

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



FY 2015-2016

Approved Annual Financial Plan
and
Annual Budget

TOWN OF COLLIERVILLE, TENNESSEE

TOWN OFFICIALS

MAYOR



Stan Joyner (2016*)

ALDERMEN



Tom Allen (2018*)



Maureen Fraser (2018*)



Billy Patton (2018*)



John E. Stamps (2016*)



John Worley (2016*)

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

William Craig Hall (2022**)

TOWN CLERK

Lynn Carmack

DEPARTMENT DIRECTORS

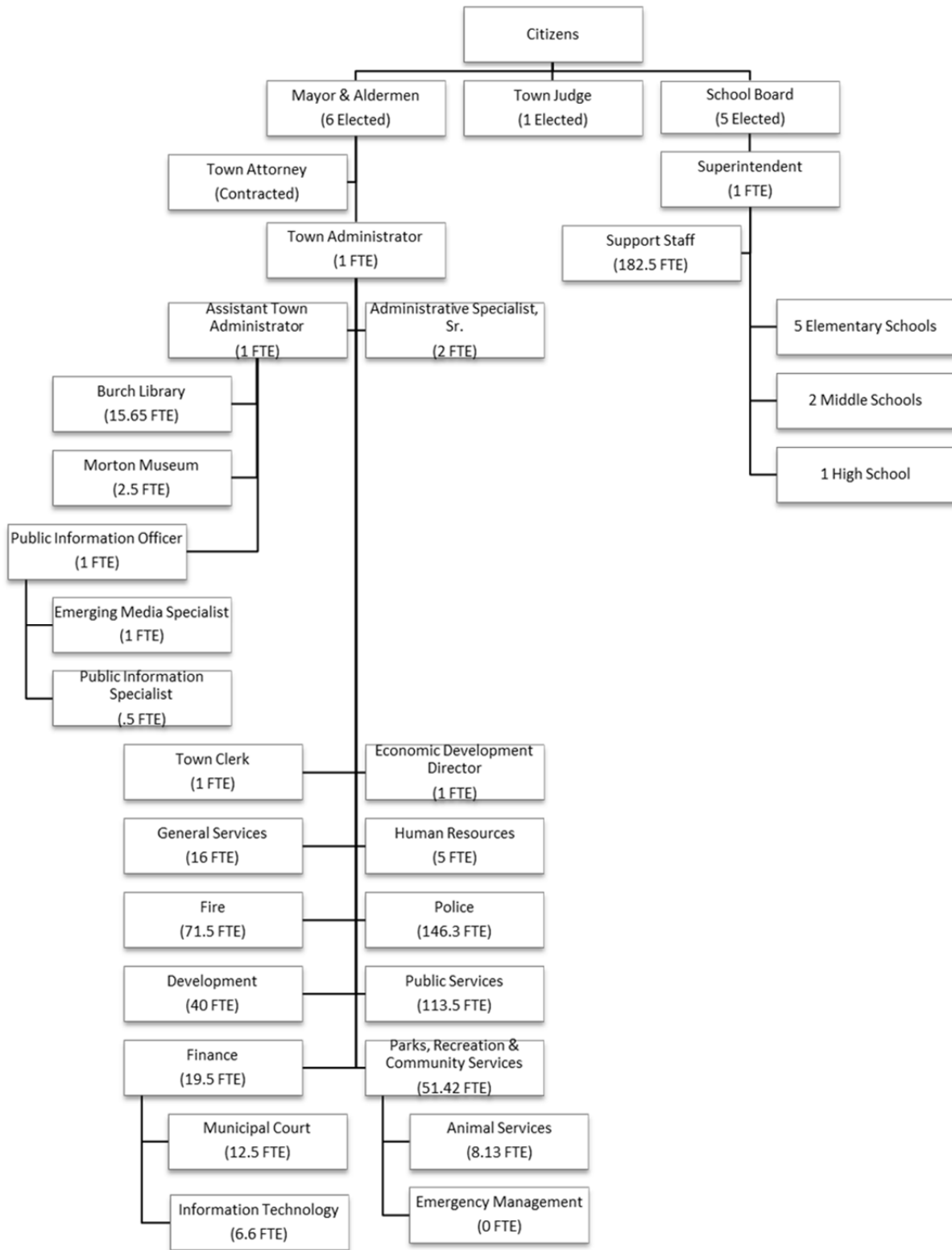
Development Director
Finance Director
Fire Chief
Director of General Services
Parks, Recreation & Community Services Director
Police Chief
Public Services Director

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

*Elected - term expires in November.

**Elected – term expires in August.

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,

It is my privilege to report to you that the Town of Collierville's approved budget for Fiscal Year (FY) 2015-16 will continue to invest in programs and services that sustain Collierville as one of the most desirable communities in Tennessee in which to live and work. The FY 2015-16 Town budget is balanced and does not contain a tax increase to fund Town operations. In fact, the Town's operating expenses are \$560,891 less than last year's budget.

The FY 2015-16 total General Fund Budget is \$48,494,698 which represents a 7.4 percent increase over the FY 2014-15 General Fund Budget. While developing the Town's budget, the Board of Mayor and Aldermen (BMA) focused on strategies that were responsible and prudent, adhering to the "live within our means" philosophy that has been a foundational cornerstone of recent Town budgets.

The BMA remained committed to addressing issues and opportunities that are vital to the Town's core vision. One fundamental principle of our budget process is a commitment to investing in capital infrastructure to insure quality facilities for today and adequate infrastructure for the future. The Town's FY 2015-16 Capital Investment Program (CIP) budget is \$9,253,500 which represents a \$3,660,000 million dollar increase over the previous year. The CIP budget has a focus on improving existing infrastructure including drainage and storm water management, expanding public facilities and maintaining an adequate fleet of equipment.


Data we use to track revenue history continues to indicate that the local Collierville economy is steadily growing. We have new subdivisions underway throughout town and more in the review process that will be ready for build out in the near future. Homebuilding investments continue to increase with new single family building permits increasing annually and median home sales prices have increased over the last three consecutive years.

We continue to see elevated interest in commercial and industrial business development from national and regional companies who see Collierville as a highly desirable market to establish and grow their businesses. Collierville is blessed with an expansive "new frontier" where we have opportunities to strategically incorporate residential, commercial and industrial development with the same quality and vision that makes Collierville so desirable today. Some of those opportunities include the opening of the 108 acre Hinton Park located at Holmes Road at

Fleming Road in the late fall and the addition of a new state-of-the-art high school near East Shelby Drive and Sycamore Road. These two anchor assets will serve as catalyst for quality residential housing and spur retail business opportunities. To prepare the way for new growth, the completion of the Byhalia Road widening project, south from HWY 385 to Winding Ridge will be completed by fall of 2015 and will create renewed interest in the Byhalia Commons Office Corridor. Other economic development opportunities will also emerge later this year with the opening of I-269 to HWY 302 creating increased business development opportunities along Collierville's HWY 72 Corridor. Although we are excited about the prospects for economic growth on the horizon, we also realize that a quality school system will be an integral component of Collierville's success both today and in the future.

Outstanding schools have proven to be the foundational fabric of great communities in America and the Collierville BMA is committed to providing families in Collierville with the absolute best education option possible. Within the FY 2015-16 Town Budget the property tax rate was adjusted from \$1.53 to \$1.78 specifically to fund the construction of a state-of-the-art high school which will address student capacity issues and put Collierville Schools on a solid foundation for generations to come.

The Town's budget is an important financial document which provides a detailed accounting of how we appropriate your tax dollars. The Collierville BMA spent a great deal of time in work sessions and meetings developing the budget which is our strategic planning instrument and framework for progress. The projects and work supported by this budget will be implemented by Town employees who I believe are among the very best municipal employees in the country. They are key to our success, and I am proud of what they accomplish every year.

A handwritten signature in black ink, appearing to read "Stan Joyner". The signature is fluid and cursive, with a large initial "S" and "J".

Stan Joyner
Mayor

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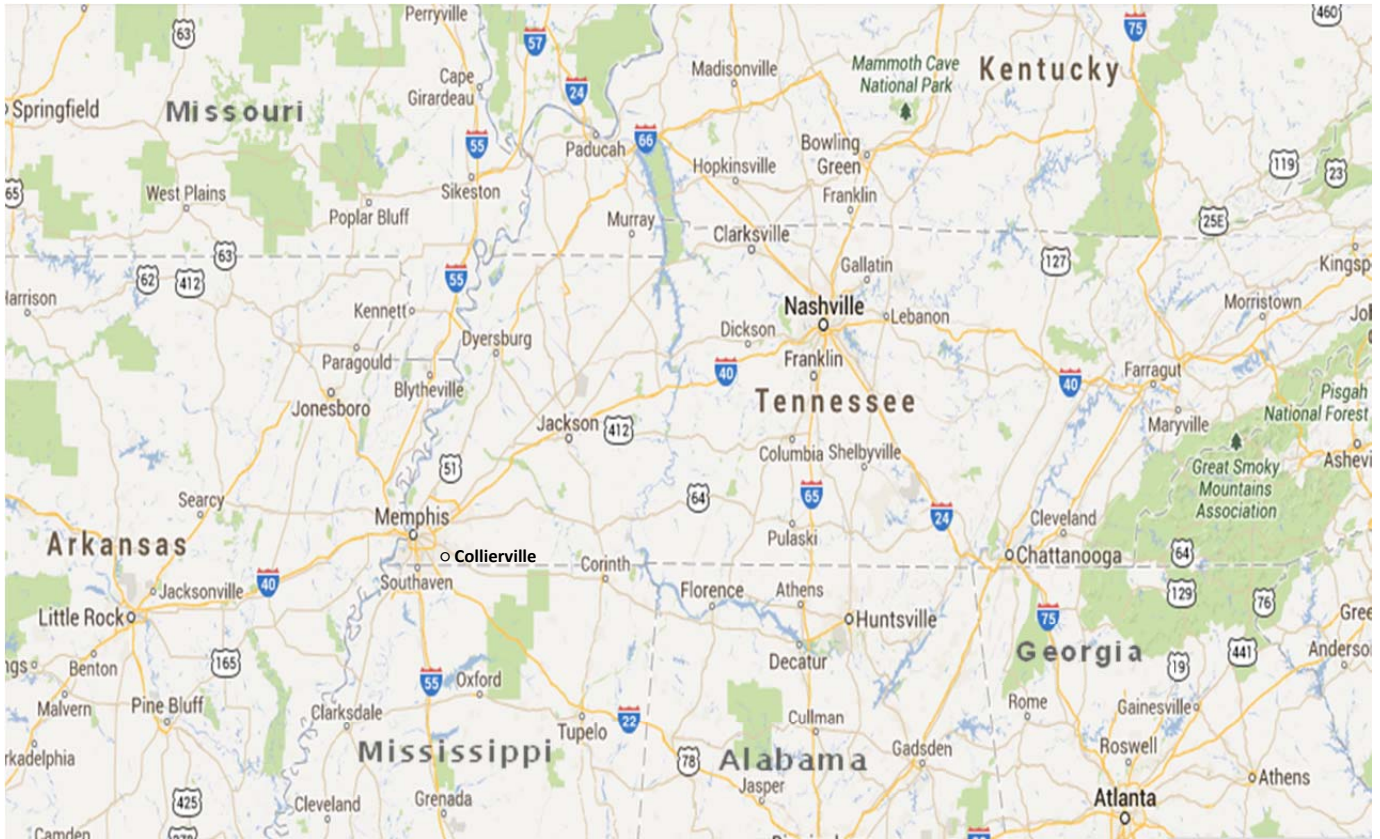
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Collierville Town Hall

MISSION STATEMENT

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



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 48,517.

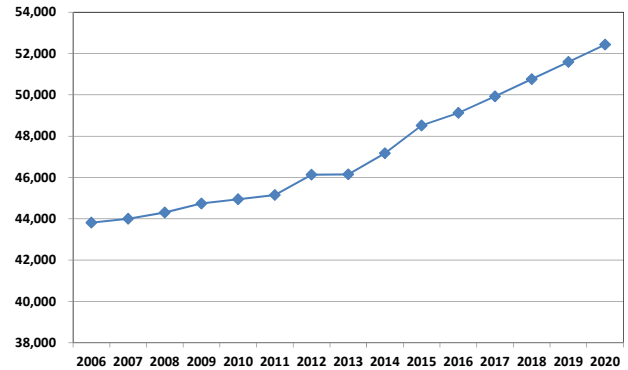
TOWN OF COLLIERVILLE, TENNESSEE

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



Collierville's Historic Town Square

•Population. Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct three special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the 2000 Federal Census. The 2010 Federal Census counted a population of 43,965. The Town annexed portions of the southeast and southwest reserve areas in FY 2012. This brought the official population to 45,550; however, the estimated population is currently 48,517. 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 as a corporation has assets totaling \$345 million (2014 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 33% residential, 16% 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 and amended in 2014. 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 served 5 years and the other 3 aldermen served 3 years. All positions currently serve 4 year terms.

TOWN OF COLLIERVILLE, TENNESSEE

•**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 widening 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. This was 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 recently completed the widening of 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.
- The Town approved a contract with Norfolk Southern Railroad for the installation of a larger drainage pipe under the railroad at Walnut Street and North Rowlett to help reduce potential flooding on the north side of the railroad tracks. A pipe will be installed along the west side of the Post Office to help convey water to an open ditch that runs along the south side of the Post Office.
- On Tuesday, June 26, 2012, the Tennessee Department of Transportation (TDOT) announced it was awarding the Town of Collierville a \$756,846 Enhancement Grant for Phase 1 improvements to Center Street. The project, named "Collierville Center Connect," will upgrade Center Street in six phases over several years and requires a 20% local match. Phase 1 will cover Center Street from the intersection of South Rowlett to the intersection of South Street. The main emphasis of this phase is the separation of pedestrians from parking and vehicle movements and better design and shared marking for bike facilities. This grant along with future phases will improve transportation options, will provide an

attractive gateway to the Town Square from TN Highway 385 and US Highway 72, and enhance tourism and economic development opportunities for the area.

- At the end of 2013, the Town was awarded a TDOT Transportation Alternatives Grant providing \$880,000 in matching funds for Collierville Center Connect Phase 2 to streetscape certain portions of Center Street between Starlight Drive and Keough Road, including the addition of bike lanes, curbs & gutters, sidewalks, crosswalks, pedestrian lighting, seating areas, and minor landscaping.

In FY 2013, the Town entered into a contract with the University of Memphis to construct a 27,000 square foot building for an educational facility to be located on Town property. Bonds were issued in 2013, and the building was completed in time for classes to begin in January 2015. The University signed a 20-year lease agreement with the Town for the building and adjacent parking lot. Lease payments equal debt service on the bonds.

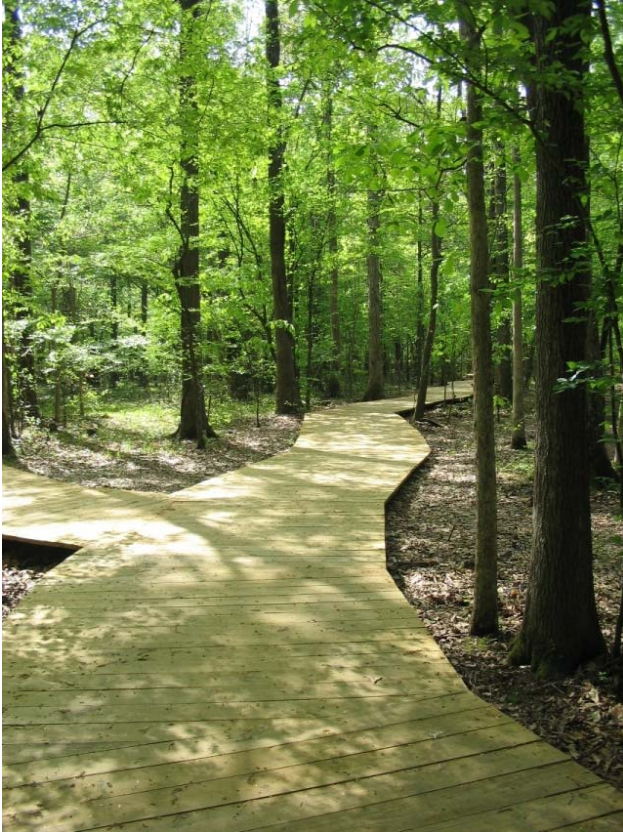


University of Memphis Collierville Campus

The building is located on the same site as the former historic high school which the Town received in a land swap with Shelby County in 2012 when the new middle school was constructed. It is near the Town's Historic Town Square and Town Courthouse. The picture above shows the attention to historic detail.

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

TOWN OF COLLIERVILLE, TENNESSEE



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 did not escape the global economic decline, this diversity allowed the Town to weather the crisis better than many communities. Commercial and residential development 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.

Local and state sales tax receipts show that same-store sales and consumer spending decreased during 2009 and early 2010, but began to increase again in 2011 and are expected to increase again in the coming year. Although several of the Town’s largest employers made job reductions, they are operating soundly and continue to maintain infrastructure and make capital improvements. As the national economy began to recover, the Town’s economy also resumed a more 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, streets, and other infrastructure; planning and zoning

services; sanitation and recreational activities and cultural events. During the economic downturn the challenge was to continue to provide the level of services to which Town citizens were accustomed. Some departments were downsized, but the remaining staff were dedicated to working more efficiently. Departments have begun to add back the staff that were lost. The recycling function that had been provided by the Sanitation Department was outsourced to a private vendor. However, it was found that the Town could provide the service more efficiently and with fewer customer complaints, so the recycling service was resumed by the Town.

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

•**Schools.** 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. Formerly, Shelby County funded and operated the schools in the Town.

Five Collierville School Board members were elected in November 2013, and as of July 1, 2014, Collierville Schools officially assumed the education of students in the Town. A portion of the bonds issued in 2013 were used to renovate the historic high school building which had been acquired in a land swap with Shelby County Schools to provide a central office (pictured below) for the Collierville Schools administrative staff.



TOWN OF COLLIERVILLE, TENNESSEE

There are eight schools located in the Town - five elementary schools, two middle schools, and one high school. These former Shelby County schools were deeded to Collierville Schools in a settlement with Shelby County June 2, 2014. Some high school students

continue to attend a school located in the adjacent city of Germantown which they attended when Shelby County operated the school system. Plans are being completed for a new high school to house all Collierville students.

Pictured Below - Collierville's Historic Town Square



Spray Park at W. C. Johnson Park



Additional Data

STATISTICAL INFORMATION

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15 Est.	% Inc/Dec	FY 16 Budget	% Inc/Dec
Population	44,000	44,304	44,740	44,944	45,152	46,134	46,151	47,171	48,517	2.9%	49,126	1.3%
Single Family Building Permits	212	137	50	55	63	158	153	120	150	25.0%	141	-6.0%
Miles of Streets	520	540	545	619	619	682	682	680	680	0.0%	680	0.0%
Acres of Parkland	487.0	487.0	496.0	625.0	746.0	746.0	746.0	775.0	775.0	0.0%	775.0	0.0%
Water Customers	15,062	15,331	15,469	15,637	15,741	16,075	16,320	16,654	16,938	1.7%	17,068	0.8%
Sewer Customers	14,109	14,410	14,469	14,540	14,549	14,727	14,857	15,115	15,333	1.4%	15,377	0.3%
Sanitation Customers	13,465	13,674	13,770	13,908	13,937	14,072	14,738	14,951	15,116	1.1%	15,268	1.0%



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Collierville

Tennessee

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Collierville, Tennessee** for its annual budget for the fiscal year beginning **July 1, 2014**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

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



RESOLUTION 2015-28

A RESOLUTION TO ADOPT THE 2015-2016 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 8th day of June, 2015;

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

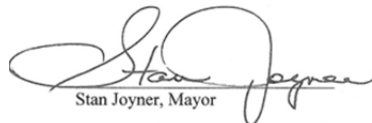
Section 1. That the Annual Operating and Capital Improvements Budget for Fiscal Year 2015-2016 for the Town of Collierville as presented in the official budget document, is hereby adopted by reference in the following total amounts by fund:

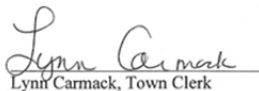
<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$56,648,563	\$48,494,698
Water and Sewer Fund	\$12,418,584	\$12,289,987
State Street Aid Fund	\$1,200,500	\$1,297,430
Historic Preservation Fund	\$10,000	\$0.00
Electronic Traffic Citation Fund	\$18,000	\$0.00
Sanitation Fund	\$4,080,013	\$3,293,866
Special Drug Fund	\$88,000	\$67,266
Health Insurance Fund	\$5,431,788	\$5,436,053
Retirement Fund	\$4,498,044	\$1,121,000
OPEB Fund	\$952,335	\$427,846
General Purpose School Fund	\$66,497,805	\$66,497,805
School Federal Funds	\$2,663,838	\$2,663,838
School Nutrition Fund	\$1,974,657	\$1,974,657
School Discretionary Grants	\$126,940	\$126,940
Capital Investments	\$9,253,500	\$9,253,500

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, 2015, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 22nd day of June, 2015.


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 \$345 million (2014 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 33% residential, 16% 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 2016 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. The FY 2015 budget was approved with no tax increase.

During the past three years, we have been engaged in one of the most critical issues to ever face this community, the establishment of a municipal school district. The Board of Mayor and Aldermen recognized 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. 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. Last year, the first year of operations for Collierville Schools, it became clear that to adhere to that plan, a new high school was essential.

Due to overcrowding and inadequate facilities, a study was conducted to determine the best solution. Several options were investigated, and the recommendation was to build a new high school and convert the current high school to a middle school. Costs for all options were essentially the same – \$99 million, so the Board of Mayor and Aldermen approved a \$.25 property tax increase to be set aside and used for construction of a new state-of-the-art high school. The property tax rate for FY 2016 was set at \$1.78 per \$100 assessed valuation.

The FY 2016 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 2016 budget for the Town of Collierville will provide Town residents with an introduction to the Town's financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town's budget.

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

EXECUTIVE SUMMARY

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

These goals allow the Board of Mayor and Aldermen, as policy formulators, to analyze programs, to develop alternatives and to forecast. They are aimed at keeping the cost of Town government as low as possible, developing a solid diversified community and economic base, spreading the cost of government fairly among those served, and future expansion paying its own way. They provide 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 2016 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 2016 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 or above 25% of expenditures.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the

balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.

- Budgetary control must be maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit.

•**The budget documents** provide revenue, expenditure and staffing information concerning all the Town's funds and departments. Projected revenues and expenditures for FY 2016 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

EXECUTIVE SUMMARY

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 must be maintained and staffed, and obligations which begin when it is made operational will become continuous.

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

•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.

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

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

GENERAL FUND

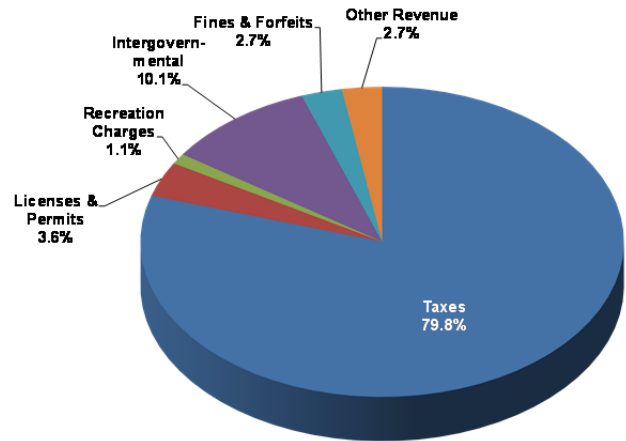
The General Fund is a major fund of the governmental type and accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary support is from property tax revenues and other local taxes, though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

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

Overall General Fund revenue for FY 2016 totals \$56,648,563 an 11.8% increase over the FY 2015 estimated revenue and 13.1% above the FY 2015 budget. The significant increase is in property taxes. A \$.25 tax increase was approved to fund the construction of a new state-of-the-art high school. The additional revenue will be set aside to fund debt service on a bond issue which is planned.

Also, 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 revenue is used to fund the "maintenance of effort" required by the State of Tennessee which is equal to what would be realized from \$.15 on the property tax rate.

The additional property tax revenue and sales tax revenue is included in General Fund total revenue but set aside in assigned fund balance for the school-related expenses. The chart in the next column shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 79.8%. Intergovernmental revenue, which includes state-shared revenue makes up 10.1%, and licenses & permits, 3.6%.



FY 2016 General Fund Revenue

•Tax Revenue. Shelby County conducted a reappraisal in 2013 which 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 2014 fiscal year. This rate remained the same for the FY 2015 budget. A \$.25 tax increase was approved for FY 2016 to fund the construction of a new state-of-the-art high school.

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 2016 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 system which will become operational for the FY 2015 school year. The state collects the sales tax and sends it to Shelby County which then distributes it to the municipalities within the county. The additional 0.50% tax collection began in October of 2012, and the first revenue was distributed in December. For FY 2013 the revenue collected was \$3.1 million, for FY 2014 an additional \$4.4 million was collected. In FY 2015 the estimate is for \$4.6 million. The 0.50% will provide approximately \$4.7 million for local school funding in FY 2016.

The local option sales tax is only collected on the first \$3,200 of a single item. Of the 2.25% tax collected, the Town receives 50% minus 2.125% which is divided between the state and Shelby County for administration fees. The other 50% goes to the school systems in Shelby County. Of the 0.50% tax collected, the Town receives 100% minus 1.125% for state administration fees. Local option sales tax revenue is the second largest revenue

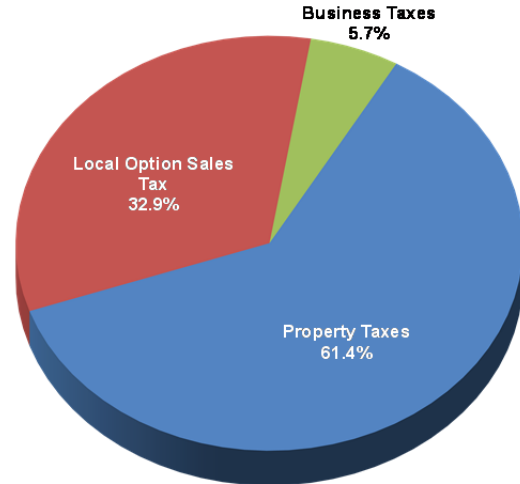
EXECUTIVE SUMMARY

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%. FY 2013 saw a decrease in revenue but an increase in collections because of the half-cent increase in the tax. A conservative increase of 3.0% above the estimated end-of-year is projected for FY 2016. Local option sales tax makes up 32.9% 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 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%), FY 2012 (8.1%), and FY 2013 (5.0%). For FY 2016, business tax revenue is estimated to increase 1.4% above FY 2015 estimated. Business taxes are 5.7% 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 61.4% of total. The local option sales tax portion includes the amount that will be assigned for school funding with a 32.9% share, and business taxes furnish the remainder of tax revenue at 5.7%.



FY 2016 Tax Revenue

General Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ 24,061,291	\$ 30,945,404	\$ 36,746,459	\$ 36,746,459	\$ 33,041,957
Revenue					
Taxes					
Property Taxes	\$ 21,613,088	\$ 22,682,125	\$ 22,979,197	\$ 22,884,661	\$ 27,739,196
Local Option Sales Tax	12,351,378	13,894,730	13,882,729	14,450,519	14,884,034
Business Taxes	2,553,095	2,560,070	2,506,000	2,531,000	2,585,000
Licenses & Permits	3,457,895	2,735,207	2,167,990	2,150,190	2,058,934
Intergovernmental	5,409,158	5,779,052	5,473,800	5,649,057	5,696,975
Charges For Services	396,752	363,937	229,582	205,909	205,509
Recreation Charges	473,788	483,247	571,140	469,755	618,465
Fines and Forfeits	1,465,296	1,521,362	1,469,200	1,524,000	1,545,000
Other	981,745	761,143	812,985	812,235	1,315,450
Total Revenue	\$ 48,702,197	\$ 50,780,873	\$ 50,092,623	\$ 50,677,326	\$ 56,648,563

The chart to the left shows the General Fund revenue by source. The property tax was rate was \$1.43 for the FY 2013 budget, and a certified rate of \$1.53 was adopted for FY 2014 and remained the same for FY 2015. It was increased to \$1.78 for FY 2016. The local option sales tax revenue includes the half-cent increase for funding a municipal school system. For FY 2016 3% above estimated end-of-year is projected. The significant increase in other revenue is an increase in the storm water maintenance fees, of which the entire projected \$800,000 is assigned for storm water system improvements.

•**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 2016 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, Books from Birth, and TV-19. For a detailed explanation of fund balance, see pages 16 and 45.

On the following page is the General Fund summary of expenditures by category. Total General Fund expenditures are projected to increase 7.4% above the FY 2015 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 for functions performed by General Fund departments are shown as a reduction to expenditures. The total reduction amounts to 3.9% of expenditures.

EXECUTIVE SUMMARY

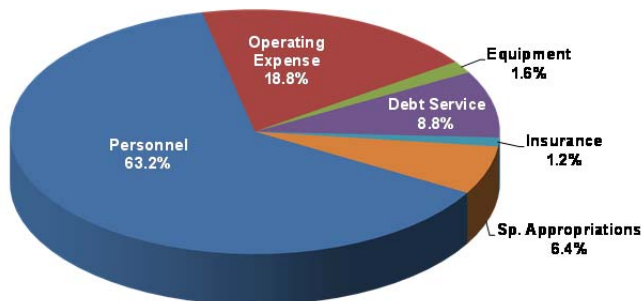
General Fund Expenditures

The chart to the right shows General Fund expenditures by category. The significant increases in special appropriations in FY 2015 and 2016 is the Town's "maintenance of effort" payment to the schools. Debt service increased in FY 2015 for bonds to provide funding, in part, for construction of a building for use by the University of Memphis to hold classes in the Town. A planned bond issue in FY 2016 will fund several capital projects and the purchase of a new ladder truck for the Fire Department.

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Expenditures					
Personnel	\$ 28,167,064	\$ 29,664,927	\$ 31,715,823	\$ 30,849,316	\$ 32,259,728
Operating Expense	6,796,867	7,169,474	9,350,878	9,083,676	9,426,000
Capital Outlay	684,655	589,542	807,905	719,211	796,938
Debt Service	3,686,827	4,048,635	3,796,621	3,796,621	4,281,210
Insurance	534,340	531,217	615,138	583,138	589,438
Special Appropriations	<u>1,279,674</u>	<u>1,029,994</u>	<u>858,871</u>	<u>3,097,697</u>	<u>3,135,054</u>
Total Expenditures	41,149,428	43,033,790	47,145,236	48,129,658	50,488,368
Reduction to Expenditures					
Library Fund	(72,566)	(98,228)	(110,188)	(104,255)	0
Water & Sewer Fund	<u>(1,568,456)</u>	<u>(1,673,363)</u>	<u>(1,892,665)</u>	<u>(1,851,044)</u>	<u>(1,993,670)</u>
General Fund Expenditures	\$ 39,508,405	\$ 41,262,199	\$ 45,142,383	\$ 46,174,358	\$ 48,494,698
Revenue over (under) expenditures	9,193,792	9,518,673	4,950,240	4,502,968	8,153,865
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	5,405,265	0	0	0	0
Other Uses (bond retirement)	(5,343,793)	0	0	0	0
Operating Transfer	(2,371,153)	(3,717,618)	(10,481,953)	(8,207,470)	114,500
Fund Balance:	0	0	0	0	0
Nonspendable	161,315	172,028	161,315	172,028	172,028
Restricted	1,872,274	1,469,326	1,847,261	1,439,466	1,439,466
Committed	1,566,727	1,565,296	1,566,727	1,565,296	1,565,296
Assigned	10,292,131	15,822,524	16,177,797	16,155,429	25,617,947
Unassigned	17,052,956	17,717,286	11,461,647	13,709,738	12,515,584
Ending Fund Balance	\$ 30,945,404	\$ 36,746,459	\$ 31,214,747	\$ 33,041,957	\$ 41,310,322

Operating expenditures increased 0.8% from the FY 2015 budget and represent 18.7% of the total General Fund expenditures for FY 2016. Capital outlay expenditures include all equipment and office furnishings costing more than \$5,000 and not funded in the C.I.P. These expenditures decreased by 1.4%.

The chart below shows the percentage of total General Fund expenditures by category. As this chart indicates, the greatest percent of expenditures (63.2%) represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expense increased 1.7% over the FY 2015 budget and includes merit raises and step raises for public safety personnel.



FY 2016 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 4.2% below the FY 2015 budgeted amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: reappraisal costs, attorney and legal fees, bank charges, and election expenses. In FY 2015 the "maintenance of effort" payment to Collierville Schools was added to this category. Special appropriations increased 265% above the FY 2015 budget.

Debt service is the payment of interest and principal on all general obligation (G.O.) debt of the Town. This expense makes up 8.5% of the FY 2016 budget. The Town issued \$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. Moody's Investors Service affirmed the Town's bond rating of Aaa for this issue and for all previously issued general obligation debt as well. Debt service for a bond issue is included in FY 2016 to fund several capital projects and purchase a new ladder truck for the Fire Department. Additional information on debt is included in the non-departmental section on page 147 and in the appendix on page 184.

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SPECIAL REVENUE FUNDS

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

•**State Street Aid Fund** accounts for the Town's share of 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 2016 revenue is expected to be \$1,200,500.

Expenditures for State Street Aid are expected to be \$1,297,430 in FY 2016. 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 \$101,000 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$196,000. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid. Therefore, each year's paving contract is based on cash on hand at the time of the award of the contract.

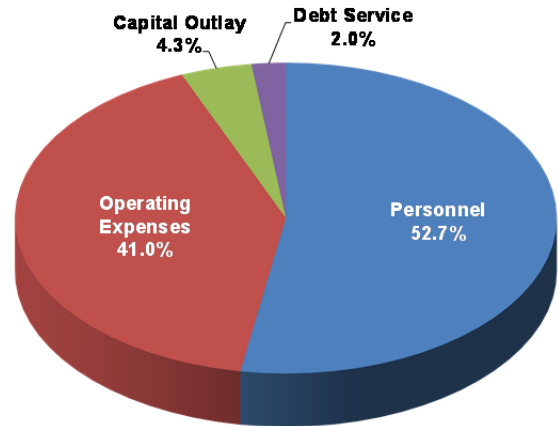
•**Historic Preservation Fund.** The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be only \$10,000 for FY 2016. For the past several years, debt service on the original Square development was the only expense, and General Fund subsidized the difference between the revenue collected and the expense. No debt service is charged to the fund beginning in FY 2016, and no other expenditures are projected for this year.

•**The Sanitation Fund** is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$4,080,013 in FY 2016. Of the total projected revenue, \$60,000 is cart establishment fees. The remainder is revenue from collection fees and a \$4,200 recycling grant. This is .3% above the FY 2015 estimated revenue.

In 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, and an additional equipment operator position was added. For FY 2015, the BMA approved a \$3/month increase to \$22. The Department added two equipment operators and purchased two recycle trucks in order to resume the recycling function that had been outsourced.

Personnel accounts for 52.7% of expenses in the Sanitation Fund. Operating expenses are 41.0% of total expenditures, 2.0% is debt service, and 4.3% is for capital outlay. The chart below indicates the percentage of total expenditures in each category.



FY 2016 Sanitation Fund Expenses

•**E-Citation Fund.** The Tennessee General Assembly enacted Public Chapter 750, effective July 1, 2014, which authorized municipalities following a majority vote of their local legislative body to charge and collect electronic citation fees through their municipal court. This five dollar fee will be collected on each traffic citation that results in a plea of guilt, nolo contendere, or a judgment of guilt for traffic offenses. Four dollars of the fee will be maintained in a special revenue fund for the sole purpose of developing and operating an electronic traffic citation system. The remaining one dollar of this fee will go into the General Fund and be used for computer hardware purchases, computer related expenses, or replacements for the Municipal Court. The fund will expire five years from the date of its passage on December 8, 2019.

For the remainder of FY 2015, revenue was estimated to be \$9,000, and for FY 2016 it is projected to be \$18,000. No expenditures are projected at this time. Plans are to accumulate funds to be used for an electronic traffic citation system.

•**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

EXECUTIVE SUMMARY

finances total \$11,000 for FY 2016 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 \$82,500. Expenditures total \$67,226 which include the purchase of training equipment, funding for narcotics buy money for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, phone service, computer programs, K-9 operations, public education materials, and a live-scan fingerprint system.

