398,000
Debt Service	72,705	75,956	68,881	68,881	69,226
Total	\$ 2,867,051	\$ 3,066,693	\$ 3,783,334	\$ 3,709,602	\$ 3,760,248

PUBLIC SERVICES - SANITATION

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Household garbage collected (tons)	13,933	14,192	14,500
Number of loads hauled from transfer station	662	695	750
Yard waste mulched/composted (tons)	5,463	7,015	8,000
Yard Waste landfilled (tons)	13,982	13,529	14,000
Recycled household waste (tons)	2,005	2,000	2,200
Percent of household waste recycled	14.3%	14.0%	15.0%
Number of customers per employee	522	523	525
Tons collected per employee	1,238	1,240	1,303
Cost per ton collected	\$88	\$103	\$98
Number of customers receiving Sanitation services:			
Households	13,987	14,549	14,600
Commercial	111	107	110
Appliance pickup requests	350	400	500
Monthly cost per house for curbside recycling	\$2.50	\$2.60	\$2.70
Yearly cost for loose leaf collection	\$183,000	\$185,000	\$190,000
Number of manhours paid (non-exempt)	54,080	54,471	56,160
% of overtime hours paid	2.0%	2.9%	2.0%

Staffing Summary

	Actual FY 12	Estimated FY 13	Budget FY 14
Salaries	1.0 \$ 58,236	1.0 \$ 51,689	1.0 \$ 52,000
Wages	26.0 794,351	27.0 824,973	27.0 852,697
Part-time	0	0	0
Other Compensation	22,701	30,000	32,000
Benefits	553,956	621,087	626,441
Merit & General Adjustment	0	0	16,574
Other Personnel	2.0 16,647	2.0 19,140	0.0 0
Total	29.0 \$ 1,445,891	30.0 \$ 1,546,888	28.0 \$ 1,579,712

LUCIUS E. AND 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 and services in order to meet the evolving educational, informational, recreational, and cultural needs of our patrons with courtesy, professionalism and competence.

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 6 full-time, and 14 part-time staff. Library Systems and Services, Inc. (LSSI), a library management company located in Germantown, MD is contracted by the Town to oversee the operation of the Library, including staffing, the integrated library system, Polaris, and payment of materials purchased for the library.

The Library owns 122,209 volumes. The Library subscribes to 169 paper copies of magazines and 13 paper copies of both local and national newspapers. Access to 78 electronic databases is offered. All of the databases may be accessed both in-house and remotely except for one genealogy database. In addition, access to digital ebooks, magazines and audiobooks is available with the vendor OverDrive, Zinio, and Recorded Books.

FY 2013 Accomplishments

- Improved the library's Adult non-fiction collection by purchasing over \$12,000 in materials not available from library vendors through both local bookstores online distributors.
- Friends of the Library book sales raised \$35,864 and donations to the library equaled \$18,162.
- Upgraded the online integrated library system, POLARIS, with enhanced features including the ability to: auto-bill fees for DVD's and audiobooks; provide patrons with e-receipts for check-outs; display items within the online catalog requiring charges at check-out with a \$ sign to alert patrons of required fees.
- Received a Civil War 150 Grant from The Library of America, The Gilder Lehrman Institute of American History and the National Endowment for the Humanities.
- Added new digital products for audiobooks, magazines, travel books, reader's advisory, and children's books. Over 1,167 ebooks/audiobooks are available for use in OverDrive (DownloadandGo) and over 6,000 digital audiobooks are available in OneClick Digital.
- Provided 111 adult programs and reached 1,254 patrons. Offered 334 programs reaching 12,011 children and young adults. Provided 34 outreach programs with 1,160 in attendance.
- Answered 28,154 informational questions for patrons.

- Received 7,279 hours of volunteer help in programming and services which is an equivalent of 3.50 FTE.
- Processed 17,297 items placed on hold by patrons.
- Loaned 7,171 items to other WRLC libraries through the courier service and borrowed 7,165 items for Collierville card holders.
- Hosted over 458 meetings in the Halle Room.
- Created an in-process collection for the Nonfiction New Releases book shelves to allow immediate access to patrons for recently received unprocessed materials.
- Frequently updated both the Library's Facebook page (448 likes) and Pinterest boards (1,475 pins/63 likes/55 followers) to increase outreach through social media.
- Installed two digital picture frames with slide shows to promote both the NY Times Bestsellers and library card registration requirements.
- Hosted the 2012 Summer Reading Program which attracted 2,500 citizens to the Kick-off event and encouraged 2,405 individual participants to log 61,100 hours of reading.
- Offered many special programs and events including: library skills for homeschoolers; a Star Wars program for school-age children; an anti-bullying program for teens; a Cowboy Campfire storytelling program; five Memphis Symphony orchestra events; 5 Meet the Author programs; one Preschool Fair; Story time with Santa; an Irish Dance program; UT Med health screenings; retirement planning program; self-publishing program; line dancing event, and more.
- Provided a three month long internship opportunity in the Youth Services area for a University of Tennessee library school graduate student.
- Removed more than 9,250 duplicate and/or outdated children's and adult books from the collection to improve access.
- Provided outreach story times to 9 childcare facilities in Collierville.
- Participated in Read Across America's Community Reader Day at Collierville Elementary School.
- Promoted the Summer Reading program to children in five Collierville Elementary schools.
- Visited with the school librarians at Incarnation School, Collierville Elementary, Crosswind Elementary, Houston High School, and Collierville High School in order to promote library services and resources.
- Secured more than \$16,700 in-kind donations from 30 local businesses and organizations for Summer Reading prizes.
- Twenty-one staff members attended 111 continuing education opportunities to improve both the library's service and collections.

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

- Provided the AARP Tax Aide program every Tuesday from February through April 15th.
- Added 4 additional laptops to the library's mobile classroom which allowed us to offer a total of 62 classes reaching 479 citizens.
- Processed, in-house, over 3,775 new adult items for the collection.
- Created online and in-print instructional materials for patrons in the use of six new digital products.
- Submitted four columns to the Collierville Herald to promote the Library.
- Received over \$600 worth of donated art and hosted 11 local artist's works.
- Launched Book News and New Book Alerts to improve the library's reader's advisory service to patrons.
- Updated the Library's website to include a tab for eResources, articles for Popular Apps, Civil War 150 grant materials, Summer Reading, departmental resources information, Ohanah online registration software for patron program sign-up, and new photographs of the library.
- In collaboration with the TN State Library and Archives, provided the Tennessee Disasters Exhibit from January – February 2013.
- Installed "recently returned" shelving for the public to provide both increased efficiency for shelving staff and improved access for patrons.
- Improved the décor of the library, especially the children's area, public bulletin boards, signage, and the art display system located in the lobby.
- Installed "new releases" book shelving in the Young Adult area through a donation provided by the Rotary Club.

FY 2014 Goals and Objectives

Goal: To improve access to library services for all area residents.

Objectives:

- Initiate eCommerce for fees and fines, August 2013.
- Implement credit card payment for the self-check machine, August 2013.
- Purchase a high capacity label printer to increase efficiency in the processing of new materials, August 2013.

Goal: To strengthen the library collection in all formats to meet the stated needs of the Library's diverse community.

Objectives:

- Improve the adult collection by adding titles through donated funds, May 2014.
- Weed the adult reference collection of titles which are no longer needed, July 2013.

Goal: To encourage all area residents to use library services.

Objectives: Maintain an accurate, interesting and updated library website, June 2014.

- Host an exhibit in partnership with the Tennessee State Library and Archives, entitled Disasters in Tennessee, November 2013.
- Continue both the Meet the Author and Meet the Artist programs, computer instruction, June 2014.
- Host four special programs in conjunction with the Civil War 150 Grant, October 2013.
- Collaborate with the Morton Museum and Visitor's Center, MTSU's Teaching with Primary Sources Across Tennessee Program, and local school districts and educator groups to host a daylong professional development workshop focusing on how to utilize primary source materials when teaching about the West TN Civil War experience, July 2013.
- Initiate a new children's story time series called "Story Time with Local Heroes," December, 2013.

Goal: To seek additional and alternative funding sources to support library services and collections.

Objectives:

- Continue to work with the Friends of the Collierville Burch Library to support programs and needed materials beyond the regular budget, June 2014.
- Seek gift-in-kind donations for the Summer Reading Program, May 2014.
- Continue to partner with the Collierville Contemporary Club to support the library, June 2014.
- Continue to work with local artists to donate works of art to the library's permanent collection, June 2014.

Goal: To provide sufficient, diverse, and well-trained staff to meet the library needs of area residents.

Objectives:

- Provide opportunities for full-time staff to attend web conferences and workshops appropriate to their responsibilities, June 2014.
- Attend the bi-annual Public Library Conference and American Libraries Conference for staff development, June 2014.

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

Performance Measures

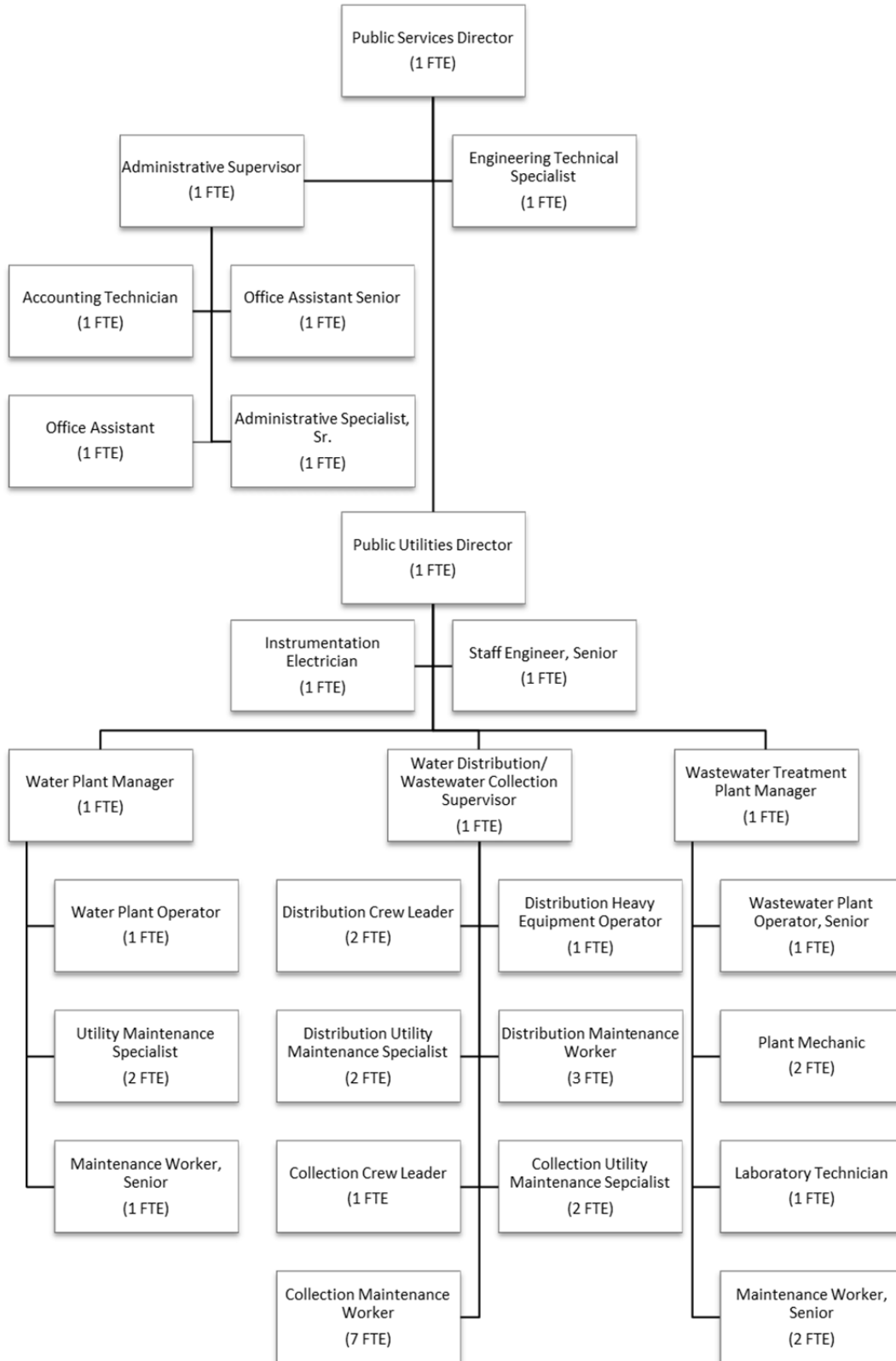
Activity	Actual FY 12	Actual FY 13	Projected FY14
Total circulation transactions per staff	24,513	25,664	25,700
Circulations per capita	7.6	7.9	8.0
Circulations per registered borrower	34.7	35.8	36.0
Visits per capita	4.6	4.6	4.5
Items owned per capita	2.5	2.7	2.7
Circulations per title	3.0	3.0	3.1
New cards issued	2,551	2,363	2,100
Total collection size	117,057	122,209	127,000
Total number of original titles	93,000	103,657	108,000
Total reference questions answered per staff	2,027	1,993	2,000
Total of programs/Average attendance	437/28	445/30	437/30
Total patron visits	212,926	212,977	211,000
Total ILL requests	64	35	35
Total Donations to Library	\$20,076	\$30,410	\$18,500
Percentage of population who are registered borrowers	63.9%	65.8%	66.0%
Operating expenditures per capita	22.7	22.8	23.0
Operating expenditures per circulated item	3.0	2.9	3.0
Visitation rate per registered borrower	7.2	6.7	6.7
Total Circulation	350,044	362,498	365,000
Collection turnover	3	3	3

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

Budget Summary

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 11	FY 12	FY 13	FY 13	FY 14
Beginning Fund Balance	\$ 17,478	\$ 7,381	\$ 7,707	\$ 7,707	\$ -
REVENUE					
State Grant	0	0	0	0	0
Fees and Fines	99,998	92,636	93,150	92,726	92,726
Donations	7,952	20,076	17,978	18,024	0
Other	182	123	0	100	0
TOTAL REVENUE	108,132	112,836	111,128	110,850	92,726
EXPENDITURES					
Operating Expenses	1,022,392	1,041,644	1,091,230	1,082,501	1,140,280
Capital Outlay	1,410	5,962	14,033	14,033	13,269
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	95,505	112,914	108,373	108,373	103,982
TOTAL EXPENDITURES	1,130,348	1,171,562	1,224,676	1,215,948	1,268,572
Revenue over (under) expenditures	(1,022,215)	(1,058,726)	(1,113,549)	(1,105,098)	(1,175,846)
Fund Balance Appropriation	1,022,215	1,058,726	1,113,549	1,105,098	1,175,846
Operating Transfer	1,012,118	1,059,052	1,105,842	1,097,391	1,175,846
Restricted	7,381	7,707	0	0	0
Ending Fund Balance	\$ 7,381	\$ 7,707	\$ -	\$ -	\$ -

PUBLIC UTILITIES



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 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 was adopted. Since that time, the slowing of the national and local economy had resulted in a slowdown in growth in the Town and, in FY 2012 the Town wished to have the water and sewer rate model updated with more 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 of 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 to 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 dependable. 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 Supervisor 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 sixteen inches with pressure on those mains ranging from

65 to 105 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 is 5.8 MGD in 2013.