•General Purpose School Fund. In February 2011, the Tennessee Legislature amended the Tennessee Code to allow cities to form municipal school districts. Collierville and other Shelby County municipalities immediately began planning for municipal school districts, and in August 2012 the voters of Collierville approved a referendum authorizing an increase in the local option sales tax rate from 2.25% to 2.75% - the .5% to be used for the Town's required financing of the school district. School Board members were elected in November 2012.

After challenges to the law were upheld in court, the School Board election was declared void. The Legislature amended the Code again in April 2013, and the way was finally cleared for Collierville to create a municipal school district. School Board members were elected again in November 2013 and began to immediately plan for the opening of Collierville Schools in August 2014. A settlement with Shelby County for the eight school buildings in Collierville was reached, and Collierville Schools took possession of the five elementary schools, two middle schools, and one high school on June 2, 2014.

Responsibility for the funding of public education is shared between the State of Tennessee and the local school districts. In the state, educational monies are generated and distributed through the Basic Education Program (BEP) that was enacted by the General Assembly in 1992. BEP payments are made to school districts 10 times per year.

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

The General Purpose School Fund is a major fund and the primary fund for school operations. All expenses related to school operations are accounted for in this fund except food services and that which is funded from special federal revenues and grants. These are accounted for in separate funds. Revenue and expenditures shown for FY 2014 are those necessary for the creation of Collierville Schools, including the hiring of administrative staff, and furnishing office space.

In FY 2015 Collierville Schools completed the first full year of operations along with the other municipalities in Shelby County which created their own schools systems. Several services, including software, transportation, and nutrition, were shared by these systems in order to save expenses and staff. These services continue to be shared for FY 2016.

General Purpose School Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Revenue					
County and Municipal Taxes	0	0	27,893,954	28,088,115	30,359,273
Charges for Services	0	397,168	1,318,012	1,184,812	1,089,895
Recurring Local Revenue	0	0	49,460	19,000	24,000
Non-recurring Local Revenue	0	0	25,271	28,271	28,250
State Education Funds	0	0	31,930,096	32,978,599	34,365,000
Other State Revenue	0	0	165,558	166,711	175,648
Federal Funds Received thru State	0	0	143,442	63,442	110,534
Other Sources	0	0	313,032	313,032	345,204
Total Revenue	0	397,168	61,838,825	62,841,982	66,497,805

To the left is a summary of General Purpose School Fund revenues. The majority of revenue comes from county and municipal taxes and the state Basic Education Program (BEP) funds. The county taxes and state BEP funds are distributed to all school systems based on average daily attendance. The municipal taxes are the required "maintenance of effort" funds

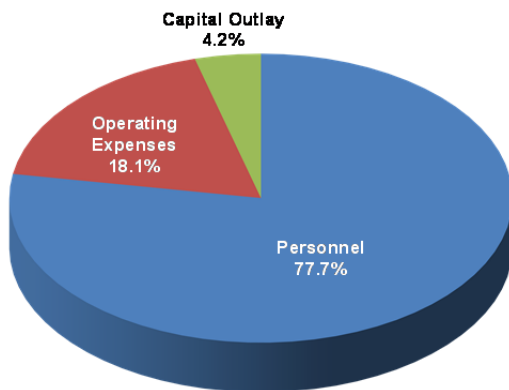
EXECUTIVE SUMMARY

The chart to the right shows the expenditure for each category. The FY 2014 budget was approved for the creation of the district. The operating transfer in FY 2015 is the residual revenue from the increase in local option sales tax that was approved by Collierville citizens to fund Collierville Schools. Expenditures for FY 2016 increased 6.0% over FY 2015 estimated and 7.5% above FY 2015 budget.

General Purpose School Fund Expenditures

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Expenditures					
Personnel	0	688,246	49,000,996	49,089,835	51,648,680
Operating Expenses	0	590,862	11,762,356	11,810,241	12,028,530
Capital Outlay	0	201,842	1,075,473	1,826,748	2,820,595
Total Expenditure	0	1,480,950	61,838,825	62,726,824	66,497,805
Revenue over (under) expenditures	0	(1,083,782)	0	115,158	0
Fund balance appropriation	0	0	0	0	0
Operating Transfer from GF	0	1,083,782	5,259,800	5,259,800	0
Operating transfer from GF (Interfund Loan)	0	0	2,507,819	0	0
Operating trans. to GF (Interfund Loan repay)	0	0	(2,507,819)	0	0
Restricted	0	0	5,259,800	5,374,958	5,374,958
Ending Fund Balance	\$ -	\$ -	\$ 5,259,800	\$ 5,374,958	\$ 5,374,958

The chart below shows the percentage for each category of expenditures in the Schools General Fund. Personnel is the largest expense and accounts for 77.7%. Operating expense is 18.1% and capital outlay is 4.2%. The school district is not allowed to issue debt since the district has no taxing authority. Any debt for major capital projects must be issued by the Town. The total expense for the fund equals the total revenue.



FY 2016 General Purpose School Fund Expenses

•School Nutrition Fund. The School Nutrition Fund is a separate special revenue fund that accounts for activities concerned with providing meals to students and staff. Each school has a cafeteria and personnel who provide breakfasts and lunches. All revenue and expenses for food services are accounted for in this fund. Revenue comes from payments made by students and staff for meals, State matching funds, interest earned and Federal reimbursements. Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service. Total revenue for FY 2016 is \$1,974,657. Expenditures for FY 2015 total \$1,974,657 as well and include personnel costs for cafeteria workers, food supplies, and food services equipment.

•School Federal Funds. The School Federal Funds is a separate special revenue fund that accounts for federal funding for programs to support student achievement in two Collierville Schools, to provide for support of children eligible for special education between the ages of 3 and 21, to recruit, train, prepare, and retain high quality teachers, and to provide professional development. Federal revenue for FY 2016 is projected to be \$2,663,838. Expenses are equal to projected revenue.

•School Discretionary Grants Fund. The School Discretionary Grants Fund is a separate special revenue fund that accounts for grants to fund special programs which for FY 2016 are school health and safe schools. Budget revenue is \$126,940, and expenditures equal budgeted revenue.

PROPRIETARY FUNDS

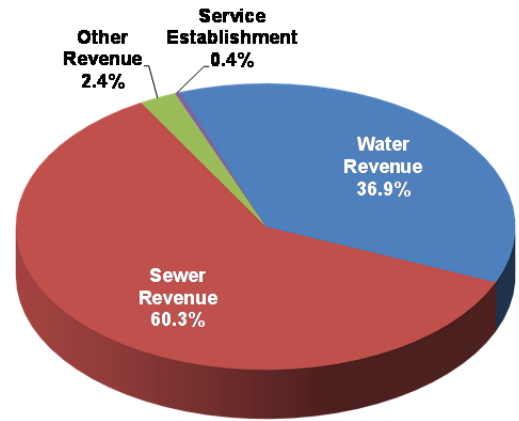
•The Water and Sewer fund is an enterprise fund of the proprietary type and accounts for the provision of water and sewer services to residents of the Town of Collierville. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related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

In FY 2005, a sewer engineering report and rate study was approved to determine a rate structure necessary to provide for operations and maintenance and debt service for capital investments in infrastructure and sewer treatment. The study was initiated because the fund had operated in a deficit for the three years prior to the study, and state law requires that the fund be completely self-supporting. A ten-year rate schedule was approved. An update to the original rate study was conducted in the

EXECUTIVE SUMMARY

spring of 2008 and resulted in a new ten-year rate schedule allowing the Town to postpone the previously scheduled increase. During 2012, another update to the rate study was conducted which included operating and capital needs for the next ten years. Over this period capital investments in infrastructure will be funded from cash reserves and development fees. Bonds will be issued for major expansion projects.

Water and Sewer Fund revenue is expected to be \$12,418,584 an increase of 0.9% over the FY 2015 estimated revenue and 1.1% above the FY 2015 budget. The sewer revenue generates the greatest percentage of revenue at 60.3% followed by water revenue at 36.9%. Service establishment contributes 0.4% of revenue, and other revenue, which includes interest income, makes up 2.4% of total revenue. The chart to the right shows the percentage of total revenue of each category. A summary of Water and Sewer Fund revenue is shown below



FY 2016 Water and Sewer Fund Revenue

Water and Sewer Fund Revenue

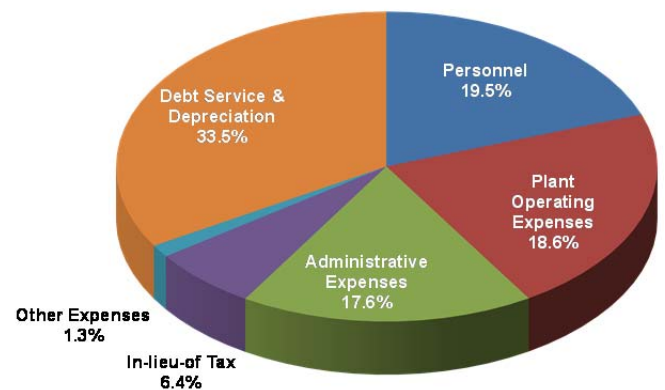
	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Revenue					
Water Revenue	\$ 4,575,327	\$ 4,638,465	\$ 4,708,506	\$ 4,740,706	\$ 4,800,842
Service Establishment	48,141	47,935	40,000	45,000	45,000
Sewer Revenue	7,191,956	7,303,053	7,450,118	7,433,013	7,488,242
Other Revenue	93,650	91,591	85,000	84,000	84,500
Total Revenue	\$ 11,909,075	\$ 12,081,044	\$ 12,283,624	\$ 12,302,719	\$ 12,418,584

Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$12,289,987. This is a 0.9% increase over the FY 2015 budget, and a 3.4% increase over the estimated end-of-year expenses. Personnel expense increased 2.3% above the FY 2015 estimated expense while operating expenses increased 11.8%. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, showed no increase.

Debt service and depreciation accounts for the largest portion of expenses at 33.5% 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 19.5%. 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 17.9% of the expenses for FY 2016. Each category of expenses in the operating budget is shown in the chart below as a percentage of total expense.



FY 2016 Water and Sewer Fund Expenses

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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 13	FY 14	FY 15	FY 15	FY 16
Expenses					
Personnel	\$ 2,223,498	\$ 2,291,620	\$ 2,404,201	\$ 2,348,552	\$ 2,402,483
Operating Expense	2,049,024	2,043,345	2,576,578	2,378,374	2,657,908
Capital Outlay	115,346	85,765	109,750	103,394	31,000
Administrative Charges	1,711,651	1,842,343	2,056,629	2,015,008	2,157,634
Special Appropriations	851,362	864,693	948,971	948,971	948,971
Debt Svc & Depreciation	4,273,095	4,204,087	4,191,807	4,191,807	4,122,990
Total	\$ 11,223,976	\$ 11,331,853	\$ 12,287,937	\$ 11,986,106	\$ 12,320,987
Capital Outlay funded through retained earnings	(115,346)	(85,765)	(109,750)	(103,394)	(31,000)
Total	\$ 11,108,630	\$ 11,246,089	\$ 12,178,187	\$ 11,882,713	\$ 12,289,987

•**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. 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 2016 are 15.1% below estimated end-of-year expenses due to a change in third party administrators and deeper discounts from health care providers. Total projected expenses are \$5,436,053 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 2016 totals \$5,431,788 with a retained earnings appropriation of \$4,265.

FIDUCIARY FUNDS

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

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plan. Current assets total \$49.5 million. Projected expenses for FY 2016 are \$1,121,000 and include attorney and trustee fees, administration fees and distributions to retirees.

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•**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 2016, the total projected revenue is \$952,335. Projected expenses are \$427,846.

CONCLUSION

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

The Town is a complex organization. Our core business is one of the most diverse of any single entity one could

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

Our budgeting process and the budget document is a visible expression of our commitment to complete transparency in the affairs of the community. Throughout the budget planning process, open public discussions took place 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”) as codified by Governmental Accounting Standards Board (“GASB”) Statement No. 62, Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements (“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 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. During 2014, the Town established the general purpose schools fund and the schools nutrition fund to account for the activities of the new Collierville Municipal School District. These funds are reported as special revenue funds within the primary government.

The Town’s officials are responsible for appointing the members of the boards of other organizations; however, the Town’s accountability for these organizations does not extend beyond making appointments. There were no material transactions with these organizations during the year ended June 30, 2014.

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. All assets of the fund have been expended as of June 30, 2013; however, the fund remains open pending future development.
- The special Drug Fund accounts for the receipt of and expenditures related to court drug fines and drug seizures.

- The General Purpose Schools Fund accounts for the receipts and expenditures of the Town’s public school system that are not required to be maintained in a separate fund. Although the school system did not have significant operations in the current fiscal year, the Town’s management has elected to classify this fund as a major fund due to its significance to the Town’s citizens and in anticipation of significant operations in the upcoming fiscal year in which the first school year will be conducted by the system.
- The School Nutrition Fund accounts for the receipts and expenditures of the Town’s public school system related to the system’s cafeteria operations. These funds are required to be maintained in a separate fund.

• **Capital Investment Program Fund.** The Town has four capital project funds that account for all the Town’s capital improvement projects. Capital Projects Fund #321 currently accounts for the majority of this activity; therefore the Town’s management has elected to classify this fund as a major fund.

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.** In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Town, are property taxes, other local taxes, and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

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

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.

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. The Town's fiduciary fund investments are held by a third party bank in the name of the Town. The third party bank is also a participant in the State collateral pool.

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 inflows of resources 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 inflows of resources to reflect amounts that were not available as revenues at June 30, 2014.

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 \$1,000 (\$5,000 for Board of Education assets) 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 OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as outflow of resources (expense) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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, 2014 approximates \$4,768,000.

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.

GRANTS AND CONTRIBUTIONS

Grants and contributions from Federal, State and local governments and private individuals and enterprises are received for payment of costs related to various property acquisitions, construction projects, and operating costs. Grants are recorded when all applicable eligibility requirements are met. Contributions are recorded when received.

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.

NET POSITION

The Town recognizes the difference between its assets plus deferred outflows of resources less liabilities and deferred inflows of resources as net position in government-wide and proprietary fund financial statements. Net position categories include:

- **Net investment in capital assets.** Net investment in capital assets is comprised of the Town’s capital assets, net of depreciation, reduced by the outstanding balances of bonds and notes that are attributable to the acquisition, construction or improvement of those

assets. Applicable deferred outflows of resources and deferred inflows of resources, if any, should also be included in this component of net position.

- **Restricted.** Restricted net position is comprised of the Town's assets, mainly cash and investments, bound by constraints on resources that are externally imposed by creditors, grantors, contributors, or laws and regulations of other governments.
- **Unrestricted.** The remaining balance of the net amount of assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital or the restricted components of net position.

FUND BALANCES

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 2016.

Leadership Policies

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

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

Financial Policies

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

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

•Operating Budget Policies.

- The Town Administrator will present the recommended budget to the Board of Mayor and Aldermen forty-five days before the beginning of the ensuing fiscal year beginning July 1.
- Proposed revenues and expenditures will be detailed by fund, program, and activity for five 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.

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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%.
- Net Direct Debt/Full Value \leq .75%.
- Net Direct Debt/Operating Revenues $<$.67%.

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:

- 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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- 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 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.

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

Objectives:

- Work with the School Board to quantify long term facility and capital needs of Collierville Schools.
- Explore synergies within the operations of the Town and the Schools to increase efficiency and mitigate risk.
- Explore ways that existing Town services (parks, museum, library, etc.) can be utilized to foster an extraordinary learning environment.

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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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.

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.

2016 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.
- Facilitate a productive working relationship between Town government and Collierville Schools. Work to ensure that elected and appointed officials from both entities communicate effectively.
- Continue to keep the Board of Mayor and Aldermen well informed of the matters under our control and the various issues facing the Town.
- 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.
- Implement a centralized communications plan to increase and encourage informed citizen engagement with local government.
- Work to better coordinate the activities of the operating departments regarding capital projects, and continue to explore communication efforts to inform the public about these projects’ progress.
- Build on community strengths and distinguished character of Collierville while preparing for the Town’s future through tourism and continued development of our historic downtown, including renovating the Historic High School, Town Square growth, and other objectives.
- Continue to encourage feedback on resident satisfaction through a variety of channels such as the Mayor’s Action Center, and customer surveys.

- 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.
- 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.
- Keep abreast of changes in state and federal law that affect Town operations.

Departmental Goals

Development Department Goals

•Planning Division.

Goal: Provide an effective application review process and proper oversight of the changing built environment.

Objectives:

- For the FY2017 budget process, 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).

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 also will participate in educational

POLICY OVERVIEW/GOALS AND OBJECTIVES

opportunities to stay on top of the rapidly changing profession.

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

Objectives:

- Within 120 days, every Planning-related web page and online form will be reviewed for effectiveness and updated as needed. Staff will improve accessibility and formatting of information for internal and external customers through continued updates.
- With the implementation of the new web-based Building and Codes Permitting Software, staff will integrate fence and sign permits applications and processes into the effort, which are largely Planning Division functions.

Goal: Review and implement Small Area Plans (Downtown, I-269).

Objectives:

- Staff will conduct a parking study for the Square area, and model existing, mid-term, and long-term parking supply and demand. In this study, the Town should identify locations for new surface and/or structured parking lots, either adjacent to the Town Square, or in a strategically accessible location, based on the results of the parking study.
- Support the update to the Major Road Plan, including corresponding updates to the Subdivision Regulations for new road cross sections that promote walkability and traditional development forms.
- Administer right-of-way acquisition and preparation for construction for “Phases 1 and 2” of the “Collierville Center Connect” project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Similar to what was done with the I-269 Small Area Plan last fiscal year, staff will revisit the policies of Downtown Collierville Small Area Plan (now 5 years old) as they relate to the potential development of stand-alone apartment dwellings.

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 30 days of the BMA making a request to annex the site for the new high school, staff will prepare the necessary ordinances, resolutions, and initiate the required process.
- Within 90 days, staff will develop a policy that will create a compatible transition from existing estate-

sized residential lots to new, more suburban residential neighborhoods.

- Within 90 days of the BMA making a request to annex the remainder of the Town’s unincorporated reserve area, staff will coordinate any property owner requests, initiate any required referendums, draft the necessary ordinances, resolutions, and prepare a cost/benefit annexation analysis report.

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

Objectives:

- Within 60 days, staff will work with Planning Commission (PC), Design Review Commission (DRC), Historic District Commission (HDC), and/or BMA on adopting the draft amendments to the fence ordinance and tree ordinance begun in FY 2015.
- Within 180 days, staff will hold a workshop with the PC, DRC, HDC, and/or BMA to get direction and feedback on parking, the Planned Development (PD) process, permitted uses, downtown zoning, and improving residential design standards (single family). If changes are requested, draft a “cleanup ordinance/resolution” within 90 days of the workshop to address any issues and present the draft for adoption.
- During the 3rd quarter, staff will complete its work with the DRC from 2014 on a comprehensive update to the Design Guidelines to address a variety of topics (tree preservation, building setbacks, appropriateness of front yard parking, treatment of major intersections, reformatting of the buffer yard requirements into a tabular form, updating the plant list, use of color on buildings, signage, fence design and adding usable open space and buffer plate examples) and hold work sessions with the BMA to prepare the update for adoption before the end of FY 2016.
- Within 180 days, the Planned Developments (PD) section of the Zoning Ordinance (and possibly the Zoning Map) will be evaluated for amendment, as may be requested, to eliminate the use of a PD as a means of bypassing the requirements of the underlying zoning permitted uses and bulk requirements. The process will be examined in terms of complexity, enforcement, long-term consequences, and consistency with the Land Use Plan.

Goal: Support other Town departments in the preservation of the Town of Collierville’s heritage.

Objectives:

- If needed, study Historic Resources, document/share Town History; and/or support heritage tourism efforts.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- By the end of the 4th quarter, create a Civil War Walking Tour web map/application.
- Within 180 days, staff will work with the Historic District Commission (HDC) to survey the property owners in fringe subdivisions to the Historic District (HD) and, if appropriate, prepare a Zoning Map Amendment for a recommendation by the HDC, PC, and approval by the BMA. A 2000 study recommended that inappropriate, non-historic subdivisions be removed from the HD and specifically recommended that properties located on the fringes of the District, that are likely to be developed in a manner incompatible with HD, be removed.
- Within 180 days, update the Historic Resources Map on the Town's Map Gallery page on the website by adding information/links from the National Register District Nomination Forms for notable historic properties within the National Register District.

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

Objectives:

- Provide potential GIS Services and support, with both paper and web-based mapping requests (both internal and external applications) completed within 60 days of request.
- Regarding data creation and maintenance:
 - Support Public Services on the tracking and maintenance of the Town's infrastructure, including storm water, sanitary sewer, and water supply infrastructure.
 - Support Planning on the maintenance of Zoning, Land Use, and other planning related GIS data.
 - Support all other Town departments as needed.

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

Objectives:

- GIS Staff will continue to maintain the on premises GIS server and database server machines and will manage the ArcGIS Online for Organizations subscription.
- Maintain the nine (9) web mapping applications developed over the past two years with current information (i.e. zoning, land use changes, development activity).
- With input from the Data Directions users group, develop new web mapping applications on an as-needed basis and provide to internal and external customers, as appropriate.

Goal: Integrate GIS System with other Town business systems.

Objectives:

- Coordinate with Emergency Services staff and the CAD/RMS vendor to integrate our enterprise GIS with the new CAD/RMS software implementation.
- Coordinate with Code Enforcement staff and Paladin Data Systems (vendor) to integrate our enterprise GIS data with the new Code Enforcement software implementation.
- With the assistance from the Data Directions group we will develop and manage a Town-wide GIS training plan; including an ESRI Training Plan available to GIS staff and desktop users. The training plan will be shared with internal stakeholders and staff training will be ongoing. Provide potential GIS Services and support, with Web-Based Mapping requests (both internal and external applications) completed within 60 days of request.

•Engineering Division.

Goal: Improve transportation safety and level of service around Town.

Objectives:

- Complete the widening of approximately 2600 feet of Wolf River Boulevard across the frontage of Creekside Phase II and The Stables development.
- Through the Congestion Mitigation Air Quality (CMAQ), connect all signals along Byhalia Road by way of fiber optic to coordinate the timing.
- Through the Congestion Mitigation Air Quality (CMAQ), complete the signalization of Poplar Avenue, Collierville-Arlington and Eastley Street.
- Install school zone flashers on Bray Station at Church of the Incarnation.
- Complete a bike and truck route plan for the Town showing major roads.

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.
- Complete drainage improvements on Ailene Drive.
- Complete design of drainage improvements for Royal Pecan Subdivision.
- Establish a list of flooding and bank stabilization projects from most critical to least critical.

Goal: Meet objectives and maintain compliance of TDEC MS4 permit.

Objectives:

- Continue mapping of Town-wide Storm Sewer Program.
- Provide online data base for tracking active stormwater permits by way of mobile devices.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Continue to work with TDEC with updated and new regulations.
- Educate public using brochures, classes, and interpretive signage.

Goal: Improve employee job satisfaction and knowledge/performance.

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 on skills for managing Capital Projects.

Objectives:

- Attend at least one class per year, either a webinar, class, or online course for Project Management skills.
- Work with different departments on preparing plans, specifications, and set key milestones for projects.
- Provide better planning of construction projects during the design stage.

•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.
- Implement the use of mobile devices by January 1, 2016, in an effort to provide more efficient communication, documentation and increase Trade Inspector's field time to conduct inspections.

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.
- Attend monthly home builder meetings to discuss solutions to construction challenges.

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

Objectives:

- Investigate 100% of citizen-initiated complaints within 24 hours (next workday).
- Continue proactive enforcement of the Town's sign ordinance.
- Continue our customer service efforts with personal contact with citizens when dealing with complaints.
- Visit all new businesses to Collierville within one week of opening.

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

Objectives:

- 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.
- Continue use of mobile devices to provide more efficient communication, documentation and increase Zoning Code Enforcement Officer's field time for inspections.
- 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.
- 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.
- Conduct regular staff meetings for improved consistency.

Goal: Implement new permit software January 2016.

Objectives:

- Equip all building inspectors with wireless devices (i.e. laptops or tablets) for the purpose of logging inspection results at job site.
- Provide inspection results real-time with email to builders/contractors.
- Provide a method of tracking projects from time of application through the certificate of occupancy.
- Provide monthly reports to track workload and staff productivity.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Provide a citizen access portal to apply for permits, request inspections and track project status.

Goal: Utilize the Construction Board of Adjustments and Appeals as an advisory board.

Objectives:

- Develop policy and procedures to refine the permit and inspection processes.
- Develop a seismic and wind wall bracing ordinance for one- and two-family dwellings.

Human Resources Goals

Goal: Comply with the reporting requirements of the Patient Protection and Affordable Care Act (PPACA).

Objectives:

- Identify and implement a technology solution that will provide timely and accurate reporting in compliance with the requirements of the PPACA.

Goal: Comply with new requirements of the Fair Labor Standards Act (FLSA).

Objective:

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

Goal: Continue evaluation of Classification and Compensation system.

Objective:

- Evaluate, update and re-classify entry level job groups.
- Benchmark job descriptions of entry level job groups.

Goal: Evaluate health plan design.

Objective:

- Develop and evaluate plan design options.
- Analyze claim trends and cost projections.

Goal: Expand applicant resources.

Objective:

- Create resource network for applicants for entry level positions
- Establish channels for skilled positions.

Goal: Review and revise personnel policies and procedures.

Objective:

- Update HR rules, regulations and procedures due to regulatory changes
- Update HR rules, regulations and procedures in light of changes in technology and discipline practice.

Goal: Revise performance evaluation.

Objective:

- Develop more practical forms with more value to the employee.
- Develop evaluation process focused on current workplace.

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.
- 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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Seek funding for safety programs through GHSA 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: By July 2015, the Fire Department will establish an Apparatus Purchasing Committee (APC); committee members will create detailed technical specifications for competitive bidding for a 100' Quint Platform, which will be constructed and delivered no later than September 2016 at a cost not to exceed \$1,375,000.

Objectives:

- Establish Apparatus Purchasing Committee (APC).
- Research National Fire Protection Association (NFPA) 1901 Standards for Automotive Fire Apparatus, and Insurance Service Office (ISO) Fire Suppression Rating Schedule (FSRS) Standards.
- Develop detailed technical specifications for competitive bidding.
- Advertise, pre-bid conference, receipt, evaluation and award of bid.
- Conduct inspection trips; preconstruction conference, pre-paint Inspection, and final inspection.
- Establish delivery and acceptance process and equipment mounting-placement
- Training; Safety Assurance Committee in conjunction with Training Committee will conduct in-service training classes for all firefighters on aerial operation and safety procedures and will conduct in-service training classes on the 100' aerial for Driver-Engineer certification to comply with NFPA 1451 standards (Emergency Vehicle Operator Curriculum). New written SOP's will be instituted and OSHA and ANSI safety standards implemented.

Goal: By August 2015, the Fire Department, working in conjunction with the Town's Safety Committee on health and wellness will establish an American Heart Association (AHA) Heartsaver CPR/AED Training Program as an initiative aimed at saving lives; fire department instructors will certify 95% of all town employees by June 30, 2016.

Objectives:

- Enter into a Professional Services Agreement (PSA) with Benchmark Medical Services as an Affiliate AHA Training Site.
- Schedule a Train-the-Trainer AHA Heartsaver CPR/AED Instructor Course for fire personnel volunteering to teach.
- Designate a fire department CPR-AED Training Site Coordinator to coordinate with Benchmark Medical and TOC Safety Committee.
- Purchase the necessary CPR-AED training manikins/equipment.
- Coordinate with the TOC Safety Committee to schedule two classes of employees (max 24) to be taught each month.
- Project progress will be monitored by the TOC Safety Committee; frequencies of deliverables will be monitored monthly through training records and submission of rosters for CPR/AED certification cards.

Goal: By July 2015, the Fire Department will establish a Protective Clothing Committee (PCC); committee members will research the availability of bunker gear on the market and make

POLICY OVERVIEW/GOALS AND OBJECTIVES

recommendations in which detailed technical specifications for competitive bidding may be created; bunker gear is to be custom built and delivered no later than March 2016 at a cost not to exceed \$3,344 per set.

Objectives:

- Establish Protective Clothing Committee (PCC).
 - To find the best bunker gear available for the CFD members.
 - Select the best combination of materials and patterns, including improvements to freedom of movement.
 - Create a process that will be open to all manufacturers while requiring some important features and materials that have proven to be the best in the industry and the CFD.
- Research National Fire Protection Association (NFPA) 1971, Standard on Protective Ensembles for Structural Fire Fighting.
- Develop detailed technical specifications for competitive bidding.
- Review bid samples and methods of construction and develop a performance evaluation to rate fit, function, physical performance, while factoring in bid price.
- Advertise, pre-bid conference, receipt, evaluation and award of bid.
- Establish delivery and acceptance process.
- Training; Safety Assurance Committee in conjunction with Training Committee will conduct in-service training classes for all firefighters on NFPA 1851, Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting.

Culture and Recreation Goals

Goal: Expand on Collierville School ties.

Objectives:

- Meet with schools to develop plan for usage of facilities for indoor activities.
- Develop closer ties with music and drama programs to share facilities and programs.
- Work with schools to use all available athletic fields.
- Develop plan for possible use of stadium area and track.

Goal: Open Hinton Park.

Objectives:

- Plan for ribbon cutting ceremony.
- Hire, supply, and establish Hinton crew
- Develop a plan for gaining control of grounds.
- Work with Public Information Office on promotions.
- Evaluate usage and care of facility.

Goal: Expand technology to improve efficiency in turf management.

Objectives:

- Continue GPS and mapping of the Town's irrigation systems.
- Complete grow-in and establishment of new fields at Progress Road and Hinton Park.
- Continue to improve Town Square's turf with required tree trimmings, removals, and best turf practices for ryes.
- Begin linking irrigation controllers to maintenance shop computers.

Goal: Continue to enhance local tourism efforts.

Objectives:

- Develop and manage "Amos" campaign.
- Update department and town brochures.
- Develop process for all event providers to coordinate and work together.
- Schedule two Motorcoach tours.

Goal: Expand Collierville Greenbelt System

Objectives:

- Identify potential alignment of Wolf River Greenbelt Trail East from W. C. Johnson to TN205.
- Begin construction of Wolf River Boulevard Trail.
- Identify tie-ins of Wolf River Boulevard Trail to Halle Plantation – Almadale Farms.
- Connect Nonconnah Regional Trail to W. T. Price property and Sanders Creek Regional Trail.

Goal: Improve youth and adult athletic leagues and opportunities.

Objectives:

- Increase intermural (9-12 grades) participation by offering two additional opportunities.
- Implement youth flag football policy.
- Develop additional baseball/softball practice area at batting cages.
- Develop a fall travel baseball league for AAA and major league teams.

Goal: Expand Programming opportunities

Objectives:

- Develop Nature Education Room at W. C. Johnson House.
- Work with local organizations to expand Camp Smile sponsorship.
- Expand senior adult programs through surveys and focus group meetings.
- Define specific space needs and programing opportunities for seniors.
- Develop a history (inventory) of all department programming offered, past and present.

Public Services Goals

•Streets & Drainage

Goal: Improve and maintain drainage systems performance throughout Town cost effectively.

Objectives:

POLICY OVERVIEW/GOALS AND 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.

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

Objectives:

- Reduce the response time for requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations to meet ADA requirements.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Pave approximately 21 lane miles of streets.
- 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 MUTCD requirements.

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 developments.

Objectives:

- Inspect and repair Well #301.
- Complete design of high service pump and electrical system upgrade for Water Plant #5.
- Complete semi-annual water production meter accuracy testing to improve non-revenue water reliability score.

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 new 16" water line on Shelby Drive from Houston Levee Road to Reynolds Road and an 8" water line on Planter's Trace Lane.
- Install 12" water line on Forest-Hill Irene Road from Shelby Drive to the State line.

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

Objectives:

- Replace air release valves on Nonconnah Pump Station force mains.
- Contract and complete manhole rehabilitation project.
- Completed installation of 30" force from Hammerly Court to the Northwest Wastewater Treatment Plant.
- Complete Sanitary Sewer Evaluation Study (SSES).

Goal: Meet Federal and State Regulations and Laws.

Objectives:

- Obtain Board approval of updated Sewer Use and Water Ordinances.

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

•**Proprietary Funds.** The 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.

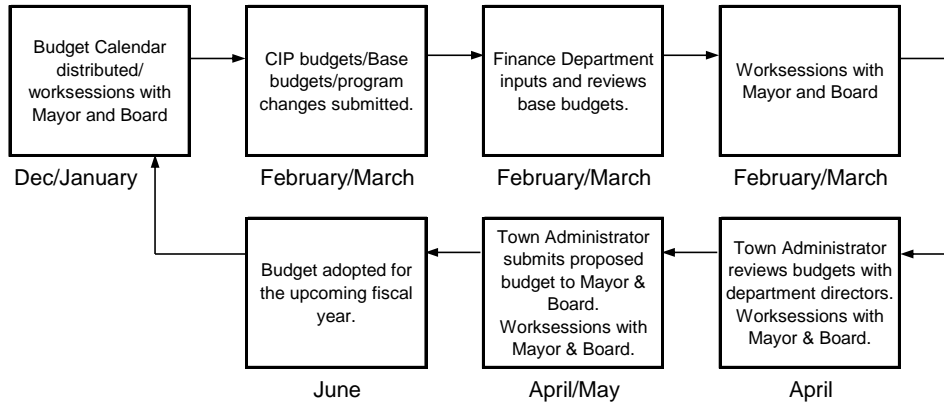
•**Fiduciary Funds.** The budgets of the fiduciary funds (Retirement Fund and OPEB Fund) use the accrual basis of accounting.

BUDGET PROCESS

BUDGET CALENDAR

The budget process began in October with the distribution of the budget calendar to department directors. Department directors submit proposed program changes requests for the coming year to Human Resources and

their year-end estimates to the Finance Department for compilation and review. After review, the base budget and program changes are submitted to the Town Administrator. The list of important dates in the budget calendar is shown below.



Shown to the left is a graphical representation of the budget process which began in October. Below is the budget calendar for fiscal year 2015-2016.

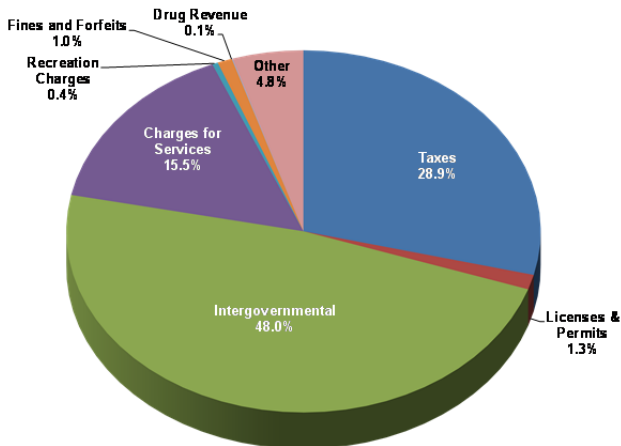
This calendar is distributed to Department Directors early in the budget process and indicates deadlines for submission of budget documents and scheduled work-sessions during the budget process. Revisions to the calendar may be made throughout the process when work-sessions are either cancelled or rescheduled.

- November 25----- Budget calendar distributed to Departments.
- December 19----- Departments submit program changes to Finance.
- January 12----- Departments submit vehicle and equipment purchase requests to Finance.
- January 12----- Departments submit new responsibilities & new expenses.
- January 22----- CIP work-session with department directors.
- January 26----- Personnel end of year estimates due from Human Resources.
- January 26----- Departments submit end-of-year estimates and 2016 Revenue projections.
- February 6----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
- February 19----- Draft CIP Work-session with the Board of Mayor and Aldermen.
- February 20----- Departments submit base budgets to Finance Department.
- February 26----- Work-session with the Board of Mayor and Aldermen.
- March 2----- Draft CIP budgets submitted to Finance Department.
- March 5----- Work-session with the Board of Mayor and Aldermen.
- March 16-20----- Spring Break – no work-sessions.
- March 20----- 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.
- April 27----- Deadline for changes to draft budgets.
- May 11----- Town Administrator submits the proposed budget to Board.
- May 22----- Deadline for changes to final draft budgets.
- May 25----- Deadline for submission of budget summaries for public notice.
- May 25----- First reading of ordinance on the tax levy.
- May 29----- Public notice of public hearing on the proposed budget.
- June 8----- Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- June 12----- Deadline for changes to final draft budget.
- June 22----- Third and final reading of ordinance on the tax levy; adoption of the FY 2016 budget.
- July 1----- Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2016 projected revenue for all funds except the CIP totals \$156,609,067. General Purpose School Fund revenues make up the greatest portion at 42.5%. General Fund revenue is 36.2% of total, Water & Sewer Fund is 7.9%, Health Insurance is 3.5%, the Retirement Fund is 2.9%, Sanitation Fund, 2.6%. The School Federal Funds and School Nutrition Fund are 1.7% and 1.3% respectively. The OPEB Fund is 0.6%; the State Street Aid Fund is 0.8%; the Drug Fund and the Schools Discretionary Grants Fund are both 0.1%, and the E-Citation Fund and Historic Preservation Fund both make up just 0.01%.

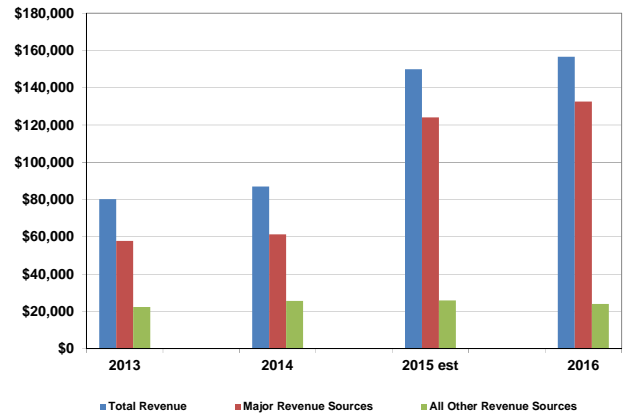
Intergovernmental revenue is the greatest amount of the total revenue at 48.0%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 28.9%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 15.5%. The chart below shows the percentage of total revenue each revenue source contributes.



FY 2016 Revenues by Source

The following sections provide analyses and projections for FY 2016 for the Town’s major revenue sources. Major sources account for 84.7% or \$132,600,913 of total revenue. Charts depicting the revenue history of some of these sources are included as well. Revenue sources in the Schools Funds will not have history since FY 2015 was the first year for those funds. The FY 2015 figures are estimated end-of-year amounts, and the FY 2016 numbers are projected.

The chart in the next column compares the major revenue sources and all other revenue sources to total revenue. The FY 2016 revenue columns show the impact that the School Funds revenue has on total revenue.



Major and Non-major Revenues (000s)

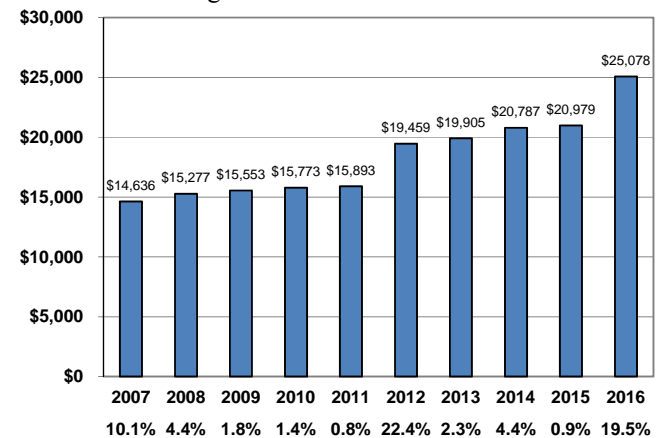
The following section provides analysis and charts for the Town’s major revenue sources:

Real Property Tax **\$25,077,772**

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%.

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. The rate for FY 2015 was kept at \$1.53 as well.

For FY 2016, the Board of Mayor and Aldermen increased the tax rate to \$1.78. The additional \$.25 will be set aside to pay debt service on a planned bond issue to construct a new high school.

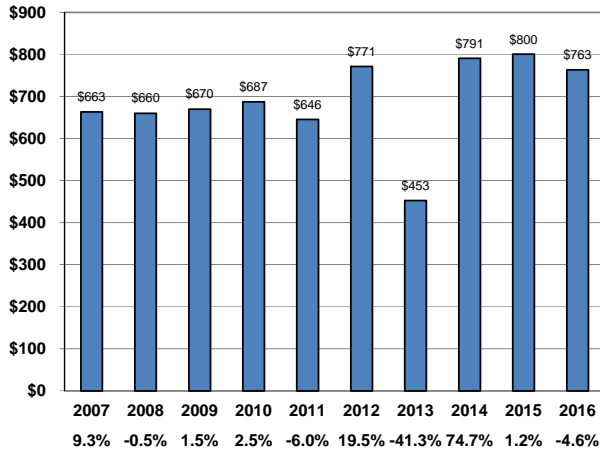


Property Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Personal Property Tax \$763,308

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. The FY 2012 revenue increase is due to a tax increase. The significant decrease in FY 2013 resulted from a refund of PILOT taxes charged in error. The FY 2016 revenue is projected to be 4.6% less than the FY 2015 estimated. Personal property assessment is reduced by a sales ratio except in reappraisal years when it is assessed at 100%.



Personal Property Tax Revenues (000s)

Ad Valorem Tax \$608,116

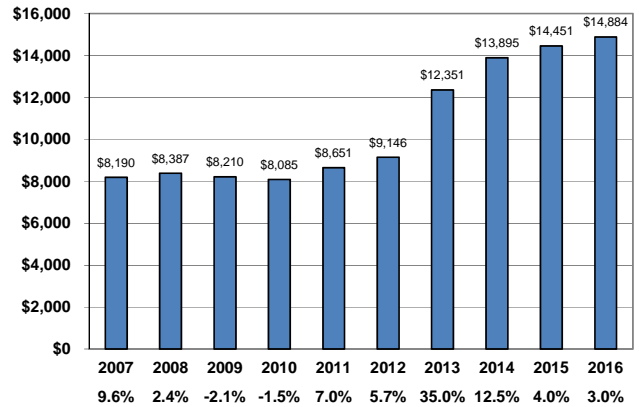
This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2016 revenue projection is based on FY 2015 collections.

Local Option Sales Tax \$14,884,034

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

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 and 2010; however, due to the

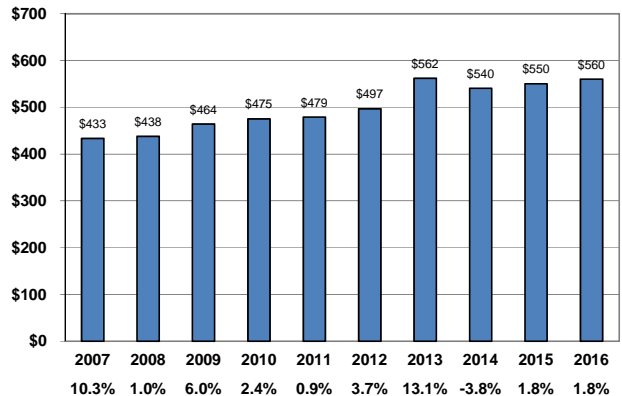
economic recession and the closing of several large retailers, revenue decreased. A rebound in the local economy in FY 2011 increased revenue 7.0% and an additional 5.7% in FY 2012. In FY 2013 the citizens of Collierville voted to establish a municipal school district and voted to increase the local sales tax rate from 2.25% to 2.75% to fund the schools. The additional .50% is reserved for school-related expenses.



Local Option Sales Tax Revenue (000s)

Wholesale Beer Tax \$560,000

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. Collections for FY 2016 are expected to be 1.8% higher than the FY 2015 estimated end of year.



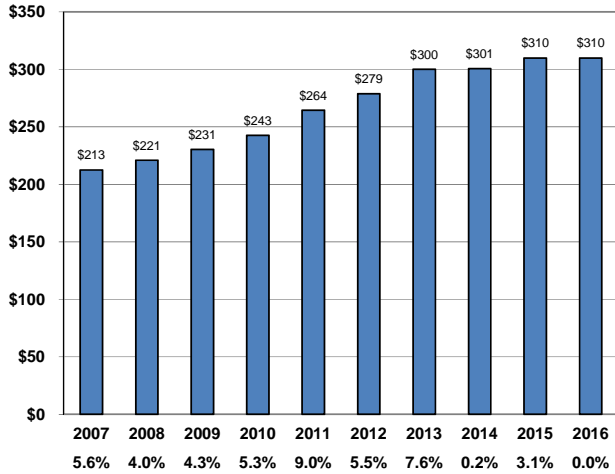
Wholesale Beer Tax Revenue (000s)

Wholesale Liquor Tax \$310,000

The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. The ten-year history for wholesale liquor tax shows an increase. The FY 2015 revenue is estimated to increase

REVENUE ANALYSIS AND PROJECTIONS

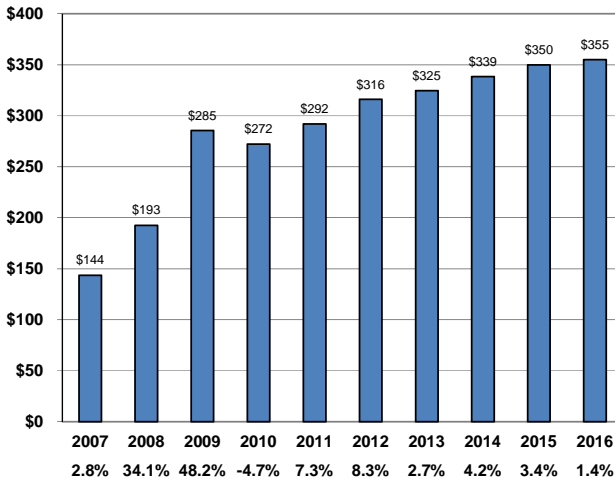
by 3.1% and for FY 2016 revenue is projected to remain relatively flat.



Wholesale Liquor Tax Revenue (000s)

Hotel/Motel Tax \$355,000

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 authorized the Town to collect an occupancy tax of 5% on the rate charged by the operator of hotels and motels within the Town limits. The significant increase beginning in FY 2008 reflects the addition of a new hotel in Collierville. Increases have been more modest since FY 2013. Projections for FY 2016 reflect an increase of 1.4% over estimated FY 2015.

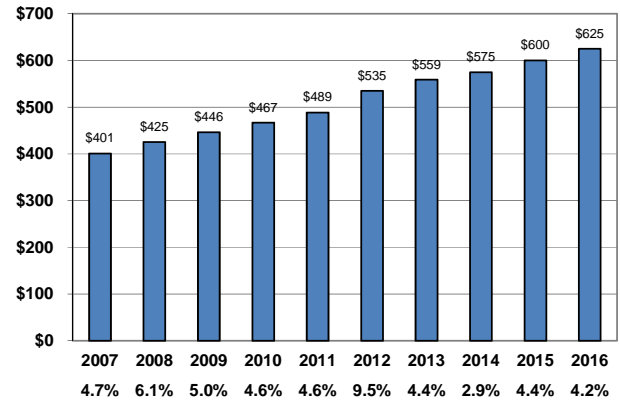


Hotel/Motel Tax Revenue (000s)

Cable TV Franchise \$625,000

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 began to recover

in FY 2012. A state franchise agreement with AT&T resulted in additional revenue for the Town as well. FY 2016 collections are estimated to increase by 4.2%.

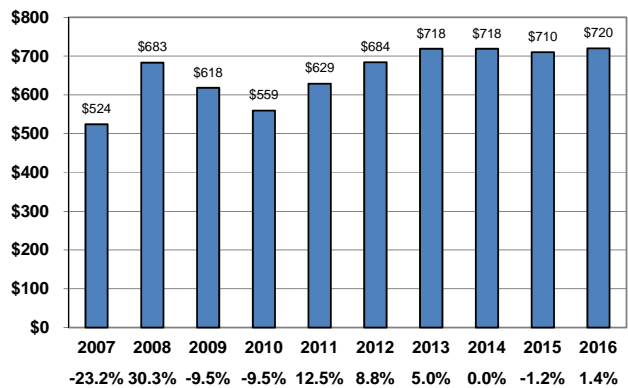


Cable TV Franchise Revenue (000s)

Business Tax \$720,000

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.

The decrease in FY 2007 was due to the correction of the accounting error in FY 2006 in which collections were overstated due to an error in the Town's accounting software, which understated the liability owed the State. 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 FY 2016 projection is 1.4% above the FY 2015 estimated end of year.

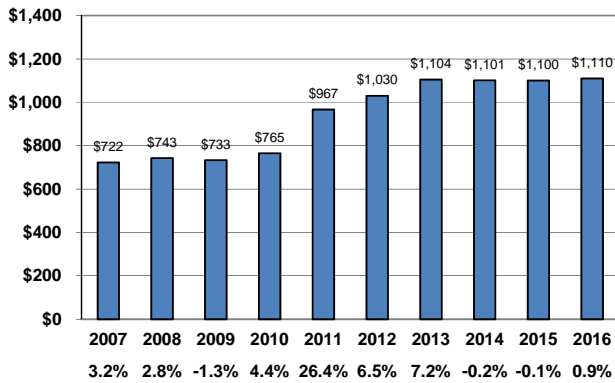


Business Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Automobile Registration **\$1,110,000**

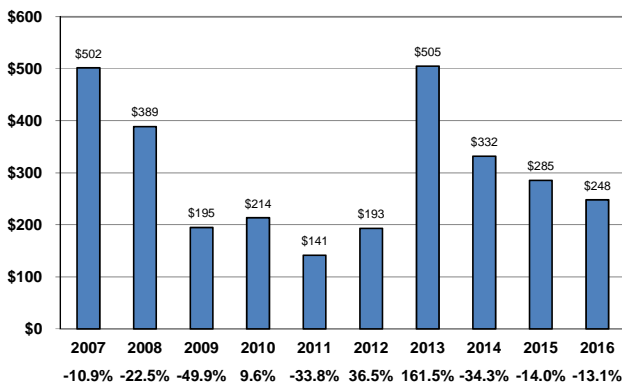
The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, 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 2016 revenue is projected to be 0.9% above FY 2015 estimated.



Automobile Registration Revenue (000s)

Building Permits **\$248,000**

There was a significant increase in permit revenues in FY 2005 from the Avenue Carriage Crossing Project. The decrease in building permit revenue beginning in FY 2006 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. Revenue decreased by 34.3% in FY 2014, and is expected to decrease in FY 2015 by 14.0% and in FY 2016 by 13.1%.



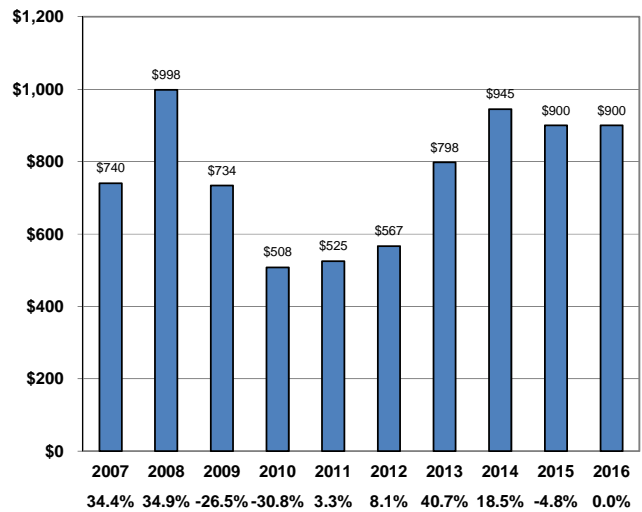
Building Permit Revenue (000s)

TVA Payments in Lieu of **\$515,000**

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 2016 is based on the per-capita amount provided by the state. 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 **\$900,000**

The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. The allocation is affected by fluctuations in population and investment earnings. The downturn in the economy resulted in a decrease of 26.5% for FY 2009; and 30.8% in FY 2010. Revenue has began to recover with the economy and was up 40.7% in FY 2013 and 18.5% in FY 2014. Projections for FY 2015 are more conservative with a decrease of 4.8%, and no increase is projected for FY 2016.



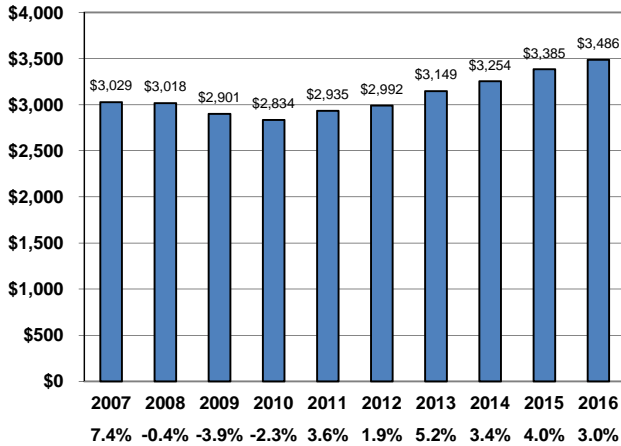
State Income Tax (000s)

State Sales Tax **\$3,486,075**

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

REVENUE ANALYSIS AND PROJECTIONS

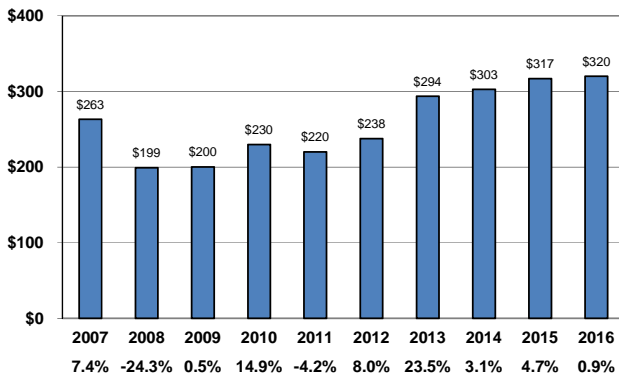
conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue for FY 2009. The benefits of the increased population were offset, however, by declining state sales tax collection projections, and the revenue for FY 2009 was actually a decrease of 3.9%. There was an additional decrease of 2.3% in FY 2010. The recovering economy and an annexation in FY 2013 has resulted in increases since FY 2010. The projection for FY 2016 is for a 3.0% increase.



State Sales Tax Revenue (000s)

City Court Fines \$320,000

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 23.5% in FY 2013. A more conservative 4.7% increase is estimated for FY 2015, and a 0.9% increase is projected for FY 2016.

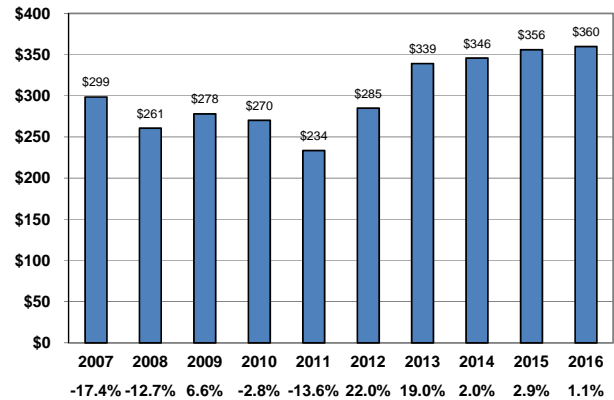


City Court Fines (000s)

Court Costs \$360,000

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

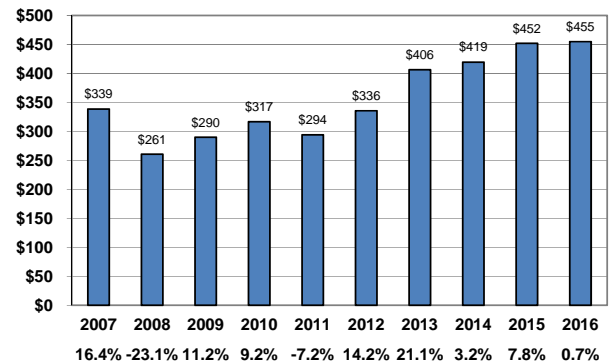
decreased dramatically in FY 2006, 2007 and 2008. In FY 2009, there was an increase of 6.6%, but decreases in FY 2010 and FY 2011. Revenue increased significantly in FY 2012 and FY 2013. An increase of 2.9% is estimated for FY 2015, and 1.1% is projected for FY 2016.



Court Cost Revenue (000s)

Court Costs Forfeitures \$455,000

This revenue as with all court revenues has been erratic in the past and trends are difficult to predict. Revenue decreased in FY 2006, increased in FY 2007, decreased again in FY 2008, increased in 2009 and 2010 decreased in FY 2011 and increased in FY 2012, 2013 and 2014. A 7.8% increase is estimated for FY 2015, and FY 2016 revenue is expected to increase 0.7%.



Court Cost Forfeitures (000s)

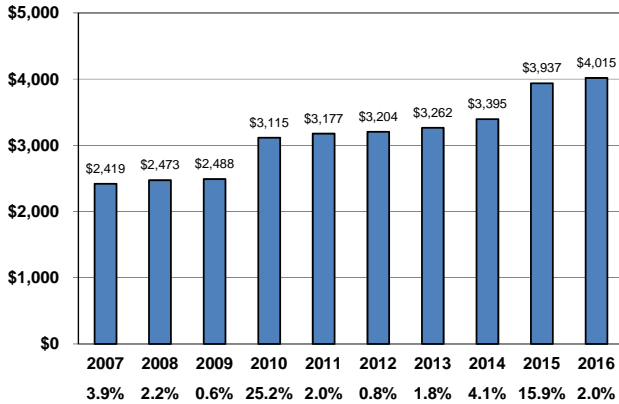
State Street Aid Revenue \$1,200,000

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. Revenue for the last ten years has been very stable with the highest amount received in FY 2011 - \$1,202,570 and the lowest in FY 2012 - \$1,143,520.

REVENUE ANALYSIS AND PROJECTIONS

Solid Waste Collection **\$4,015,313**

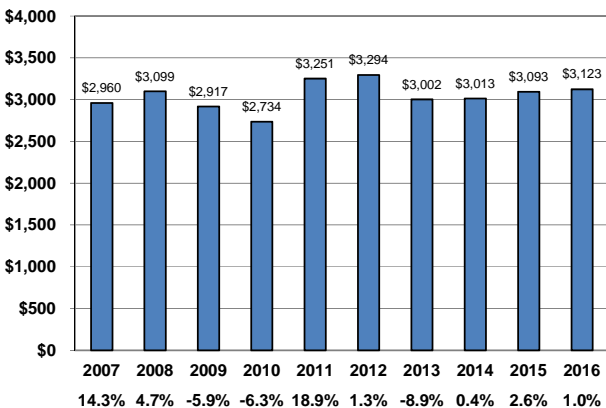
This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. In FY 2010 the Board of Mayor and Aldermen approved a fee increase of \$4/month from \$15 to \$19, resulting in a 25.2% increase in estimated revenue. In FY 2015 the Board increased the fee \$3/month, and the Town resumed the collection of recyclables that was outsourced several years ago.



Sanitation Revenue (000s)

Water Volume Charge **\$3,123,498**

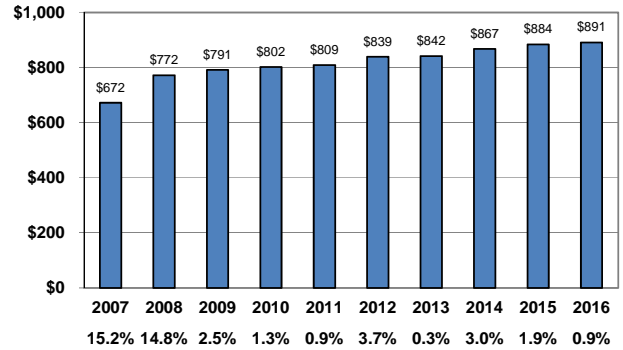
This revenue is reported in the Water and Sewer fund and is derived from charges for water sold to Town residents and businesses. Water also is sold to residents of Piperton, a neighboring community in Fayette County, and rates are higher than for Collierville residents (see rates in the Public Utilities 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. Revenue in this category will depend in part on rainfall amounts since water usage for irrigation is a contributing factor. For FY 2016 revenue is expected to remain essentially flat due to higher than average projected rainfall.



Metered Water Sales (000s)

Water Base Rate **\$891,229**

This charge was added in FY 2005 when a new ten-year rate structure 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. A 0.9% increase is projected for FY 2016.



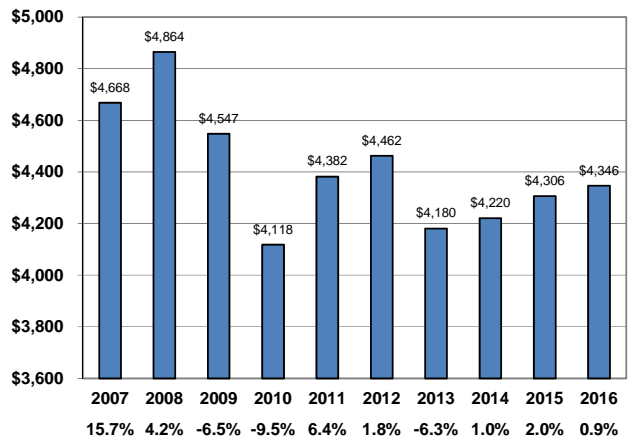
Water Base Rate Revenue (000s)

Water Customer Service **\$525,115**

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

Sewer Volume Charge **\$4,346,299**

Sewer service charges are charged according to water usage of Town residents and businesses. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Residential sewer volume charges are capped at 20,000 gallons of water usage. Revenue for FY 2015 is estimated to increase 2.0%, and for FY 2016 revenue is projected to increase 0.9%.

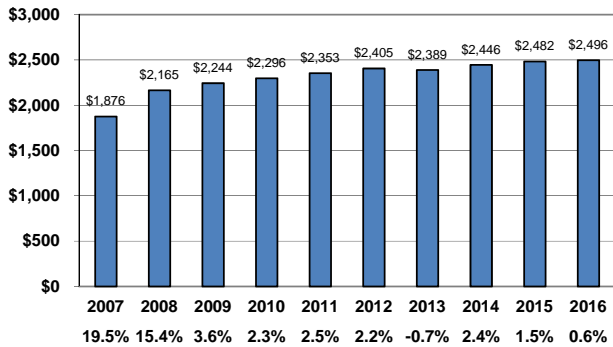


Sewer Volume Charge (000s)

REVENUE ANALYSIS AND PROJECTIONS

Sewer Base Rate \$2,496,050

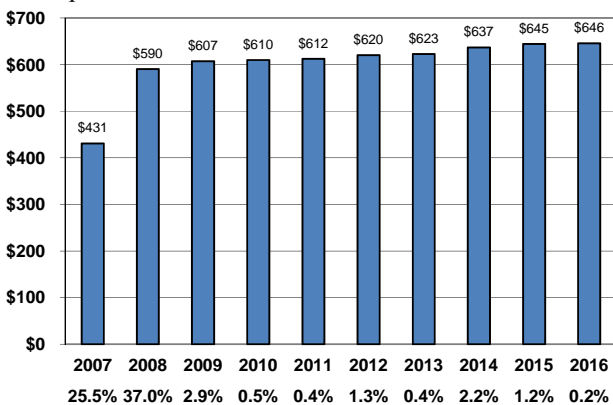
This charge was added in FY 2005 when the ten-year rate schedule went into effect. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs. FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Growth in this revenue is directly associated with development.



Sewer Base Charge (000s)

Sewer Customer Service \$645,893

This charge was added in FY 2005 when the 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. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Growth in this revenue is directly associated with development.



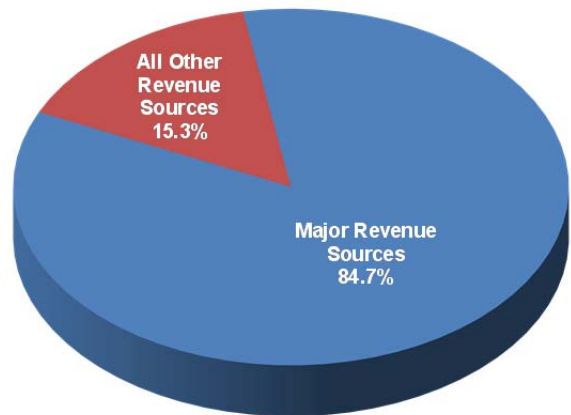
Sewer Customer Service Charge (000s)

Major Revenue Sources

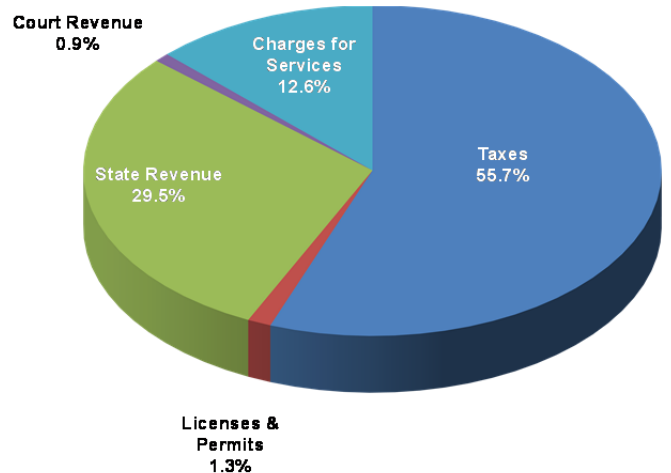
The following charts depict the revenue defined on the preceding pages. These sources make up 84.7% of revenue and total \$132,600,914. There is a significant

increase in the State Revenue and the Taxes categories for FY 2016 due to the creation of Collierville Schools. The State of Tennessee provides education funding to schools based on a formula which allocates funds according to student attendance. Property tax and local option sales tax revenue from the County is distributed to all school districts in the county based on average daily attendance as well. There is no history on these revenue sources since FY 2015 was the first year of collection.

The first chart shows major and non-major revenue sources as a percentage of total revenue. The second chart shows the percent of each category of major revenue. Taxes make up 55.7% of the 84.7% followed by state revenue at 29.5%. Charges for services is 12.6%, licenses and permits 1.3% and court revenue is 0.9%.



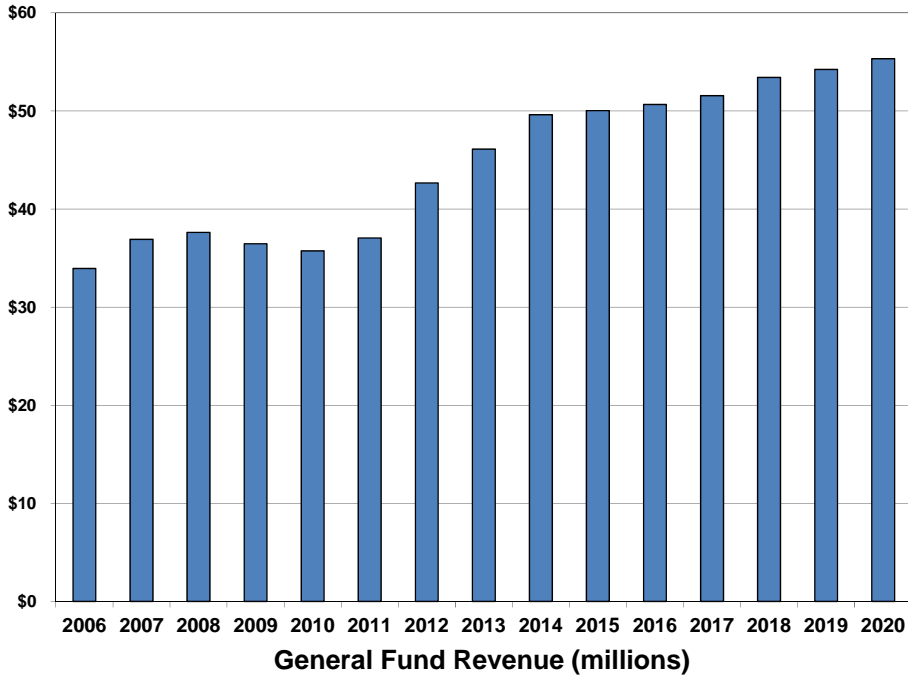
Major and Non-major Revenue



Major Revenue Sources by Category

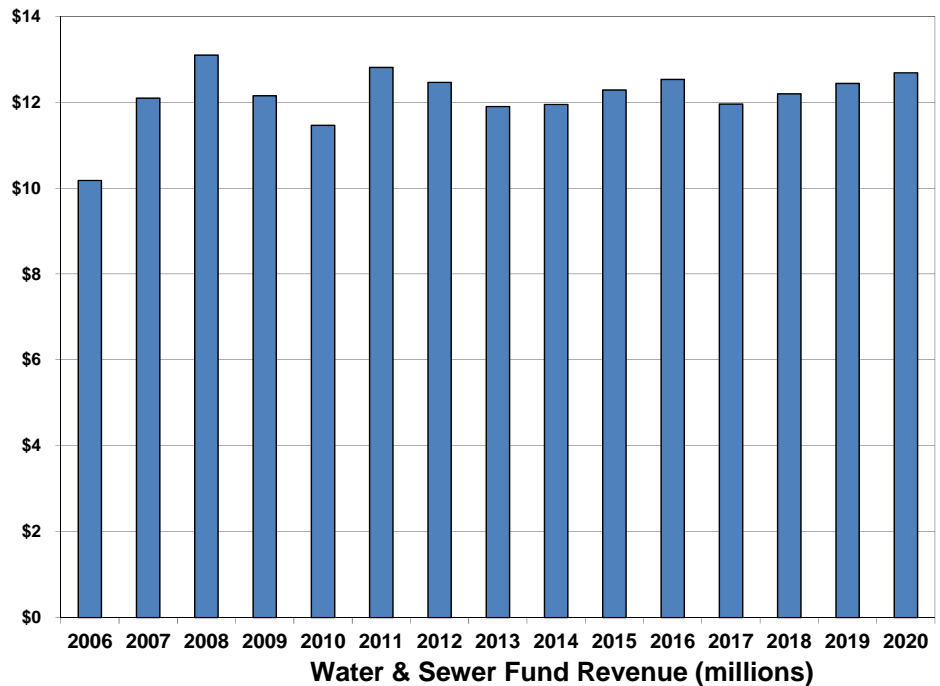
REVENUE ANALYSIS AND PROJECTIONS

5-Year Projected Revenue



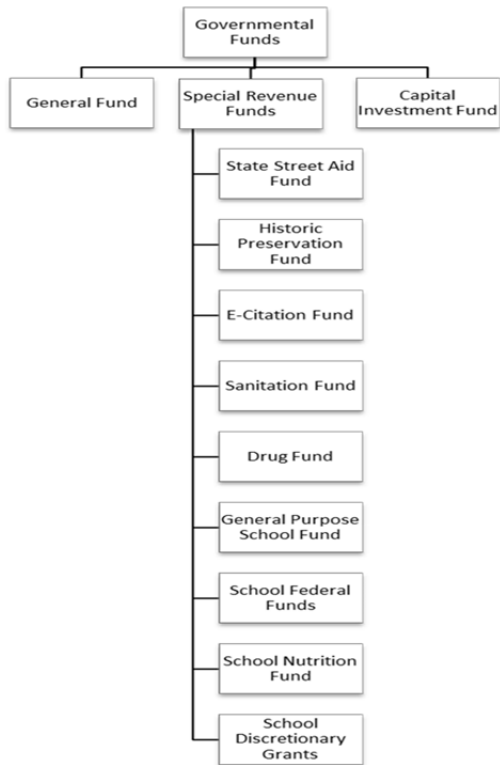
The charts on this page show actual and projected operating revenue for two of the Town’s major funds: General Fund and Water and Sewer Fund. Projections for FY 2016-2020 are based on economic conditions as they appear at this time. We are very well aware that a severe downturn in the national or regional 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 2006 through 2014; estimated for 2015 and projected for FY 2016 through 2020. 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.

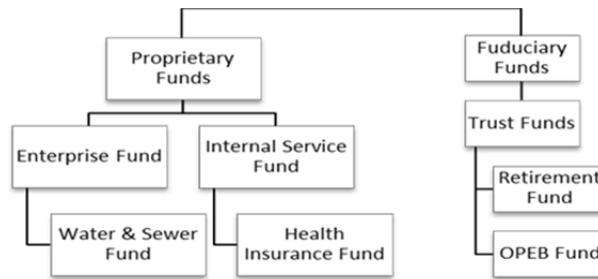


FUND STRUCTURE BY BUDGETARY BASIS

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

The Special Revenue Funds of the Town are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. These are the State Street Aid Fund, the Historic Preservation Fund, the E-Citation Fund, the Sanitation Fund, the Special Drug Fund, the General Purpose School Fund, the other major

governmental fund, the School Federal Funds, the School Nutrition Fund, and the School Discretionary Grants Fund. The Capital Investment Fund is a governmental fund which accounts for all of the Town's capital improvements.