•**The Water Distribution** division is responsible for the maintenance and repair of over 240 miles of mains that range in size from 6 inches to 20 inches, the installation and maintenance of over 3,000 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 Supervisor who coordinates the daily work schedules of eight 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 228 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 ten 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. Flow at the Shelton Road Treatment Plant averaged 1.480 MGD in 2012, with a capacity of 3.5 MGD. Flow at the Northwest Treatment Plant averaged 2.440 MGD in 2012 with a capacity of 6.0 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, 2013, the Town is projected to have \$27,561,688 of Water and Sewer Fund debt outstanding.

Debt	Balance 6/30/13
2005 Tax & Revenue Ref Bond	\$ 2,065,000
2006 Tax & Revenue Bond	9,830,000
2010 General Imp. Ref Bond	11,688
2012 Tax & Revenue Ref Bond	15,655,000
Total	\$ 27,561,688

PUBLIC UTILITIES

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 bonds were issued. No bond issue is planned for FY 2014. For additional information on debt, see the debt section in the appendix beginning on page 172.

•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$750,000. 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	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 Parks and Recreation Department, so it was added to the administrative expenses that are paid to General Fund as well.

FY 2013 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Water Production:
 - Yearly Average – 6.562 MGD
 - Monthly Average Maximum – 11.141 MGD, occurred in July, 2012
 - Daily Maximum – 15.472 MMG, occurred in July, 2012
 - Received a 99 on the Sanitary Survey by the State
- Inspected and repaired Well #401.

Water Distribution:

- Exercised all water valves in Town.
- Completed Sycamore Road Waterline Design.
- Completed Shelton Road Waterline Relocation Design

Wastewater Collection:

- Completed Cured In Place Pipe (CIPP) Project in Greenhills.

Wastewater Treatment Plant (WWTP):

- Replaced carbon in the Northwest WWTP odor control systems.
- Replaced the mulch in the northwest WWTP biofilters with in-house staff.
- The Northwest WWTP received a score of 4 on its annual inspection.
- Shelton Road and Northwest WWTP's were in compliance with State and Federal Laws and Regulations for all of FY 2013

FY 2014 Goals and Objectives

Goal: Provide adequate quantities of safe drinking water in compliance with all State and Federal regulations, at equitable costs, to current customers and future development.

Objectives:

- Purchase land for Water Plant #6.
- Inspect and repair Well #402.

Goal: 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.
- Install 16-inch water main along Highway 72 during the Tennessee Department of Transportation road widening project.
- Install new 12" water main from Distribution Parkway to Shelby Drive.
- Relocate 12" water main on Shelton Road at Lateral J from bottom of Lateral.

Goal: Operate and maintain wastewater collection system without having wet weather or dry weather overflows due to pipe sizing deficiencies.

Objectives:

- Calibrate Sewer Model and Update Sewer Master Plan.
- Install CIPP sewer lines on Poplar Avenue.
- Replace Nonconnah Pump Station controls.

Goal: Meet Federal and State Regulations and Laws.

Objectives:

- Obtain Board approval of updated Sewer Use and Water Ordinances.
- Complete closure of lagoons at the Northwest Treatment Plant per Tennessee Department of Environment and Conservation regulations.
- Consume all lead containing brass fittings in inventory before January 1, 2014. Purchase only lead free brass fittings starting June 1, 2013 to meet new EPA regulations for No Lead in drinking water systems.

PUBLIC UTILITIES

Statistics

Statistics	Actual FY 12	Estimated FY 13	Projected FY14
Water System			
Number of customers	16,073	16,300	16,550
Miles of water main	240	240	240
Well capacity (million gallons per day)	25.00	25.00	25.00
Storage capacity (million gallons)	4.20	4.20	4.20
Average daily consumption (million gallons)	6.8	5.8	6.5
Peak day pumpage (million gallons)	15.5	14.5	15.0
Sewer System			
Number of customers	14,728	14,850	15,050
Miles of sewer main	228	228	228
Treatment plant capacity (million gallons per day)	9.5	9.5	9.5
Wastewater treated (million gallons per day)	4.1	4.1	4.2
Peak day treatment (million gallons)	12.1	12.2	12.2
Sewer Overflows per 100 miles of sewer	5.7	5.7	5.7

Performance Measures

Activity	Actual FY 12	Estimated FY 13	Projected FY14
Service orders completed	1,909	1,900	2,000
TN One Call Requests	3,629	4,650	4,500
TN One Call Requests requiring Collierville Utilities Assistance	357	106	350
Number of man hours paid per division (non-exempt):			
Water Treatment	8,786	10,416	8,320
Water Distribution	22,159	20,107	18,720
Wastewater Collection	21,116	21,273	20,800
WWTP	11,347	11,898	12,480
Percent of overtime hours paid per division:			
Water Treatment	4.9%	4.7%	5.0%
Water Distribution	6.1%	6.6%	5.5%
Wastewater Collection	2.6%	2.7%	2.0%
WWTP	0.5%	1.7%	0.5%
Cost per 1,000 gallons treated for:			
Water Treatment	\$1.14	\$1.20	\$1.25
Water Distribution	\$1.21	\$1.30	\$1.35
Wastewater Collection	\$1.02	\$1.05	\$1.15
WWTP	\$1.17	\$1.25	\$1.30

PUBLIC UTILITIES

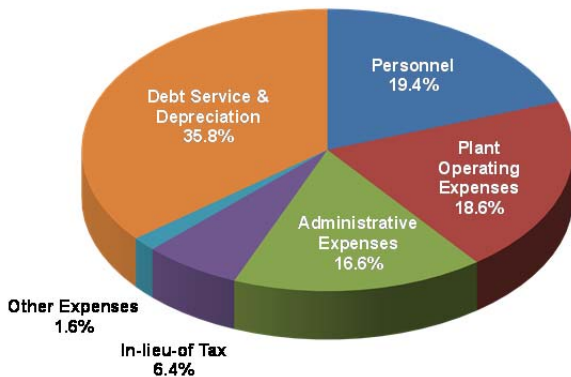
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 11	FY 12	FY 13	FY 13	FY 14
Expenses					
Personnel	\$ 2,170,602	\$ 2,199,368	\$ 2,258,291	\$ 2,205,493	\$ 2,259,416
Operating Expense	1,940,692	2,230,345	2,338,259	2,166,610	2,343,886
Capital Outlay	35,373	93,779	120,100	118,200	89,510
Administrative Charges	1,540,257	1,614,906	1,800,828	1,758,406	1,925,577
Special Appropriations	791,687	914,809	937,671	941,303	932,671
Debt Svc & Depreciation	4,465,657	4,462,278	4,247,576	4,324,128	4,159,899
Total	\$ 10,944,268	\$ 11,515,486	\$ 11,702,725	\$ 11,514,140	\$ 11,710,959
Capital Outlay funded through retained earnings	(35,373)	(93,779)	(120,100)	(118,200)	(89,510)
Total	\$ 10,908,896	\$ 11,421,707	\$ 11,582,625	\$ 11,395,940	\$ 11,621,449

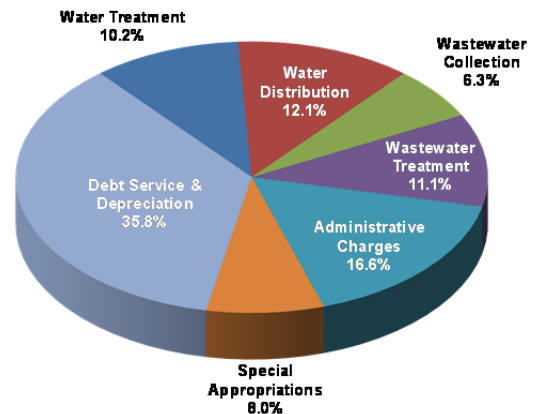
Staffing Summary

	Actual		Estimated		Budget	
	FY 09	FY 10	FY 10	FY 11	FY 11	FY 11
Salaries	5.0	\$ 344,186	5.0	\$ 351,425	5.0	\$ 355,489
Wages	30.0	1,019,024	29.0	994,548	29.0	1,017,339
Part-time	1.0	14,903	0.0	0	0.0	0
Other Compensation		62,809		69,200		74,250
Benefits		758,446		790,321		791,058
Merit & General Adjustment		0		0		21,280
Other Personnel	0.0	0		0		0
Total	36.0	\$ 2,199,368	34.0	\$ 2,205,493	34.0	\$ 2,259,416

FY 2014 Adopted Budget by Category



FY 2014 Adopted Budget by Division



PUBLIC UTILITIES

FY 2014 Schedule of Utility Rates in Force

Monthly Rates from July 2013 - December 2013

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"	\$2.30	\$3.45	\$1.45	3/4"	\$3.50	\$11.20	\$2.60
1"	2.30	8.63	1.45	1"	3.50	28.00	2.60
2"	2.30	27.60	1.45	2"	3.50	89.60	2.60
3"	2.30	51.75	1.45	3"	3.50	168.00	2.60
4"	2.30	86.25	1.45	4"	3.50	280.00	2.60
6"	2.30	172.50	1.45	6"	3.50	560.00	2.60
8"	2.30	276.00	1.45	8"	3.50	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"	\$2.30	\$5.18	\$2.18	3/4"	\$3.50	\$16.80	\$3.90
1"	2.30	12.95	2.18	1"	3.50	42.00	3.90
2"	2.30	41.44	2.18	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"	\$2.30	\$31.74	\$1.67
6"	2.30	198.38	1.67
8"	2.30	317.40	1.67
10"	2.30	456.26	1.67

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: \$55.40

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.

PUBLIC UTILITIES

FY 2014 Schedule of Utility Rates in Force

Monthly Rates from January 2014- June 2014

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"	\$2.60	\$3.45	\$1.50	3/4"	\$3.50	\$11.20	\$2.60
1"	2.60	8.63	1.50	1"	3.50	28.00	2.60
2"	2.60	27.60	1.50	2"	3.50	89.60	2.60
3"	2.60	51.75	1.50	3"	3.50	168.00	2.60
4"	2.60	86.25	1.50	4"	3.50	280.00	2.60
6"	2.60	172.50	1.50	6"	3.50	560.00	2.60
8"	2.60	276.00	1.50	8"	3.50	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"	\$2.60	\$5.18	\$2.25	3/4"	\$3.50	\$16.80	\$3.90
1"	2.60	12.95	2.25	1"	3.50	42.00	3.90
2"	2.60	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"	\$2.60	\$31.74	\$1.73
6"	2.60	198.38	1.73
8"	2.60	317.40	1.73
10"	2.60	456.26	1.73

Cotton Creek (volume charge is per 1,000 gal):

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3/4"	\$3.50	\$16.80	\$3.90

Unmetered Cotton Creek customers: \$55.40

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 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 2014 Capital Investment Program are as follows:

- General Obligation bonds – a prior bond issue will be used to fund traffic signal enhancements.
- 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 the Board of Mayor and Aldermen has set aside to fund parks projects. For FY 2014, the approved amount is \$750,000/year. This revenue will provide funding for several parks projects. In addition, revenue carried over from prior years will fund the Hinton Park development project.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town's stormwater drainage system.

CAPITAL INVESTMENT PROGRAM SUMMARY

- CDBG (Community Development Block Grant) funds administered through Shelby County will provide funding for drainage improvements in the downtown area.
- Fire Facility Fees will be used to purchase land for an additional fire station in the Town's southern annexed area.

The following detailed description of each FY 2014 capital project/equipment purchase provides information about its funding source 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.

Department/Project	Cost
General Government	
Townwide Communications, Phase 3	200,000
Accounting Software System	500,000
Development	
Mulberry Streetscape Improvement	30,000
Shelton Road/Collierville Arlington Signal	45,000
Miscellaneous Drainage	200,000
Queen Oaks Ditch Stabilization, Ph. 2	200,000
Miscellaneous Traffic Signal Improvements	245,000
Downtown Drainage Improvements	430,000
Public Safety	
Firehouse Facilities #6 (Land)	178,400
Mobile Data Terminal (MDT) Project	310,000
Parks & Recreation	
Park Maintenance Equipment	58,000
Tom Brooks Park	100,000
Progress Road Park Development	520,000
Hinton Park	2,272,900
Public Services	
Equipment - Trailered Leaf Machine	41,000
Equipment - Automated Leaf Machine	57,000
Equipment - Street Sweeper	211,000
Equipment - Automated Garbage Truck	300,000
Public Utilities	
Sewer System Improvements	750,000
Water Distribution System Improvements	1,100,000
Total FY 2014 CIP	7,748,300
Funding Sources	
General Obligation Bonds	220,000
Sanitation Equipment Replacement Fund	398,000
Fire Facility Fees	178,400
Shelby County Government	175,000
Parks Improvement Funds	2,892,900
General Fund Reserves	1,734,000
Stormwater Fees	300,000
Water & Sewer Fund Reserves	1,850,000
Total Funding Sources	7,748,300

CAPITAL INVESTMENT PROGRAM SUMMARY

Town-wide Communications, Phase 3

\$200,000

This is the final phase of the telecommunications project begun in FY 2009 converting the Town phone system to internet protocol (IP) telephony. In this phase Town Hall, the Library, Animal Shelter, Facilities Maintenance, and Fire Stations #1, #2, #4, and #5 will be added to the Cisco Unified Communications system.