The Water & Sewer Fund is a major fund of the Town. It is an enterprise fund of the proprietary type and accounts for the provision of water and sewer services to residents of the Town of Collierville. All activities necessary to provide such services are accounted for in this fund, including construction, financing, and related debt service.

The 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 13	FY 14	FY 15	FY 15	FY 16	from Estm'd	from Estm'd
Beginning Balance	\$ 113,276,105	\$ 129,629,030	\$ 149,210,440	\$ 149,210,440	\$ 155,809,721	6,599,281	4.4%
REVENUE							
Taxes							
Property Taxes	21,613,088	22,682,125	22,979,197	22,884,661	27,739,196	4,854,535	21.2%
Local Option Sales Tax	12,351,378	13,894,730	13,882,729	14,450,519	14,884,034	433,515	3.0%
Business Taxes	2,593,539	2,576,229	2,521,000	2,546,000	2,595,000	49,000	1.9%
Licenses & Permits	3,457,895	2,735,207	2,167,990	2,150,190	2,058,934	(91,256)	(4.2)%
Intergovernmental	6,585,790	6,961,730	69,868,988	71,219,690	75,220,002	4,000,312	5.6%
Charges for Services	21,353,547	22,824,214	25,753,965	25,590,937	24,269,089	(1,321,848)	(5.2)%
Recreation Charges	473,788	483,247	571,140	469,755	618,465	148,710	31.7%
Fines and Forfeits	1,465,296	1,521,362	1,478,200	1,533,000	1,563,000	30,000	2.0%
Drug Revenue	138,473	93,171	80,500	130,500	88,000	(42,500)	(32.6)%
Other	10,173,719	13,188,104	7,481,279	8,951,132	7,573,347	(1,377,784)	(15.4)%
Total Revenue	80,206,514	86,960,120	146,784,987	149,926,383	156,609,067	6,682,684	4.5%
EXPENDITURES							
Legislative & General Government	5,001,869	5,487,123	6,453,228	6,082,899	7,973,632	1,890,733	31.1%
Public Safety	19,806,949	20,930,038	21,899,069	21,350,490	21,846,518	496,027	2.3%
Roads and Public Works	5,198,767	4,939,725	6,501,717	6,393,408	5,766,069	(627,340)	(9.8)%
Culture and Recreation	4,045,119	4,341,070	5,079,921	4,927,486	4,953,278	25,793	0.5%
State Street Aid	1,298,694	1,205,563	1,355,481	1,355,481	1,297,430	(58,051)	(4.3)%
Historic Preservation	0	0	0	0	0	0	0.0%
Library	1,053,324	1,097,717	1,301,119	1,283,110	0	(1,283,110)	(100.0)%
Sanitation	3,429,996	4,525,311	3,644,520	3,418,446	3,226,718	(191,727)	(5.6)%
Drug Prevention	23,008	84,552	168,334	128,695	67,226	(61,469)	(47.8)%
Education	0	1,550,357	66,547,073	67,437,704	71,263,240		
Water & Sewer Systems	5,831,605	6,008,328	6,852,304	6,561,630	7,037,311	475,681	7.2%
Debt Service	8,222,360	8,517,132	8,197,415	8,219,015	8,471,348	252,333	3.1%
Special Appropriations	2,106,309	1,860,125	1,777,842	4,016,668	4,050,275	33,607	0.8%
Insurance	6,361,466	7,212,208	7,179,102	7,147,102	6,189,455	(957,647)	(13.4)%
Retirement	823,843	975,547	1,121,000	1,121,000	1,121,000	0	0.0%
OPEB	562,224	360,576	519,074	519,074	427,846	(91,228)	(17.6)%
Total Expenditures	63,765,534	69,095,372	138,597,198	139,962,209	143,691,346	3,729,137	2.7%
Revenue over (under) expenditures	16,440,981	17,864,748	8,187,789	9,964,175	12,917,721		
Fund Balance Appropriation	198,571	1,097,064	282,955	195,121	101,195		
Other Sources (bond proceeds)	5,405,265	0					
Other Uses (bond retirement)	(5,343,793)	0					
Gain/Loss on Disposal of Assets	(388,722)	(32,697)	0	0	0		
Operating Transfer	(1,258,674)	(301,860)	(4,055,125)	(1,816,500)	0		
Non-operating Revenue	1,494,368	1,700,358	1,000,000	1,000,000	1,000,000		
Capital Contribution	3,500	350,862					
W & S Capital Outlay/Projects	0	0	(2,554,750)	(2,548,394)	(3,791,000)		
Retained Earnings	48,648,948	51,502,426	50,060,665	50,377,762	47,711,094		
Fund Balance:							
Nonspendable	161,315	172,028	161,315	172,028	172,028		
Restricted	51,234,162	61,775,154	71,459,312	72,706,128	76,547,005		
Committed	2,239,517	2,221,022	2,458,618	2,679,636	3,345,783		
Assigned	10,292,131	15,822,524	16,177,797	16,155,429	25,617,947		
Unassigned	17,052,956	17,717,286	11,470,647	13,718,738	12,542,584		
Ending Balance	\$ 129,629,030	\$ 149,210,440	\$ 151,788,354	\$ 155,809,721	\$ 165,936,442	10,126,721	6.5%

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 2013 and FY 2014 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 2013 and FY 2014 is the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

BUDGET SUMMARY BY FUND

	Special Revenue Funds										Proprietary Funds		Fiduciary Funds		TOTAL ALL FUNDS
	GENERAL FUND	STATE ST. AID	HIST. PRES.	SANITATION FUND	DRUG FUND	E-CIT. FUND	GP SCHOOL FUND	FEDERAL FUNDS	NUTRITION FUND	GRANTS FUND	W & S FUND	HEALTH INS.	RETIRE. FUND	OPEB FUND	
Beginning Balance	\$ 33,041,957	\$ 479,104	\$ -	\$ 1,114,341	\$ 423,245	\$ 9,000	\$ 5,374,958	\$ -	\$ -	\$ -	\$ 50,322,169	\$ 55,593	\$ 54,369,023	\$ 10,620,332	\$ 155,809,721
REVENUE															
Taxes															
Property Taxes	27,739,196														27,739,196
Local Option Sales Tax	14,884,034														14,884,034
Business Taxes	2,585,000		10,000												2,595,000
Licenses & Permits	2,058,934														2,058,934
Intergovernmental	5,696,975	1,200,000		4,200			65,057,989	2,663,838	597,000						75,220,002
Charges for Services	205,509			4,075,813			1,089,895		1,132,000		12,334,084	5,431,788			24,269,089
Recreation Charges	618,465														618,465
Fines and Forfeits	1,545,000					18,000									1,563,000
Drug Revenue					88,000										88,000
Other	1,315,450	500		0	0	0	349,921		245,657	126,940	84,500		4,498,044	952,335	7,573,347
Total Revenue	56,648,563	1,200,500	10,000	4,080,013	88,000	18,000	66,497,805	2,663,838	1,974,657	126,940	12,418,584	5,431,788	4,498,044	952,335	156,609,067
EXPENDITURES															
Personnel	30,645,837			1,735,221			51,648,680	2,247,854	1,001,312	15,000	2,402,483				89,696,388
Operating Expense	9,106,771	1,297,430	0	1,351,497	64,376	0	12,028,530	336,984	773,345	67,940	2,657,908				27,684,781
Capital Outlay	786,888	0	0	140,000	2,850	0	2,820,595	79,000	200,000	44,000					4,073,333
Debt Service	4,281,210		0	67,148							4,122,990				8,471,348
Administrative Charges											1,976,920				1,976,920
Insurance	572,688										180,714	5,436,053			6,189,455
Special Appropriations	3,101,304										948,971				4,050,275
Retirement												1,121,000			1,121,000
OPEB														427,846	427,846
Total Expenditures	48,494,698	1,297,430	0	3,293,866	67,226	0	66,497,805	2,663,838	1,974,657	126,940	12,289,987	5,436,053	1,121,000	427,846	143,691,346
Revenue +/- exp.	8,153,865	(96,930)	10,000	786,147	20,774	18,000	0	0	0	0	128,597	(4,265)	3,377,044	524,489	12,917,721
Fund Balance Approp.	0	96,930	0	0	0	0					0	4,265	0	0	101,195
Non-operating Rev.											1,000,000				1,000,000
Operating Transfer	114,500		0	(120,000)	5,500	0	0	0	0	0	0	0	0	0	0
W & S Capital											(3,791,000)				(3,791,000)
Retained Earnings											47,659,766	51,328			47,711,094
Fund Balance:															
Nonspendable	172,028														172,028
Restricted	1,439,466	382,174	10,000		449,519	27,000	5,374,958	0	0	0			57,746,067	11,144,821	76,574,005
Committed	1,565,296			1,780,487											3,345,783
Assigned	25,617,947														25,617,947
Unassigned	12,515,584														12,515,584
Ending Balance	\$ 41,310,322	\$ 382,174	\$ 10,000	\$ 1,780,487	\$ 449,519	\$ 27,000	\$ 5,374,958	\$ -	\$ -	\$ -	\$ 47,659,766	\$ 51,328	\$ 57,746,067	\$ 11,144,821	\$ 165,936,442

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 161.

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

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

State law requires that half of the drug fine revenue accounted for in the special Drug Fund 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 (\$5,500) to fund police activities related to reducing drug-related crime.

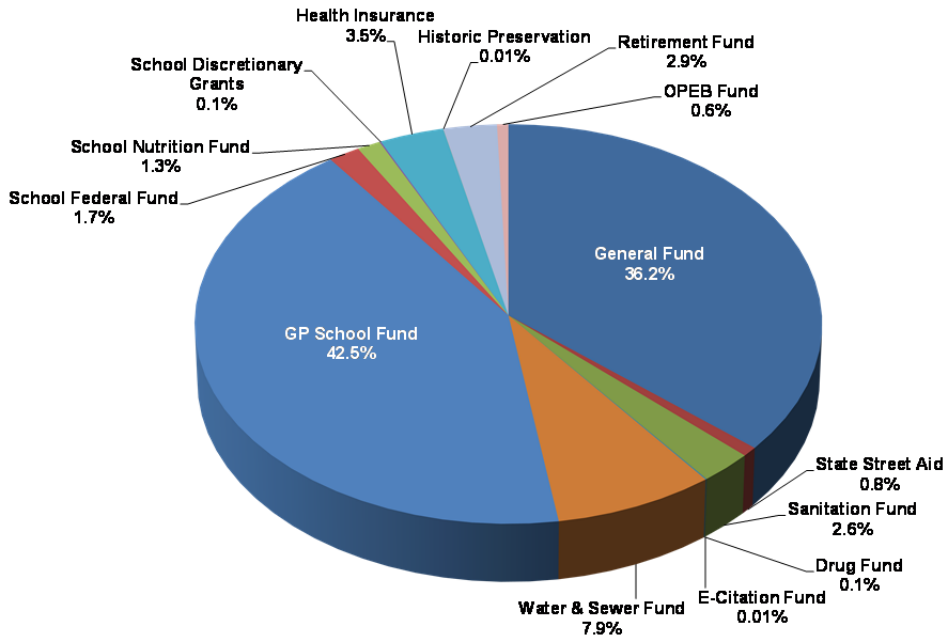
The transfer into General Fund is the debt service principal payment from the Sanitation Fund for an interfund loan which was used to fund equipment necessary to resume the recycling function that was outsourced in a prior year.

The Town created a municipal school district for the 2014-2015 school year. The school funds include the Nutrition Fund which funds the cafeterias services at each school, the Federal Funds for special programs, and Discretionary Grants Fund which are used for special purposes as well.

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

The fund balances in the governmental fund types are shown divided into four categories. These categories are explained in detail in the reserve policy on page 16 and in the fund balance chart on page 45.

FY 2016 REVENUE - ALL FUNDS

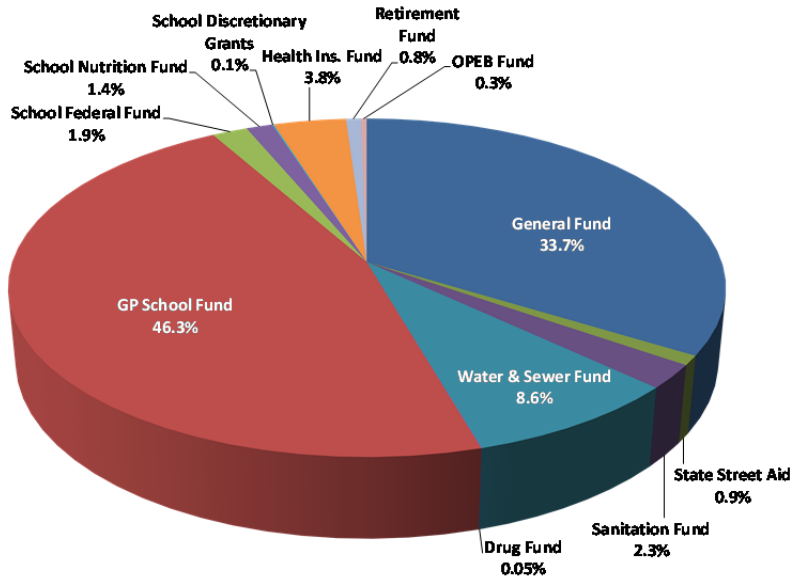


The chart to the left shows the percentage of total revenues of each fund reported. The General Purpose School Fund revenues make up the greatest percentage at 42.5%. General Fund is next with 36.2%. Water and Sewer Fund brings in 7.9% of total revenue. Following these funds are: Health Insurance Fund, 3.5%; Retirement Fund, 2.9%; Sanitation Fund, 2.6%; School Federal Fund, 1.7%; School Nutrition Fund, 1.3%; OPEB Fund 0.6%, State Street Aid, 0.8%; School Discretionary Grants 0.1%, Special Drug Fund, 0.1% and E-Citation Fund and Historic Preservation Fund, 0.01% each.

Total Revenue \$156,609,067

FY 2016 EXPENDITURES - ALL FUNDS

The chart to the right depicts the percentage of total expenditures of each fund reported. General Purpose School Fund expenditures make up the greatest percentage at 46.3%. General Fund is next with 33.7%. Water and Sewer Fund expends 8.6% of total. Following these funds are Health Insurance Fund, 3.8%; Sanitation Fund with 2.3%; School Federal Fund, 1.9%; School Nutrition Fund, 1.4%; State Street Aid, 0.9%; Retirement Fund, 0.8%; OPEB Fund, 0.3%; Schools Discretionary Grants, 0.1%; and Special Drug Fund, 0.05%. There were no expenditures budgeted for E-Citation Fund and Historic Preservation Fund.



Total Expenditures \$143,691,346

GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ 24,061,291	\$ 30,945,404	\$ 36,746,459	\$ 36,746,459	\$ 33,041,957
REVENUE					
Taxes					
Property Taxes	21,613,088	22,682,125	22,979,197	22,884,661	27,739,196
Local Option Sales Tax	12,351,378	13,894,730	13,882,729	14,450,519	14,884,034
Business Taxes	2,553,095	2,560,070	2,506,000	2,531,000	2,585,000
Licenses & Permits	3,457,895	2,735,207	2,167,990	2,150,190	2,058,934
Intergovernmental	5,409,158	5,779,052	5,473,800	5,649,057	5,696,975
Charges for Services	396,752	363,937	229,582	205,909	205,509
Recreation Charges	473,788	483,247	571,140	469,755	618,465
Fines and Forfeits	1,465,296	1,521,362	1,469,200	1,524,000	1,545,000
Other	981,745	761,143	812,985	812,235	1,315,450
Total Revenue	48,702,197	50,780,873	50,092,623	50,677,326	56,648,563
EXPENDITURES					
Mayor and Board of Aldermen	189,882	279,091	175,607	174,917	185,126
Town Administrator's Office	576,448	617,478	779,229	735,739	800,224
Morton Museum	155,534	209,803	202,443	197,627	203,177
Library	0	0	0	0	1,166,453
Human Resources	312,443	370,087	506,256	470,247	560,190
Financial Administration	988,292	1,017,295	1,254,137	1,137,931	1,237,542
Information Technology	543,689	561,065	767,159	670,554	803,370
General Services	1,331,161	1,454,722	1,713,577	1,674,557	1,941,738
Development					
Administration	279,153	302,338	318,929	322,420	316,342
Office of Planning	625,268	675,244	735,890	698,908	759,470
Office of Engineer	683,577	759,241	850,773	834,831	938,609
Code Enforcement	779,552	924,337	1,171,793	1,159,437	1,046,348
Public Safety					
Animal Services	489,187	996,440	587,207	567,025	622,042
Municipal Court	679,778	707,963	888,944	845,430	918,288
Police Department	10,889,420	11,226,650	11,819,956	11,463,040	11,748,069
Fire Department	6,969,012	7,074,649	7,431,168	7,315,558	7,511,771
Public Works					
Administration	323,793	351,359	364,444	362,993	365,403
Fleet Maintenance	529,619	592,723	662,703	633,857	732,851
Streets and Drainage	3,661,778	3,236,401	4,623,797	4,561,728	3,729,205
Parks and Recreation	4,045,119	4,341,070	5,079,921	4,927,486	4,953,278
Non-Departmental Accounts					
Special Appropriations	1,254,947	995,432	828,871	3,067,697	3,101,304
Debt Service	3,686,827	4,048,635	3,796,621	3,796,621	4,281,210
Insurance	513,927	520,176	582,957	555,757	572,688
Total Expenditures	39,508,405	41,262,199	45,142,383	46,174,358	48,494,698
Revenue over (under) expenditures	9,193,792	9,518,673	4,950,240	4,502,968	8,153,865
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	5,405,265	0			
Other Uses (bond retirement)	(5,343,793)	0			
Operating Transfer	(2,371,153)	(3,717,618)	(10,481,953)	(8,207,470)	114,500
Fund Balance:					
Nonspendable	161,315	172,028	161,315	172,028	172,028
Restricted	1,872,274	1,469,326	1,847,261	1,439,466	1,439,466
Committed	1,566,727	1,565,296	1,566,727	1,565,296	1,565,296
Assigned	10,292,131	15,822,524	16,177,797	16,155,429	25,617,947
Unassigned	17,052,956	17,717,286	11,461,647	13,709,738	12,515,584
Ending Fund Balance	\$ 30,945,404	\$ 36,746,459	\$ 31,214,747	\$ 33,041,957	\$ 41,310,322

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ 24,061,291	\$ 30,945,404	\$ 36,746,459	\$ 36,746,459	\$ 33,041,957
REVENUE					
Taxes					
Property Taxes	21,613,088	22,682,125	22,979,197	22,884,661	27,739,196
Local Option Sales Tax	12,351,378	13,894,730	13,882,729	14,450,519	14,884,034
Business Taxes	2,553,095	2,560,070	2,506,000	2,531,000	2,585,000
Licenses & Permits	3,457,895	2,735,207	2,167,990	2,150,190	2,058,934
Intergovernmental	5,409,158	5,779,052	5,473,800	5,649,057	5,696,975
Charges for Services	396,752	363,937	229,582	205,909	205,509
Recreation Charges	473,788	483,247	571,140	469,755	618,465
Fines and Forfeits	1,465,296	1,521,362	1,469,200	1,524,000	1,545,000
Other	981,745	761,143	812,985	812,235	1,315,450
Total Revenue	48,702,197	50,780,873	50,092,623	50,677,326	56,648,563
EXPENDITURES					
Personnel	26,810,474	28,227,617	30,165,896	29,305,459	30,645,837
Operating Expense	6,565,609	6,894,793	8,976,259	8,740,981	9,106,771
Capital Outlay	676,621	575,546	791,780	707,843	786,888
Debt Service	3,686,827	4,048,635	3,796,621	3,796,621	4,281,210
Insurance	513,927	520,176	582,957	555,757	572,688
Special Appropriations	1,254,947	995,432	828,871	3,067,697	3,101,304
Total General Fund Expenditures	39,508,405	41,262,199	45,142,383	46,174,358	48,494,698
Revenue over (under) expenditures	9,193,792	9,518,673	4,950,240	4,502,968	8,153,865
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	5,405,265	0			
Other Uses (bond retirement)	(5,343,793)	0			
Operating Transfer	(2,371,153)	(3,717,618)	(10,481,953)	(8,207,470)	114,500
Fund Balance:					
Nonspendable	161,315	172,028	161,315	172,028	172,028
Restricted	1,872,274	1,469,326	1,847,261	1,439,466	1,439,466
Committed	1,566,727	1,565,296	1,566,727	1,565,296	1,565,296
Assigned	10,292,131	15,822,524	16,177,797	16,155,429	25,617,947
Unassigned	17,052,956	17,717,286	11,461,647	13,709,738	12,515,584
Ending Fund Balance	\$ 30,945,404	\$ 36,746,459	\$ 31,214,747	\$ 33,041,957	\$ 41,310,322

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 page 16.

The majority of operating transfers in FY 2013 and FY 2014 are transfers to the CIP and subsidies to the Library Fund and Historic Preservation Fund. In FY 2015, a transfer to the General Purpose School Fund of \$5,000,000 in residual half-cent sales tax and \$2.238 million for "maintenance of effort" funding comprised the largest portion. In the estimated FY 2015, the maintenance of effort funds were recorded as expenditures. Additional transfers to the CIP and subsidies to Historic Preservation and Library Funds made up the remainder. For FY 2016, there is a transfer in from the Sanitation Fund for payment of an interfund loan and a transfer out to the Drug Fund of \$5,500.

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, 2015. 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 approximately \$9.5 million increase in FY 2016 is the addition of \$3.9 million for capital projects, \$2.4 million of local option sales tax revenue for schools, \$3.8 million of property tax for debt service on bonds for construction of a new high school, and \$800,000 in storm-water fee revenue which is designated for various drainage improvements.

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

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

The operating transfers are from General Fund to the Drug Fund which returns one-half of the drug-related fines back to that fund, and from the Sanitation Fund to General Fund for payment of principal on an interfund loan. The ending fund balance is the amount remaining after all revenues have been added and the

Beginning Fund Balance	\$ 33,041,957
Total Revenue	\$ 56,648,563
Less Non-Operating Revenue	
Half-cent sales tax for schools	4,738,187
Property tax for debt service on school bond	3,778,015
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	800,000
Fire Facility Fees	10,261
Total Non-Operating Revenue	10,426,463
Total Operating Revenue	\$ 46,222,100
Total Expenditure	\$ 48,494,698
Operating Expenses Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required "maintenance of effort"	2,266,809
Parks Improvement Funds used for debt service	221,875
Public Education using Fire Facility Fees	10,261
Total Operating Expenditures Funded by Non-Operating Revenues	2,498,945
Total Expenditures Less Operating Expenditures Funded by Non-Operating Rev	\$ 45,995,754
Revenue over (under) expenditures from operations	226,346
Fund Balance Appropriation	0
Increase in Fund Balance from Non-Operating Revenues	7,927,518
Operating Transfer	
Transfer from Sanitation Fund for debt service on interfund loan	120,000
Transfer to Drug Fund	(5,500)
Fund Balance	
Non-spendable	
Finance prepaids	8,399
Multiple departments - inventories	163,629
Restricted	
Fees in lieu of construction	782,169
Reserved for sidewalks	144,198
Donations	513,100
Committed	
Parkland Dedication Fees	531,217
Fire Facility Fee	448,706
Alternate Transportation	38,464
Police Privilege Tax	546,909
Assigned	
Codes Software	2,937
Planning Electronic Fee	13,500
Police body cameras	140,000
Athletic Field Maintenance	67,521
Street and median lighting	1,706,450
Sales tax reserved for Schools	4,871,190
Property tax reserved for School debt	3,778,015
Budgeted in previous CIP	3,459,956
Assigned for CIP	3,989,149
Equipment Replacement	1,050,000
Parks Improvement Fund	4,957,373
Tree Replacement	29,389
Crime Stoppers	1,200
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	1,455,206
Streets & Drainage funds	2,661
Unassigned	12,515,584
Ending Fund Balance	\$ 41,310,322

expenditures and transfers have been subtracted from the beginning fund balance.

The overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2014 at 42.9% of expenditures. The estimated ending unassigned fund balance in FY 2015 will be at 29.7% of expenditures, and in FY 2016 it is projected to be 25.8%.

STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ 738,125	\$ 612,316	\$ 634,085	\$ 634,085	\$ 479,104
REVENUE					
STP FHWA Grant	0	0	0	0	0
State Revenue	1,172,378	1,178,473	1,200,000	1,200,000	1,200,000
Interest Income	506	458	500	500	500
Other	0	48,401	0	0	0
TOTAL REVENUE	1,172,884	1,227,332	1,200,500	1,200,500	1,200,500
EXPENDITURES					
Operating Expenses	1,298,694	1,205,563	1,355,481	1,355,481	1,297,430
Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES	1,298,694	1,205,563	1,355,481	1,355,481	1,297,430
Revenue over (under) expenditures	(125,809)	21,769	(154,981)	(154,981)	(96,930)
Fund Balance Appropriation	125,809	0	154,981	154,981	96,930
Restricted	612,316	634,085	479,104	479,104	382,174
Ending Fund Balance	\$ 612,316	\$ 634,085	\$ 479,104	\$ 479,104	\$ 382,174

The State Street Aid Fund is a special revenue fund and the only fund other than the General Fund that is required to be published by the State of Tennessee. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenses. Any remaining fund balances are restricted to use for the purpose of the fund. Expenditures in FY 2016 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 was 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. Of the operating expenses for FY 2016, \$1,000,000 is being used for street overlays and repairs. A fund balance appropriation of \$96,930 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. The fund balance of \$382,174 is maintained for cash flow purposes.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ 266,384	\$ 394,576	\$ 415,940	\$ 415,940	\$ 423,245
REVENUE					
Drug Revenue	138,473	93,171	80,500	130,500	88,000
Substance Tax	0	0	0	0	0
Other Revenue	4,648	30	0	0	0
TOTAL REVENUE	143,120	93,201	80,500	130,500	88,000
EXPENDITURES					
Operating Expenses	17,797	29,003	57,490	34,545	64,376
Capital Outlay	5,211	55,549	110,844	94,150	2,850
TOTAL EXPENDITURES	23,008	84,552	168,334	128,695	67,226
Revenue over (under) expenditures	120,112	8,648	(87,834)	1,805	20,774
Fund balance appropriation	0	0	87,834	0	0
Operating Transfer	8,080	12,716	5,500	5,500	5,500
Restricted	394,576	415,940	333,606	423,245	449,519
Ending Fund Balance	\$ 394,576	\$ 415,940	\$ 333,606	\$ 423,245	\$ 449,519

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 2016, that amount is \$5,500.

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 2016 include:

- Educational material for drug education and public relations programs.
- Cell service for surveillance cameras.
- Buy money, informant money for narcotic investigations and their set-up.
- Specialized narcotics and crime scene training for officers.
- Turn-out gear with identification for officer safety.
- Repair and maintenance on vehicles and equipment for drug task force units.
- Technology and equipment to be used for various operations, including a narcotic K-9.
- A live scan fingerprint system for the electronic submission of defendant fingerprints

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ 745,552	\$ 672,791	\$ 655,726	\$ 655,726	\$ 1,114,341
REVENUE					
Recycling Grant	4,253	4,205	0	8,996	4,200
Solid Waste Collection Fee	3,261,740	3,395,183	3,969,402	3,936,581	4,015,313
Special Refuse Pick-up Fee	480	560	500	700	500
Composted Leaves	6,098	5,020	0	0	0
Public Auction	14,778	463	0	0	0
Cart Establishment Fee	104,070	74,911	60,000	70,000	60,000
Recycling Revenue	34,697	21,631	40,000	50,000	0
Donations	0	500	0	0	0
Total Revenue	3,426,116	3,502,472	4,069,902	4,066,277	4,080,013
EXPENDITURES					
Personnel	1,529,638	1,588,495	1,743,543	1,708,463	1,735,221
Operating Expenses	1,494,521	1,998,978	1,417,445	1,240,920	1,351,497
Capital Outlay	405,838	937,838	483,532	469,063	140,000
Debt Service	68,881	74,226	47,617	69,217	67,148
Total Expenditure	3,498,877	4,599,536	3,692,137	3,487,663	3,293,866
Revenue over (under) expenditures	(72,762)	(1,097,064)	377,765	578,614	786,147
Fund balance appropriation	72,762	1,097,064	0	0	0
Operating transfer from General Fund	0	0	0	0	0
Operating transfer from GF (Interfund Loan)	0	1,080,000	0	0	0
Operating transfer to GF (Interfund Loan)	0	0	(141,600)	(120,000)	(120,000)
Nonspendable	0	0	0	0	0
Committed	672,791	655,726	891,891	1,114,341	1,780,487
Ending Fund Balance	\$ 672,791	\$ 655,726	\$ 891,891	\$ 1,114,341	\$ 1,780,487

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

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. The operating transfer in FY 2014 is an interfund loan from General Fund. In FY 2015 and FY 2016 the operating transfer is repayment of a portion of that loan.

Beginning in FY 2011, capital equipment purchases have been 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 2016 \$140,000 will be used for the purchase of a road tractor for hauling solid waste to the landfill.

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
Building Assessments	40,444	16,158	15,000	15,000	10,000
TOTAL REVENUE	40,444	16,158	15,000	15,000	10,000
EXPENDITURES					
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	85,185	86,202	55,140	55,140	0
TOTAL EXPENDITURES	85,185	86,202	55,140	55,140	0
Revenue over (under) expenditures	(44,741)	(70,044)	(40,140)	(40,140)	10,000
Fund Balance Appropriation	0	0	40,140	40,140	0
Operating Transfer	44,741	70,044	40,140	40,140	0
Restricted	0	0	0	0	10,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 10,000

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

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

This special revenue fund accounts for all revenue received from the historic preservation tax and all expenditures made in the development and maintenance of the Historic Town Square and maintenance of other historic Town property.

With the decline in growth, revenue in this fund steadily decreased. The only budgeted expense since FY 2011 was for debt service on the original Town Square renovation project, and there was a transfer from General Fund to cover the deficit. The debt has been retired, and no expenses are budgeted for FY 2016.

E-CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 9,000
REVENUE					
Electronic Traffic Citation Fee	0	0	9,000	9,000	18,000
Other Revenue	0	0	0	0	0
TOTAL REVENUE	0	0	9,000	9,000	18,000
EXPENDITURES					
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0
Revenue over (under) expenditures	0	0	9,000	9,000	18,000
Fund balance appropriation	0	0	0	0	0
Operating Transfer	0	0	0	0	0
Restricted	0	0	9,000	9,000	27,000
Ending Fund Balance	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 27,000

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

Clerk's office. Pursuant to Public Chapter 750, Section 4 subsection (e)(4), any electronic traffic citation fee imposed pursuant to an ordinance or resolution under this section shall terminate five years from the date on which the ordinance or resolution was adopted. The special revenue fund will terminate at that time as well.

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

In the remainder of FY 2015, \$9,000 in revenue was projected, and for FY 2016 \$18,000 is projected. At this time there are no expenditures projected. Once there is a sufficient revenue in fund balance, the Police Department will use it to develop the e-citation system.

GENERAL PURPOSE SCHOOL FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,374,958
REVENUE					
County and Municipal Taxes	0	0	27,893,954	28,088,115	30,359,273
Charges for Services	0	397,168	1,318,012	1,184,812	1,089,895
Recurring Local Revenue	0	0	49,460	19,000	24,000
Non-recurring Local Revenue	0	0	25,271	28,271	28,250
State Education Funds	0	0	31,930,096	32,978,599	34,365,000
Other State Revenue	0	0	165,558	166,711	175,648
Federal Funds Received thru State	0	0	143,442	63,442	110,534
Other Sources	0	0	313,032	313,032	345,204
Total Revenue	0	397,168	61,838,825	62,841,982	66,497,805
EXPENDITURES					
Regular Instruction Program	0	0	32,376,746	33,128,329	34,403,118
Alternative Education Program	0	0	291,961	291,961	284,086
Special Education Program	0	0	4,477,903	4,454,903	4,631,262
Career and Technical Education Program	0	0	919,088	919,088	915,203
Planning	0	0	30,751	0	33,510
Student Services	0	246,328	671,675	702,426	669,324
Health Services	0	0	812,303	812,303	875,273
Other Student Support	0	0	1,600,789	1,600,789	1,625,852
Instructional Television	0	0	90,338	0	90,901
Support-Regular Instruction	0	58,036	1,360,948	1,729,414	1,373,736
Support-Special Education	0	29,256	1,201,579	1,259,813	1,301,595
Support-Career and Technical Education	0	8,636	30,751	30,751	33,754
Board of Education	0	94,511	1,144,402	1,314,402	1,567,271
Office of the Superintendent	0	167,314	374,877	390,381	394,180
Office of the Principal	0	20,189	4,260,139	4,260,139	4,457,132
Fiscal Services	0	110,987	604,358	604,358	621,642
Human Resources	0	126,915	313,275	313,275	306,795
Operation of Plant	0	88,792	3,331,332	3,331,332	3,361,866
Maintenance of Plant	0	4,762	1,294,355	1,331,613	1,321,407
Transportation	0	134,673	3,482,426	3,482,426	3,334,330
Special Services	0	375,476	233,681	0	252,047
School Safety	0	0	66,986	0	87,840
Technology	0	75	2,383,462	2,110,387	3,510,682
Regular Capital Outlay	0	15,000	484,700	658,734	1,045,000
Total Expenditure	0	1,480,950	61,838,825	62,726,824	66,497,805
Revenue over (under) expenditures	0	(1,083,782)	0	115,158	0
Fund Balance Appropriation	0	0	0	0	0
Operating Transfer from GF	0	1,083,782	5,259,800	5,259,800	0
Operating transfer from GF (Interfund Loan)			2,507,819		0
Operating transfer to GF (Interfund Loan repayment)			(2,507,819)		0
Restricted	-	-	5,259,800	5,374,958	5,374,958
Ending Fund Balance	\$ -	\$ -	\$ 5,259,800	\$ 5,374,958	\$ 5,374,958

GENERAL PURPOSE SCHOOL FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,374,958
REVENUE					
County and Municipal Taxes	0	0	27,893,954	28,088,115	30,359,273
Charges for Services	0	397,168	1,318,012	1,184,812	1,089,895
Recurring Local Revenue	0	0	49,460	19,000	24,000
Non-recurring Local Revenue	0	0	25,271	28,271	28,250
State Education Funds	0	0	31,930,096	32,978,599	34,365,000
Other State Revenue	0	0	165,558	166,711	175,648
Federal Funds Received thru State	0	0	143,442	63,442	110,534
Other Sources	0	0	313,032	313,032	345,204
Total Revenue	0	397,168	61,838,825	62,841,982	66,497,805
EXPENDITURES					
Personnel	0	688,246	49,000,996	49,089,835	51,648,680
Operating Expenses	0	590,862	11,762,356	11,810,241	12,028,530
Capital Outlay	0	201,842	1,075,473	1,826,748	2,820,595
Total Expenditure	0	1,480,950	61,838,825	62,726,824	66,497,805
Revenue over (under) expenditures	0	(1,083,782)	0	115,158	0
Fund balance appropriation	0	0	0	0	0
Operating Transfer from GF	0	1,083,782	5,259,800	5,259,800	0
Operating transfer from GF (Interfund Loan)	0	0	2,507,819	0	0
Operating transfer to GF (Interfund Loan repa)	0	0	(2,507,819)	0	0
Restricted	0	0	5,259,800	5,374,958	5,374,958
Ending Fund Balance	\$ -	\$ -	\$ 5,259,800	\$ 5,374,958	\$ 5,374,958

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

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

school operations. This required spending amount is calculated based upon the total revenue that would be produced by an additional fifteen cents increase in the Collierville municipal property tax. The .5% local option sales tax increase is used for this purpose.

In FY 2015, \$5 million was transferred from the Town General Fund. This was the residual half-cent local option sales tax after expenses in FY 2014 and provided funding for cash flow during the first few months of operation. The additional \$259,000 was transferred to renovate the high school track. The \$2.5 million budgeted for an interfund loan was to be for additional cash flow purposes but was not needed. There is no transfer budgeted for FY 2016.