Funding Source

General Fund Reserves

Department

Information Technology

Operating Budget Impact: None.

Accounting Software System

\$500,000

This project is the purchase of an accounting system to replace or upgrade the Local Government System. This system includes the following modules: General Ledger, Property Tax, Business License, Utility Billing, Accounts Receivable for Miscellaneous Receipts, Point of Sale, Accounts Payable, Budgeting and Financial Reporting. This would be a large project involving the entire Finance department as well as other departments in Town. The Town has never made a complete change-over in the accounting software. The major issue would be the conversion of data from the current system to the new system. There would also be a large investment of time for training the staff.

Funding Source

General Fund Reserves

Department

Finance Department

Operating Budget Impact: Software maintenance costs will likely increase with a different system. The current costs are approximately \$21,000. The cost could increase to \$50,000 to \$75,000. Additional programming expenses of \$1,000 are budgeted each year for various changes to the current program. These costs would likely increase to \$5,000 in years that changes are made to meet the Town's needs.

Mulberry Streetscape Improvement

\$30,000

FY 13-14 Design: The scope of this project will consist of the design of sidewalks, curb & gutter, ADA compliant ramps, driveway aprons, and the relocation of utilities either underground or rerouting them overhead. Part of this coordination will be working with MLG&W, AT&T on the design and rerouting of overhead electric and telephone. Due to the requirements, MLG&W will need to design their portion of the utility relocation. In addition, AT&T and Comcast will also need to design their utility relocation as well. The design phase will help determine the utility relocation. Engineering will work closely with MLG&W, AT&T and Comcast to help determine the best route. FY-14-15 Construction: The construction phase shall consist of acquisition of easements, construction of curb & gutter, construction of driveway apron, installation of sidewalks to meet current ADA requirements, and relocation of overhead utilities..

Funding Source

General Fund Reserves

Department

Development Department

Operating Budget Impact: None.

Shelton Road/Collierville Arlington Signal

\$45,000

This project consists of signalizing the intersection of Shelton Road and Collierville-Arlington using a wooden pole span wire system, which would be partially salvaged from the intersection of Byhalia Road and Winchester Boulevard.

Funding Source

General Obligation Bonds

Department

Development Department

Operating Budget Impact: Cost of electricity and maintenance (approximately \$100-\$159 per year) to add to Signal Maintenance Division (City of Memphis) contract.

Miscellaneous Drainage

\$200,000

Cooper Street Detention Facility \$125,000: this project will consist of the construction of a 48" pipe under Cooper Street, enlargement of the detention at the southwest corner of Cooper Street and Poplar Avenue and drainage inlets. Pipes will be stubbed out in the existing road ditches on both sides for future phases of improvements.

Community Development Block Grant (CDBG) Railroad \$75,000: this project would be for small unanticipated projects that would arrive during the year. One known project would be the extension of the

CAPITAL INVESTMENT PROGRAM SUMMARY

drainage pipe that is currently under design using the CDBG disaster grant funds. This pipe is planned to be installed along the west side of the Post Office.

Funding Source

Storm Water Fees

Department

Development

Operating Budget Impact: Routine maintenance and clean-out of systems.

Queen Oaks Ditch Stabilization, Ph. 2

\$200,000

This project is to help stabilize approximately 1,800 linear feet of stream banks of the Queen Oaks Ditch beginning at the end of Phase 1 (Queen Oaks Detention Pond near White Road) and ending at Powell Road. The scope of work for FY 15 would include a design to stabilize the ditch and banks in the project area. The construction of the designed improvement would take place in FY 16. To complete the project, an Aquatic Resource Alteration Permit from TDEC and easements in the areas of improvements would be required.

Funding Source

General Fund Reserves

Department

Development

Operating Budget Impact: Routine maintenance of drainage structures, including repair of minor erosion, would result in minimal impact on the annual operating budget. The project would reduce costs associated with tree/debris removal from further deterioration of the un-stabilized banks.

Miscellaneous Traffic Signal Improvements

\$245,000

This project consists of the replacement of the existing steel poles at Poplar and Byhalia with green mast arm poles; installation of school flashers at St. George's entrance on Houston Levee, installation of school flashers for the new middle school on Quinn Road, and installation of better pedestrian warning crossing signs at Collierville High School. This project will also consist of the design and installation of a signal at Collierville/Arlington Road at Poplar Avenue. The steel poles at Poplar and Byhalia (if they are not damaged) can be relocated to this intersection.

FY 14 : Poplar Avenue & Byhalia Signal Upgrade (to include design) \$195,000

St. George School Flashers \$10,000

Quinn Road School Flashers \$10,000

Collierville High School Pedestrian Crossing Upgrade \$5,000

Poplar Ave. & Collierville/Arlington (design) \$25,000.

Funding Source

General Fund Reserves & General Obligation Bonds

Department

Development

Operating Budget Impact: Routine maintenance of bulb replacement.

Downtown Drainage Improvements

\$430,000

The Downtown drainage improvements consists of three (3) phases:

Phase 1 (FY 13-14): - will be ditch improvements from U.S. 72 to the upstream side of Sycamore Road and consist of improving the open ditch, a larger box culvert under Sycamore, and underground drainage work on Sycamore Road.

Phase 2 (FY 14-15): - will consist of improvements from upstream of Sycamore Road to upstream of Mills Street. The improvements will include construction of a concrete channel, open ditch improvements, and larger culverts under Mills Street.

Phase 3 (FY 15-16): - consists of improvements from just upstream of Mills Street to upstream of Center Street. Planned improvements include an open concrete channel, ditch work, and a larger pipe under Center Street. Currently, the pipe being designed under the railroad track will have a restrictor plate on it. As part of this phase, the restrictor plate can be removed so full benefits of the pipe can be utilized.

Funding Source

General Fund Reserves & General Obligation Bonds & Storm Water Fees

Department

Development

Operating Budget Impact: Minor maintenance on ditch from year-to-year.

Firehouse Facilities #6 (Land)

\$178,400

Fire department request funds for the acquisition of land and site evaluation associated with construction of future firehouse #6 in accordance with the fire department's long-range planning efforts to decrease response times (from 8-12 minutes to 4-6 minutes). The scope of work will include, but not be limited to site selection,

CAPITAL INVESTMENT PROGRAM SUMMARY

due diligence, acquisition, securing of entitlements, and mitigation associated with proposed Fire Station development. Minimum lot size for unsewered lots is defined in the Shelby County Code, Section 403.8(A) as two (2) acres with public water excluding all road easements, utility easements, ponds or similar usage of lot..

Funding Source

Fire Facility Fees

Department

Fire Department

Operating Budget Impact: Once the land is secured; the vacant property may have to be maintained by the Parks Maintenance. Early acquisition of land for future fire stations is a cost savings measure; land prices are currently below market due to the economy, but slowly recovering. Securing the land prior to build-out and future developments will save money.

Mobile Data Terminal (MDT) Project

\$75,000

Following the completion of the RMS/CAD software conversion project, the department has the required infrastructure in place to implement a Mobile Data Terminal (MDT) program. The project consists of mobile computer equipment designed specifically for in-field use in police vehicles that are equipped to connect wirelessly with our Records Management System, Computer Aided Dispatching System, and electronic law enforcement databases that are utilized for driver's license checks, warrant checks, and broadcast information which reduces radio traffic between officers and the dispatch center. In addition to streamlining our reporting system, MDT's provide a real-time GPS feature that provides Dispatchers, Supervisors, and Officers in the field with a visual depiction of each units location on a mobile mapping program. This enhances officer safety and our allocation of police resources. MDT technology has been proven to be one of law enforcement's most viable means of improving their overall delivery of services to the community. Features will include in-field electronic TIBRS and TITAN Crash reporting, automated dispatching, advanced vehicle locator, district mapping, and electronic citations. Our programming research has taken into account the costs associated with the hardware, software licensing, mobile connectivity, mounting equipment, and accessories, as well as a 5-year extended warranty for the hardware. When combined, the cost to fully implement this project is anticipated to be \$310,000.

Funding Source

General Fund Reserves

Department

Police Department

Operating Budget Impact: Increased costs associated with the maintenance of software programs used in an MDT application and the air time required for mobile connectivity will be reoccurring following the expiration of the one year manufacturer warranty.

Park Maintenance Equipment

\$58,000

Replace older Parks department equipment that is costly to repair and unsafe for personnel. 2014 - Self Contained Spray Rig & Athletic Infield Grooming Machine

Funding Source

General Fund Reserves

Department

Parks and Recreation Department

Operating Budget Impact: A reduction in labor, parts, and maintenance downtime for required upkeep of older equipment.

Tom Brooks Park

\$100,000

2014 - Phase III consists of the design and construction of a retaining wall, landscaping, irrigation, water feature, and lighting features.

Funding Source

Parks Improvement Funds

Department

Parks and Recreation Department

Operating Budget Impact: Increase in utilities by \$5,000 per year and additional maintenance hours will be required when the restrooms are constructed. There are no additional costs projected for grounds maintenance.

Progress Road Park Development

\$520,000

This project consists of the design and construction of two (2) multi-purpose athletic fields at Progress Road Park to include grading and drainage, irrigation, sod, electrical, and athletic lighting.

Funding Source

Parks Improvement Funds

Department

Parks and Recreation Department

Operating Budget Impact: Increase in utilities, janitorial, turf operations, and athletic crews of approximately \$4,600/year.

CAPITAL INVESTMENT PROGRAM SUMMARY

Hinton Park

\$2,272,900

This project involves the design, engineering, and construction for the first phase of Hinton Park. This new park construction will provide access road parking, adventure playground, boardwalk, trails, restroom facility, irrigation, landscape, lake and a variety of park components such as benches, litter receptacles, picnic tables, and signage.

Funding Source

Parks Improvement Funds

Department

Parks and Recreation Department

Operating Budget Impact: Yearly re-occurring costs: mowing/trimming grounds \$12,500; normal agricultural practices \$5,600; weed control \$2,980; landscape maintenance \$3,550; utilities \$3,800; personnel \$102,374. One time start-up costs for equipment \$91,295. Yearly impact on budget: \$130,804.

Equipment – Trailered Leaf Machine

\$41,000

Purchase a new trailered leaf vacuum for loose leaf collection. The leaf machine trailer is a leaf vacuum system mounted to a trailer with a manually operated collection hose. This unit will be utilized to collect loose leaves placed at the curb by Town residents between the months of November and April. During heavy leaf volume period's crews often struggle to keep pace with increasing leaf volumes and collection demands. This has led to an increased number of loose leaf collection complaints. In addition, in January of 2013 the Sanitation Division began service for over 600 properties in the newly annexed portion of Town. Next fall the additional residences in the annexation area are expected to greatly increase the Sanitation Division's work load during leaf season due to the number of large heavily wooded lots. This new trailered leaf machine will allow the Sanitation Division the ability to keep pace with an ever increasing work load and will reduce the number of customer complaints due to a more timely collection schedule. This unit will give the Sanitation Division four primary leaf collection machines and one spare unit that is 15 years old that will be used when the primary units are taken out of service for repairs.

Funding Source

Sanitation Fund

Department

Public Services Department

Operating Budget Impact: \$2,000 in annual repairs and additional fuel.

Equipment – Automated Leaf Machine

\$57,000

The 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. This automated unit will be mounted to an existing recycle truck chassis and will eliminate one of the two part time personnel that are used annually during leaf collection season. By utilizing an automated leaf machine the Department will save approximately \$10,000 in personnel costs on an annual basis. The estimated service life for this unit is 10 – 12 years and is expected to save the Department approximately \$100,000 to \$120,000 during the course of its expected service life.

Funding Source

Sanitation Fund

Department

Public Services Department

Operating Budget Impact: \$2,000 in annual repairs and additional fuel.

Equipment - Street Sweeper

\$211,000

Purchase a new Street Sweeper. The Street Sweeper is used to clean the streets throughout Town. The Town currently has over 600 lane miles. Street sweeping improves the appearance of the Town and improves storm water quality as mandated by the State. Sweeping is done before and after major Town activities such as the Christmas Parade, Fourth of July, Fair activities on the Square, and public functions taking place in the parks. This unit will replace unit #241, a 1993 model, as the primary street sweeper. Unit #241 will become the backup sweeper and unit #234, a 1993 model sweeper, will be surplus. The goal of this purchase is to reduce maintenance costs and downtime by replacing unit #241 with a new and more efficient street sweeper.

Funding Source

General Fund Reserves

Department

Public Services Department

Operating Budget Impact: None - replacement equipment.

CAPITAL INVESTMENT PROGRAM SUMMARY

Equipment - Automated Garbage Truck

\$300,000

Purchase an Automated Garbage Truck. This truck will be utilized for the collection of residential garbage from the 95 gallon green garbage carts. The purchase of this truck will increase the division's collection efficiency and will allow the Sanitation Division to continue providing a quality collection service to approximately 14,400 customers in a timely manner. The FY14 replacement truck will replace Unit #420 a 1998 model automated garbage truck that will reach the end of its useful service life. Unit #420 is the oldest of the five primary collection vehicles.

Funding Source

Sanitation Fund

Department

Public Services Department

Operating Budget Impact: Replacement in FY 2014 - no long term impact.

Sewer Collection System Improvements

\$750,000

Sewer System Improvement projects focus on the replacement, repair, or cleaning of old or damaged sewer pipes to upgrade the system. These projects aid in the reduction of ground water infiltration and sewer overflows. When necessary, new or larger pipes are installed where flows have increased or will increase. In FY 2014, sewers will be rebuilt using cured in place pipe (CIPP) to include parts of Poplar Avenue and Old Byhalia Road, (\$400,000). Additional FY 2014 projects include: Air release valves on the Nonconnah force mains will be replaced with new valves with odor control features, (\$200,000) and new level controls on the Nonconnah pump station will be installed, (\$70,000).