SCHOOL FEDERAL FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
IDEA-B Individuals w/ Disabilities Ed. Act	0	0	1,371,023	1,371,023	1,507,638
Preschool Incentive	0	0	16,554	16,554	16,554
Consolidated Administration	0	0	217,957	173,256	173,256
TITLE I-A	0	0	391,342	435,785	652,906
TITLE II-A	0	0	285,264	288,154	288,154
TITLE III English Language Learners	0	0	25,330	25,330	25,330
Total Revenue	0	0	2,307,470	2,310,102	2,663,838
EXPENDITURES					
TITLE I-A Regular Instruction Program	0	0	391,342	276,707	411,085
TITLE I-A Regular Instruction Support	0	0	0	159,079	241,821
IDEA-B Individuals w/ Disabilities Ed. Act	0	0	1,371,023	1,371,023	1,507,638
Consolidated Administration	0	0	217,957	173,256	173,256
TITLE II-A Teachers/Principals Training	0	0	285,264	288,154	288,154
TITLE III English Language Learners	0	0	25,330	25,330	25,330
Preschool Incentive	0	0	16,554	16,554	16,554
Total Expenditure	0	0	2,307,470	2,310,102	2,663,838
Revenue over (under) expenditures	0	0	0	0	0
Fund balance appropriation	0	0	0	0	0
Operating transfer	0	0	0	0	0
Fund Balance:					
Restricted	0	0	0	0	0
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

Title I funds are used to support programs to improve student achievement in two targeted assistance schools in Collierville. This includes the cost of materials, out of

town travel, other charges and equipment used in the TITLE I program.

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

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

SCHOOL NUTRITION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
Income from Lunches/Breakfasts	0	0	868,000	868,000	682,000
Ala Carte Sales	0	0	609,818	609,818	450,000
Other Local Revenue	0	0	80,000	80,000	245,657
School Nutrition - State Matching	0	0	6,520	6,520	6,000
USDA Lunch, Breakfast, and Other	0	0	702,000	702,000	591,000
Total Revenue	0	0	2,266,338	2,266,338	1,974,657
EXPENDITURES					
Personnel	0	49,143	1,196,918	1,196,914	1,001,312
Operating Expenses	0	20,263	1,053,900	1,019,604	773,345
Capital Outlay	0	0	15,520	49,820	200,000
Total Expenditure	0	69,407	2,266,338	2,266,338	1,974,657
Revenue over (under) expenditures	0	(69,407)	0	0	0
Fund balance appropriation	0	69,407	0	0	0
Operating transfer	0	69,407	0	0	0
Fund Balance:					
Restricted	0	0	0	0	0
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

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

SCHOOL DISCRETIONARY GRANTS FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
Safe Schools Grant	0	0	36,940	36,940	36,940
Teacher Leader Council Grant	0	0	6,000	6,000	0
Coordinated School Health	0	0	90,000	90,000	90,000
Wal-Mart Grant	0	0	1,500	1,500	0
Total Revenue	0	0	134,440	134,440	126,940
EXPENDITURES					
Personnel	0	0	15,000	15,000	15,000
Operating Expenses	0	0	102,440	101,440	67,940
Capital Outlay	0	0	17,000	18,000	44,000
Total Expenditure	0	0	134,440	134,440	126,940
Revenue over (under) expenditures	0	0	0	0	0
Fund balance appropriation	0	0	0	0	0
Operating transfer	0	0	0	0	0
Fund Balance:					
Restricted	0	0	0	0	0
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

The Discretionary Grants Fund was created during FY 2015 to account for grant funding for specific programs. Unlike a formula grant, a discretionary grant awards funds on the basis of a competitive process. Grants maintained in this fund consist of the following:

- Safe Schools Grant
- Coordinated School Health Grant
- Teacher Leader Council Grant
- Walmart Grant

The Safe Schools Grant is funded by the Tennessee Department of Education through the Safe Schools Act. The funds are provided to decrease the likelihood of violent or disruptive behavior and to protect students and staff from harm when such behavior may occur. The funds are used by Collierville Schools to improve school security and to provide a School Resource Officer at Collierville High School.

The Coordinated School Health Act was passed by the legislature in 2000. This grant is funded by the State of Tennessee and its purpose is to connect physical, emotional and social health with education through eight inter-related components:

- Health Education
- Health Services
- Nutrition
- Physical Education

- Healthy School Environment
- School Counseling, Psychological, and Social Services
- Student, Family, and Community Involvement
- School Staff Wellness

The Teacher Leader Council Grant is funded by the Tennessee Department of Education allowing the school district to participate in a statewide Teacher Leader Council which will create teacher leader models for LEA's to use in Tennessee. The district selected a team of four highly effective participants consisting of an instructional supervisor, and instructional coach, a principal and a teacher leader. The participants were required to attend and participate in six meetings sponsored by the State of Tennessee to design a teacher leader model.

The Walmart Grant is funded by the Walmart Foundation to be used to create a school-based (with community emphasis) writing project. The funds are used to purchase supplies for participants, assist with the publication of the school and community-based project, and to assist with the funding of the Writer's Academy Workshop. The funds also are used to provide supplies and necessary materials to students for the creation of their projects.

HEALTH INSURANCE FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Retained Earnings	\$ 51,870	\$ 51,870	\$ 51,870	\$ 51,870	\$ 55,593
REVENUE					
Charges for Services	4,959,301	5,664,152	5,494,400	5,490,955	4,659,900
Charges for Services - Employee	724,630	847,858	913,152	912,768	771,888
Total Revenue	5,683,931	6,512,010	6,407,552	6,403,723	5,431,788
EXPENSES					
Contractual Services	3,150	0	0	0	0
Reinsurance Premium	705,726	493,677	96,458	96,458	96,458
Claims	4,808,640	5,854,815	6,138,080	6,138,080	5,161,822
Aggregate Fee	26,164	19,092	0	0	12,311
3rd Party Administration Fee	140,251	144,427	165,462	165,462	165,462
Total Expenses	5,683,931	6,512,010	6,400,000	6,400,000	5,436,053
Revenue over (under) expenses	0	0	7,552	3,723	(4,265)
Fund balance appropriation	0	0	0	0	4,265
Adjustments					
Operating Transfer					
Ending Balance	\$ 51,870	\$ 51,870	\$ 59,422	\$ 55,593	\$ 51,328

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 2016 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, and a reinsurance fee. 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 13	FY 14	FY 15	FY 15	FY 16
Beginning Balance	\$ 34,238,059	\$ 40,646,210	\$ 49,538,009	\$ 49,538,009	\$ 54,369,023
REVENUE					
Contributions - Employer	2,808,052	2,758,239	2,936,504	2,870,476	2,801,014
Contributions - Employee	439,375	463,965	454,017	451,538	472,030
Contrib. Reimb. - non vested	(15,359)	(28,939)	(25,000)	(70,000)	(25,000)
Gain/Loss	1,061,260	1,457,460	500,000	1,500,000	500,000
Unrealized Gain/Loss	2,086,712	4,244,401	0	0	0
Interest Revenue	851,953	972,221	750,000	1,200,000	750,000
Dividend Revenue	0	0	0	0	0
Total Revenue	7,231,993	9,867,347	4,615,521	5,952,013	4,498,044
OPERATING EXPENSES					
Attorney Fees	5,552	5,559	6,000	6,000	6,000
Premium/Discount	28,463	52,195	60,000	60,000	60,000
Professional Services	0	8,207	0	0	0
Trustee/Advisor Fees	102,116	120,309	130,000	130,000	130,000
Plan Administrator Fee	21,205	15,600	25,000	25,000	25,000
Distributions - Retirees	666,507	773,677	900,000	900,000	900,000
Total Expenses	823,843	975,547	1,121,000	1,121,000	1,121,000
Revenue over (under) expenses	6,408,151	8,891,800	3,494,521	4,831,013	3,377,044
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	40,646,210	49,538,009	53,032,531	54,369,023	57,746,067
Ending Balance	\$ 40,646,210	\$ 49,538,009	\$ 53,032,531	\$ 54,369,023	\$ 57,746,067

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. There was a transfer in FY 2008 from the assets of the two other plans for employees who opted out of those plans.

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

OPEB (Other Post-Employment Benefits) FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Balance	\$ 6,479,629	\$ 7,692,416	\$ 9,678,545	\$ 9,678,545	\$ 10,620,332
REVENUE					
Contributions - Employer	914,241	914,241	915,525	898,096	559,570
Contributions - Employee	101,197	103,112	112,765	112,765	112,765
Gain/Loss	172,522	318,243	150,000	300,000	150,000
Unrealized Gain/Loss	441,256	839,996	0	0	0
Dividend/Interest Revenue	145,795	171,114	130,000	150,000	130,000
Total Revenue	1,775,011	2,346,705	1,308,290	1,460,861	952,335
OPERATING EXPENSES					
Attorney Fees	623	984	1,500	1,500	1,500
Professional Services	0	1,513	0	0	0
Trustee/Advisor Fees	17,724	21,851	24,055	24,055	24,055
Reinsurance Premium	21,448	23,057	4,924	4,924	4,924
Claims	458,263	241,589	398,003	398,003	306,775
Aggregate Fee	1,034	1,111	0	0	0
3rd Party Administration Fee	6,179	6,642	592	592	592
Supplemental Reimbursement	45,953	62,379	75,000	75,000	75,000
Plan Administrator Fee	11,000	1,450	15,000	15,000	15,000
Total Expenses	562,224	360,576	519,074	519,074	427,846
Revenue over (under) expenses	1,212,787	1,986,129	789,216	941,787	524,489
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	7,692,416	9,678,545	10,467,761	10,620,332	11,144,821
Ending Balance	\$ 7,692,416	\$ 9,678,545	\$ 10,467,761	\$ 10,620,332	\$ 11,144,821

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 2016, the total projected revenue is \$952,335. Projected expenses are \$427,846. 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 13	FY 14	FY 15	FY 15	FY 16
Retained Earnings	\$ 46,687,488	\$ 48,597,078	\$ 51,450,556	\$ 51,450,556	\$ 50,322,169
REVENUE					
Water Revenue	4,575,327	4,638,465	4,708,506	4,740,706	4,800,842
Service Establishment	48,141	47,935	40,000	45,000	45,000
Sewer Service Charge	7,191,956	7,303,053	7,450,118	7,433,013	7,488,242
Other Revenue	93,650	91,591	85,000	84,000	84,500
Total Revenues	11,909,075	12,081,044	12,283,624	12,302,719	12,418,584
EXPENSES					
Water Treatment Plant	1,050,950	1,090,418	1,161,237	1,099,904	1,165,528
Water Distribution System	1,282,652	1,477,939	1,687,378	1,605,540	1,665,723
Wastewater Collection	674,991	603,329	806,740	757,108	879,939
Wastewater Treatment	1,263,928	1,163,279	1,325,423	1,264,374	1,349,201
Town Administrator's Office	97,956	109,040	131,003	129,836	141,216
Personnel	55,137	65,309	89,339	82,985	98,857
Information Technology	48,947	49,645	66,501	58,461	64,652
General Services	116,464	124,814	141,774	135,576	143,191
Financial Administration	532,157	547,775	616,095	612,732	666,369
Development Administration	48,362	53,354	56,282	56,898	55,825
Office of Planning	111,241	119,161	129,863	123,337	134,024
Office of Engineer	227,859	253,080	283,591	278,277	312,870
Public Services Administration	265,014	285,403	295,857	295,383	294,946
Parks & Recreation	31,220	31,220	31,220	31,220	31,220
Attorney's Fees	24,727	34,562	30,000	30,000	33,750
Insurance Costs	152,567	168,981	185,104	180,304	180,714
Non-Departmental Accounts					
Special Appropriations	851,362	864,693	948,971	948,971	948,971
Debt Service & Depreciation	4,273,095	4,204,087	4,191,807	4,191,807	4,122,990
Total Expenses	11,108,630	11,246,089	12,178,187	11,882,713	12,289,987
Revenue over (under) expenses	800,444	834,956	105,437	420,006	128,597
Retained earnings appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	(388,722)	(32,697)	0	0	0
Non Operating Revenue	1,494,368	1,700,358	1,000,000	1,000,000	1,000,000
Capital Contribution	3,500	350,862			
Operating Transfer	0	0	0	0	0
Capital Outlay/Projects	0	0	(2,554,750)	(2,548,394)	(3,791,000)
Ending Balance	\$ 48,597,078	\$ 51,450,556	\$ 50,001,243	\$ 50,322,169	\$ 47,659,766

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Retained Earnings	\$ 46,687,488	\$ 48,597,078	\$ 51,450,556	\$ 51,450,556	\$ 50,322,169
REVENUE					
Water Revenue	4,575,327	4,638,465	4,708,506	4,740,706	4,800,842
Service Establishment	48,141	47,935	40,000	45,000	45,000
Sewer Service Charge	7,191,956	7,303,053	7,450,118	7,433,013	7,488,242
Other Revenue	93,650	91,591	85,000	84,000	84,500
Total Revenues	11,909,075	12,081,044	12,283,624	12,302,719	12,418,584
EXPENSES					
Personnel	2,223,498	2,291,620	2,404,201	2,348,552	2,402,483
Operating Expenses	2,049,024	2,043,345	2,576,578	2,378,374	2,657,908
Administrative Charges	1,559,084	1,673,363	1,871,525	1,834,704	1,976,920
Insurance	152,567	168,981	185,104	180,304	180,714
Special Appropriations	851,362	864,693	948,971	948,971	948,971
Debt Service & Depreciation	4,273,095	4,204,087	4,191,807	4,191,807	4,122,990
Total Expenses	11,108,630	11,246,089	12,178,187	11,882,713	12,289,987
Revenue over (under) expenses	800,444	834,956	105,437	420,006	128,597
Retained Earnings Appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	(388,722)	(32,697)	0	0	0
Non Operating Revenue	1,494,368	1,700,358	1,000,000	1,000,000	1,000,000
Capital Contribution	3,500	350,862	0	0	0
Operating Transfer	0	0	0	0	0
Capital Outlay/Projects	0	0	(2,554,750)	(2,548,394)	(3,791,000)
Ending Balance	\$ 48,597,078	\$ 51,450,556	\$ 50,001,243	\$ 50,322,169	\$ 47,659,766

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 \$790,000 utility in-lieu-of tax paid to General Fund which is used to offset the expenses of the Burch Library.

The summary above lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The capital contributions in FY 2013 and 2014 are donated infrastructure from developers. The loss on disposal of assets in FY 2013 and again in FY 2014 was the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

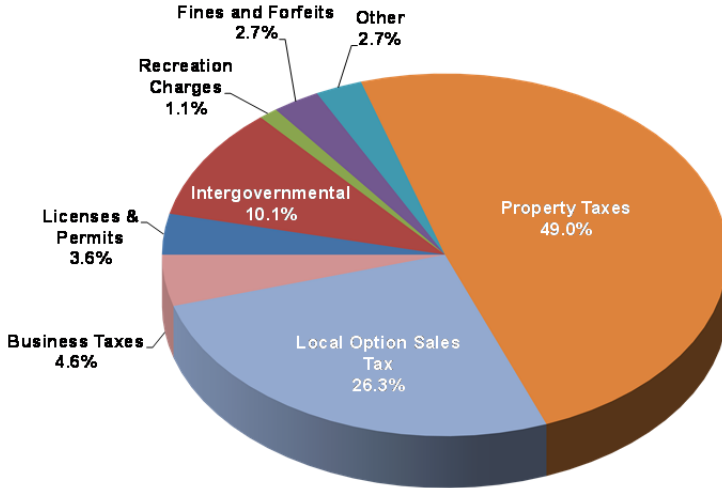
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and sewer rates had remained the same for the previous ten years;

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. Revenue from service fees for FY 2016 is projected to be 1.1% above than the 2015 budgeted revenue.

REVENUES BY SOURCE – MAJOR FUNDS

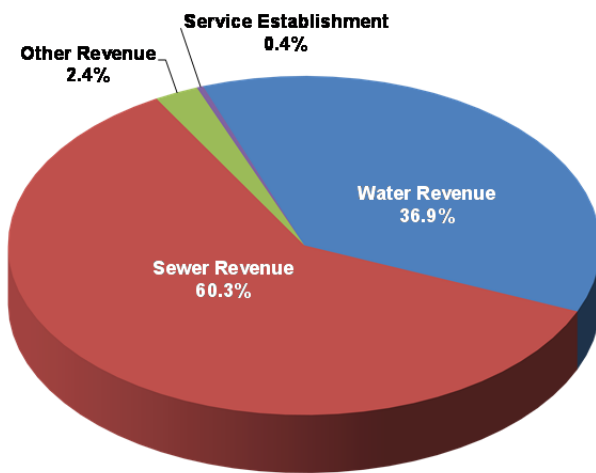
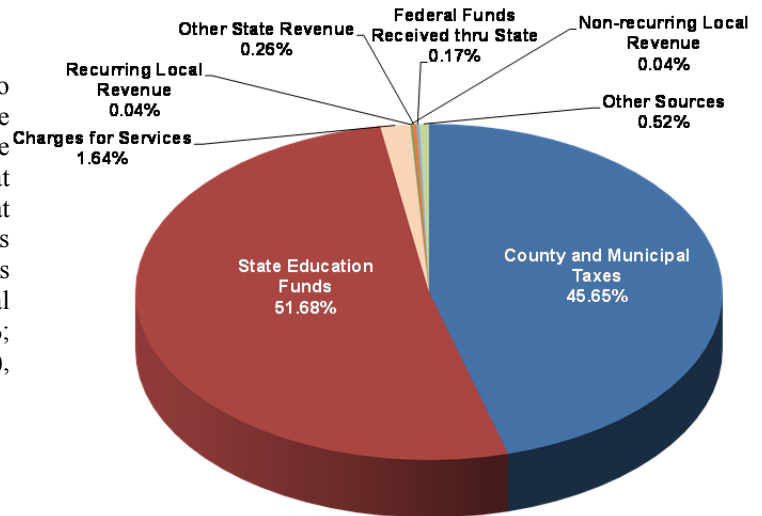
GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2016 total \$56,648,563, a 13.1% increase over the previous year's budgeted revenue. Property tax revenue accounts for the largest portion of total revenue at 49.0% followed by local option sales tax at 26.3%. Intergovernmental revenues make up 10.1%, and licenses and permits, 3.6%. Business taxes are 4.6%, fines and forfeits 2.7%, recreation charges 1.1%, and other revenue, which includes interest income, is 2.7% of the total.

GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$66,497,805. The chart to the right shows the percentage of total revenues of each category. State education funds are the greatest percentage of revenue at 51.68% followed by county and municipal taxes at 45.65%. Other revenues are: charges for services (this includes tuition payments), 1.64%; federal funds received through the state, 0.17%; recurring local revenue, 0.04%; non-recurring local revenue, 0.04%; other state revenue (state alcoholic beverage tax), 0.26%; and other sources (federal grants), 0.52%.

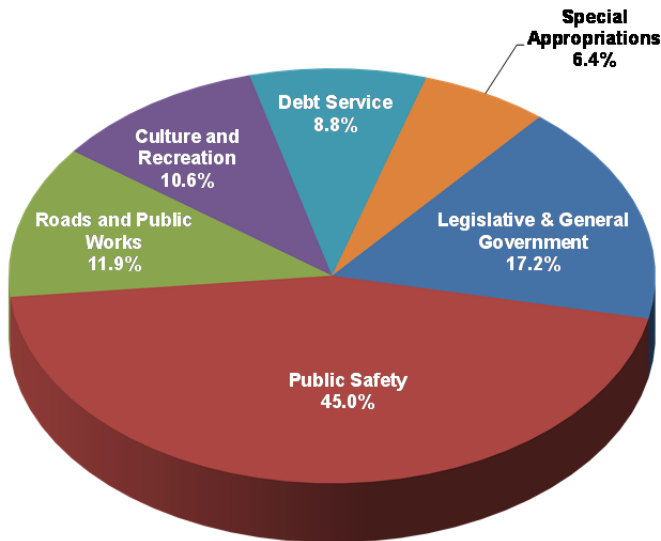


WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$12,418,584, a increase of 1.1% over the FY 2015 budget. The chart to the left shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 60.3% followed by water revenue at 36.9%. Service establishment fees are 0.4% and other revenue, which includes interest income, makes up 2.4%.

EXPENDITURES BY FUNCTION - MAJOR FUNDS

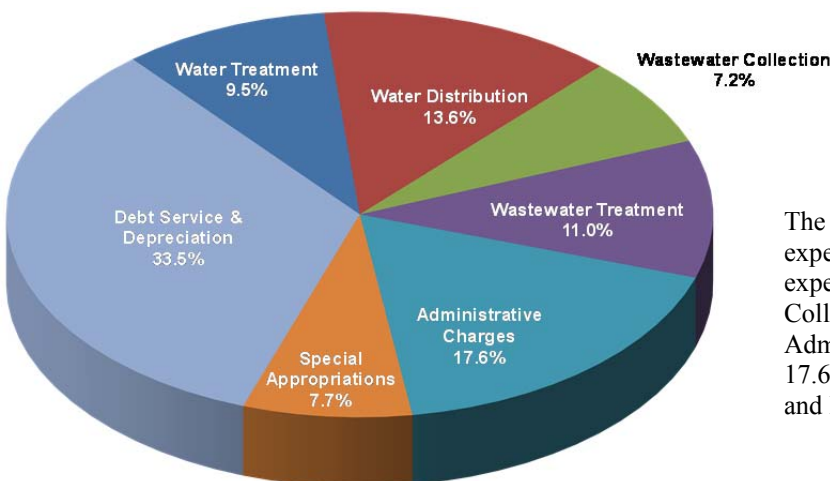
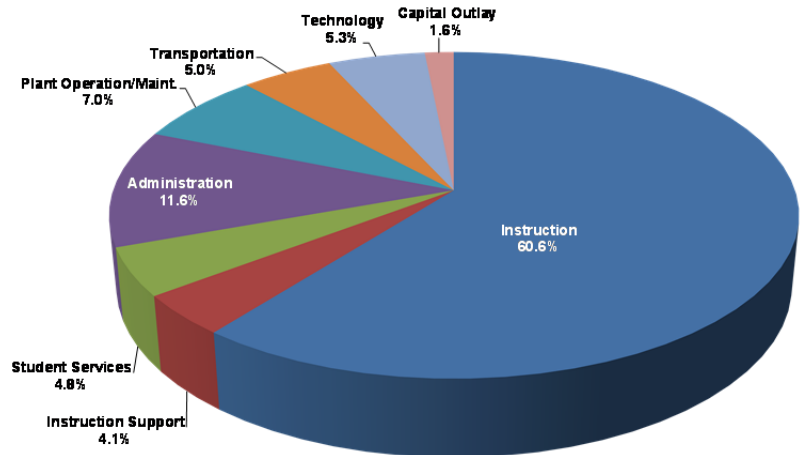
GENERAL FUND



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 45.0% of expenditures. Legislative and General Government expends 17.2%, Roads and Public Works, 11.9%, and Culture & Recreation, 10.6%. The remainder is for debt service with 8.8% and special appropriations 6.4%.

GENERAL PURPOSE SCHOOL FUND

The chart to the right shows the percentage of total expenses each unit or function expends. Classroom instruction expends 60.6%, Administration, including the Board of Education, Superintendent, Principal's Office Finance, HR, Special Services, Planning and School Safety 11.6%, Student Services 4.8%, Operation and Maintenance of Plant 7.0%, Transportation 5.0%, Instruction Support 4.1%, Technology 5.3% and Regular Capital Outlay 1.6%.



WATER & SEWER FUND

The chart to the left shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.5%, Water Distribution 13.6%, Wastewater Collection 7.2%, Wastewater Treatment 11.0%, Administrative charges by General Fund departments are 17.6% of total expenses, Special Appropriations 7.7%, and Debt Service & Depreciation make up 33.5%.

DEPARTMENTAL USE OF FUNDS

Department	BUDGET FY 2016									
	% General Fund	% W & S Fund	% State St. Aid Fund	% San. Fund	% Drug Fund	% E-Citation Fund	% Gen. Purpose School Fund	% Nutrition Fund	% Federal Funds	% Disc. Grant Funds
<i>Legislative</i>										
Mayor and Board of Aldermen	100.00									
<i>General Government</i>										
Town Administrator's Office	85.00	15.00								
Morton Museum	100.00									
Library	100.00									
Financial Administration	65.00	35.00								
Human Resources	85.00	15.00								
Information Technology	92.55	7.45								
General Services	93.13	6.87								
<i>Education</i>										
							100.00	100.00	100.00	100.00
<i>Development</i>										
Administration	85.00	15.00								
Office of Planning	85.00	15.00								
Code Enforcement	100.00									
Office of Engineer	75.00	25.00								
<i>Public Safety</i>										
Animal Services	100.00									
Municipal Court	100.00									
Police Department	100.00				100.00	100.00				
Fire Department	100.00									
<i>Public Services</i>										
Administration	55.33	44.67								
Fleet Maintenance	100.00									
Streets and Drainage	100.00		100.00							
Sanitation				100.00						
<i>Parks and Recreation</i>										
	99.37	0.63								
<i>Public Utilities</i>										
Water Treatment Plant		100.00								
Water Distribution System		100.00								
Wastewater Collection		100.00								
Wastewater Treatment		100.00								

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



BOARD OF MAYOR AND ALDERMEN

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

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

The Town Board adopts the annual budget and appropriates all funds for expenditures. The Board meets yearly to update the Town of Collierville Strategic Plan.

FY 2016 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 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.

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

Objectives:

- Work with the School Board to quantify long term facility and capital needs of Collierville Schools.
- Explore synergies within the operations of the Town and the Schools to increase efficiency and mitigate risk.
- Explore ways that existing Town services (parks, museum, library, etc.) can be utilized to foster an extraordinary learning environment.

BOARD OF MAYOR AND ALDERMEN

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Goal: Preserve Collierville's Heritage and Character			
# of new development projects	13	20	13
# of community events	34	34	32
Goal: Financially Sound Town Government			
% of revenues from property tax	44.7%	45.2%	49.0%
% of revenues from sales tax	27.4%	28.5%	26.3%
% of revenues from development fees	2.2%	2.0%	1.6%
% unassigned fund balance to General Fund expenditures	42.9%	29.7%	25.8%
Goal: High Performance Organization			
Employee turnover ratio	9.4%	7.5%	8.5%
Average response time to citizens concerns on MAC (hrs)*	7.4	7.6	6.0
Average resolution time to citizens concerns on MAC (days)*	5.5	4.4	4.0
Goal: Be Recognized as a Regional Leader			
# of meetings held with legislators	40	25	20
Membership on regional/national boards, associations or advisory boards	6	6	6
# of leadership positions on intergovernmental committees, task force or advisory boards	1	2	5
Goal: Improve Mobility and Traffic Flow			
# lane miles	680	680	680
# of lane miles overlaid	38.8	21.0	31.0
Linear feet of greenbelt trails added per year	4,224	11,088	10,560
Goal: Sustainable Local Economy			
# of sq. ft. of retail/commercial approved**	940,510	550,000	232,795
# of single-family homes constructed	131	150	141
# of multifamily dwellings constructed	10	-	125
# of industry sites plans approved	1	1	2
# of new businesses in Collierville ***	167	168	173
% increase/decrease in sales tax revenue	12.5%	4.0%	3.0%
% dependence on 10 largest tax payers	7.92%	8.00%	8.00%
% increase/decrease in property values	-3.6%	0.5%	1.5%

* Starting FY15- employee reported cases not included in average.

** Starting with FY14, square footage is reported on new and remodeled commercial construction.

*** Includes home-based and commercial businesses.

BOARD OF MAYOR AND ALDERMEN

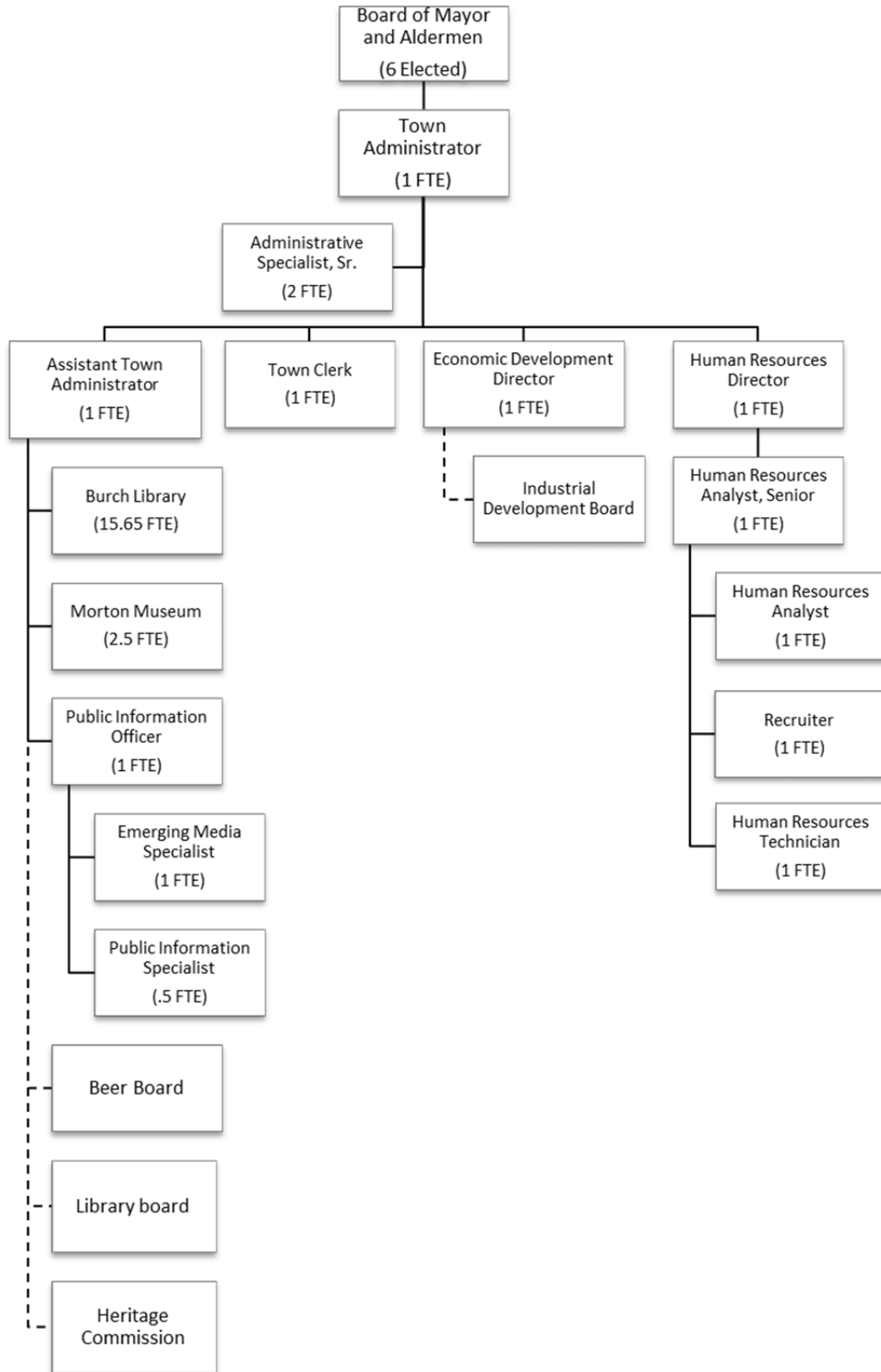
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 93,346	\$ 97,553	\$ 96,867	\$ 96,452	\$ 98,791
Operating Expense	95,531	176,314	78,740	78,465	86,335
Capital Outlay	1,006	5,225	0	0	0
Total	\$ 189,882	\$ 279,091	\$ 175,607	\$ 174,917	\$ 185,126
Reduction to expenditures					
Water & Sewer Fund	0	0	0	0	0
General Fund	\$ 189,882	\$ 279,091	\$ 175,607	\$ 174,917	\$ 185,126

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	6.0	\$ 39,601	6.0	39,231	6.0	\$ 39,600
Wages	0.0	0	0.0	-	0.0	0
Part-time	0.0	0	0.0	-	0.0	0
Other Compensation		0		-		0
Benefits		57,952		57,221		59,191
Merit & General Adjustment		0		-		0
Other Personnel		0		-		0
Total	6.0	\$ 97,553	6.0	96,452	6.0	\$ 98,791

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

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

2016 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.
- Facilitate a productive working relationship between Town government and Collierville Schools. Work to ensure that elected and appointed officials from both entities communicate effectively.
- Continue to keep the Board of Mayor and Aldermen well informed of the matters under our control and the various issues facing the Town.
- 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.
- Implement a centralized communications plan to increase and encourage informed citizen engagement with local government.
- Work to better coordinate the activities of the operating departments regarding capital projects, and continue to explore communication efforts to inform the public about these projects' progress.
- Build on community strengths and distinguished character of Collierville while preparing for the Town's future through tourism and continued development of our historic downtown, including renovating the Historic High School, Town Square growth, and other objectives.
- Continue to encourage feedback on resident satisfaction through a variety of channels such as the Mayor's Action Center, and customer surveys.
- 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.
- 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.
- Keep abreast of changes in state and federal law that affect Town operations.

TOWN ADMINISTRATOR'S OFFICE

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 587,399	\$ 621,903	\$ 775,091	\$ 734,976	\$ 775,422
Operating Expense	87,005	84,895	135,141	130,600	139,018
Capital Outlay	0	19,720	0	0	27,000
Total	\$ 674,404	\$ 726,518	\$ 910,232	\$ 865,576	\$ 941,440
Reduction to expenditures					
Water & Sewer Fund	(97,956)	(109,040)	(131,003)	(129,836)	(141,216)
General Fund	\$ 576,448	\$ 617,478	\$ 779,229	\$ 735,739	\$ 800,224

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	5.0	\$ 378,950	5.0	441,449	5.0	\$ 443,630
Wages	1.0	24,846	2.0	45,940	2.0	69,230
Part-time	3.0	28,524	3.0	43,107	3.0	43,713
Other Compensation		0		-		0
Benefits		189,583		204,479		194,806
Merit & General Adjustment		0		-		19,043
Other Personnel	0.0	0	0.0	-	1.0	5,000
Total	9.0	\$ 621,903	10.0	734,976	11.0	\$ 775,422

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Total Budget Managed*	\$86,546,688	\$150,085,405	\$152,944,846
General Fund operating budget variance from actual	-3.9%	-2.0%	-2.0%
Total Value of all Capital Projects	\$17,451,316	\$10,123,196	\$10,223,500
Total Number of Capital Projects	35	35	31
% of CIP Projects Completed on Schedule	100.0%	92.3%	80.0%
% of CIP Projects Completed Under Budget	60.0%	95.0%	85.0%
Full-Time Employees Managed	469	485	502
% of Personnel Expenses to Overall Budget	49.6%	48.1%	50.3%
# of Policy Revisions	2	5	5
# of Ordinance Amendments	7	14	8
# of Resolutions	59	45	50
Public Information			
Press Releases	100	214	220
# of subscribers to community distribution list**		1,900	2,300
# of Town Facebook page likes**		6,734	7,100
Public Presentations to Community Organizations	25	18	***
# of press releases generating coverage or republished***			20
Public Hearings Conducted	15	14	15
Mayors Action Center requests reviewed****	5,787	1,209	1,200

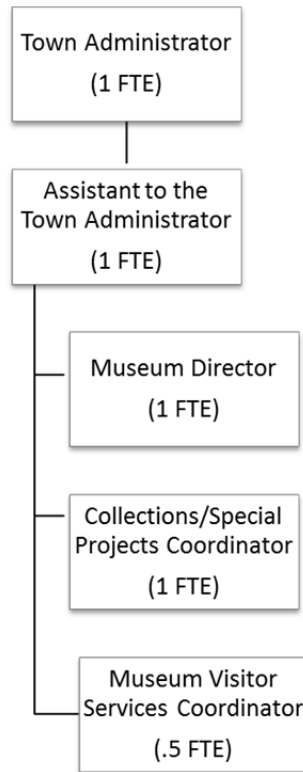
* Including CIP budget

** New measure beginning with FY15.

***New measure to begin with FY16 to replace Public Presentations to Community Organizations measure.

**** Starting FY15- employee reported cases not included in average

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 2015 Accomplishments

- Experienced a 26% increase in museum visitation from FY14.
- Established field trip programs for 3rd, 5th, and 8th grades and special needs communities that served more than 500 students.
- Offered 90 free educational programs attended by more than 2,000 community members, including lectures, monthly Saturday family events, youth summer workshops, and biweekly adult lunch series.
- Hosted programs in partnership with St. George Independent School, University of Memphis, local Girl Scouts, Collierville Literacy Council, Collierville Arts Council, and Collierville Schools.
- More than 400 people attended Dairy Day held September 19-20, 2014 to celebrate the Town’s dairy history yesterday and today. Events included dairy workshops for youth, cheese making demonstration, music, petting zoo, homemade ice cream competition, and an exhibit on Collierville’s dairy history.