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: None.

Water Distribution System Improvements

\$1,100,000

Water Distribution System Improvement projects focus on the replacement of old water mains with ductile iron pipe in order to improve reliability and increase capacity of water distribution or add new water lines and pumps where needed. In FY 2014, a water line will be installed on Holmes Road, as part of the annexation plan of services, (\$800,000) and on Center Street in conjunction with the Center Street Improvement project, (\$70,000). Additionally in FY 2014, a new waterline on Shelby Drive will be designed, (\$45,000).

Funding Source

Water & Sewer Retained Earnings

Department

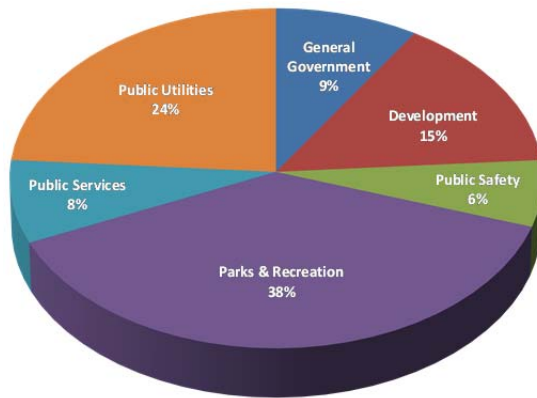
Public Utilities Department

Operating Budget Impact: None.

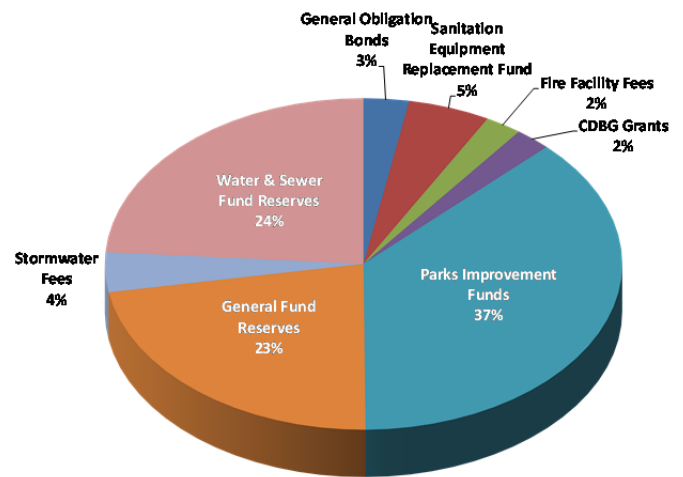
CAPITAL INVESTMENT PROGRAM SUMMARY

	APPROVED FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018
Expenses					
General Government	700.0	-	-	-	-
Development	1,150.0	2,426.0	800.0	300.0	491.0
Public Safety	488.4	-	1,200.0	-	-
Parks & Recreation	2,950.9	1,065.0	1,060.0	690.0	840.0
Public Services	609.0	606.0	300.0	110.0	200.0
Public Utilities	1,850.0	2,010.0	5,880.0	1,507.0	1,480.0
Total Expenses	7,748.3	6,107.0	9,240.0	2,607.0	3,011.0
Funding Sources					
General Obligation Bonds	220.0	-	-	-	-
Sanitation Equipment Replacement Fund	398.0	300.0	300.0	-	-
Fire Facility Fees	178.4	-	-	-	-
CDBG Grants	175.0	-	-	-	-
Parks Improvement Funds	2,892.9	525.0	620.0	625.0	750.0
General Fund Reserves	1,734.0	2,972.0	2,140.0	175.0	481.0
Stormwater Fees	300.0	300.0	300.0	300.0	300.0
Water & Sewer Fund Reserves	1,850.0	2,010.0	5,880.0	1,507.0	1,480.0
Total Funding Sources	7,748.3	6,107.0	9,240.0	2,607.0	3,011.0

(All amounts are in 000's dollars.)



FY 2014 Capital Investments by Function



FY 2014 Capital Investment Program Funding Sources

CAPITAL INVESTMENT PROGRAM SUMMARY

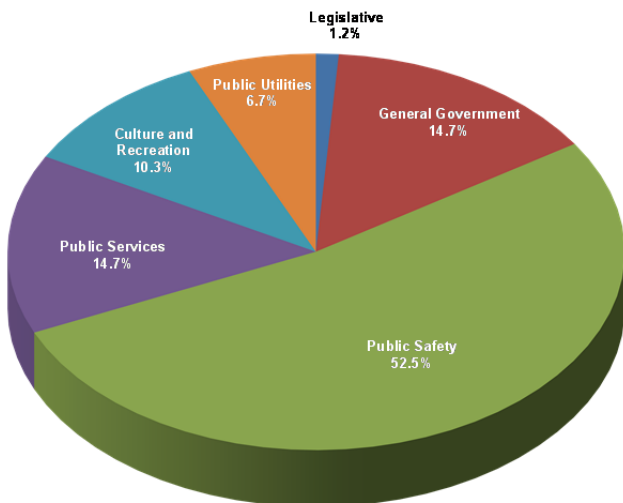
PROJECT	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	TOTAL 5 YEAR CIP
General Government						
Townwide Communications, Phase 3	200.0	-	-	-	-	200.0
Accounting Software System	500.0	-	-	-	-	500.0
Development						
Mulberry Streetscape Improvement	30.0	200.0	-	-	-	230.0
Shelton Road/Collierville Arlington Signal	45.0	-	-	-	-	45.0
Miscellaneous Drainage	200.0	250.0	-	300.0	300.0	1,050.0
Queen Oaks Ditch Stabilization, Ph. 2	200.0	50.0	400.0	-	-	650.0
Miscellaneous Traffic Signal Improvements	245.0	80.0	-	-	-	325.0
Downtown Drainage Improvements	430.0	400.0	400.0	-	-	1,230.0
SR 57 Widening Project (Joint project)	-	126.0	-	-	191.0	317.0
Collierville Center Connect, Ph. 2	-	1,320.0	-	-	-	1,320.0
Public Safety						
Firehouse Facilities #6 (Land)	178.4	-	-	-	-	178.4
Mobile Data Terminal (MDT) Project	310.0	-	-	-	-	310.0
Replacement Ladder Truck	-	-	1,200.0	-	-	1,200.0
Parks & Recreation						
Park Maintenance Equipment	58.0	65.0	65.0	65.0	90.0	343.0
Tom Brooks Park	100.0	195.0	-	-	-	295.0
Progress Road Park Development	520.0	-	-	-	-	520.0
Hinton Park	2,272.9	-	-	-	-	2,272.9
College St. Recreation Center - Renovations	-	80.0	70.0	-	-	150.0
Medians - Irrigation & Landscaping	-	225.0	-	-	-	225.0
Parks Maintenance Complex	-	250.0	-	-	-	250.0
Greenbelt System	-	250.0	-	-	250.0	500.0
Playground Surfaces Renovations	-	-	80.0	80.0	-	160.0
Halle Park - Pavilion/Playground	-	-	120.0	-	-	120.0
Shelby Dr. Property - Parking Area	-	-	125.0	-	-	125.0
Parking Lot Overlays - HW Cox & WCJ	-	-	250.0	-	-	250.0
H.W. Cox Baseball Complex Lighting Renov.	-	-	350.0	-	-	350.0
HW Cox Tennis Complex - Lighting Renov.	-	-	-	100.0	-	100.0
Suggs Park Improvements	-	-	-	100.0	-	100.0
WCJ Base/Softball Complex Bleacher Covers	-	-	-	150.0	-	150.0
WCJ Concessions Renovations	-	-	-	195.0	-	195.0
Halle Park Ampitheatre	-	-	-	-	500.0	500.0
Public Services						
Equipment - Trailered Leaf Machine	41.0	-	-	-	-	41.0
Equipment - Automated Leaf Machine	57.0	-	-	-	-	57.0
Equipment - Street Sweeper	211.0	-	-	-	-	211.0
Equipment - Automated Garbage Truck	300.0	300.0	-	-	-	600.0
Equipment - Tandem Axle Dump Truck	-	120.0	-	-	-	120.0
Parking Lot Re-paving Project	-	186.0	-	-	-	186.0
Equipment - Road Tractor	-	-	140.0	-	-	140.0
Equipment - Rear Loading Garbage Truck	-	-	160.0	-	-	160.0
Parking Lot Expansion at PS	-	-	-	50.0	-	50.0
Security Fence and Gates	-	-	-	60.0	-	60.0
Fuel Island	-	-	-	-	200.0	200.0
Public Utilities						
Sewer System Improvements	750.0	750.0	4,000.0	750.0	750.0	7,000.0
Water Distribution System Improvements	1,100.0	1,000.0	1,700.0	300.0	600.0	4,700.0
Equipment - Backhoe	-	120.0	-	-	130.0	250.0
Equipment - Tandem Axle Dump Truck	-	140.0	-	-	-	140.0
Screw Pump Rehab @ NWWWTP	-	-	180.0	-	-	180.0
Solids Handling Expansion - Shelton Rd WWTP	-	-	-	20.0	-	20.0
Equipment - One Ton Dump Truck	-	-	-	37.0	-	37.0
Water Treatment Plant 5 Upgrade	-	-	-	400.0	-	400.0
Total CIP	7,748.3	6,107.0	9,240.0	2,607.0	3,011.0	28,713.3
Funding Sources						
General Obligation Bonds	220.0	-	-	-	-	220.0
Sanitation Equipment Replacement Fund	398.0	300.0	300.0	-	-	998.0
Fire Facility Fees	178.4	-	-	-	-	178.4
Shelby County Government	175.0	-	-	-	-	175.0
Police Privilege Tax	-	-	-	-	-	-
Parks Improvement Tax	2,892.9	525.0	620.0	625.0	750.0	5,412.9
Construction In Lieu Of	-	-	-	-	-	-
General Fund Reserves	1,734.0	2,972.0	2,140.0	175.0	481.0	7,502.0
Stormwater Fees	300.0	300.0	300.0	300.0	300.0	1,500.0
Water & Sewer Fund Reserves	1,850.0	2,010.0	5,880.0	1,507.0	1,480.0	12,727.0
Total Funding Sources	7,748.3	6,107.0	9,240.0	2,607.0	3,011.0	28,713.3



STAFFING SUMMARY

	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13		% Inc/ Dec	FY 14		% Inc/ Dec
									Est.	Var	Dec	Bud	Var	Dec
Full-time Positions														
Mayor and Board of Aldermen	7	7	7	7	7	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	5	7	7	6	6	6	6	6	7	1	16.7%	6	-1	-14.3%
Morton Museum									1	1	0	2	1	100.0%
Financial Administration	17	17	18	18	19	19	18	19	19	0	0.0%	19	0	0.0%
Human Resources	4	4	4	4	4	4	4	4	4	0	0.0%	5	1	25.0%
Information Technology	3	4	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
General Services	9	8	9	11	13	13	13	13	14	1	7.7%	15	1	7.1%
Development														
Administration	2	1	1	2	2	3	2	2	2	0	0.0%	3	1	50.0%
Office of Planning	10	11	11	11	11	9	9	9	9	0	0.0%	9	0	0.0%
Code Enforcement	17	18	19	19	18	12	12	10	11	1	10.0%	13	2	18.2%
Office of Engineer	11	12	13	14	14	11	12	11	11	0	0.0%	11	0	0.0%
Public Safety														
Animal Services	4	4	6	6	6	6	5	5	4	-1	-20.0%	4	0	0.0%
Municipal Court	8	8	9	9	9	9	9	9	9	0	0.0%	9	0	0.0%
Police Department	119	127	133	140	139	138	138	138	138	0	0.0%	141	3	2.2%
Fire Department	66	66	67	70	70	68	68	69	69	0	0.0%	69	0	0.0%
Public Services														
Administration	5	5	5	5	5	5	5	5	7	2	40.0%	7	0	0.0%
Fleet Maintenance	8	9	9	9	9	9	8	8	7	-1	-12.5%	9	2	28.6%
Streets and Drainage	21	23	25	25	25	24	25	25	29	4	16.0%	29	0	0.0%
Sanitation	32	33	34	36	36	34	32	27	28	1	3.7%	28	0	0.0%
Parks and Recreation	41	43	44	44	46	45	44	44	44	0	0.0%	46	2	4.5%
Public Utilities														
Water Treatment Plant	5	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	11	11	12	12	13	13	13	13	12	-1	-7.7%	12	0	0.0%
Wastewater Collection	10	10	10	10	10	10	10	10	10	0	0.0%	10	0	0.0%
Wastewater Treatment Plant	8	8	8	8	7	7	7	7	7	0	0.0%	7	0	0.0%
Total	423	441	461	476	479	461	456	451	458	7	-3.8%	470	12	2.6%

Note: For these charts employee counts are for full-time staff only. Full time equivalent information is unavailable for years prior to 2009. For current full time equivalents in each department, please see the organizational chart on the second page of this document or the charts for each department.



FY 2014 Budget Staffing by Function

For the FY 2010 budget, eighteen full-time positions and two part-time positions were eliminated. Most of the positions that were eliminated were related to development functions since the most affected area of the economic downturn was in development. In FY 2011, five total positions were eliminated, and two positions were reassigned.

For FY 2012, nine full time positions were eliminated - five in the Sanitation Department because the recycling function was outsourced, three in the Development Department, and one in Fleet Maintenance. The Fire Department added an assistant chief position. Court added a part-time clerk, and a new department was created for the Morton Museum with a curator position added.

In FY 2013, four positions were added in Streets and Drainage, one each in Administration, Code Enforcement, Fleet Maintenance, General Services, and Sanitation. One full-time position and a part-time position were reassigned from the Public Utilities to the Public Services administration division. One full-time position in Animal Services was changed to two part-time positions.

Positions added in the FY 2014 budget include: three school resource officers, an economic development director, a museum collections specialist, a contract specialist, a human resources analyst, a mechanic, a plans examiner, and two maintenance workers to staff an irrigation crew. Two part-time positions were made full-time and two full-time positions were eliminated.

STAFFING SUMMARY

Positions	FY 12 Actual		FY 13 Estimated			FY 14 Budget		
	Full Time	Part Time	Full Time	Part Time	Inc/ (Dec)	Full Time	Part Time	Inc/ (Dec)
Mayor and Board of Aldermen	6.0	0.0	6.0	0.0	0.0	6.0	0.0	0.0
Town Administrator's Office	6.0		7.0		1.0	6.0		(1.0)
Morton Museum	1.0	0.0	1.0	1.0	1.0	2.0	1.0	1.0
Financial Administration	19.0	1.0	19.0	1.0	0.0	19.0	1.0	0.0
Human Resources	4.0		4.0		0.0	5.0		1.0
Information Technology	5.0		5.0		0.0	5.0		0.0
General Services	13.0		14.0		1.0	15.0		1.0
Development								
Administration	2.0	2.0	2.0	2.0	0.0	3.0	0.0	(1.0)
Office of Planning	9.0		9.0	0.0	0.0	9.0	0.0	0.0
Code Enforcement	10.0	0.0	11.0	1.0	2.0	13.0	1.0	2.0
Office of Engineer	11.0		11.0		0.0	11.0		0.0
Public Safety								
Animal Services	5.0	2.0	4.0	4.0	1.0	4.0	5.0	1.0
Municipal Court	9.0	4.0	9.0	5.0	1.0	9.0	5.0	0.0
Police Department	138.0	17.0	138.0	17.0	0.0	141.0	17.0	3.0
Fire Department	69.0	1.0	69.0	1.0	0.0	69.0	1.0	0.0
Public Services								
Administration	5.0		7.0	1.0	3.0	7.0	1.0	0.0
Fleet Maintenance	8.0	1.0	7.0	1.0	(1.0)	9.0	0.0	1.0
Streets and Drainage	25.0		29.0		4.0	29.0		0.0
Sanitation	27.0		28.0		1.0	28.0		0.0
Parks and Recreation	44.0	3.0	44.0	3.0	0.0	46.0	3.0	2.0
Public Utilities								
Water Treatment Plant	5.0		5.0		0.0	5.0		0.0
Water Distribution System	13.0	1.0	12.0	0.0	(2.0)	12.0	0.0	0.0
Wastewater Collection	10.0		10.0		0.0	10.0		0.0
Wastewater Treatment	7.0		7.0		0.0	7.0		0.0
Total	451.0	32.0	458.0	37.0	12.0	470.0	35.0	10.0

	Actual		Estimated		Budget	
	FY 12		FY 13		FY 14	
Salaries	79.0	\$ 4,860,810	82.0	\$ 5,001,699	83.0	\$ 5,304,436
Wages	372.0	14,362,143	376.0	14,873,362	387.0	15,761,910
Part-time	32.0	314,787	37.0	365,869	35.0	393,498
Other Compensation		589,736		703,328		775,146
Benefits		10,343,472		11,053,600		11,471,852
Merit & General Adjustment		0		0		450,220
Other Personnel	25.0	93,100	17.0	121,820	4.0	25,880
Total	508.0	\$ 30,564,047	512.0	\$ 32,119,678	509.0	\$ 34,182,942

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 the second page of this document or the charts for each department.

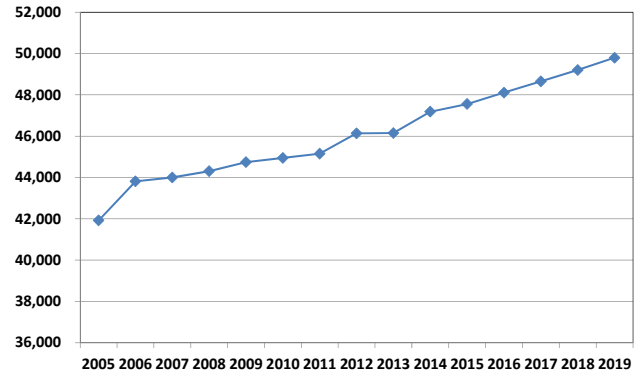
TOWN OF COLLIERVILLE, TENNESSEE

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 in the rapid growth mode the Town is experiencing, it continues 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 2012. This brings the official population to 45,550; however, the estimated population is currently 46,151. The chart in the next column shows the expected population growth trend.



Population Growth Trend

•Government. The Town of Collierville was first settled in 1835, incorporated in 1870, and is located in Shelby County, southeast of Memphis, Tennessee in the southwestern part of the state. Collierville is part of the most rapidly developing area of Shelby County. Collierville as a corporation has assets totaling \$270 million (2012 audit). Town area consists of approximately 23,064 acres or 36.04 square miles. Within the Town’s Reserve Area, there is another 9,597 acres to grow into. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Town limits are currently 32% residential, 17% vacant/undeveloped land, 11% 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 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. 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 and 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. Changes to the current charter created staggered terms and changed the time of election from May to November. To make the transition, the mayor and two aldermen elected in 2003

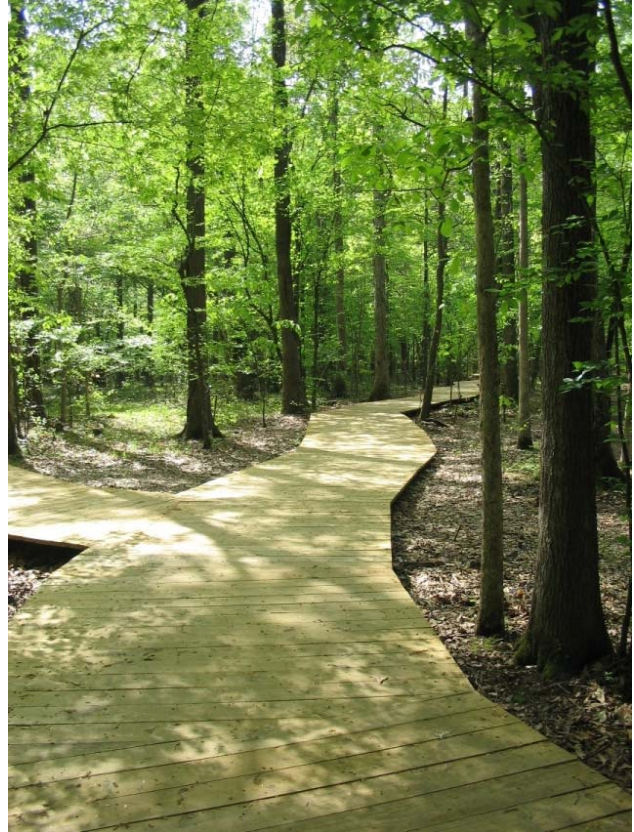
TOWN OF COLLIERVILLE, TENNESSEE

served 5 years and the other 3 aldermen served 3 years. 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:

- The design of Byhalia Road is underway; this north-south connector project is a joint venture with developers, Town of Collierville and the Tennessee Department of Transportation. Right-of-way acquisition has begun. This will be a multi-year project. The project consists of widening Byhalia Road from two lanes to a four lane divided section from Shelby Drive to S.R. 385 and from a two lane to a five lane cross section from Winding Ridge Road to Shelby Drive. Also, Shelby Drive will be connected from the east side of Woodgrove Subdivision to Byhalia Road.
- The State of Tennessee is in the process of widening a portion of U.S. Highway 72 from Center Street to Poplar Avenue with new medians, drainage improvements and a new bridge over the railroad included in the project in Collierville. This major highway is a connector to proposed I-69 to the South and a southern gateway into the Town.
- 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.
- Construction is nearing completion on a detention basin and box culvert for the Queen Oaks ditch to ease flooding in the surrounding area. The contractor has been working on completing the final grading, irrigation, and stabilization of the detention pond. The pond received its first big test with the May 21, 2013 storm event, and it performed as intended.

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 14.45 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 majority of the funds for greenbelt enhancement have been and will be provided by Transportation Enhancement Program Grants through the Tennessee Department of Transportation.



Wolf River Greenbelt Boardwalk – W. C. Johnson Park

•**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. While Collierville has not escaped the recent global economic decline, this diversity has allowed the Town to weather the crisis better than many communities. Commercial and residential development has declined as demonstrated by building permit data but has begun to increase in the past year. Property values within the Town have remained relatively stable. Collierville experienced residential foreclosures but to a lesser degree than many other communities, and the number of those has declined in recent months.

Local and state sales tax receipts show that same-store sales and consumer spending decreased during 2008 and early 2009, but have begun to increase and are expected to increase again in the coming year. Although several of the Town's largest employers have made job reductions, they are operating soundly and continue to maintain infrastructure and make capital improvements. As the national economy begins to recover, the Town's economy is expected to resume a normal growth pattern.

•**Services.** The Town of Collierville provides a full range of services, including police, fire and paramedic services; the construction and maintenance of highways,

TOWN OF COLLIERVILLE, TENNESSEE

streets, and other infrastructure; planning and zoning services; sanitation and recreational activities and cultural events. During the recent economic downturn the challenge was to continue to provide the level of services to which Town citizens were accustomed. The Town also operates its own water and sewer utility system. The Memphis Light, Gas and Water Division of the City of Memphis provides electrical and natural gas distribution to the Collierville service area.

•**Schools.** Currently, the Shelby County Board of Education funds and operates the schools in the Town, which has no separate school system. Shelby County levies a property tax on assessed values throughout the County to finance the school system and capital improvements to the system. There are eight schools located in the Town - five elementary schools, two middle

schools, and one high school. Some high school students attend a County school located in the adjacent city of Germantown.

On Monday, April 15, 2013, both the Tennessee House and Senate approved a bill allowing municipalities to create new municipal school districts, and on April 24, 2013, Governor Bill Haslam signed the bill into law thus clearing the way for Collierville to proceed with the process of creating a new municipal school district. Collierville citizens will have the opportunity on July 16 to vote on a municipal school referendum that if it passes would authorize the creation of a Collierville Municipal School District.



Above: Collierville's Historic Town Square



Below: Spray Park at W. C. Johnson Park



Additional Data

STATISTICAL INFORMATION

	FY 05 ¹	FY 06 ²	FY 07 ²	FY 08 ³	FY 09 ²	FY 10 ²	FY 11 ²	FY 12 ²	FY 13 Est. ²	% Inc/Dec	FY 14 Budget ²	% Inc/Dec
Population	41,923	43,812	44,000	44,304	44,740	44,944	45,152	46,134	46,151	0.0%	47,185	2.2%
Single Family Building Permits	533	451	212	137	50	55	63	158	153	-3.3%	120	-21.4%
Miles of Streets	510	515	520	540	545	619	619	673	673	0.0%	680	1.0%
Acres of Parkland	487.0	487.0	487.0	487.0	496.0	625.0	746.0	746.0	747.0	0.1%	901.0	20.6%
Water Customers	14,156	14,676	15,062	15,331	15,469	15,637	15,785	16,075	16,320	1.5%	16,460	0.9%
Sewer Customers	13,323	13,837	14,109	14,410	14,469	14,540	14,603	14,727	14,857	0.9%	14,908	0.3%
Sanitation Customers	12,603	13,063	13,519	13,674	13,770	13,908	14,018	14,072	14,738	4.7%	14,863	0.8%

Demographic and Economic Statistics,

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	School Enrollment	Unemployment Rate^b
2003	37,044	\$ 1,120,655	\$ 30,252 ^a	7,414	5.8%
2004	37,044	1,120,655	30,252	7,590	5.9
2005	41,923	1,268,255	30,252	7,600	6.2
2006	41,923	1,268,255	30,252	7,887	6.2
2007	41,923	1,268,255	30,252	8,322	4.1
2008	44,304 ^c	1,445,418	32,625 ^d	8,604	6.5
2009	44,304 ^c	1,445,418	32,625	8,535	7.7
2010	44,304 ^c	1,445,418	32,625	8,562	7.0
2011	43,965 ^e	1,703,424	38,745 ^e	8,516	7.4
2012	43,965 ^e	1,703,424	38,745 ^e	8,639	6.5

^aInformation is available through the 2000 Federal Census. Mid-decade information is unavailable for the Town.

^bInformation about unemployment is provided by the Tennessee Department of Labor and Workforce Development.

^cPopulation according to the special census conducted by the Town of Collierville in 2008.

^dPer capita income is provided by the Collierville Chamber of Commerce.

^ePopulation and per capita income according to the 2010 Census Economic Data.

Principal Employers,

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx Corporation	2,961	1	0.66%	4,000	1	0.90%
Carrier Corporation	1,428	2	0.32	2,141	2	0.48
Shelby County Schools	684	3	0.15	512	4	0.12
Kroger	470	4	0.10	220	8	0.05
Town of Collierville	449	5	0.10	407	5	0.09
Baptist Memorial Hospital	409	6	0.09	328	6	0.07
Wal-Mart	400	7	0.09	525	3	0.12
Pepsi Beverages Company	300	8	0.07	299	7	0.07
Helena Chemical Company	250	9	0.06	-	-	-
Central Church	225	10	0.05	-	-	-
AE Clevite	-	-	-	160	9	0.04
ConStar Plastics	-	-	-	150	10	0.03
Total	7,576		1.69%	8,742		1.97%

Sources: Collierville Chamber of Commerce, U. S. Census Bureau.

¹Percentage of total Shelby County employment. (TN Dept of Labor & Workforce)

Miscellaneous Data

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1000 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
1990	6,597,129	5,560,968	2.27	16,300	173	10.61
1991	6,480,179	6,114,639	2.27	14,427	176	12.20
1992	7,399,369	7,258,134	1.59	18,450	177	9.59
1993	7,357,732	7,056,818	1.59	18,150	189	10.41
1994	9,461,726	9,370,373	1.59	18,350	197	10.74
1995	9,915,510	10,575,651	1.59	18,350	226	12.32
1996	12,172,420	12,689,203	1.59	24,210	228	9.42
1997	13,578,805	12,658,018	1.59	24,210	229	9.46
1998	16,404,840	13,982,972	1.89	29,295	278	9.49
1999	18,719,681	15,592,072	1.47	31,253	297	9.50
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**	43,214,665	40,174,317	1.43	46,151	451	9.77
2014***	43,572,149	42,497,711	1.53	47,185	463	9.81

*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 on the second page of this document or the charts for each department.