FY 2016 Goals and Objectives

Goal: Enhance the Museum’s care and exhibition of collection.

Objectives:

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

- Develop innovative and interactive exhibitions at the Museum featuring the collection.
- Improve stewardship of all collections, including historic structure, to stabilize storage and exhibition environments.
- Improve physical and intellectual access to the Museum’s collection through multiple platforms, including the online catalog, exhibits, and publications.
- Focus on collecting primary historical voices, such as local veterans, to add meaning to the collection and extend its potential for use by broader audiences.

Goal: Promote the Museum as an education partner.

Objectives:

- Provide educational programming and publications to augment temporary Museum exhibitions.
- Develop learning activities based on the permanent exhibition that support classroom teaching and school curriculums.
- Offer family programs at the Museum that correspond with the permanent and temporary exhibitions.
- Develop and host a signature event each year related to the Museum’s mission.

Goal: Increase Museum development opportunities.

Objectives:

- Pursue at least two grants to support Museum programming.
- Support the Friends of the Morton Museum in the development of an annual fundraiser and increase base of support.

Goal: Expand Museum visitorship.

Objectives:

- Work with the Friends of the Morton Museum to develop incentives to encourage engagement and repeat visitation.
- Focus on positioning the Museum as a tourism destination, work with the local Tourism Commission, regional tourism, and state tourism professionals.
- Reach out to diverse segments of the community that do not seem to utilize the Museum’s resources.

Goal: Establish/increase Museum revenue opportunities.

Objectives:

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

Performance Measures

Activity	Actual FY14	Actual FY15	Projected FY16
# of acquired objects	51	22	20
# of students participating in Museum programs	300	588	650
# of educational programs held	35	116	125
# of Community Partner programs held	40	49	50
Amount of secured grant funding	\$5,706	\$2,500	\$2,000
Corporate donations	\$2,500	\$2,800	\$2,500
Individual Donations	\$1,860	\$2,869	\$3,000
Facility rental revenue	\$8,680	\$4,518	\$4,500
Number of new Musuem Facebook Fans	308	957	600
Number of Museum volunteers	11	48	60
Number of Museum visitors	5,272	6,661	6,700
Gift shop revenue	\$1,488	\$278	\$300
Revenue from fee-based programming*	\$1,577	\$1,446	\$1,500

* Measurement began with FY14

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 82,600	\$ 124,551	\$ 125,722	\$ 123,793	\$ 127,227
Operating Expense	63,984	78,297	76,722	73,834	65,950
Capital Outlay	8,950	6,955	0	0	10,000
Total	\$ 155,534	\$ 209,803	\$ 202,443	\$ 197,627	\$ 203,177

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	1.0	\$ 46,673	1.0	50,404	1.0	\$ 51,500
Wages	1.0	24,809	1.0	25,807	1.0	30,160
Part-time	1.0	2,896	1.0	10,550	1.0	12,168
Other Compensation		0		-		0
Benefits		50,172		37,032		32,364
Merit & General Adjustment						1,035
Other Personnel	0.0	0	0.0	-	0.0	0
Total	3.0	\$ 124,551	3.0	123,793	3.0	\$ 127,227

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



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

It is the mission of the Lucius E. and Elsie C. Burch, Jr. Library Board and staff to provide access to information and services in order to meet the evolving educational, informational, recreational, and cultural needs of our patrons with courtesy, professionalism and competence.

Until June 30, 2015, Library Systems and Services, Inc. (LSSI), a library management company located in Germantown, MD had been 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. During the FY 2016 budget process, the Town made the decision to assume operations and staffing beginning July 1, 2015.

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 7 full-time, and 15 part-time staff.

The Library owns 134,452 volumes. The Library subscribes to 181 magazine titles and 13 local and national newspapers. Thirty-seven magazine titles are available digitally, and the Knoxville News-Sentinel newspaper is available full-text through the Tennessee Electronic Library. Access to 72 electronic databases is offered. All of the databases may be accessed both in-house and remotely except Ancestry, which is a genealogy database restricted by the vendor to in-house use only. In addition, digital ebooks, and eaudiobooks are available through the vendors, OverDrive and Recorded Books, respectively.

FY 2015 Accomplishments

- Material Collections:
 - Improved the library's Adult Non-Fiction collection by purchasing 634 classic, historic and literature titles only available through online distributors.
 - Purchased over 55 new digital audiobooks, and over 650 ebooks.
 - Loaned 5,652 items to other WRLC libraries through the courier service and borrowed 4,971 items for Collierville card holders.
 - Removed more than 5,500 obsolete items from the collection.
 - Added 10,430 new items to the collection.
 - Added Bloom's Literature Database.
 - Added digital access to Consumer Reports.
 - Added Tutor.com.
 - Shifted adult nonfiction collection to provide better access.
 - Cleaned Polaris database of incorrect bibliographic records and irrelevant patron records.
 - Began project to shorten call number in the adult nonfiction collection to improve both patron access and accurate shelving.

- Downsized the adult reference collection by three quarters.
- Weeded the adult paperback collection of 861 old and little used titles.
- Began project to re-label and recover materials with worn covers and hard to read call numbers.
- Programs and Events:
 - Hosted over 10 local artists' works and received 5 donated works with a value of \$875.
 - Hosted a tour celebrating ten years of Dolly Parton's Imagination Library in Tennessee. First Lady Crissy Haslam and Governor's Books from Birth Foundation President Theresa Carl met with local officials, Library Director, education advocates, and Books from Birth supporters. Friends of the Burch Library, Mama Italian Ice and Roxywood Farms contributed to the event which included food, train rides, animals, and face-painting.
 - Provided 111 adult programs reaching 2,605 patrons, an increase of 44% in attendance.
 - Offered 374 programs reaching 10,751 children and young adults.
 - Hosted the 2014 Summer Reading Program which attracted 1,400 citizens to the Kick-off event, 2,185 patrons to attend special Summer Reading programming, and encouraged 2,117 individual participants to log 40,765 hours of reading.
 - Provided the AARP Tax Aide program every Tuesday from February through April 15th which served 288 individual taxpayers.
 - Offered a total of 53 computer classes with a total attendance of 281, and reaching 89 individual patrons. Added a new service for open help individual instruction and guidance.
 - Offered many special programs and events, some of the highlights include.

For Children:

- Babygarten.
- Christmas Holiday Lionel Train exhibit.
- Two month Summer Reading Program.
- Tanglewood Marionettes show.
- Marty the Balloon Man.
 - Backwoods Ramblin marionette show.
 - Dog Safety 101.
 - Spanish Language Story Time.
 - Story Time with Santa.
 - Art to Grow with the Dixon Gallery and Gardens.
 - A series of five Family Tunes and Tales programs with the Memphis Symphony Orchestra.
 - PAWS for Reading.
 - Ventriloquist Jill Thatcher.

- Jazzy Strings.
 - Story time Chefs.
 - The Amazing Spoonman.
 - Puppet Making Workshop.
 - Fire Safety for Superheroes.
 - Tommy Terrific Magical Superheroes.
 - Experience the Magic of a Harry Potter Party.
 - Reading Rumble Story Times with Ms. Jan.
 - Family Tunes and Tales.
 - Library orientation for Collierville Homeschool group.
 - Minecraft Workshop.
- For Adults:
 - Meet the Author, The Reading Circle by Ashton Lee.
 - Henna Body Art program.
 - “Organizing Your Life,” Four part series.
 - Yoga, 20 classes.
 - FastTrak to Cake Decorating.
 - Meet the Artist receptions.
 - Six part series, “Personal Financial Planning”.
 - Staff recommends “Ideal Bookshelf”.
 - Social Security Administration, “Get My Social Security Account”.
- For Teens:
 - Halloween Lock-In.
 - Teen Resume Writing Workshop.
 - Great Gatsby Tea Party.
 - How to Make a Dream Catcher.
 - “Turn Dreams into Reality” Writing Competition.
 - Teen Anime Club.
 - Young Adult Author, Calvin Dean.
 - Teen Poetry Class.
 - Women of Hope, How to Help the World.
 - Father’s Day Craft.
 - Anime Drawing Class.
 - Teen Writing Workshop.
 - Teen Book Club.
 - Teen Crochet Class.
 - How to Write Research Papers.
 - Ugly Sweater Party.
 - Anti-Valentine’s Day Party.
 - ACT and SAT practice programs.
 - Teen Open Mic Night.
 - Teen Advisory Board.
 - Teen Yoga Class.
 - DIY Teen Day Spa.
 - Teen Pajama Reading Fest.
 - Research 101.
 - Mock Interviews.
 - Career Exploration Fair.
- Moriah McStay, Meet the Debut YA Author
- Outreach:
 - Provided story times to the Goddard School, Collierville Presbyterian Preschool, Sycamore Elementary, and Collierville Christian Academy.
 - Promoted Summer Reading at Tara Oaks, Sycamore and Crosswind Elementary schools reaching over 1,490 students in Collierville.
 - Participated in Read Across America’s Community Reader Day at Collierville Elementary School.
 - Provided more than double the amount of outreach programs at 45 with 2,516 in attendance, or a 27% increase from the previous year.
 - Visited with the school librarians at both Sycamore Elementary and in order to discuss how the library can better serve their teachers and students.
 - Visited Houston High School librarians to discuss the possible purchase of an online criticism database, teen programming and collection development.
 - Met with Collierville High School and Schilling Farms Middle School to promote teen programming.
 - Delivered newly updated library brochures to Town of Collierville for outreach to new residents.
 - Planned several activities to promote National Library Week, including a career night, patron appreciation night, and library tour.
 - Digital Services Librarian made several presentations for Collierville school librarians concerning various online resources, including Tutor.com, digital services, and the online catalog.
 - Attended Incarnation School’s Community Appreciation Luncheon.
 - Participated in Collierville Chamber of Commerce Expo.
 - Attended Red Ribbon Week luncheon at Crosswind Elementary.
 - Attend monthly Friends of the Library meetings.
- Fundraising and Donations:
 - Friends of the Library special book sale events raised \$10,354.75, Bookstore sales raised \$23,107.30. Total sales were \$33,462.05. Total donations to the Library were \$21,655.55.
 - Secured more than \$13,150 in-kind donations from 27 local businesses and organizations for Summer Reading prizes.
 - Received over \$450 worth of donated art.
- Social Media:

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- Updated the Library’s Facebook page with 513 new posts which generated 936 new likes and 150,461 looks.
- Managed 46 Pinterest boards with 4,418 pins which increased our followers from 234 to 302, a 29% increase with 29,634 views.
- Added 11 YouTube Videos which resulted in 3,097 views.
- Instagram, a social media site for teens added 1,000 followers.
- Established a Goodreads account with 135 friends.
- Launched Library Twitter account.
- Collaborations:
 - English Afternoon Tea catered by Rosebriar and Lecture program, *Britain in the Time of Downton Abbey* by Dr. Lynn Zastoupil, Professor of History, Rhodes College with the Morton Museum of Collierville History.
 - Collierville Family Literacy Night at Sycamore Elementary School.
 - Participated in year-long Collierville Reads program on behalf of the Collierville Literacy Council.
 - Developed a Tennessee Library Conference presentation with Dr. Andre Crafford, School Libraries Supervisor, Collierville Schools.
 - Participated in Collierville High School’s Open House, presenting 7 resource related sessions to parents and students.
 - Participated in Tara Oak’s Kindergarten Kickoff event.
 - Presented a pre-Summer Reading Kick-off meeting for Collierville teachers.
 - Met with both St. George’s Academy and Collierville Middle School to discuss collaboration and summer programming.
 - Provided results of a Multicultural Literature Collection Development graduate school project with Collierville Schools.
 - Collaborated with Collierville School Libraries Supervisor to both promote Summer Reading activities and engage school personnel to participate.
- Service:
 - Implemented Educator Cards and courier service to all Collierville Public schools.
 - Implemented Polaris Integrated Library System for Library.
 - Implemented new ILL service and courier service with Germantown Community Library.
 - Answered a record breaking 34,147 informational questions for patrons, a 15% increase.
 - Processed 16,098 items placed on hold for patrons.
- Hosted over 4,525 meetings in the Halle Room, an 11 % increase.
- Provided patrons with over 3,175 hours for private study room space.
- Created a new publication entitled, 1000 Books Before Kindergarten for parents and caregivers.
- Co-Presented program, *On the Right Track from Your Public Library to Your Local Schools: A Collaborative Partnership* at the Tennessee Library Association Conference with Dr. Andre Crafford, School Libraries Supervisor, Collierville Schools.
- Served as a judge for the Collierville Elementary School’s Reflections contest.
- Updated “Collierville Parents in the Know” on the website.
- Circulated 340,878 items.
- The History of Collierville Wiki was viewed 4,000 times.
- Hosted Collierville Reads Kick-off event.
- Created online form and email account for “Suggest a Title for Purchase” on the website.
- Explored the purchase of a 3-D printer, robots, OverDrive Media Station, high-powered telescope and drones for use in programming.
- Committee to gain community feedback for Library building expansion.
- Website:
 - Total 106,218 individual sessions with 78% of views occurring outside the library and 39% going through a mobile device or tablet.
 - Created 172 new articles for the website.
 - 126 articles were added to the News and Events blog.
 - Added information related to Tennessee Promise, free DMV practice tests, and public domain audiobooks.
 - Redesigned the online databases page with 26 separate pages and icons with links to 98 databases to create a more relevant visual approach to finding information.
 - Updated all resources on website as needed.
 - Updated photo slideshow.
- Volunteers:
 - Received 7,005 hours of volunteer help in programming and services which is a 6% increase and the equivalent of over 3 full-time staff.
- Staff Professional Development:
 - Twenty staff members attended 114 continuing education opportunities in order to improve both the library’s service and collections.
 - Hired and trained 9 new employees.
 - Polaris Implementation, four all day training sessions, key staff.

- Development of a staff instructional video about stacks maintenance concerning stacks maintenance.
- Four librarians attended Tennessee Association Conference.
- All staff attended workshop, “Dealing with Difficult People.”
- Circulation Supervisor attended all-day Customer Service workshop, Chamber of Commerce.
- Special training included the following webinars:
 - *Reference Interview Today*
 - *Social Media Tips*
 - *New Approaches to Existing Spaces*
 - *How to Find Free and Legal Images*
 - *Cool Tools for You and Your Library*
 - *Tennessee Electronic Library Resources*
 - *OverDrive*
 - *Beyond Book Displays*
 - *Year of RA Makeover*
 - *New Adult Fiction: An Evolving Game*
 - *OverDrive Streaming Video*
 - *Coaching for the Time Crunched Manager*
 - *Beyond Book Groups for Adults*
 - *Ways to Boost the Patron Experience*
 - *Meeting Community Demand for Books*
 - *Flexible Space/Flexible Futures*
 - *Reorganizing Reference Community Impact*
- PR and Promotion:
 - Planned and hosted a ribbon cutting ceremony for the community to celebrate the Town of Collierville taking back the management of the Burch Library as a department within the Town.
 - Created monthly online resource promotional materials, highlighting different resources each month and submitted to various media outlets.
 - Created self-check station video demonstration to instruct patrons about the ease of its use for check-outs and payments.
 - Highlighted various benefits of a library card in September for the ALA annual “Get a Library Card” month.
 - Created handout for Temporary Card holders for explanation of service. Posted videos of Youth Services staff demonstrating finger plays, songs and rhymes to promote library programming.
 - Revised all OverDrive patron device guides.
 - Created Library promotional banner and bookmark for use at special programs.
 - Collaborated with Webz to create Young Adult logo and Teen events ad.
 - Established a calendar of events promotion with *Tour Collierville*.
 - Created PR poster “Libraries Change Lives.”
- Revised Library brochure for new resident packets.
- Created 1,000 Books before Kindergarten handout for parents.
- Collaborated with local PR firm, Webz, to create the Library’s first professional ad for publication in the Chamber Directory.
- Revised patrons guide for Ancestry, Heritage Quest, Tennessee Death Records, OneClickDigital, Zinio, Bloom’s, Learning Express Library, Gale PowerSearch, Gale Powerspeak, New Book Alerts, and General OneFile.
- Created in-house displays to promote circulation.
- Created PR flyers for every adult and teen program and children’s special programs.

FY 2016 Goals and Objectives

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

Objectives:

- Add Tennessee R.E.A.D.S. digital records to our Library catalog, August 2015.
- Explore efficiencies in both supplies and materials acquisitions, payment, and processing, June 2016.
- Gain expertise in the administration of the newly implemented Library ILS system, Polaris, June 2016.
- Explore creation of a Library app, June 2016.
- Implement ILL services and twice-per-week courier service with the Germantown Library, July 2015.
- Implement reciprocal borrowing cards between the Library and Germantown Community Library, September, 2015.

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 2016.
- Review the adult non-fiction collection for titles which are no longer needed, June 2016.
- Increase the use of digital library resources by 5%, June 2016.
- Review the children’s collection and withdraw both out-of-date and low use materials, June 2016.
- Establish a budget for the adult paperback collection, June 2016.

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

Objectives:

- Maintain an accurate, interesting and updated library website, June 2016.
- Continue both the Meet the Author and Meet the Artist programs, June 2016.

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- Develop a monthly schedule to highlight and promote online library resources, June 2016.
- Promote Tennessee R.E.A.D.S. to community, October, 2015.
- Grow following on Twitter, June 2016.
- Participate in community events to register new patrons, June 2016.
- Continue computer instruction, June 2016.
- Implement OverDrive Media Station, June 2016.
- Create library resource pathfinders for K-2 social studies topics used in Collierville Schools, June 2016.
- Promote library collections, service and events on Facebook, June 2016.
- Complete several facility renovation projects, some of which include carpeting, art, décor, iMac computer and software, signage, and installation of new whiteboards in the study rooms, June 2016

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 2016.
- Seek gift-in-kind donations for the Summer Reading Program, May 2016.
- Continue to partner with the Collierville Contemporary Club to support the library, June 2016.
- Continue to work with local artists to donate works of art to the library’s permanent collection, June 2016.

- Establish a special Book Donor form to honor or celebrate an event, such as birthdays, graduations, etc., June 2016.

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

Objectives:

- Provide opportunities for staff to attend web conferences and workshops appropriate to their responsibilities, June 2016.
- Librarians will attend the Public Library Association Conference, American Library Association Conference, or other appropriate conference for staff development, June 2016.
- Provide support for full-time circulation staff to attend Annual Circulation Conference in Memphis, June 2016.
- Implement new Minimum Technology Skills training module for all staff, June 2016.
- Introduce a “Skill of the Month” for circulation staff training, October, 2016.
- Develop new training materials for use in instructing all circulation staff in criteria for judging “damaged” materials returned by patrons, December, 2015.
- Develop and implement new “Customer Service” training module for all staff, June 2016.
- Provide scenarios and training with written handouts for both Circulation Supervisor and librarians to address performance, conduct and discipline challenges. Review and discuss documenting various employee performance problems, September 2015.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 683,116
Operating Expense	0	0	0	0	457,492
Capital Outlay	0	0	0	0	25,845
Total	\$ -	\$ -	\$ -	\$ -	\$ 1,166,453

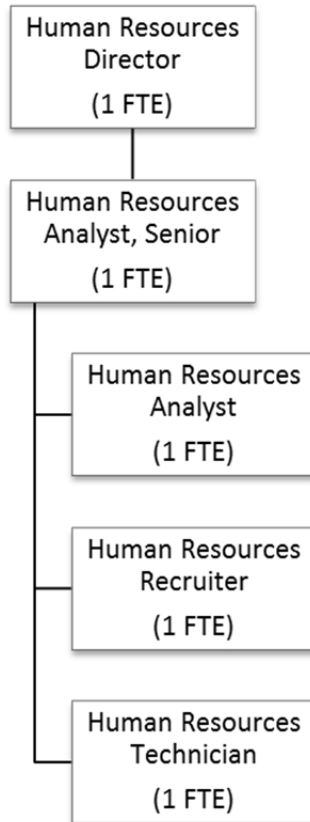
Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	0.0	\$ -	0.0	-	5.0	\$ 231,920
Wages	0.0	0	0.0	-	3.0	70,158
Part-time	0.0	0	0.0	-	17.0	163,558
Other Compensation		0		-		0
Benefits		0		-		193,984
Merit & General Adjustment						23,496
Other Personnel	0.0	0	0.0	-	0.0	0
Total	0.0	\$ -	0.0	-	25.0	\$ 683,116

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Total circulation transactions per staff	23,826	21,950	22,000
Circulations per capita	7.3	7.0	7.2
Circulations per registered borrower	36.0	36.0	37.0
Visits per capita	4.2	4.0	4.0
Items owned per capita	2.7	2.8	2.9
Circulations per title	2.7	2.5	2.8
New cards issued	2,351	2,328	2,000
Total collection size	129,452	134,452	140,000
Total number of original titles	105,769	96,182	99,000
Total reference questions answered per staff	2,053	2,199	2,200
Total of programs/Average attendance	445/30	491/27	445/30
Total patron visits	199,372	191,713	192,000
Total ILL requests	56	25	400
Total Donations to Library	\$19,707	\$23,746	\$20,000
Percentage of population who are registered borrowers	72.5%	72.0%	72.0%
Operating expenditures per capita	23.2	26.0	26.0
Operating expenditures per circulated item	3.2	3.0	3.0
Visitation rate per registered borrower	5.8	5.3	5.4
Total Circulation	346,188	340,878	345,000
Collection turnover	3	3	3

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 2015 Accomplishments

- Completed the RFQ/Review of Town dental benefit. Conducted employee survey regarding dental plan options. Employees chose to retain existing program.
- Provided flu shot campaign to employees at no charge.
- Completed annual open enrollment process for all employees.
- Coordinated the process of development and distribution of the annual retirement statements.
- Assisted over 45% of plan participants with health insurance issues.
- Placed Recruiting Specialist.
- Began development of a multi-channel proactive applicant sourcing strategy.
- Completed comprehensive review of 457 Deferred Compensation provider options.
- Continued a review of Town's Classification and Compensation structure and proposed graduated implementation of entry-level living wage.

- Began implementation of a near-site medical facility for participants in the Town's medical plan.
- Completed the preparation and on-boarding of Burch Library employees.
- Completed review and implemented new LTD and employee Life Insurance programs.
- Completed review and implementation of drug testing vendor.

FY 2016 Goals and Objectives

Goal: Comply with the reporting requirements of the Patient Protection and Affordable Care Act (PPACA).

Objectives:

- Identify and implement a technology solution that will provide timely and accurate reporting in compliance with the requirements of the PPACA.

Goal: Comply with new requirements of the Fair Labor Standards Act (FLSA).

Objective:

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

Goal: Continue evaluation of Classification and Compensation system.

Objective:

- Evaluate, update and re-classify entry level job groups.
- Benchmark job descriptions of entry level job groups.

Goal: Evaluate health plan design.

Objective:

- Develop and evaluate plan design options.
- Analyze claim trends and cost projections.

Goal: Expand applicant resources.

Objective:

- Create resource network for applicants for entry level positions
- Establish channels for skilled positions.

Goal: Review and revise personnel policies and procedures.

Objective:

- Update HR rules, regulations and procedures due to regulatory changes
- Update HR rules, regulations and procedures in light of changes in technology and discipline practice.

Goal: Revise performance evaluation.

Objective:

- Develop more practical forms with more value to the employee.
- Develop evaluation process focused on current workplace.

HUMAN RESOURCES

Performance Measures

Activity	Actual FY14	Actual FY15	Projected FY16
Applications processed	1,931	1,249	1,500
Employee Orientation Programs conducted	13	15	12
New employees hired	110 *	63 *	55
Workman's compensation claims processed	46	52	48
Unemployment compensation costs	\$3,135.00	\$2,396.00	\$9,500.00
# days to process an application	2	2	2
% employees assisted with health insurance claims	45%	75%	70%
% open positions filled within 90 days	93%	93%	95%
% performance evaluations submitted to payroll by 1st pay period after being received	98%	95%	96%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	86%	78%	85%

* Adjusted to include seasonal employees as of FY 2011.

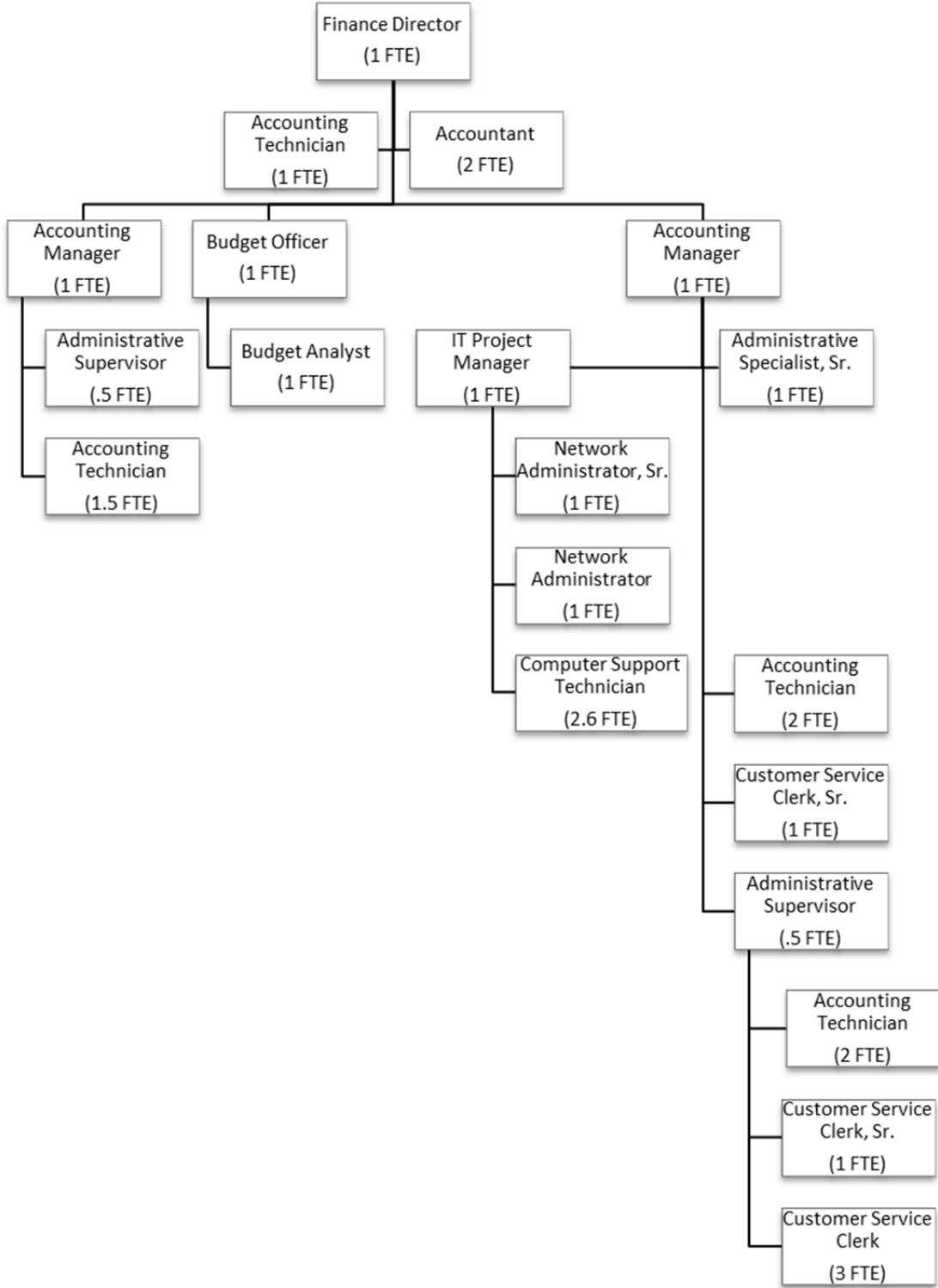
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 315,423	\$ 386,777	\$ 452,983	\$ 418,399	\$ 445,660
Operating Expense	52,157	48,619	135,113	127,333	213,387
Capital Outlay	0	0	7,500	7,500	0
Total	\$ 367,580	\$ 435,396	\$ 595,596	\$ 553,232	\$ 659,047
Reduction to expenditures					
Water & Sewer Fund	(55,137)	(65,309)	(89,339)	(82,985)	(98,857)
General Fund	\$ 312,443	\$ 370,087	\$ 506,256	\$ 470,247	\$ 560,190

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	3.0	\$ 226,041	4.0	245,512	4.0	\$ 269,892
Wages	2.0	37,344	1.0	38,292	1.0	39,125
Part-time		0		-		0
Other Compensation		0		-		0
Benefits		123,391		134,595		128,455
Merit & General Adjustment				-		8,188
Other Personnel	0.0	0	0.0	-	0.0	0
Total	5.0	\$ 386,777	5.0	418,399	5.0	\$ 445,660

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 2015 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 2014 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2015 budget.
- Conducted eleven internal audits.
- Provided seven training sessions to internal customers.
- Conducted RFP process and site visits for selection of Finance software.
- Implemented succession plan for retiring staff.
- Integrated new school system into Town financial statements.

- Established a "health trust" with other cities and school districts for employee and retiree health benefit coverage.

FY 2016 Goals and Objectives

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the nineteenth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-fourth 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 and standards set by the Town's debt policy.
- Perform ten internal audits by June 30, 2016.
- Implement new financial software.

Goal: To enhance internal and external customer service performance.

Objectives:

- Distribute all monthly financial reports to internal customers by the twentieth of the following month.
- Provide at least eight hours of job-related training for all full-time employees of the department by June 30, 2016.
- 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.
- Enroll selected employees in Municipal Technical Advisory Service (MTAS) Customer Service Certification program.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 1,299,293	\$ 1,327,739	\$ 1,481,655	\$ 1,466,491	\$ 1,506,752
Operating Expense	221,155	228,855	388,577	280,814	397,158
Capital Outlay	0	8,476	0	3,358	0
Total	\$ 1,520,449	\$ 1,565,070	\$ 1,870,232	\$ 1,750,663	\$ 1,903,910
Reduction to expenditures					
Water & Sewer Fund	(532,157)	(547,775)	(616,095)	(612,732)	(666,369)
General Fund	\$ 988,292	\$ 1,017,295	\$ 1,254,137	\$ 1,137,931	\$ 1,237,542

FINANCIAL ADMINISTRATION

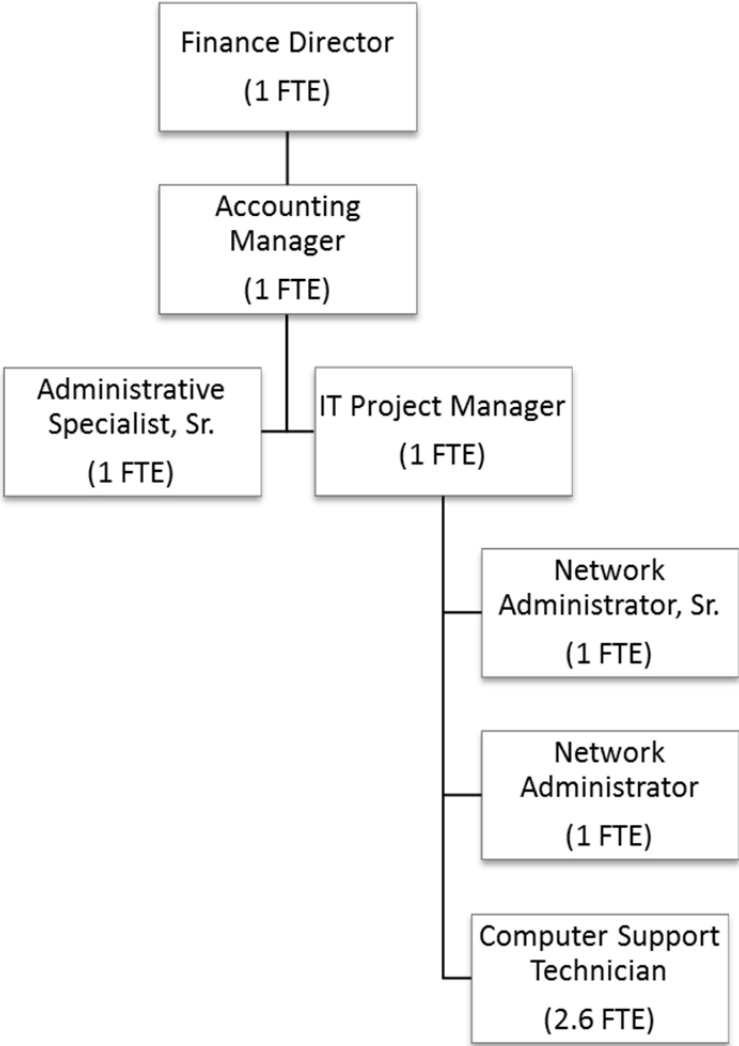
Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	7.0	\$ 445,269	10.0	575,510	10.0	\$ 613,565
Wages	12.0	406,902	11.0	373,678	11.0	385,648
Part-time	1.0	11,415	1.0	11,629	1.0	17,581
Other Compensation		0		-		0
Benefits		464,152		505,674		461,003
Merit & General Adjustment				-		28,954
Other Personnel	0.0	0	0.0	-	0.0	0
Total	20.0	\$ 1,327,739	22.0	1,466,491	22.0	\$ 1,506,752

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Number of adjusting entries for audit purposes	5	12	12
Percent of property tax levy collected	98.52%	98.86%	97.00%
Variance of estimated revenue to actual	-4.77%	2.00%	2.00%
Variance of estimated expenditures to actual	-3.95%	-1.80%	-1.50%
Percent of unassigned fund balance to General Fund expenditures	42.94%	29.69%	25.81%
Ratio of debt service to General Fund expenditures	0.10	0.08	0.09
Debt service to General Fund revenues	0.08	0.07	0.08
Total bonded debt per capita	\$1,349.58	\$1,094.39	\$1,202.57
Net bonded debt per capita	\$765.29	\$613.62	\$719.55
Internal audits performed	10	10	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	16,654	16,938	17,250
Percent of total payments received at drive through window	3.1%	2.8%	2.8%
Percent of customers utilizing electronic payment options	43.0%	46.1%	47.0%
Percent of full-time employees completing 8 hrs of inservice training	89%	100%	100%
Number of training sessions to internal customers	9	7	7
Situs reports reviewed	4	4	4
Times per year courtesy reminders sent	4	4	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 Accounting Manager and consists of seven employees—a project manager, senior network administrator, a network administrator, two full-time computer support technicians, a part-time computer support technician, and an administrative specialist, senior.

The IT Department's responsibilities include:

- Network security and maintenance:
 - Currently, the Department manages a municipal area network built on a fiber backbone which connects Town Hall to the Police Department, the Emergency Dispatch Center, Public Services, the Community Center, all Fire Stations, Facilities Maintenance, Parks Maintenance, the Animal Shelter, the Fleming Road water plant, both wastewater treatment plants, the Morton Museum, and the Library. This includes a number of switches and fiber modules.
 - VPNs (virtual private networks) through Comcast Cable provide connections to the Johnson Park house, laptops for Police Officers in the field, and to 3 water plants and 11 sewer lift stations for monitoring purposes.
- Support and maintenance of phone systems and computer assets:
 - The Department maintains 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 it is compatible with our systems and will do the job intended.

FY 2015 Accomplishments

- Purchased and installed 100 new and replacement computers, laptops and servers.
- Entered into an Enterprise Agreement with Microsoft with Office 365 option.

- Purchased and installed a replacement phone and voicemail system at Town Hall, Animal Shelter, Library and Fire Stations #1, #2, #4, and #5.
- Installed hardware and assisted with the conversion of the Polaris system for the Town to assume operation of the Library at July 1, 2015.
- Completed forty hours of training on the new Police software system.
- Assisted with the installation of the new Police computer aided dispatch (CAD) system.

FY 2016 Goals and Objectives

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

Objectives:

- Purchase and install 60 new and replacement computers, laptops and servers by June 30, 2016.
- Purchase and install a new "help desk" system for the IT Department.
- Install Office 365 on new and existing computers.
- Purchase and install a back-up server and storage device.
- Purchase and install a replacement file server for Police/Court.
- Continue to assist with the installation of the new Police computer aided dispatch (CAD) system.
- Assist with the technology design for the Animal Shelter expansion.
- Assist with the technology design for the Parks Maintenance/Facilities Maintenance relocations.
- Install internet service at the WC Johnson Park ball field concession building.
- Assist with Shelby County's upgrade to the traffic signal system.
- Install hardware and assist with the installation of a new Finance software system.
- Assist with the new Code Enforcement software system.
- Upgrade the wireless access system at Public Services and install a new wireless access system at the Library.

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 FY14	Estimated FY15	Projected FY16
Servers maintained	27	35	35
PCs maintained	403	409	412
Routers maintained	16	24	24
VLANs	78	78	80
VPNs	24	25	25
PBXs	2	2	1
% help-desk requests resolved within 2 hours	95%	95%	95%
Network Availability	>99%	>99%	>99%
% time spent on repairs	50%	50%	50%
% time spent on administration	50%	50%	50%

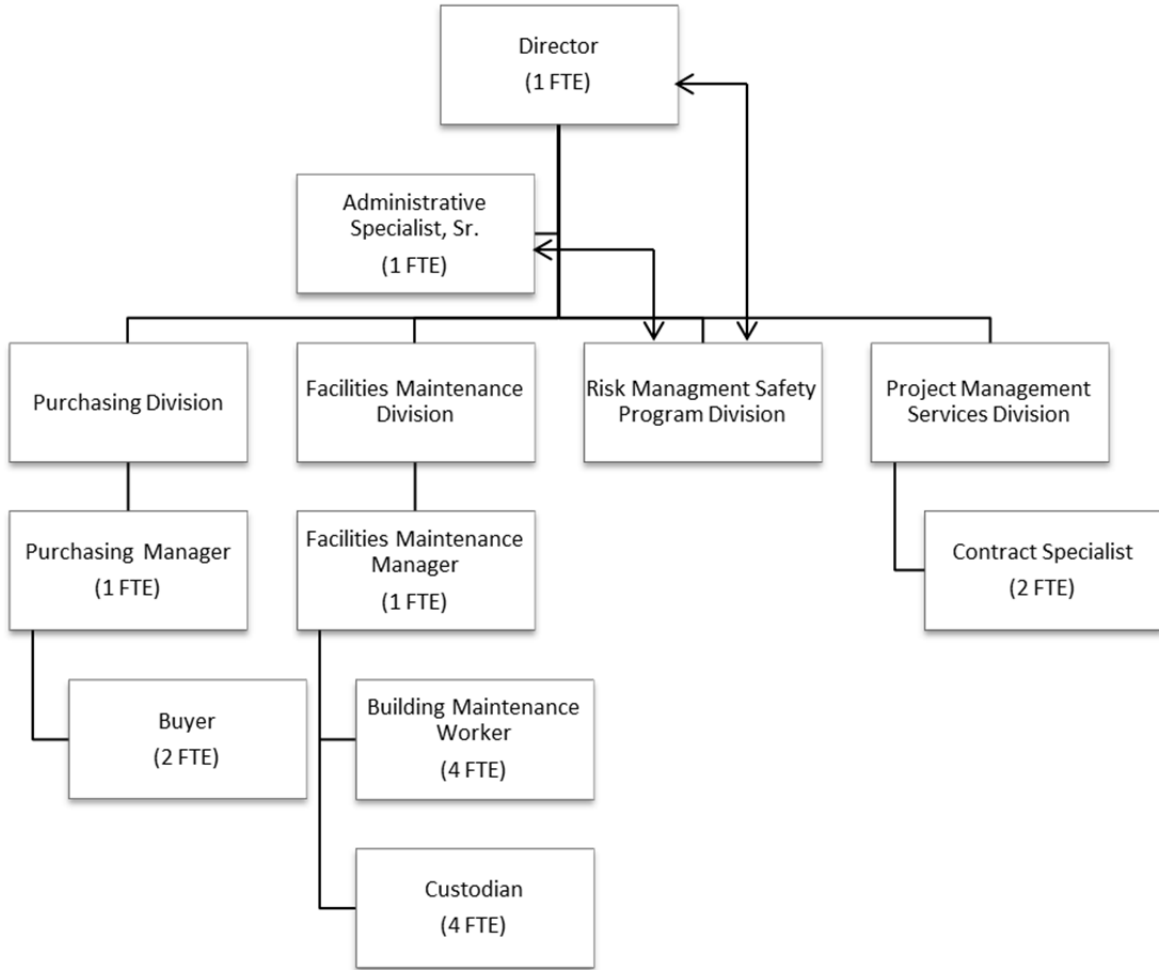
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 326,311	\$ 330,964	\$ 443,339	\$ 389,738	\$ 431,013
Operating Expense	195,102	206,673	265,269	239,344	254,709
Capital Outlay	84,916	89,851	150,052	119,000	182,300
Total	\$ 606,329	\$ 627,489	\$ 858,660	\$ 748,082	\$ 868,022
Reduction to expenditures					
Library Fund operations	(10,000)	(10,000)	(10,000)	(10,000)	0
Library Fund capital	(3,693)	(6,780)	(15,000)	(9,067)	0
Water & Sewer Fund	(48,947)	(49,645)	(66,501)	(58,461)	(64,652)
General Fund	\$ 543,689	\$ 561,065	\$ 767,159	\$ 670,554	\$ 803,370

Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
	Salaries	2.0	\$ 121,638	3.0	164,372	3.0
Wages	3.0	111,163	3.0	81,043	3.0	108,773
Part-time		0	1.0	16,024	1.0	21,378
Other Compensation		0		-		0
Benefits		98,164		128,299		116,474
Merit & General Adjustment				-		9,076
Other Personnel		0		-		0
Total	5.0	\$ 330,964	7.0	389,738	7.0	\$ 431,013

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 Manager 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 Facilities Maintenance Manager, four Building Maintenance Workers, and three Custodians.

FY 2015 Accomplishments

•Purchasing Division

- West Tennessee Chapter of TAPP:
 - Purchasing has long been a member of the Tennessee Association of Public Purchasing and has been working for the past 12-18 months to re-establish a West Tennessee Chapter of the organization. Both East and Middle Tennessee are represented by their own chapters of this organization but there has not been an organized presence in West Tennessee for nearly twenty years. Currently, all training and conferences are held no less than three hours away from our offices. Purchasing has taken a leadership role in the reformation of West Tennessee TAPP by contacting area government procurement staff, spearheading meetings, organizing volunteers, coordinating training and arranging venues. By working with other governmental agencies in our area and organizing this chapter in the west, we are creating greater, more efficient and more economical opportunities for education and

training, networking, and cooperative purchasing.

- Utilization of Social Media:
 - Purchasing has worked over the past several years to increase transparency and disseminate information in a clear and concise manner. While the Purchasing webpages on www.collierville.com provide a wealth of information from our mission and goals, vendor registration, bid notifications and information, to surplus sales, social media has become an ever more useful tool that allows Purchasing to promote Town procurement opportunities and connect with customers. Purchasing is now implementing the use of the social media website, Twitter, to further its goal of innovation through technology. Follow us on Twitter @toc_purchasing to get the most recent information on bid release notifications, reminders, and helpful hints about how to do business with the Town of Collierville.

•Facilities Maintenance Division

- HVAC Upgrades:
 - We have worked closely with InnerSpace Strategies to upgrade the WebCTRL software Building Automation System (BAS) at the Collierville Police Headquarters and other Town owned facilities. The BAS is a climate control system that allows us to operate and maintain the HVAC system efficiently by allowing us to control zone temperatures and operating schedules. This facility has some areas that are occupied 24/7 and some areas that operate on a normal business hour schedule. With this system, we can set certain sections of the facility into an unoccupied mode while leaving other sections occupied, by utilizing this feature we can reduce energy cost. The new software has many features and options that we did not have with the existing version. It supports multiple web browsers allowing us to have remote access with multiple devices. We can monitor trends and record data allowing us to make adjustments to the system accordingly. We receive alarms when there is a problem with the system via text message allowing us to address issues quickly creating a reduction in down time.
- Energy Conservation:
 - The Facilities Maintenance staff is moving forward in our continuing efforts to conserve energy and resources. We are continuing our relighting program which we started in 2009. Our relighting program consists of replacing all fluorescent light bulbs in a facility every five (5) years. This allows us to maintain consistent

GENERAL SERVICES

lighting throughout the facility greatly reducing the amount of bulb outage work orders and reducing energy costs in some of our older facilities by converting 40 watt T12 magnetic ballast fixtures to 28 watt T8 electronic ballast fixtures. This year we replaced the fluorescent bulbs in the Community Center, Community Services, Library, Animal Shelter and Shelton Road Waste Water Treatment Plant. We have installed some LED lighting in several locations around town for demo and energy tracking data. We have purchased an Energy Logging device for collecting energy usage data on items such as HVAC units and parking lot lights. We have installed Auto flush sensors in the restrooms at Johnson Park Multi-Purpose, Johnson Park #1 baseball concession and Police Headquarters 2nd floor restrooms. This upgrade reduces the amount of water used per flush, ensures that the device is flushed after each use and eliminates the risk of a handle getting stuck and water running continually.

FY 2016 Goals and Objectives

•Purchasing Division

Goal: Research reverse auctions.

Objective:

- Conduct research into best practices regarding reverse auctions. Reverse auctions are a form of strategic sourcing where the roles of buyers and sellers are reversed; therefore, prices decrease as the auctions progress.
- Determine the benefits and detriments of this procurement tool, to determine its applicability to Town purchases and to determine if implementing its

use adds value through cost savings to the procurement process.

•Contract Administration Division

Goal: Review and revise contractor and vendor evaluation surveys.

Objective:

- Create and/or revise vendor performance evaluation forms in order to obtain accurate, relevant information that can be utilized to mitigate risks on current and future projects and ensure contract compliance.
- A procedure will be written to ensure that project managers and/or using departments' complete evaluations on all contracts (construction, product and services and professional services). This procedure will define the process for monitoring vendor/contractor performance in relation to the quality of products and services provided.

•Facilities Maintenance Division

Goal: Establish a web-based automation system.

Objective:

- Research placing the automation systems on a web-based program to decrease building environment system down time and eliminate travel time when system requires resetting or adjustments are needed.
- Evaluate our Building Automation System (BAS) programs to see what upgrades will be needed to place the systems on a web-based program that Facilities Maintenance Staff can operate from any computer, phone or tablet with internet access. Gather data and present the proposed upgrades to General Services Director for review.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 776,425	\$ 832,286	\$ 947,157	\$ 903,840	\$ 954,607
Operating Expense	692,431	747,960	865,496	863,596	1,075,322
Capital Outlay	17,601	60,697	107,844	107,844	55,000
Total	\$ 1,486,457	\$ 1,640,943	\$ 1,920,497	\$ 1,875,280	\$ 2,084,929
Reduction to expenditures					
Library Fund	(38,832)	(61,407)	(65,147)	(65,147)	0
Water & Sewer Fund	(116,464)	(124,814)	(141,774)	(135,576)	(143,191)
General Fund	\$ 1,331,161	\$ 1,454,722	\$ 1,713,577	\$ 1,674,557	\$ 1,941,738

GENERAL SERVICES

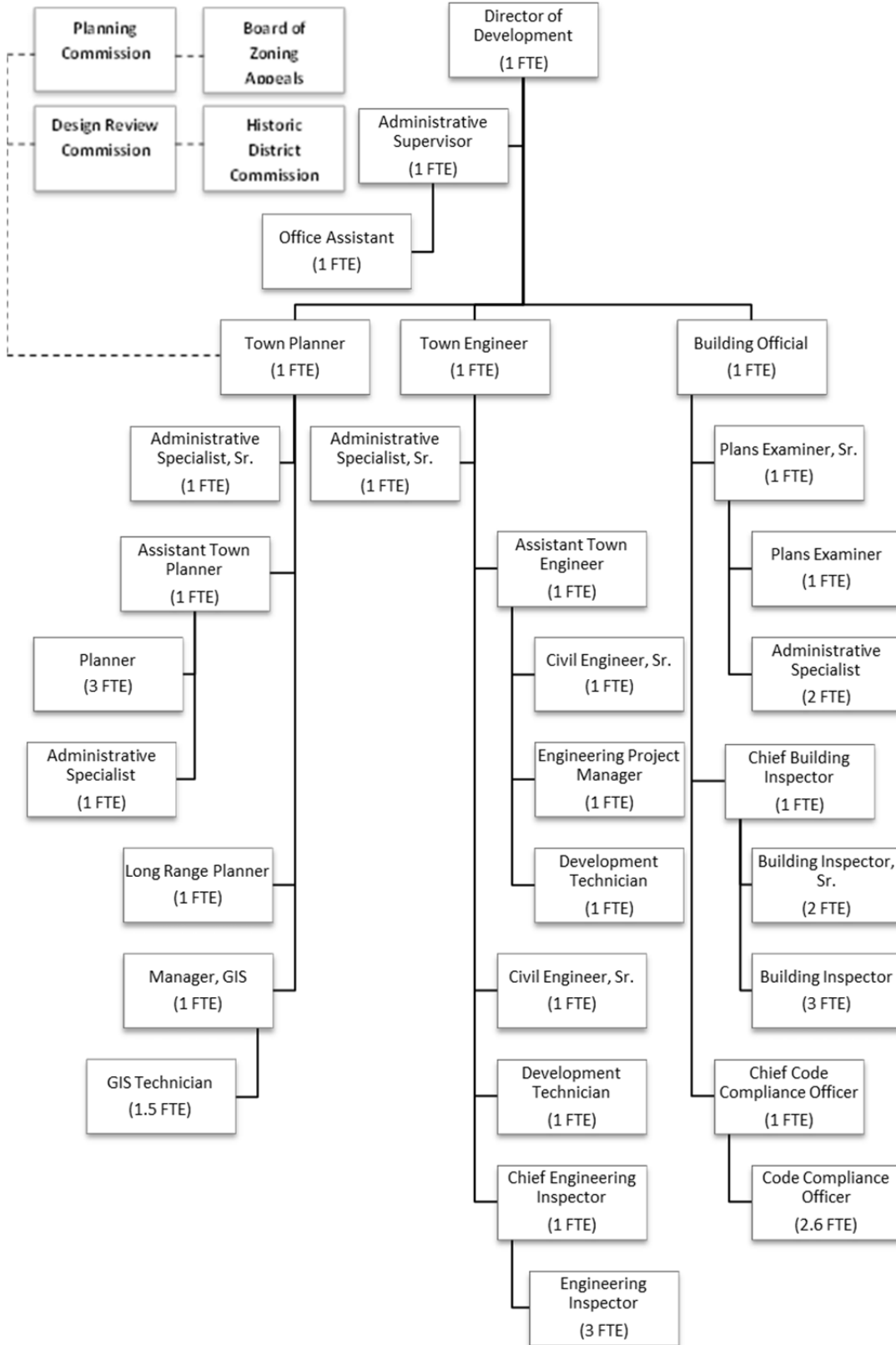
Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	3.0	\$ 172,938	3.0	186,215	3.0	\$ 197,130
Wages	12.0	343,713	12.0	379,225	13.0	415,776
Part-time		0		-		0
Other Compensation		5,352		6,500		6,500
Benefits		310,064		331,900		314,705
Merit & General Adjustment				-		20,496
Other Personnel	1.0	219		-		0
Total	16.0	\$ 832,286	15.0	903,840	16.0	\$ 954,607

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Amount of facility work orders completed	913	1,086	1,200
Average cost per completed work order	\$216.69	\$248.92	\$275.00
Average number of hours spent on work orders	2.7	2.1	2.5
Property and Casualty Claims:			
Claims received	53	55	50
Claims processed thru TML	23	17	20
Total amount paid out due to claims	\$14,306.86	\$18,500.00	\$15,000.00
Number of formal bids to solicit	55	54	57
Number of formal bids awarded	44 (80%)	45	50
Procedural infractions found during purchase order audits	13	29	19
Number of RFPs/SOQs solicited	10	8	7
Number of RFPs/SOQs awarded	5 (50%)	5	5
Total number of contracts executed	87	98	90
Contracts administered			
Construction contracts		35	25
Term contracts	124	122	120
One-time and professional services contracts	47	60	45

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 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 235,270	\$ 267,346	\$ 270,729	\$ 273,337	\$ 265,754
Operating Expense	92,245	88,346	104,481	105,981	106,413
Capital Outlay	0	0	0	0	0
Total	\$ 327,515	\$ 355,692	\$ 375,210	\$ 379,318	\$ 372,167
Reduction to expenditures					
Water & Sewer Fund	(48,362)	(53,354)	(56,282)	(56,898)	(55,825)
General Fund	\$ 279,153	\$ 302,338	\$ 318,929	\$ 322,420	\$ 316,342

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	2.0	\$ 152,249	2.0	156,216	2.0	\$ 156,216
Wages	1.0	21,038	1.0	21,754	1.0	21,852
Part-time	0.0	0	0.0	-	0.0	0
Other Compensation		0		-		0
Benefits		94,059		95,368		82,648
Merit & General Adjustment		0		-		5,038
Other Personnel	0.0	0	0.0	-	0.0	0
Total	3.0	\$ 267,346	3.0	273,337	3.0	\$ 265,754

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 applications for land development. DRT review comments are forwarded to the PC, DRC, and BMA. The DRT meets twice each month in a non-public meeting and is comprised entirely of Town staff and includes representatives from Development Services (Building Codes, Engineering, Planning), Public Services, Finance, Fire Administration (Fire Marshal), Parks and Recreation, and Police departments.

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 and related site inspections of building elevations, signage, lighting, and landscape 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.

Primarily charged with overseeing implementation of the Collierville 2040 Plan (adopted in 2012), the Long-range Planning staff is responsible for the generation and maintenance of statistical information, including demographics and population estimates. Such information is published annually in the Development Report. 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 with land development application review 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. Over FY 2014 and FY 2015, the Town's GIS System shifted to an "enterprise" model, which is enabling us to more efficiently manage information and share that information with other Town staff and the general public.

FY 2015 Accomplishments

- The Planning Division processed a high volume of development applications and related documents:
 - 109 land use applications
 - 866 site inspections
 - 190 sign permits
 - 213 Board/Commission staff reports
 - 622 miscellaneous administrative reviews
- Improved development regulations and the effectiveness and functionality of application review processes:
 - Staff worked with a subcommittee assembled by the Collierville Chamber of Commerce to develop a draft ordinance to update the Town's regulations pertaining to home-based businesses. Adoption of the update during FY 2016 is possible.
 - Staff worked with various stakeholders to develop a draft ordinance to update the Town's "tree policy". Adoption of the update during FY 2016 is possible.
- Utilized technology to improve internal and external information flow, customer service, communications, and efficiency, while reducing paperwork and costs:
 - Implemented an interactive, web-based map that provides information to the public about pending development applications and active construction sites. To improve public notice, the new map is related to new "development notice" signs posted on properties being considered for certain types of development.
- Provided exceptional GIS services to internal and external customers:
 - Assisted Public Services staff in conducting a ditch maintenance inventory in the field using tablets and cloud-based GIS software.
 - Implemented two new interactive, web-based maps that provide information related to traffic counts from 2006 and more recent traffic counts from 2013/2014.

DEVELOPMENT - PLANNING

- Supported the newly-formed Collierville Municipal School District with interactive, web-based maps of the school district boundaries and facility planning for the build-out of the community.
- Supported Collierville's Director of Economic Development with Esri's Community Analyst software to show potential vendors the sections of the Town that would best serve their needs. By using ESRI's mapping software, we are able to give visual evidence of Collierville's suitability for business and industry.
- Staff used new GIS technology (public notification tool) and authoritative property ownership data from the County to create address labels for development applications to meet the Town's mailed public notice policies. Because of this, applicants no longer have to supply these labels with their development applications.
- Recognized by Esri, GIS software vendor, with a Special Achievement in GIS (SAG) award. This award is given to organizations that "...have used GIS to improve our world and set new precedents throughout the GIS community."
- Continued to implement the Downtown Collierville Small Area Plan and I-269 Small Area Plan:
 - Town staff, engineering consultant A2H, the public, and the Tennessee Department of Transportation (TDOT) collaborated on the drafting of construction plans for both Phases 1 and 2 of the "Collierville Center Connect". Also during the past year, staff and A2H worked on documents that will provide authorization from TDOT to acquire any needed right-of-way and easements to construct the project.
 - Staff developed an amendment to the I-269 Small Area Plan to remove any policy language that would support stand-alone multifamily (apartment) developments, uses, or building types within the study area.
 - Staff developed a "cleanup" update to the Collierville 2040 Land Use Plan adopted in 2012 which clarified the "no net gain in multi-family" policy to use the "stand-alone" apartment terminology and replace the percentage approach to enforcing the "cap" to including a specific number of "stand-alone" apartment units that were approved prior to 2011 (3,532 dwelling units) that could be built over the build-out of the community, with some exceptions.
- 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. Collierville's main interest in this effort is to map out how Collierville can connect to the region via the Mid-South Regional Greenprint Plan and use the Greenprint for local decision making. Local adoption of the non-binding Greenprint document during FY 2016 is possible.
 - Provided the fifth annual Development Report, which tracks existing and approved developments against the policies in the Collierville 2040 Plan (adopted in Spring 2012), was published. These demographics help the Town Departments and the newly-formed Collierville Municipal School District plan facilities and services for the build-out of the community.
- Updated and improved the Town's land development regulations to ensure high quality development and implement land use plan and policies:
 - Continued an internal training program called the Collierville Way. To familiarize staff with the Town's regulatory documents (e.g. Design Guidelines, Zoning), the staff meet at least once a month and train each other on the regulations using local case studies.
- Preserve the Town of Collierville's Heritage, Historic Resources, and Support the Town's Tourism Efforts:
 - Using the Town-wide 2004 Historic Resources Survey and GIS web map technology, a map was made for a special training session held in May for the Historic District Commission that documented the diverse architectural styles found in Collierville's Downtown area.
 - In July of 2014, the Town was notified by the Washington, D.C. Office of Preservation Initiatives/Advisory Council on Historic Preservation that Collierville has been designated as one of the nation's "Preserve America Communities." The application for the designation was originally submitted by Main Street Collierville and the Town in 2012. Shortly after the Preserve America designation, Collierville was named "America's Best Main Street" by Parade magazine.

FY 2016 Goals and Objectives

Goal: Provide an effective application review process and proper oversight of the changing built environment.

Objectives:

- For the FY 2017 budget process, to improve productivity and efficiency, explore options for a web-based project tracking system for development applications (site plans, permits, subdivisions) that is

DEVELOPMENT - PLANNING

fully integrated with GIS and the Mayor's Action Center (MAC).

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 also will participate in educational opportunities to stay on top of the rapidly changing profession.

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

Objectives:

- Within 120 days, every Planning-related web page and online form will be reviewed for effectiveness and updated as needed. Staff will improve accessibility and formatting of information for internal and external customers through continued updates.
- With the implementation of the new web-based Building and Codes Permitting Software, staff will integrate fence and sign permits applications and processes into the effort, which are largely Planning Division functions.

Goal: Review and implement Small Area Plans (Downtown, I-269).

Objectives:

- Staff will conduct a parking study for the Square area, and model existing, mid-term, and long-term parking supply and demand. In this study, the Town should identify locations for new surface and/or structured parking lots, either adjacent to the Town Square, or in a strategically accessible location, based on the results of the parking study.
- Support the update to the Major Road Plan, including corresponding updates to the Subdivision Regulations for new road cross sections that promote walkability and traditional development forms.
- Administer right-of-way acquisition and preparation for construction for "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Similar to what was done with the I-269 Small Area Plan last fiscal year, staff will revisit the policies of Downtown Collierville Small Area Plan (now 5 years old) as they relate to the potential development of stand-alone apartment dwellings.

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 30 days of the BMA making a request to annex the site for the new high school, staff will prepare the necessary ordinances, resolutions, and initiate the required process.
- Within 90 days, staff will develop a policy that will create a compatible transition from existing estate-sized residential lots to new, more suburban residential neighborhoods.
- Within 90 days of the BMA making a request to annex the remainder of the Town's unincorporated reserve area, staff will coordinate any property owner requests, initiate any required referendums, draft the necessary ordinances, resolutions, and prepare a cost/benefit annexation analysis report.

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

Objectives:

- Within 60 days, staff will work with PC, DRC, HDC, and/or BMA on adoption of the draft amendments to the fence ordinance and tree ordinance begun in FY 2015.
- Within 180 days, staff will hold a workshop with the PC, DRC, HDC, and/or BMA to get direction and feedback on parking, the Planned Development (PD) process, permitted uses, downtown zoning, and improving residential design standards (single family). If changes are requested, draft a "cleanup ordinance/resolution" within 90 days of the workshop to address any issues and present the draft for adoption.
- During the 3rd quarter, staff will complete its work with the DRC from 2014 on a comprehensive update to the Design Guidelines to address a variety of topics (tree preservation, building setbacks, appropriateness of front yard parking, treatment of major intersections, reformatting of the buffer yard requirements into a tabular form, updating the plant list, use of color on buildings, signage, fence design and adding usable open space and buffer plate examples) and hold work sessions with the BMA to prepare the update for adoption before the end of FY 2016.
- Within 180 days, the Planned Developments (PD) section of the Zoning Ordinance (and possibly the Zoning Map) will be evaluated for amendment, as may be requested, to eliminate the use of a PD as a means of bypassing the requirements of the underlying zoning permitted uses and bulk

DEVELOPMENT - PLANNING

requirements. The process will be examined in terms of complexity, enforcement, long-term consequences, and consistency with the Land Use Plan.

Goal: Support other Town departments in the preservation of the Town of Collierville's heritage.

Objectives:

- If needed, study Historic Resources, document/share Town History; and/or support heritage tourism efforts.
- By the end of the 4th quarter, create a Civil War Walking Tour web map/application.
- Within 180 days, staff will work with the Historic District Commission (HDC) to survey the property owners in fringe subdivisions to the Historic District (HD) and, if appropriate, prepare a Zoning Map Amendment for a recommendation by the HDC, PC, and approval by the BMA. A 2000 study recommended that inappropriate, non-historic subdivisions be removed from the HD and specifically recommended that properties located on the fringes of the District, that are likely to be developed in a manner incompatible with HD, be removed.
- Within 180 days, update the Historic Resources Map on the Town's Map Gallery page on the website by adding information/links from the National Register District Nomination Forms for notable historic properties within the National Register District.

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

Objectives:

- Provide potential GIS Services and support, with both paper and web-based mapping requests (both internal and external applications) completed within 60 days of request.
- Regarding data creation and maintenance:
 - Support Public Services on the tracking and maintenance of the Town's infrastructure,

including storm water, sanitary sewer, and water supply infrastructure.

- Support Planning on the maintenance of Zoning, Land Use, and other planning related GIS data.
- Support all other Town departments as needed.

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

Objectives:

- GIS Staff will continue to maintain the on-premises GIS server and database server machines and will manage the ArcGIS Online for Organizations subscription.
- Maintain the nine (9) web mapping applications developed over the past two years with current information (i.e. zoning, land use changes, development activity).
- With input from the Data Directions users group, develop new web mapping applications on an as-needed basis and provide to internal and external customers, as appropriate.

Goal: Integrate GIS System with other Town business systems.

Objectives:

- Coordinate with Emergency Services staff and the CAD/RMS vendor to integrate our enterprise GIS with the new CAD/RMS software implementation.
- Coordinate with Code Enforcement staff and Paladin Data Systems (vendor) to integrate our enterprise GIS data with the new Code Enforcement software implementation.
- With the assistance from the Data Directions group we will develop and manage a Town-wide GIS training plan; including an ESRI Training Plan available to GIS staff and desktop users. The training plan will be shared with internal stakeholders and staff training will be ongoing. Provide potential GIS Services and support, with Web-Based Mapping requests (both internal and external applications) completed within 60 days of request.

DEVELOPMENT - PLANNING

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 661,727	\$ 704,327	\$ 766,186	\$ 722,841	\$ 800,264
Operating Expense	74,782	90,077	99,568	99,403	93,230
Capital Outlay	0	0	0	0	0
Total	\$ 736,509	\$ 794,405	\$ 865,754	\$ 822,244	\$ 893,494
Reduction to expenditures					
Water & Sewer Fund	(111,241)	(119,161)	(129,863)	(123,337)	(134,024)
General Fund	\$ 625,268	\$ 675,244	\$ 735,890	\$ 698,908	\$ 759,470

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	6.0	\$ 379,315	6.0	391,362	7.0	\$ 427,817
Wages	3.0	93,170	3.0	93,794	3.0	106,489
Part-time	0.0	0	1.0	10,000	1.0	21,137
Other Compensation		0		-		0
Benefits		231,843		227,685		230,055
Merit & General Adjustment		0		-		14,766
Other Personnel	0.0	0	0.0	-	0.0	0
Total	9.0	\$ 704,327	10.0	722,841	11.0	\$ 800,264

DEVELOPMENT - PLANNING

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Number of Applications Received			
Rezoning (Conventional)	4	6	6
Zoning Ordinance or Guidelines Text Amendments	11	7	7
Planned Developments (New and Revisions)	4	5	5
Land Use Map or Text Amendments	1	1	1
Variances/Administrative Appeals	14	9	9
Annexation	-	-	1
Conditional Use	8	13	13
Preliminary Site Plan	6	2	6
Final Site Plan	11	15	15
Site Plan Amendments (sheet revisions, cell co-locations)	25	23	23
Subdivision Sketch Plan	4	2	2
Subdivision Preliminary Plat	11	15	15
Subdivision Final Plat	5	10	10
Right of Way or Easement Vacation	2	1	1
Produce Vendor Permits	1	4	4
Charitable Solicitor Permits	9	9	9
Sign Permits	175	190	190
Fence Permits	243	248	248
Total Applications	534	560	565
Number of Board/Commission Reports Produced			
Board of Mayor and Alderman	48	50	50
Planning Commission	51	52	52
Board of Zoning Appeals	15	9	9
Design Review Commission	26	13	13
Historic District Commission	23	21	21
Design Review Team (DRT) Administrative Review	64	68	68
Total Reports	227	213	213
Number of Development and Pre-Application Meetings	129	141	141
Number of Administration Reviews (Zoning Letters & Business Licenses)			
Zoning Letters	29	32	32
Business Licenses	230	235	235
Home Occupations	75	98	98
Field/Site Inspections	483	866	866
Average Number of Days between Application and Response	5	3	3

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.

FY 2015 Accomplishments

Drainage

- Completed Bank Stabilization Project on Amber Grove.
- Completed design and construction for Phase 1 of Cooper Road & College Road drainage improvements.
- Completed design and construction for drainage improvements on Strong Drive.
- Completed drainage study to identify issues in Royal Pecan neighborhood.

Transportation

- Completed construction of mast arms at Poplar Avenue at Peterson Lake Road for the University of Memphis.
- Completed construction of mast arms at Poplar Avenue and Byhalia Road.
- Completed construction of intersection improvements and signalization at Market Boulevard and Civic Center Drive.
- Secure funding for resurfacing projects of Bray Station, Winchester Road, and Bailey Station.
- Secured funding through Metropolitan Origination (MPO) for the Environmental and Preliminary Engineering Work for State Route 57 (Poplar Avenue) from Eastley Street to State Route 385.
- Work with Tennessee Department of Transportation (TDOT) for a safety audit for intersection

improvements for Poplar Avenue and Houston Levee Road.

- Received approval and started construction for railroad safety improvements for the Poplar Avenue and Houston Levee Road railroad crossing.
- Completed work with TDOT on Highway 72 construction.
- Continue to work with TDOT on Byhalia Road construction.
- Secured funding and started working with property owners to secure easements for signal at Poplar Avenue and Collierville-Arlington-Eastley Street.
- Completed in-house design and awarded bid for signal at Shelton and Collierville-Arlington Road.
- Completed mast-arm electrostatic painting for 7 intersections around Town, along with historic fence at Walnut Street parking lot.
- Completed plans and started construction for approximately 2,600 feet of Wolf River Boulevard.

Pedestrian Improvements

- Installed school flashers on Quinn Road for middle school.
- Upgraded pedestrian crossing signal at Main Street and Poplar Avenue.
- Completed design for school flashers for Church of the Incarnation.

Stormwater

- Began Phase 1 of Town-wide Storm Sewer System Mapping Project.
- Organized and conducted a workshop and meetings to meet TDEC MS4 requirements that included an on-site Tennessee Smart Yards Workshop, on-site Rain Garden Train the Trainer Workshop, and off-site meeting for the Collierville Elementary School's Wolf River field trip.
- Participated in Community Assistance Visit with the state flood plain coordinator (FEMA) and identified areas for improved compliance for the Town's Flood Plain Management Program.
- Continue to conduct education classes for Town employees regarding Stormwater Pollution Prevention.
- Completed set-up of electronic data base for stormwater inspections.
- Worked with Administration and Finance on stormwater fee revision.
- Continue to work with Tennessee Department of Environment and Conservation (TDEC) on new stormwater requirements.
- Completed a revised floodplain study that removed 228 homes from flood zone due to the construction of the Queen Oaks Detention Pond.

DEVELOPMENT - ENGINEERING

General

- Developed and managed Development Agreements and inspections for 62 private residential or commercial projects at various stages of development and 10 that were released.
- Assisted citizens in efforts to obtain flood insurance in flood prone areas.
- Actively managed and inspected 13 on-going Capital Improvement Projects for the Town.
- Continued to update standardized construction details and made available to contractors on line through Town web site.
- Employee education: Engineering inspectors attended project management seminar; Sr. Civil Engineer completed TN EPSC Phase 2 course; Deputy Town Engineer attended annual Tennessee Storm Water Association conference; Town Engineer completed recertification for managing TDOT-funded local projects; TN EPSC Phase 1 recertification by five division employees.

FY 2016 Goals and Objectives

Goal: Improve transportation safety and level of service around Town.

Objectives:

- Complete the widening of approximately 2600 feet of Wolf River Boulevard across the frontage of Creekside Phase II and The Stables development.
- Through the Congestion Mitigation Air Quality (CMAQ), connect all signals along Byhalia Road by way of fiber optic to coordinate the timing.
- Through the Congestion Mitigation Air Quality (CMAQ), complete the signalization of Poplar Avenue, Collierville-Arlington and Eastley Street.
- Install school zone flashers on Bray Station at Church of the Incarnation.
- Complete a bike and truck route plan for the Town showing major roads.

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.
- Complete drainage improvements on Ailene Drive.
- Complete design of drainage improvements for Royal Pecan Subdivision.
- Establish a list of flooding and bank stabilization projects from most critical to least critical.

Goal: Meet objectives and maintain compliance of TDEC MS4 permit.

Objectives:

- Continue mapping of Town-wide Storm Sewer Program.
- Provide online data base for tracking active stormwater permits by way of mobile devices.
- Continue to work with TDEC with updated and new regulations.
- Educate public using brochures, classes, and interpretive signage.

Goal: Improve employee job satisfaction and knowledge/performance.

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 on skills for managing Capital Projects.

Objectives:

- Attend at least one class per year, either a webinar, class, or online course for Project Management skills.
- Work with different departments on preparing plans, specifications, and set key milestones for projects.
- Provide better planning of construction projects during the design stage.

DEVELOPMENT - ENGINEERING

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Private Development projects			
Number of Projects Reviewed (site plans, plats, etc.)	114	137	100
Number of New Residential Lots Approved (plats recorded)	96	88	85
Amount Approved Commercial/Industrial (sq. ft.)	30,274	189,181	125,000
Average Plan Review Time (Number of Days)	3	3	3
Percent of Reviews within 3 weeks	100%	100%	100%
Capital Investment Program			
Number of Capital Investment Projects - Design Start	6	7	4
Number of Capital Investment Projects - Design Complete	4	8	4
Number of Capital Investment Projects - Bid Opening	4	12	5
Number of Capital Investment Projects -Construction Start	3	12	5
Number of Capital Investment Projects -Construction Complete	4	11	5

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 816,374	\$ 862,531	\$ 890,674	\$ 874,928	\$ 962,693
Operating Expense	77,700	144,631	243,690	238,180	264,785
Capital Outlay	17,363	5,160	0	0	24,000
Total	\$ 911,436	\$ 1,012,322	\$ 1,134,364	\$ 1,113,108	\$ 1,251,478
Reduction to expenditures					
Water & Sewer Fund	(227,859)	(253,080)	(283,591)	(278,277)	(312,870)
General Fund	\$ 683,577	\$ 759,241	\$ 850,773	\$ 834,831	\$ 938,609

Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	5.0	\$ 334,931	5.0	337,753	6.0	\$ 412,962
Wages	6.0	252,484	6.0	258,719	6.0	261,974
Part-time		0		-		0
Other Compensation		0		-		0
Benefits		275,116		278,456		275,575
Merit & General Adjustment		0		-		12,182
Other Personnel	0.0	0	0.0	-	0.0	0
Total	11.0	\$ 862,531	11.0	874,928	12.0	\$ 962,693

DEVELOPMENT – CODES 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 2015 Accomplishments

- Held 9 Pre-Construction Meetings in FY15 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 included the 2nd Phase of the Carrington Apartments, Children's Dental, Houston Levee Galleria-Retail Building, St. Patrick's Presbyterian, C-Store – Byhalia, C-Store – Winchester, and Storage Towne America.
- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Official, Inspectors, and Plans Examiners attended 49 classes for a total of 175 training hours. The training hours were applicable to the Building, Mechanical, Plumbing, and Electrical codes. The Tennessee Building Officials Association conference was held in Memphis which allowed staff to gain the majority of continuing education locally. In addition to the training, the Chief Building Inspector obtained his Legal and Management certification. The Building Official and Chief Building Inspector completed 2014 Municipal Management Academy (MTAS) Level 1. The Residential Plans Examiner gained his certification as a Commercial Plans Examiner as well as his Commercial Building Inspector. The Building Official attended local West Tennessee Building Official Association monthly meetings, and the Memphis Home Builders Association monthly meetings, and local meetings and discussions with other Building Officials for code consistency and knowledge of surrounding jurisdictions.
- The total number of building trade inspections was 11,036 for the fiscal year, with a pass rate of 77%. The trade inspectors each averaged 9.8 inspections per day per inspector.
- The completion time for commercial plan reviews, measured from submission to comments being issued, continued to be 10 working days.