2010 Census Quick Facts

	Tennessee	Shelby County	Germantown	Bartlett	Collierville	Brentwood	Franklin
People QuickFacts							
Population, 2010							
Population, percent change, 2000 to 2010	6,346,105	927,644	38,844	54,613	43,965	37,060	62,487
Population, 2000	11.50%	3.40%	4.00%	34.70%	37.90%	58.10%	49.30%
Persons under 5 years, percent, 2010	5,689,283	897,472	37,348	40,543	31,872	23,445	41,842
Persons under 18 years, percent, 2010	6.40%	7.20%	4.90%	5.30%	5.70%	5.30%	7.40%
Persons 65 years and over, percent, 2010	23.60%	26.40%	24.10%	25.30%	28.90%	31.00%	27.40%
Female persons, 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							
Homeownership rate, 2005-2009	2,812,133	398,274	15,536	20,143	15,781	12,577	25,586
Housing units in multi-unit structures, percent, 2005-2009	69.70%	61.70%	89.60%	90.20%	84.00%	95.50%	69.60%
Median value of owner-occupied housing units, 2005-2009	18.20%	28.30%	9.90%	4.90%	12.80%	2.90%	26.40%
Households, 2005-2009	\$128,500	\$129,800	\$281,200	\$169,700	\$273,100	\$461,100	\$296,200
Persons per household, 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% S		1.30% S		S
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	Number	Percent
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

City	FY 2013				FY 2012			
	Pop.	Tax Rate	Operating Budget	# of Emp.	Pop.	Tax Rate	Operating Budget	# of Emp.
Bartlett	54,613	1.49	57,741,594	468	54,613	1.49	55,195,052	462
Brentwood ¹	38,200	0.44	60,429,560	250	38,200	0.44	58,570,450	245
Cleveland	42,386	1.49	219,933,426	1,386	41,723	1.49	201,218,089	1,182
Collierville	46,151	1.43	64,936,123	458	46,134	1.43	61,778,493	449
Cookeville	31,154	0.90	129,566,281	404	30,435	0.85	144,062,711	396
Franklin ²	70,076	0.38	81,941,064	707	64,000	0.38	55,078,612	699
Germantown	40,123	1.49	61,259,208	369	38,844	1.49	73,718,231	364
Hendersonville	51,325	0.65	41,326,613	309	51,372	0.65	37,520,344	309
Maryville ³	28,265	2.17	110,950,354	304	27,607	2.17	114,247,842	304
Smyrna	25,569	0.83	33,568,252	378	25,569	0.83	33,568,252	378

City	FY 2011				FY 2010			
	Pop.	Tax Rate	Operating Budget	# of Emp.	Pop.	Tax Rate	Operating Budget	# of Emp.
Bartlett	54,613	1.49	55,350,355	468	49,000	1.49	54,575,685	468
Brentwood ¹	35,262	0.49	53,337,385	244	36,300	0.49	55,532,510	245
Cleveland	41,285	1.49	200,482,103	1,198	40,261	1.49	181,101,349	1,190
Collierville	45,152	1.18	57,822,680	456	44,304	1.28	56,894,573	461
Cookeville	26,656	0.87	124,518,631	392	26,656	0.87	124,518,631	390
Franklin ²	62,487	0.43	78,749,441	685	58,200	0.43	78,431,137	685
Germantown	41,011	1.43	94,048,615	368	41,011	1.43	71,015,009	406
Hendersonville	51,372	0.65	34,735,674	312	42,556	0.65	33,050,201	309
Maryville ³	27,674	2.17	112,964,452	308	27,360	2.30	131,715,365	336
Smyrna	27,674	2.17	112,964,452	308	27,014	1.95	139,279,510	903

¹Broad tax base - 7th largest in the state. Sales tax revenues = 35% of budget.

²Local option sales tax = 44% of revenue or twice the amount of property taxes. Operating budget excludes Capital Projects and Water & Sewer.

³ 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, which 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

City	Population	Water Minimum			Sewer Minimum			Garbage	
		Gallons	Meter	Rate	Gallons	Rate	P/U / Wk.	Cost/month	
Bartlett	54,613	2,000	3/4"	5.80 Min	2,000	6.19 Min	1	22.00	
Brentwood	38,200	2,000	5/8"	11.62 Min	2,000	14.53 Min	n/a	n/a	
Cleveland	42,386	1,400	5/8"	8.73 Min	1,400	9.96 Min	1	6.95	
Collierville	46,151	1,000	3/4"	7.20 Min	1,000	17.30 Min	1	19.00	
Cookeville	31,154	2,000	5/8"	3.89 Min	1,000	5.50 Min	1	0.00	
Franklin	70,076	1,000	1/2"	10.42 Min	1,000	14.55 Min	1	15.00	
Germantown	40,123	5,000	3/4"	6.75 Min	2,000	3.90 Min	1	24.50	
Hendersonville	51,325	n/a			n/a		2	9.80	
Maryville	28,265	1,500	5/8"	9.05 Min	1,000	11.98 Min	1	0.00	

**Operating Indicators by Function/Program,
Last Ten Fiscal Years**

<i>Function/Program</i>	Fiscal Year									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Development										
Permits issued	4,874	4,636	3,830	5,047	3,648	3,242	2,434	2,438	2,610	3,130
Inspections conducted	19,427	21,319	24,063	20,161	15,932	14,917	13,523	6,470	7,280	9,163
Police ^a										
Physical arrests	2,489	2,100	1,633	1,777	1,573	1,781	2,764	2,704	2,392	N/A
Traffic citations	16,565	9,158	8,499	11,444	9,805	9,166	10,901	9,075	9,978	N/A
DUI arrests	255	240	140	120	135	103	169	150	138	N/A
Fire										
Emergency responses	2,056	2,124	2,175	2,485	2,551	2,624	2,446	2,633	2,785	2,799
Fires extinguished	126	113	110	138	159	116	105	96	105	94
Inspections	1,986	2,201	2,518	1,803	2,948	2,300	1,609	1,740	2,659	2,637
Sanitation										
Refuse collected (tons) ^b	13,087	14,094	14,575	14,893	15,000	15,091	14,838	14,295	14,124	13,993
Recyclables collected (tons)	1,200	1,784	1,813	1,819	1,810	1,776	1,867	1,809	1,900	1,927
Other public works										
Street resurfacing (miles)	20	24	23	17	19	11	13	20	12	33
Sidewalk replacement (linear feet)	100	100	100	250	420	150	100	132	240	401
Pavement repairs ^d	525	530	350	500	500	1,044	1,057	1,909	1,138	2,889
Parks and Recreation										
Adult/youth sports participants	5,980	5,306	5,420	5,737	5,844	6,019	6,250	6,452	5,790	5,546
Community center admissions ^c	46,483	46,767	135,924	143,424	143,901	145,340	135,166	136,500	139,450	140,211
Harrell Theatre attendance	48,300	36,225	38,036	39,938	41,023	41,733	39,646	36,500	32,836	30,112
Library										
Volumes in collection	72,530	74,720	80,809	85,209	88,733	93,796	101,694	106,049	113,785	117,057
Total volumes circulated	256,207	267,225	246,339	266,049	324,185	351,133	349,731	344,280	345,914	350,044
Water										
New connections	642	508	724	520	386	312	169	139	182	154
Water main breaks	18	26	15	8	9	33	6	21	32	15
Average daily consumption (thousands of gallons)	5,038	5,522	6,182	6,883	7,342	6,996	6,222	5,950	6,821	6,803
Peak day consumption (thousands of gallons)	9,802	9,762	12,739	14,999	16,142	16,791	13,484	12,710	11,898	15,472
Wastewater										
Average daily sewage treatment (thousands of gallons)	4,499	4,347	4,753	4,910	4,471	4,241	4,290	4,318	3,868	3,937

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

^bHousehold garbage only. Junk and yard waste is not included.

^cCommunity Center admissions decreased during expansion construction in FY 2003.

^dPavement repairs consists of 802 potholes and 242 major pavement repairs in FY 2008.

**Capital Asset Statistics by Function/Program,
Last Ten Fiscal Years**

<i>Function/Program</i>	Fiscal Year												
	2003	2006	2004	2008	2005	2010	2006	2007	2008	2009	2010	2011	2012
Police													
Stations		1	1		1		1	1	1	1	1	1	1
Satellite offices		1	1		1		0	1	0	0	0	0	0
Patrol units	52		59		59		66	72	76	80	75	75	75
Fire stations		5	5		5		5	5	5	5	5	5	5
Sanitation													
Refuse collection trucks	20		21		21		22	22	22	22	22	24	24
Recycle Trucks ^a	4		4		4		4	5	5	5	5	0	0
Other public works													
Streets (miles)	299		311		228		248	260	264	261	268	278	311
Streetlights	5,088		5,290		5,489		5,775	5,920	6,200	6,291	6,515	6,576	6,599
Traffic Signals (intersections)	24		28		32		32	33	34	34	35	38	39
Parks and Recreation													
Parks	12		12		15		15	15	15	15	18	18	18
Acreage	346		385		487		487	487	487	496	625	750	750
Playgrounds	12		12		12		12	12	12	13	13	13	13
Baseball/softball diamonds	15		15		15		15	15	15	15	15	15	15
Soccer/football fields	11		11		11		11	12	12	11	11	11	11
Community centers	1		1		1		1	1	1	1	1	1	1
Water													
Water mains (miles)	213		220		225		228	230	232	232	240	240	240
Fire hydrants	NA		NA		NA		2,832	2,860	3,010	3,010	3,010	3,103	3,103
Water treatment plants	5		5		5		5	5	5	5	5	5	5
Storage capacity (thousands of gallons) ^b	3,500		3,500		3,500		3,500	3,500	3,500	3,500	3,500	4,250	4,250
Wastewater													
Sewer mains (miles)	198		204		213		216	218	220	220	228	228	228
Wastewater treatment plants	2		2		2		2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	6,500		6,500		6,500		6,500	6,500	9,500	9,500	9,500	9,500	9,500

Sources: Various town departments.

Notes:

^aRecycled operations were contracted out during 2011.

^bIn 2011 water storage capacity increased due to expansion of Waste Water Treatment Plant 2.

**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
2003	\$ 12,016,898	\$ 229,114	\$ 4,480,530	\$ 498,502	\$ 932,191	\$ 610,562	\$ 235,944	\$ 41,498	\$ -	\$ 19,045,239
2004	12,843,599	290,166	5,255,480	519,392	1,289,911	637,132	478,732	158,151	-	21,472,563
2005	13,574,550	277,507	5,626,968	548,729	1,271,703	669,379	67,549	316,958	-	22,353,343
2006	14,517,719	286,864	7,474,750	594,020	1,376,257	700,121	340,200	74,336	6,079	25,370,346
2007	16,122,511	383,550	8,190,271	645,788	1,302,011	722,460	199,660	108,062	13,021	27,687,334
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
Change 2003-2012	77.6%	19.6%	104.1%	55.6%	67.3%	68.7%	-100.0%	-67.8%	0.0%	79.3%

**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
2003	\$ 7,834	\$ 596,349	\$ 152,355	\$ 16,754	\$ 6,330	\$ 46,594	\$ 826,216	\$ 1.45	\$ 3,045,696	27.127%
2004	8,093	635,116	152,631	16,274	6,328	45,230	863,672	1.45	3,197,079	27.014
2005	7,100	678,747	151,839	15,712	6,690	44,824	904,912	1.45	3,365,547	26.888
2006	12,867	801,778	225,886	26,784	7,148	50,083	1,124,546	1.28	4,109,255	27.366
2007	12,278	854,761	264,897	30,963	6,649	59,831	1,229,379	1.28	4,457,830	27.578
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

Source: Shelby County Assessor's Office

Notes: Property in Shelby County is reassessed every three 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
2003	\$ 11,980,114	\$ 9,262	\$ 11,989,376	\$ 11,564,003	96.45%	\$ 414,015	\$ 11,978,018	99.91%
2004	12,523,244	16,485	12,539,729	12,077,997	96.32	435,833	12,513,830	99.79
2005	13,121,230	220,332	13,341,562	12,946,680	97.04	364,613	13,311,293	99.77
2006	14,394,186	(95,386)	14,298,800	13,888,702	97.13	376,401	14,265,103	99.76
2007	15,736,050	(30,359)	15,705,691	15,304,741	97.45	369,799	15,674,540	99.80
2008	16,268,491	46,670	16,315,161	15,837,483	97.07	444,528	16,282,011	99.80
2009	16,901,393	(151,144)	16,750,249	16,284,182	97.22	422,237	16,706,419	99.74
2010	17,413,217	(439,956)	16,973,261	16,460,339	96.98	383,692	16,844,031	99.24
2011	17,282,758	(228,576)	17,054,182	16,579,268	97.22	267,304	16,846,572	98.78
2012	20,816,706	(259,844)	20,556,862	20,081,479	97.69	-	20,081,479	97.69

Source: Shelby County Assessor's Office

^aInitial certified levy before Board of Appeals adjustments and other change orders.

^bAdjustments include change orders and new bills.

^cBeginning 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	2012			2003		
	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	\$ 29,432,946	1	2.02%	\$ -	-	- %
Carriage Avenue, LLC	25,619,840	2	1.76	-	-	-
Carrier Corporation	18,425,430	3	1.27	12,962,650	1	1.57
Legacy Farm, LLC	11,400,000	4	0.78	-	-	-
Madison 324, LLC	9,881,880	5	0.68	-	-	-
Dogwood Creek Assoc, LLC	8,324,160	6	0.57	5,965,520	9	0.72
Delta Beverage Group, Inc.	7,750,430	7	0.53	7,515,780	5	0.91
Alan & Susan Kosten	7,421,680	8	0.51	-	-	-
Bailey Creek Associates, LLC	7,205,160	9	0.49	-	-	-
LTF Real Estate Company	7,118,920	10	0.49	-	-	-
Schilling Farms, LLC	-	-	-	10,330,955	2	1.25
North Western Mutual Life	-	-	-	8,672,880	3	1.05
Bell South Communications	-	-	-	8,004,553	4	0.97
Wingo Properties	-	-	-	6,580,265	6	0.80
Gallina Centro	-	-	-	6,305,560	7	0.76
Cartwright Properties	-	-	-	6,215,510	8	0.75
The Orchards	-	-	-	5,519,000	10	0.67
Total	<u>\$ 132,580,446</u>		9.11%	<u>\$ 78,072,673</u>		<u>9.45%</u>

Source: Shelby County Assessor's Office

**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
2003	\$ 1.35	\$ 0.10	\$ 1.45	\$ 3.79
2004	1.35	0.10	1.45	4.09
2005	1.35	0.10	1.45	4.09
2006	1.18	0.10	1.28	4.09
2007	1.18	0.10	1.28	4.09
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

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.

^aThe overlapping rate is that of the county government that applies to property owners in the Town of Collierville. Source: Shelby County Assessor's office.

^bThe 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.

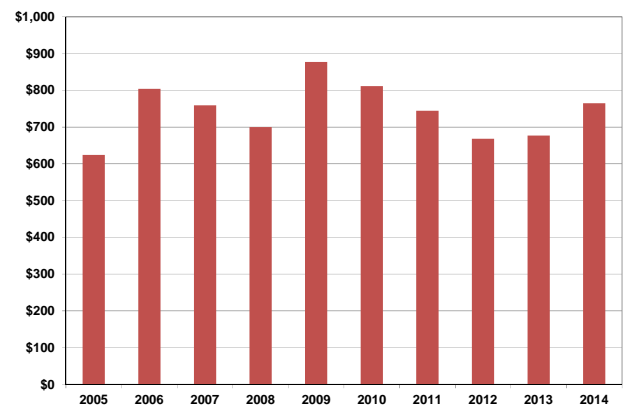
General Obligation Debt. The process of issuing general obligation bonded debt in the Town begins with the departments' presentation of capital expenditure and projects needs to the Town Administrator, who then presents the requests for funding to the Mayor and Board of Aldermen. Board approval must be received before debt issues may proceed.

In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also issued \$5.29 million in refunding bonds. In FY 2008, the Town issued \$3,000,000 in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13,000,000 bonds issued in FY 2009. In addition to the road, the Town expanded the Police Headquarters building, and constructed a new Courthouse and Police Patrol Building. G.O. refunding bonds were issued in FY 2012 with a net present value savings of \$503,034 and again in FY 2013 with a net PV savings of 510,352. The Town plans to issue \$7,700,000 in G.O. bonds in FY 2014 to renovate a middle school acquired from Shelby County in a land swap for the University of Memphis and to address drainage issues within the Town.. The University will lease the building from the Town for the cost of debt service.

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 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%
- Per Capita Debt/Per Capita Income ≤ 4%
- Per Capita Debt/Per Capita Assessed Value ≤ 4%
- Debt Service/General Fund Operating Expense ≤ 12%

As of June 30, 2013, the Town is projected to have \$28,399,312 of general obligation bonds and TMBF loan outstanding. The ratio of net per-capita debt to per-capita income (using U.S. Census per-capita income figures) is 1.7% for FY 2013. The net per-capita debt to per-capita assessed value is 2.1%, and the debt service to General Fund operating expense is 9.1%. The ratio of bonded debt to assessed value of property is a measure of the Town's ability to meet interest and principal payments on its long-term debt. This ratio which is expressed in percentage terms was 2.12% for FY 2012, estimated to be 2.08% for FY 2013, and projected to be 2.49% for FY 2014. The percentage of General Fund revenues applied to debt service for FY 2013 is estimated at 8.2%. The percentage for FY 2014 is projected to be 8.3%. The net bonded debt per capita was \$668.20 in FY 2012, is estimated to be \$677.30 in FY 2013, and projected to be \$765.10 in FY 2014. The chart below depicts the net general bonded debt per capita:



Net General Bonded Debt Per Capita

The Town received a bond rating upgrade from Aa3 to Aa2 for the FY 2002 capital outlay notes. Moody's again issued an upgrade from Aa2 to Aa1 for the FY 2006 bonds. Moody's upgraded the Town's bond rating to Aaa in FY 2010. For the FY 2012 and FY 2013 issues, Moody's reaffirmed the Aaa rating. This rating applies to all outstanding debt.

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 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, 2013, the Town is projected to have \$27,561,688 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 2013 the Town issued \$15.66 million in refunding bonds in order to take advantage of lower interest rates. No bond issue is planned for FY 2014.

DEBT SUMMARY

General Obligation Debt Outstanding 6/30/13

2004 TMBF Loan	846,000
2005 G. O.	1,080,000
2005 G. O. Refunding	2,565,000
2008 G. O.	11,190,000
2010 G. O. Refunding	2,968,312
2011 G. O. Refunding	4,535,000
2012 G. O. Refunding	5,215,000
Total	\$ 28,399,312

Water & Sewer Debt Outstanding 6/30/13

2005 W & S Revenue & Tax Refunding	2,065,000
2006 W & S Revenue & Tax	9,830,000
2010 G. O. Refunding	11,688
2012 W & S Revenue & Tax Refunding	15,655,000
Total	\$ 27,561,688

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding				Total	Percentage of Actual Taxable Value of Property	Per Capita ^a
	General Obligation Bonds ^e	Capital Outlay Notes	Notes Payable	Bond Anticipation Notes			
2003	\$ 28,040	\$ 2,075	\$ -	\$ -	\$ 30,115	0.99%	\$782
2004	26,255	1,895	-	-	28,150	0.88	704
2005	24,485	1,735	1,720	-	27,940	0.83	666 ^b
2006	30,875	-	676	-	31,551	0.77	720
2007	28,710	-	2,051	-	30,761	0.69	681
2008	26,450	-	1,819	2,980	31,249	0.68	705 ^c
2009	37,420	-	1,869	-	39,289	0.82	887 ^c
2010	34,885	-	1,624	-	36,509	0.68	824 ^c
2011	32,255	-	1,372	-	33,627	0.63	765 ^d
2012	29,730	-	1,113	-	30,843	0.58	702 ^d

^aThe population is estimated unless otherwise noted.

^bPopulation according to the 2005 Special Census.

^cPopulation according to the 2008 Special Census.

^dPopulation according to the 2010 Census Redistricting Data.

^eStarting 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.

DEBT SUMMARY

Pledged-Revenue Coverage, Last Ten Fiscal Years (dollars in thousands)

Fiscal Year	Water & Sewer Tax & Revenue Bonds			Debt Service		Coverage
	Total Revenue and Other Sources	Less: Operating Expenses	Net Available Revenue	Principal	Interest	
2003	\$ 4,939	\$ 4,007	\$ 932	\$ 931	\$ 1,005	0.48 %
2004	5,021	4,528	493	936	829	0.28
2005	6,693	4,741	1,952	962	783	1.12
2006	10,177	4,781	5,396	882	814	3.18
2007	13,306	5,047	8,259	1,777	1,049	2.92
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

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 ^b
	General Obligation Bonds	Capital Outlay Notes	Notes Payable	Bond Anticipation Notes	Water & Sewer Revenue & Tax Bonds	Notes Payable	General Obligation Bonds			
2003	\$ 27,992	\$ 2,075	\$ -	\$ -	\$ 17,385	\$ -	\$ 48	\$ 47,500	4.08%	\$1,234
2004	26,218	1,895	-	-	16,460	-	37	44,610	3.69	1,115
2005	24,450	1,735	1,720	-	15,500	-	35	43,440	3.43	1,036 ^c
2006 ^a	30,842	-	676	-	40,790	-	33	72,341	5.46	1,651
2007	28,679	-	2,051	-	39,015	-	31	69,776	5.11	1,546
2008	26,421	-	1,819	2,980	37,265	-	29	68,514	4.74	1,546 ^d
2009	37,393	-	1,869	-	35,435	-	27	74,724	5.17	1,687 ^d
2010	34,860	-	1,624	-	33,710	-	25	70,219	4.19	1,585 ^d
2011	32,235	-	1,372	-	31,930	-	20	65,557	3.85	1,491 ^e
2012	29,714	-	1,113	-	30,090	-	16	60,933	3.58	1,386 ^e

^aThe Town issued \$26 million in water & sewer revenue and tax bonds in FY 2006 for expansion and upgrade of its two waste water treatment plants.

^bThe population is estimated unless otherwise noted.

^cPopulation according to the 2005 Special Census.

^dPopulation according to the 2008 Special Census.

^ePopulation according to the 2010 Census Economic Data.

DEBT SUMMARY

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	2,947	1,024	3,971	42,498	9.34

^aExcludes 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.

^bExcludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

DEBT SUMMARY

Schedule of Outstanding Debt For FY 2014

	Loan Name	Authorized and Unissued	Amount Outstanding at 6/30/13	Payment Fund	Total Debt		
					Principal	Interest	Service
Loan Agreements	Public Improvement TMBF Loan Agreement Series 2004	\$ -	\$ 846,000	General Fund	\$ 274,000	\$ 23,688	\$ 297,688
	TOTAL LOANS:	\$ -	\$ 846,000		\$ 274,000	\$ 23,688	\$ 297,688
GO Bonds	Public Improvement Series 2005	-	1,080,000	General Fund	345,000	35,869	380,869
	Public Improvement Refunding Series 2005	210,000	2,565,000	General Fund	205,518	68,685	274,203
				Library Fund	77,936	26,046	103,982
				Sanitation Fund	6,546	2,188	8,733
	Public Improvement Series 2008	-	11,190,000	General Fund	490,000	498,450	988,450
	Public Improvement Refunding Series 2010	450,000	2,980,000	General Fund	947,489	57,979	1,005,469
				Historic Preservation Fund	81,231	4,971	86,202
				Sanitation Fund	57,004	3,488	60,492
				Water & Sewer Fund	4,275	262	4,537
	Public Improvement Refunding Series 2011	215,000	4,535,000	General Fund	465,000	97,438	562,438
	Public Improvement Refunding Series 2012	535,000	5,215,000	General Fund	-	96,800	96,800
	Public Improvement Series 2013 Proposed	7,700,000	-	General Fund proposed	220,000	145,000	365,000
	TOTAL GO BONDS:	\$ 1,410,000	\$ 27,565,000		\$ 2,680,000	\$ 892,175	\$ 3,572,175
Revenue and Tax Bonds	Water & Sewer Revenue and Tax Refunding Series 2005	145,000	2,065,000	Water & Sewer Fund	275,000	77,194	352,194
	Water & Sewer Revenue and Tax Series 2006	-	9,830,000	Water & Sewer Fund	1,110,000	407,394	1,517,394
	Water & Sewer Revenue and Tax Refunding Series 2012	10,425,000	15,655,000	Water & Sewer Fund	645,000	473,550	1,118,550
	TOTAL REVENUE BONDS:	\$ 10,570,000	\$ 27,550,000		\$ 2,030,000	\$ 958,138	\$ 2,988,138

Debt Service by Fund

	Principal	Interest	Total Debt Service
General Fund	\$ 2,947,008	\$ 1,023,908	\$ 3,970,916
Historic Preservation Fund	81,231	4,971	86,202
Library Fund	77,936	26,046	103,982
Sanitation Fund	63,550	5,676	69,226
Water & Sewer Fund	2,034,275	958,399	2,992,674
	\$ 5,204,000	\$ 2,019,001	\$ 7,223,001

Debt Service by Function

	Principal	Interest	Total Debt Service
General Government	\$ 448,035	\$ 180,200	\$ 628,235
Historic Preservation	81,231	4,971	86,202
Library	77,936	26,046	103,982
Development Department	958,051	356,627	1,314,678
Public Safety	594,235	338,810	933,045
Parks & Recreation Dept.	701,431	71,896	773,326
Public Works Department	245,257	76,375	321,631
Sanitation Department	63,550	5,676	69,226
Water & Sewer Department	2,034,275	958,399	2,992,674
	\$ 5,204,000	\$ 2,019,001	\$ 7,223,001

DEBT SUMMARY

General Government Debt Service Schedule

FY	Tennessee Municipal Bond Fund Loan 2004 2.80%		General Improvement Bonds 11/1/05 3.50% - 4.38%		General Improvement Refunding Bonds 11/1/05 3.50% - 4.13%		General Improvement Bonds 11/1/08 3.50% - 5.00%		General Improvement Refunding Bonds 9/1/10 2.00% - 3.00%		General Improvement Refunding Bonds 10/25/11 2.00% - 2.50%		General Improvement Refunding Bonds 11/1/12 1.50% - 2.00%		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2014	274,000	23,688	345,000	35,869	290,000	96,919	490,000	498,450	1,085,725	66,438	465,000	97,438		96,800	2,949,725	915,601
2015	282,000	16,016	360,000	22,200	310,000	85,281	510,000	480,950	692,274	44,724	485,000	88,138		96,800	2,639,274	834,109
2016	290,000	8,120	375,000	7,500	335,000	72,381	530,000	462,750	707,215	30,878	500,000	78,438		96,800	2,737,215	756,867
2017					535,000	54,981	550,000	442,475	483,098	9,662	440,000	68,438	475,000	92,050	2,483,098	667,606
2018					345,000	37,381	575,000	419,975			510,000	59,638	485,000	82,450	1,915,000	599,444
2019					365,000	23,181	600,000	393,475			520,000	49,438	490,000	73,925	1,975,000	540,019
2020					385,000	7,941	625,000	365,194			535,000	39,038	500,000	66,500	2,045,000	478,672
2021							660,000	337,063			520,000	27,000	510,000	58,925	1,690,000	422,988
2022							690,000	306,256			560,000	14,000	520,000	49,900	1,770,000	370,156
2023							725,000	273,534					535,000	39,350	1,260,000	312,884
2024							765,000	238,600					555,000	28,450	1,320,000	267,050
2025							805,000	201,313					565,000	17,250	1,370,000	218,563
2026							845,000	161,597					580,000	5,800	1,425,000	167,397
2027							890,000	118,750							890,000	118,750
2028							940,000	73,000							940,000	73,000
2029							990,000	24,750							990,000	24,750
	\$846,000	\$47,824	\$1,080,000	\$65,569	\$2,565,000	\$378,066	\$11,190,000	\$4,798,131	\$2,968,312	\$151,703	\$4,535,000	\$521,563	\$5,215,000	\$805,000	\$28,399,312	\$6,767,855

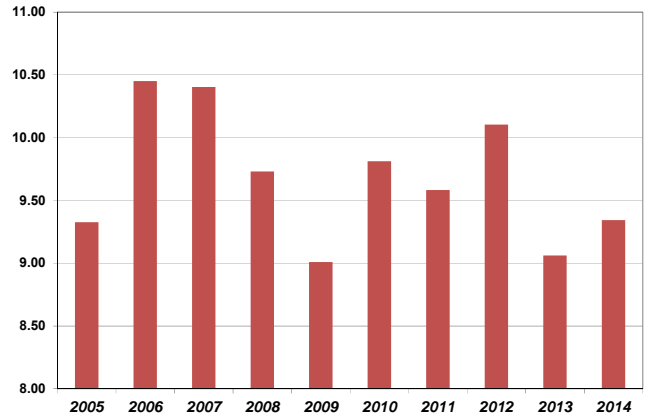
Water & Sewer Debt Service Schedule

FY	Water & Sewer Tax and Revenue Refunding Bonds 8/1/02 3.00% - 4.70%		Water & Sewer Tax and Revenue Refunding Bonds 11/1/05 3.50% - 4.13%		Water & Sewer Tax and Revenue Bonds 6/1/06 4.00% - 4.375%		General Improvement Refunding Bonds 9/1/10 2.00% - 3.00%		Water & Sewer Tax and Revenue Refunding Bonds 11/1/12 1.50% - 4.00%		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2014			275,000	77,194	1,110,000	805,824	4,275	262	645,000	473,550	2,034,275	1,356,829
2015			270,000	66,638	1,160,000	761,424	2,726	176	660,000	460,500	2,092,726	1,288,737
2016			265,000	55,938	1,205,000	715,024	2,785	122	675,000	448,838	2,147,785	1,219,920
2017			290,000	44,838	1,260,000	666,824	1,902	38	690,000	438,600	2,241,902	1,150,299
2018			285,000	33,338	1,310,000	616,424			695,000	428,213	2,290,000	1,077,974
2019			330,000	21,038		165,594			2,115,000	391,275	2,445,000	577,906
2020			350,000	7,219		165,594			2,205,000	315,450	2,555,000	488,263
2021						165,594			2,310,000	225,150	2,310,000	390,744
2022						165,594			2,480,000	129,350	2,480,000	294,944
2023						165,594			1,565,000	64,100	1,565,000	229,694
2024						165,594			1,615,000	24,225	1,615,000	189,819
2025					1,845,000	165,594					1,845,000	165,594
2026					1,940,000	84,875					1,940,000	84,875
	\$0	\$0	\$2,065,000	\$306,200	\$9,830,000	\$4,809,550	\$11,688	\$597	\$15,655,000	\$3,399,250	\$27,561,688	\$8,515,598

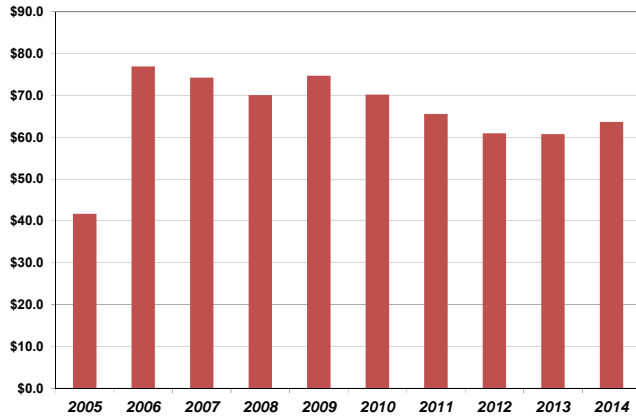
DEBT SUMMARY



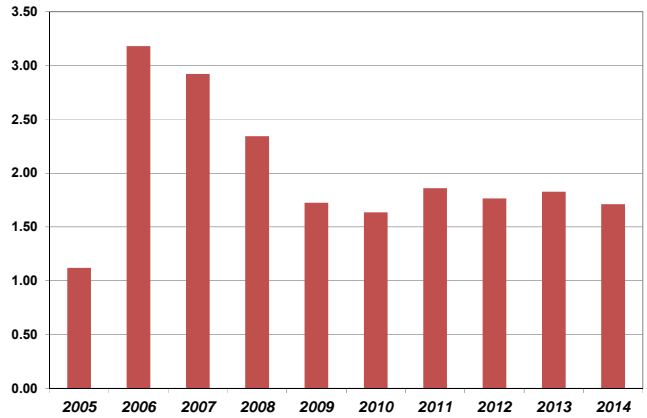
Total Debt to Assessed Valuation – Goal ≤ 7.0



Ratio of Debt Service to General Fund Expenditures and Other Uses – Goal ≤ 12%



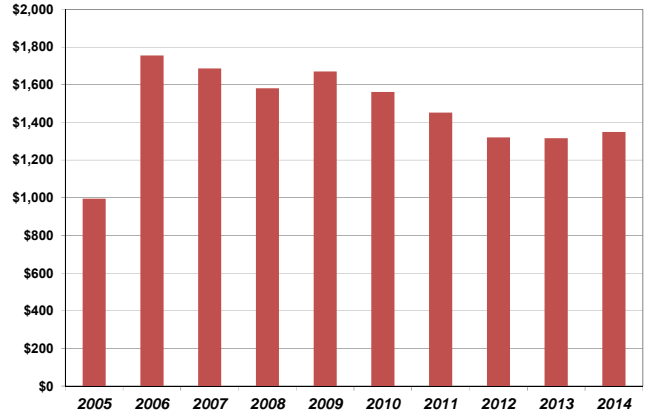
Total Bonded Debt (Millions)



Revenue Bond Coverage – Debt Service Ratio – Goal >1.0



Net Bonded Debt (Millions)



Total Bonded Debt Per Capita

GLOSSARY OF TERMS

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.
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.
ARRA	Americans Recovery and Reinvestment Act of 2009.
AICPA	The American Institute of Certified Public Accountants.
ASPCA	American Society for the Prevention of Cruelty to Animals.
Abatement	A complete or partial cancellation of a levy imposed by the Town, usually applied to tax levies, special assessments and service charges.
Above the Line	Above the line items are those revenue and expense items that directly affect the calculation of periodic net income.
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.
Accrued Interest	The amount of interest which has accumulated since the last coupon interest payment on a bond. It is the amount of interest which the holder is entitled but is not due until the payment date. The buyer pays the seller of the bond the accrued interest.
Accrued Liability	Accrued liabilities are those liabilities that have been incurred and haven't been paid off.
Accumulated Depreciation	The amount of depreciation already taken against an asset.
Actuarial Value of Assets	The value of cash, investments, other assets and property belonging to an OPEB trust, pension fund or similar entity, as used by the actuary for the purpose of actuarial valuation.
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.
Amortization	The process of paying the principal amount of an issue of bonds by periodic payments. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.

GLOSSARY OF TERMS

Amortization Schedule	A table showing the gradual repayment of an amount of indebtedness.
AMR	Automatic meter reading, or AMR, is the technology of automatically collecting consumption, diagnostic, and status data from water meter or energy metering devices (gas, electric) and transferring that data to a central database for billing, troubleshooting, and analyzing.
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.
Arbitrage	The difference between the interest paid on a municipal bond issue and the interest earned by investing the bond proceeds in other securities.
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.)
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, that 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.
Bank Qualified Debt	A debt issued in a year in which the Town issues less than \$10 million of general obligation debt. Because there are certain tax benefits for banks that purchase bank qualified debt, banks may offer a lower interest rate.
Below the Line	The bottom section referred to as "below the line" separates operating expenses and associated elements from operating revenue.

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Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
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.
Bond Counsel	An attorney (or firm of attorneys) retained by the Town to give a legal opinion that the Town is authorized to issue proposed bonds, the Town has met all legal requirements necessary for issuance, and interest on the proposed bonds will be exempt from federal income taxation and, where applicable, from state and local taxation.
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 Calendar 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.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
CALEA	Communications Assistance in Law Enforcement Act. The CALEA Public Safety Communications Accreditation Program provides a communications center, or the communications unit of a public safety agency, with a process to systemically review and internally assess their operations and procedures.
CCTV	Closed circuit television. The Town uses CCTV to inspect sewer pipes for damage.
CDBG	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.
CERT	Community Emergency Response Team.
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.
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 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

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	projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.
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.
Capitalized Interest	A portion of the proceeds of a bond issue set aside, upon issuance of bonds, to pay interest on the bonds for a specified period of time.
Cash Basis	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
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 quickly 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.

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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.
FASB	Financial Accounting Standards Board.
FEMA	Federal Emergency Management Agency. The primary mission of the Federal Emergency Management Agency is to reduce the loss of life and property and protect the Nation from all hazards, including natural disasters, acts of terrorism, and other man-made disasters, by leading and supporting the Nation in a risk-based, comprehensive emergency management system of preparedness, protection, response, recovery, and mitigation.
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.
FSRS	The Fire Suppression Rating Schedule is the manual the Insurance Service Office (ISO) uses in reviewing the fire-fighting capabilities of individual communities.
FTE	Full Time Equivalent. Personnel who work 2,080 hours per year.
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 Advisor	A consultant who advises the Town on any of a variety of matters related to a bond issue.
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. All remaining fire fees collected shall be used for the purposes of maintaining and extending fire protection and other related emergency services.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.

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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.
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.
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.
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.
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.
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.
HIPAA	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
ICC	The International Code Council (ICC) publishes building codes that promote safety and fire prevention. These codes are used throughout the U.S. to construct residential and commercial buildings, including homes and schools.
ISO	Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.

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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.
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.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91st 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.
LPRF	Local Park and Recreation Fund.
LWCF	Land and Water Conservation Fund.
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.
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.
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.
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.
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

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	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.
NCGA	National Council of Governmental Accounting.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
NPDES	The federal National Pollutant Discharge Elimination System.
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.
OPEB	Other Post Employment Benefits. The Town provides health insurance coverage to retirees.
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.
Official Statement	A document published by the Town which discloses information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and financial, economic and demographic characteristics of the Town.
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.
PBX	A Private Branch eXchange is a telephone exchange that serves a particular business or office, as opposed to one that a common carrier or telephone company operates for many businesses or for the general public.
PDA	A personal digital assistant is a handheld computer, also known as a palmtop computer.
PDF	Invented by Adobe Systems and perfected over 17 years, Portable Document Format (PDF) is the global standard for capturing and reviewing rich information from almost any application on any computer system and sharing it with virtually anyone, anywhere.
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.

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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's Industrial Development Board 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. 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.

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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.
SAP	Town of Collierville Small Area Plan - This is the formal name for a study launched in September of 2009 and completed in July 2010. This project was initiated by the Town of Collierville to put greater focus on Collierville's historic square and its surrounding neighborhoods. The goal of this project was to create a shared, and formally adopted, vision for its future.
SCADA	Supervisory Control And Data Acquisition refers to an industrial control system: a computer system monitoring and controlling a process.
SCAT	Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center which includes all warrants and local driving registration information.
SCBA	Self-contained breathing apparatus is a piece of firefighting equipment critical to the personal safety of the Town's Fire Department personnel.
SSES	Sanitary Sewer Evaluation Survey.
STP	The Surface Transportation Program provides flexible funding that may be used by States and localities for projects on any Federal-aid highway, including the NHS, bridge projects on any public road, transit capital projects, and intracity and intercity bus terminals and facilities.
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 and street lighting.
Standard & Poor's Corporation	A recognized bond rating agency.
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.
TAZ	A traffic analysis zone (TAZ) is a special area delineated by state and/or local transportation officials for tabulating traffic-related data—especially journey-to-work and

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place-of-work statistics. A TAZ usually consists of one or more census blocks, block groups, or census tracts.

TDOT Tennessee Department of Transportation.

TEMA Tennessee Emergency Management Agency. TEMA is the first point of contact for obtaining state or federal assistance. The agency's normal day-to-day duties include monitoring developing situations across the state (i.e., weather, smaller emergencies, etc.), providing timely notification to other state and federal agencies about local emergency situations, plan development, exercise development, and response capability development.

TFIRS Tennessee Fire Incident Reporting System.

TGFOA Tennessee Government Finance Officers Association.

TLDA Tennessee Local Development Authority.

TMBF The Tennessee Municipal Bond Fund ("TMBF") creates and administers various types of loan programs for the benefit of cities and counties. As an entity of the Tennessee Municipal League, TMBF works closely with city officials to structure cost-effective and flexible borrowing options.

TOSHA Tennessee Occupational Safety and Health Administration.

TPA Third party administrator. The company that administers the Town's health insurance plan.

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 2011 is \$1.43 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 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.

TML Risk Management

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Pool	A self-insurance pool formed in 1981 by the Tennessee Municipal League.
UASI	The Urban Area Security Initiative program focuses on enhancing regional preparedness in major metropolitan areas. The UASI program directly supports the National Priority on expanding regional collaboration in the National Preparedness Guidelines and is intended to assist participating jurisdictions in developing integrated regional systems for prevention, protection, response, and recovery.
USERRA	The Uniformed Services Employment and Reemployment Rights Act of 1994 is a federal law intended to ensure that persons who serve or have served in the Armed Forces, Reserves, National Guard or other “uniformed services:” (1) are not disadvantaged in their civilian careers because of their service; (2) are promptly reemployed in their civilian jobs upon their return from duty; and (3) are not discriminated against in employment based on past, present, or future military service.
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.
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.
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.
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.