- There were a total of 1,022 plans reviewed. 750 were residential plans, which consisted of 143 for new single-family dwellings and 607 residential additions. Two hundred seventy (272) were commercial plans, which consisted of 9 new commercial projects and 138 commercial additions, and 125 multi-family units.
- There were a total of 48 new businesses visited for the year.
- Using the "Zoning Code Compliance Policy", staff was able to gain compliance through education and personal contact with property owners. Twenty (20) of 3,954 total zoning code cases required court action during the fiscal year.
- Staff initiated 3,573 zoning code actions and responded to 381 citizen complaints. All cases and inspection activities were logged on the Mayor's Action Center or the Code Enforcement module. Full time Zoning Code Officers averaged 13.1 inspections per day.
- Conducted 97%+ of building inspections within 24 hours (next workday) of inspection request.
- Amended the Town code to increase the role of Construction Board of Adjustments and Appeals to act as code advisory to Building Official and Fire Code Official.
- Entered contract with Paladin Data Systems to implement software to allow online inspection requests, results and documentation for more accurate and efficient communication between the Town, contractors and owners.

FY 2016 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.

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.
- Implement the use of mobile devices by January 1, 2016, in an effort to provide more efficient communication, documentation and increase Trade Inspector's field time to conduct inspections.

DEVELOPMENT – CODES ENFORCEMENT

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.
- Attend monthly home builder meetings to discuss solutions to construction challenges.

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

Objectives:

- Investigate 100% of citizen-initiated complaints within 24 hours (next workday).
- Continue proactive enforcement of the Town's sign ordinance.
- Continue our customer service efforts with personal contact with citizens when dealing with complaints.
- Visit all new businesses to Collierville within one week of opening.

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

Objectives:

- 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.
- Continue use of mobile devices to provide more efficient communication, documentation and increase Zoning Code Enforcement Officer's field time for inspections.
- 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.
- 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.
- Conduct regular staff meetings for improved consistency.

Goal: Implement new permit software January 2016.

Objectives:

- Equip all building inspectors with wireless devices (i.e. laptops or tablets) for the purpose of logging inspection results at job site.
- Provide inspection results real-time with email to builders/contractors.
- Provide a method of tracking projects from time of application through the certificate of occupancy.
- Provide monthly reports to track workload and staff productivity.
- Provide a citizen access portal to apply for permits, request inspections and track project status.

Goal: Utilize the Construction Board of Adjustments and Appeals as an advisory board.

Objectives:

- Develop policy and procedures to refine the permit and inspection processes.
- Develop a seismic and wind wall bracing ordinance for one- and two-family dwellings.

DEVELOPMENT – CODES ENFORCEMENT

Code Compliance Activity

Activity	Actual FY14	Estimated FY15	Projected FY16
Zoning Code Compliance Activity			
New Cases			
Town Staff Initiated	4,777	3,192	3,985
Citizen Initiated	389	381	385
Total New Cases	5,166	3,573	4,370
Open Cases Carried Over From Previous Month	45	22	34
Permit Activity - Key Indicators			
Number of Commercial/Industrial New Buildings or Expansions	8	9	9
Amount of Commercial/Industrial Square Footage Permitted	267,670	197,919	232,795
Number of Commercial/Industrial Buildouts	65	83	74
Amount of Commercial/Industrial Buildouts (sq.ft.)	273,539	385,847	329,693
Number of Single Family Units Permitted	131	150	141
Number of Multi-Family Units Permitted	372	-	125
Total Units Permitted	503	150	327
Construction Activity			
Number of Permits			
Building	802	738	770
Electrical	888	884	886
Plumbing	827	685	756
Mechanical	1,264	1,048	1,156
Total Permits	3,781	3,355	3,568
Number of Inspections			
Building	4,821	3,616	4,219
Electrical	3,031	2,485	2,758
Plumbing	3,728	2,803	3,266
Mechanical	1,880	1,522	1,701
Total Inspections	13,460	10,426	11,943
Number of Failed Inspections	2,836	2,435	2,636
Number of Courtesy Inspections	8	3	6
Average Number of Inspections per Work Day	10.7	7.9	9.3
Rate of Past Inspections (%)	79.0%	77.0%	78.0%
Financial Tracking			
Fees			
Building	\$333,605	\$281,440	\$307,523
Electrical	\$86,785	\$72,361	\$79,573
Plumbing	\$106,456	\$74,465	\$90,461
Mechanical	\$138,090	\$118,110	\$128,100
Re-Inspections	\$71,400	\$74,320	\$72,860
Building Plans Review	\$71,449	\$113,069	\$92,259
Other (Sign, Fence, etc.)	\$21,035	\$23,302	\$22,169
Total Fees	\$828,820	\$757,067	\$792,944
Valuations			
Dwelling	\$46,095,170	\$53,253,800	\$49,674,485
Commercial/Industrial	\$46,324,009	\$29,852,115	\$38,088,062

DEVELOPMENT - CODES ENFORCEMENT

Budget Summary

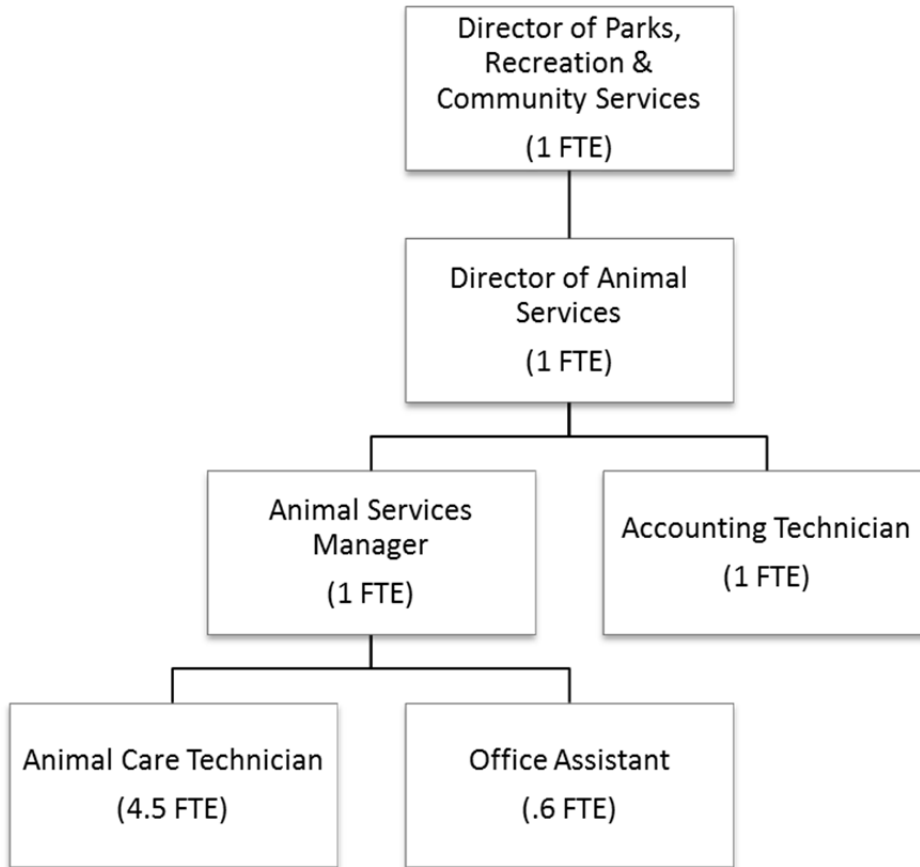
	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 715,930	\$ 859,955	\$ 961,672	\$ 949,066	\$ 938,689
Operating Expense	63,623	62,262	110,121	110,371	107,659
Capital Outlay	0	2,120	100,000	100,000	0
Total	\$ 779,552	\$ 924,337	\$ 1,171,793	\$ 1,159,437	\$ 1,046,348

Staffing Summary

	FY 14		FY 15		FY 16	
Salaries	4.0	\$ 254,188	4.0	252,957	4.0	\$ 254,644
Wages	10.0	317,913	10.0	379,405	10.0	396,442
Part-time	1.0	5,974	0.0	-	1.0	16,974
Other Compensation		0		-		0
Benefits		267,283		303,547		259,416
Merit & General Adjustment		0		-		11,213
Other Personnel	1.0	14,598	1.0	13,157	0.0	0
Total	16.0	\$ 859,955	15.0	949,066	15.0	\$ 938,689



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, two full-time Animal Care Technicians, four part-time Animal Care Technicians, and one part-time data/receptionist employee.

Mission Statement for the Town of Collierville Department of Animal Services (CAS): 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 2015 Accomplishments

- Received \$51,526 in donations.
- NEW program with PETSMAART Charities “Rescue Waggin” which allows CAS to send puppies to source shelters and humane societies in northern states which have mandatory spay/neuter laws. This program also gives us grant opportunities. Since November 2014, we have sent 107 puppies.
- 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 300 dogs have been trained and paroled from this program.

- The Paw Prints Pet Adoption Center 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 Saturday.
- The Animal Services Director is an active member of the (NACA) National Animal Control Association.
- The Animal Services Director continues to serve for the past 9 years on the (ACAT) Animal Control Association of Tennessee Board of Directors.
- Continued micro-chip program for identification of Shelter and community animals which has resulted in the micro-chipping of 7,700 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 40 completed Eagle Scout projects at the shelter since 2005.
- Continued the TNR program for feral (wild) cats. Since 2007 over 800 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 4,500 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 Carriage Crossing location.
- Participated in the Channel 5 Saturday Pet of the Week bringing adopters from Arkansas, Mississippi and Tennessee to our shelter.
- 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.
- Since 2011, 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.
- Paw Fest held in October at Carriage Crossing was bigger and better than ever, with more dog prizes, games and families participating.

FY 2016 Goals and Objectives

Goal: Begin Shelter Improvement capital improvement project.

Objectives:

- Develop lobby area and surgery center in shelter.
- Develop a grading and drainage plan for storm water runoff in shelter area.
- Complete irrigation project.
- HVAC renovations.

ANIMAL SERVICES

Goal: Build a functional surgery center and shelter addition that will continue to move us forward in providing Collierville with the best services and programs for our community.

Objectives:

- Secure more donations to help financially support this project.
- Find more foundations, businesses and grant opportunities supporting spay/neuter.

Goal: Increase our surgery volunteer team, in order to meet the needs of our larger surgery center.

Objectives:

- Train more volunteers to help on surgery days especially on heavy S/N days or when staff is sick or on vacation
- Recruit vet techs from area veterinarian clinics
- Secure more donations to help financially support this project to pay for more training and uniforms.

Goal: Complete PetSmart Charities Partner Requirements to Transport Eligible Dogs.

Objectives:

- Canine behavior assessment training.
- Train staff to review adult dogs.
- Actively involve up to five volunteers for training.

Goal: Work to Increase Animal Intake Reflecting Shelter Workload.

Objectives:

- Increase adoptions/transfer by 200.
- Add additional 50 kids to attend “Kids Camp” for humane education.
- Work with two non-profits to provide free pet food or spay/neuter services to low income families.
- Provide additional 10 hours for staff and volunteers.

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

Objectives:

- Continue to educate the public on rabies control and dog bite prevention.
- Prepare an ordinance for new fencing regulations for permanent enclosures to ensure public safety and maintain a safe environment in our neighborhoods.

Goal: Provide more training and continued animal welfare education for staff and volunteers.

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: Learn to use our Shelter Pro software to effectively improve our record keeping.

Objectives:

- Prepare spread sheets to highlight data in a more efficient manner for performance measures.
- Send staff to other local shelters for more direct guidance in the program’s possibilities.
- Secure a grant to allow more online training for the software.

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.
- Increase our seasonal event planning with Carriage Crossing.

ANIMAL SERVICES

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Animals taken in at shelter	1,490	1,425	1,700
Percent of animals taken in that were:			
Surrendered	17.9%	26.0%	20.0%
Strays	63.4%	60.5%	50.0%
TNR (Trap, Neuter, Release) cats	8.3%	7.0%	15.0%
No Cost Spay/Neuter Program	9.1%	6.4%	14.0%
Wildlife	0.1%	0.2%	1.0%
Percent of animals that were:			
Adopted, placed or relocated	54.4%	64.3%	60.0%
Reclaimed and No Cost program returns	24.6%	23.0%	25.0%
Euthanized	16.7%	12.2%	14.0%
Stray animals picked up DOA	0.5%	0.5%	1.0%
Animals euthanized	249	174	238
Animals picked up DOA	7	9	17
Dogs and cats adopted out	635	643	650
Adoption of other pets (chickens, rabbits, goats, etc.)	2	3	5
TNR (Trap, Neuter, Release) cats	96	101	200
Placement with rescue groups and through Seniors for Seniors program	76	169	170
No Cost Program pets returned to owners	134	92	175
Reclaimed animals	233	230	250
Total of live release	1,176	1,238	1,450
CAS adoptable pets spayed/neutered at shelter:			
Dogs			
Spayed	176	115	200
Neutered	158	130	200
Cats			
Spayed	137	140	200
Neutered	122	125	200
Total shelter pets spayed/neutered	593	510	800
TNR Program cats			
Spayed	56	60	130
Neutered	40	45	125
Total cats served by the TNR program	96	105	255
No Cost program pets spayed/neutered at shelter:			
Dogs			
Spayed	26	25	68
Neutered	17	15	51
Cats			
Spayed	51	30	80
Neutered	41	25	39
Total pets served by No Cost program	135	95	238
Total Spay and Neuters for the Shelter	824	710	1,293
Number of Kids Camp attendees	75	75	125
After hour call-outs	6	7	12
Dog bites	34	16	30
Number of community service/volunteer hours:			
Court appointed service hours	6,000	6,000	6,000
Number of volunteer hours	31,000	31,000	31,000

ANIMAL SERVICES

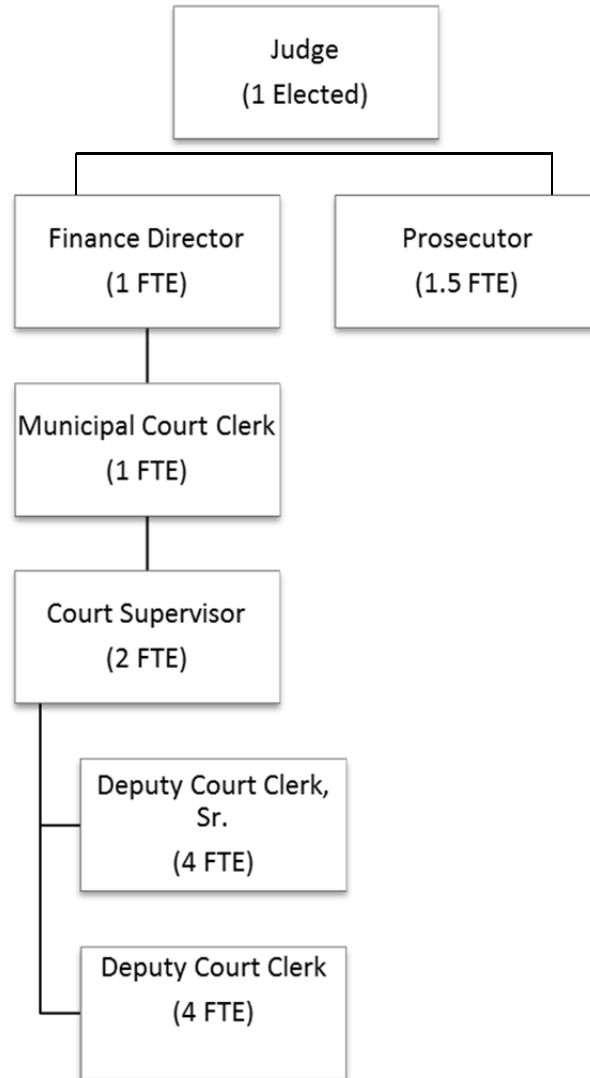
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 338,143	\$ 330,357	\$ 358,189	\$ 302,728	\$ 403,808
Operating Expense	147,044	655,166	199,018	264,297	165,234
Capital Outlay	3,999	10,917	30,000	0	53,000
Total	\$ 489,187	\$ 996,440	\$ 587,207	\$ 567,025	\$ 622,042

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	2.0	\$ 96,071	2.0	86,204	2.0	\$ 102,229
Wages	2.0	69,676	2.0	71,026	3.0	96,390
Part-time	5.0	47,852	6.0	35,150	5.0	69,160
Other Compensation		2,277		2,500		2,500
Benefits		114,481		107,848		126,640
Merit & General Adjustment		0		-		6,889
Other Personnel		0	0.0	-	0.0	0
Total	9.0	\$ 330,357	10.0	302,728	10.0	\$ 403,808

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. The Judge is elected for an eight-year term. The Town employs three prosecutors, one Municipal Court Clerk, two Court Supervisors, four Deputy Court Clerks, Senior, three Deputy Court Clerks, and two part-time Deputy Court Clerks.

The Court Clerk's Office prepares, processes, and maintains all legal documents and records pertaining to Court; collects and accounts for all fines, forfeitures, fees and court costs; and reports and distributes funds to city, county and state agencies on a monthly basis.

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

FY 2015 Accomplishments

- Reorganized court staff and provided training to create levels of expertise in the criminal and traffic divisions and promote staff retention.
- Increased online credit card transactions by 21%, which resulted in generating \$456,716, a 25% increase, in traffic citation fines and cost.
- Collected \$1,552,162 in Court revenue.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts, MTAS.
- Realigned Court docket structure by adding an arraignment docket to streamline regular criminal docket sessions and increasing productivity in disposing cases.
- 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.
- Interfaced with new Police software; reviewed software procedures.

FY 2016 Goals and Objectives

Goal: Improve efficiency of court functions.

Objectives:

- Implement management succession plan to ensure Court operations maintain optimal efficiencies.
- 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:

- 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:

- Continue to promote the convenience of online credit card transactions.
- Report defendants with delinquent misdemeanor fines and costs to Department of Safety for suspension of driver's license.
- Collect \$1,700,000 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 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 604,774	\$ 651,260	\$ 790,144	\$ 748,257	\$ 822,336
Operating Expense	64,205	56,703	89,800	88,173	95,952
Capital Outlay	10,798	0	9,000	9,000	0
Total	\$ 679,778	\$ 707,963	\$ 888,944	\$ 845,430	\$ 918,288

Staffing Summary

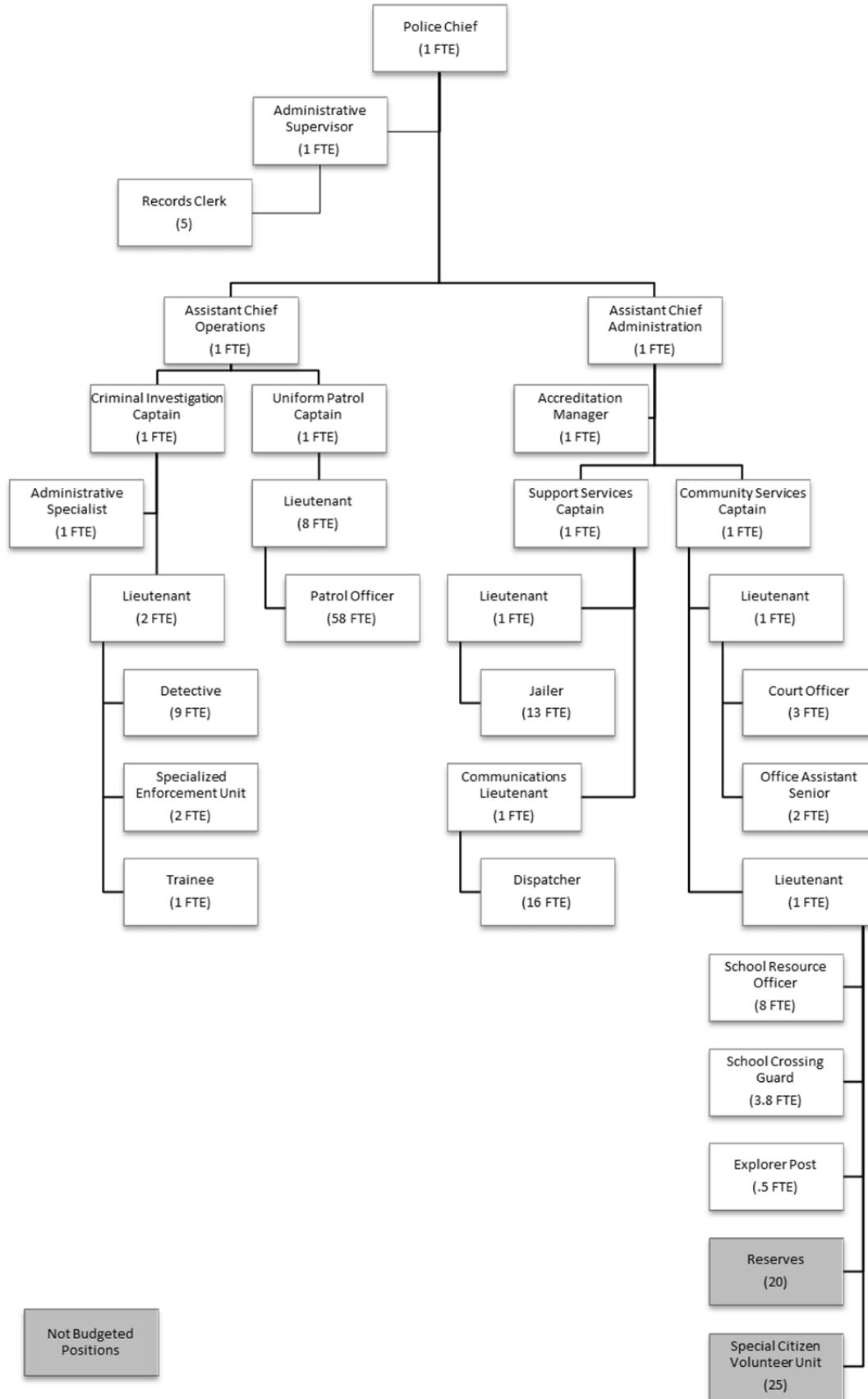
	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	2.0	\$ 124,434	5.0	181,854	5.0	\$ 241,131
Wages	7.0	186,171	7.0	174,407	7.0	198,839
Part-time	5.0	97,848	5.0	107,701	5.0	106,300
Other Compensation		8,499		6,000		3,600
Benefits		234,308		278,295		263,315
Merit & General Adjustment				-		9,150
Other Personnel	0.0	0	0.0	-	0.0	0
Total	14.0	\$ 651,260	17.0	748,257	17.0	\$ 822,336

MUNICIPAL COURT

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Total Charges			
Charge Dispositions	18,103	18,377	18,500
Held to state (Grand Jury)	364	454	475
Guilty plea	1,315	1,359	1,370
Guilty verdict	180	141	150
Dismissed with cost	5,166	5,071	5,100
Dismissed without cost	781	740	750
Not guilty	6	5	5
Traffic Forfeit (paid after court judgment)	1,470	1,364	1,375
Active pac (unpaid tickets)	1,326	1,286	1,300
Other (nolle prosequi)	1,311	1,236	1,250
Total Cases			
Case Dispositions			
Criminal cases	1,645	1,664	1,685
Traffic cases	11,764	12,503	13,000
Total case dispositions	14,150	14,167	14,685
Total cases on docket	20,071	22,476	22,976
Percent of cases disposed	67%	63%	65%
New case files prepared for court docket	6,655	7,106	7,500
Defendants w/misdemeanor dispositions	1,294	1,284	1,295
Warrants processed	739	866	925
Subpoenas issued	935	510	550
Traffic tickets processed	12,273	12,504	12,800
Parking tickets processed	170	164	170
Traffic ticket cases paid (closed status-without court hearing)	5,072	5,351	5,450
Scheduled court docket			
Sessions	130	138	138
Days	67	70	70
Revenue collected	\$1,504,000	\$1,552,162	\$1,600,000
Online Credit Card Transactions	\$365,000	\$456,716	\$500,000
Online Credit Card Transactions	2,964	3,575	3,900
Cash Bond Activity			
Cash Bonds Posted	\$225,911	\$400,985	\$425,000
Cash Bond Forfeits	\$20,520	\$17,750	\$17,000
Cash Bonds Transferred to fines	\$130,346	\$120,345	\$122,500
Cash Bonds Refunded	\$86,602	\$77,013	\$75,000
Active Bonds	\$105,293	\$132,336	\$135,000

POLICE DEPARTMENT



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.

FY 2015 Accomplishments

- In December 2014, the department welcomed a CALEA inspection team into our agency to conduct our tri-annual on-site re-accreditation process. The assessors reviewed every facet of our agencies operations to determine our level of compliance with more than 400 CALEA standards. Their findings were reported to CALEA and in March of 2015, the department was awarded the status of Advanced Meritorious Accreditation for our 7th consecutive inspection period.
- Throughout this fiscal year, the department has been diligently working on the Dispatch Console / P-25 radio system conversion, which is now fully functional, and the CAD / RMS database conversion projects.
- The department raised \$30,000 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 2016 Goals and Objectives

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

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.

POLICE DEPARTMENT

- 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.
- 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 GHSO 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 FY14	Estimated FY15	Projected FY16
Population	47,185	48,517	49,126
Sworn Officer Complement	102	102	102
Civilian Employees	39	39	39
Volunteers	25	25	25
Reserves	8	8	8
Explorers	6	6	6
Total Incoming/Outgoing Phone Calls	133,189	136,320	139,046
Total CAD Entries / Police	44,057	43,469	44,338
Alarm Calls	2,426	1,830	1,867
911 Calls	392	433	442
Traffic Warnings	16,196	13,867	14,144
Traffic Citations	13,047	12,360	12,607
Total DUIs	132	143	146
Total Crashes	1,290	1,290	1,316
Auto Thefts	18	24	24
Burglaries	69	72	73
Larcenies (All Inclusive)	696	749	764

Activity	Actual FY14	Estimated FY15	Projected FY16
Total CAD Entries / Police	44,057	43,469	44,676
Average Response Time (All Calls)	7:26	7:25	7:26
Officers per 1,000 Population	2.16	2.10	2.08
Assigned Criminal Cases to CID	951	990	1,010
Percentage of Criminal Cases Cleared	67%	64%	65%
FBI Part I Offenses Clearance Rate	52.00%	56.00%	55.00%
Prisoners Processed	1,952	2,257	2,302

* FY 16 projections are based on a 2% increase from FY 15

POLICE DEPARTMENT

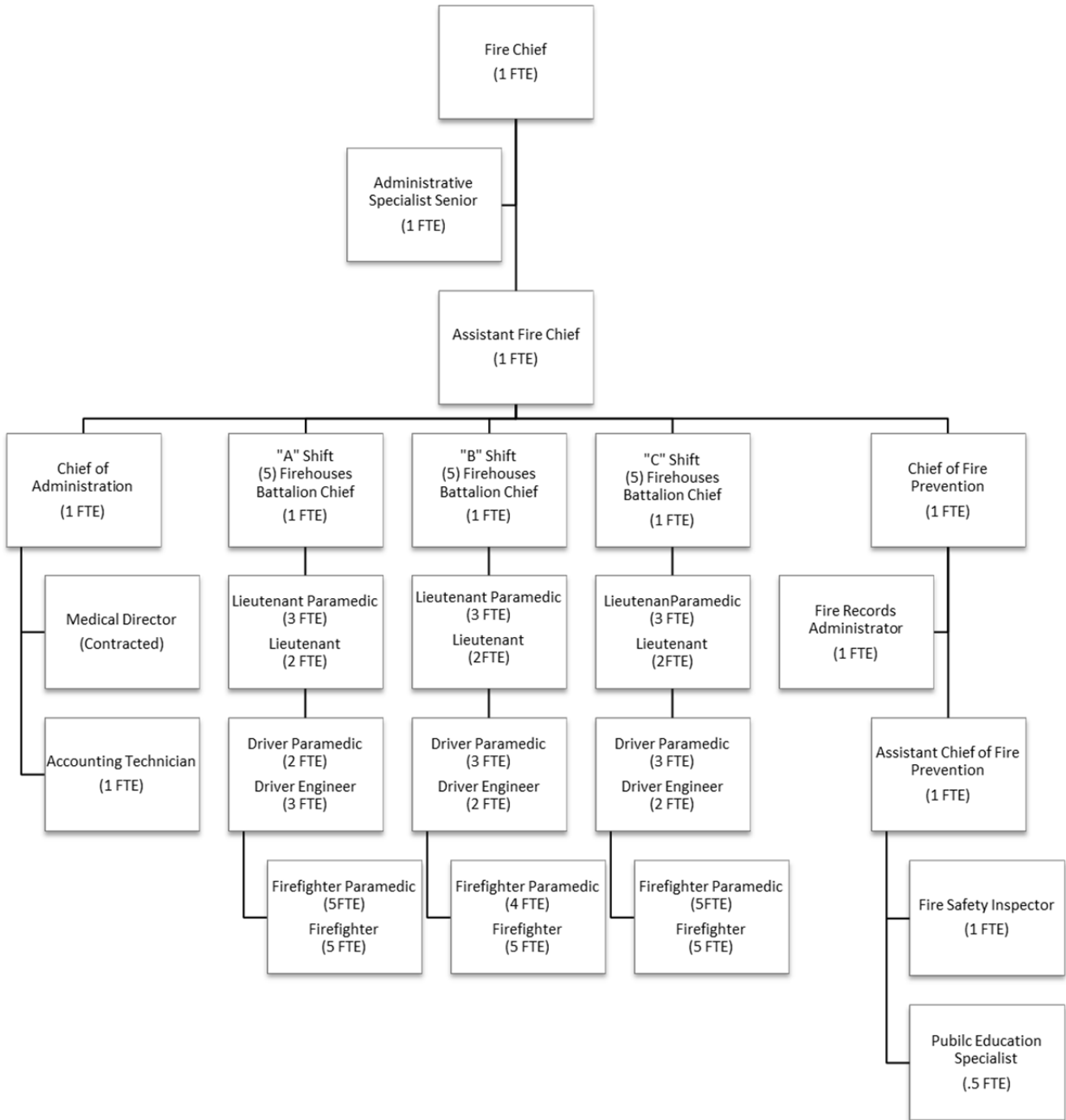
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 9,768,927	\$ 10,164,262	\$ 10,727,211	\$ 10,452,056	\$ 10,486,717
Operating Expense	841,445	854,281	929,170	860,409	981,297
Capital Outlay	279,048	208,106	163,575	150,575	280,055
Total	\$ 10,889,420	\$ 11,226,650	\$ 11,819,956	\$ 11,463,040	\$ 11,748,069

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	9.0	\$ 684,675	9.0	699,184	9.0	\$ 704,070
Wages	132.0	5,748,708	132.0	5,913,025	132.0	6,072,903
Part-time	17.0	83,632	16.0	81,000	16.0	100,272
Other Compensation		218,137		283,835		294,970
Benefits		3,425,439		3,475,012		3,117,953
Merit, Step & General Adjustment		0		-		196,549
Other Personnel	1.0	3,671	0.0	-	0.0	0
Total	159.0	\$ 10,164,262	157.0	10,452,056	157.0	\$ 10,486,717

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.

•**Fire Operations, Special Operations & Training**

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

FIRE DEPARTMENT

Protection and Water Supply through Plans Review, Fire Investigative Services, Fire Code Administration, Fire Prevention, Fire Records Management Systems and Public Fire Safety Education.

FY 2015 Accomplishments

- Amended Fire Code; in order to reduce complaints with residents, commuters, commercial property owners and their patrons the amended fire code created a more stringent open burning ordinance which eliminated agricultural burning within the Town limits.
- Relocation of Outdoor Warning Siren; as part of the road construction project for Hwy 72, TDOT advised the outdoor warning siren located at Hwy 72 at Sycamore would have to be relocated. In order to meet the project scope of maximizing the siren's coverage area while significantly minimizing coverage overlap, the department conducted both an Acoustic and Site Location Study and determined the best case scenario was to relocate the siren to the corner of Sycamore Road and Sycamore Farms Road.
- Additional Outdoor Warning Siren; an additional outdoor warning siren was purchased and erected on the north side of East Shelby Drive adjacent to the Korean Baptist Church at 9650 E. Shelby Drive. The goal was to provide coverage to the 1,094 acres of land in the southwest annexation territory which covers four subdivisions (Forrest Creek, Barley Square, Cotton Plant Farms, and Forrest Hill), three churches, and a commercial strip center.
- Grant; Firehouse Subs awarded \$13,681 in grant funding to purchase sixty-seven (67) high-visibility yellow safety jackets with retro-reflective stripping for firefighters working emergency scenes in the day and/or night. The safety jackets are an effort to reduce firefighter injuries and fatalities at on-scene incidents.
- Grant; This grant secured \$7,576 to purchase four (4) 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. The new wireless gas detectors also meet one of our priority objectives which is to be 100% compatible with the other Shelby County fire departments to improve mutual-aid interoperability and firefighter safety.
- Emergency Preparedness; the CFD partnered with the Assisi Foundation of Memphis and the Shelby County Government to distribute 14,000 "I'm Ready Calendars" to the community. The calendars promote disaster preparedness education such as how to take care of yourself and family in the first 72-hours should a natural or man-made disaster strike as well as endorsing Community Emergency Response Team (CERT) training for all citizens.

- AlertCollierville; the command staff worked with AT&T and 21st Century Communications to update 8,183 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.
- EMS Improvement; implemented CodeStat, a data review software program that provides easy access to resuscitation data and post-event reports, improves patient outcomes. The purpose of the software is to emphasize best practices on improving measurable patient outcomes.
- EMS Improvement; purchased iTClamps, a wound closure device which manage massive hemorrhaging until a wound can be surgically repaired.
- EMS Improvement; the department replaced its tympanic thermometers with temporal artery thermometers which detect heat when swept over the forehead. The new devices are significantly more accurate and more patient-friendly.
- EMS Improvement; in order to enhance our response capabilities to highly contagious diseases, the department followed CDC recommendations and upgraded its medical personal protective equipment.
- EMS Improvement; the department recognized the need to communicate with non-English speaking patients in the field and purchased a wireless mobile translation device. It provides real-time communication between people who speak different languages and EMS providers.
- Technical Advisor; staff participated on the evaluation team which provides oversight of the contract implementation for the Public Safety Radio Communication System for the Town of Collierville.
- Technical Advisor; staff participated on the evaluation team which provides oversight of the contract implementation for the Records Management System (Computer-Aided Dispatch) for the Town of Collierville.
- Staffing; the staff conducted a comprehensive promotional assessment process for the positions of Fire Lieutenant, Driver-Engineer, and Firefighter-Paramedic
- Staffing; the command staff conducted a recruitment and hiring process to fill a vacant firefighter's position.
- Audit; 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 2016 Goals and Objectives

Goal: By July 2015, the Fire Department will establish an Apparatus Purchasing Committee (APC);

FIRE DEPARTMENT

committee members will create detailed technical specifications for competitive bidding for a 100' Quint Platform, which will be constructed and delivered no later than September 2016 at a cost not to exceed \$1,375,000.

Objectives:

- Establish Apparatus Purchasing Committee (APC).
- Research National Fire Protection Association (NFPA) 1901 Standards for Automotive Fire Apparatus, and Insurance Service Office (ISO) Fire Suppression Rating Schedule (FSRS) Standards.
- Develop detailed technical specifications for competitive bidding.
- Advertise, pre-bid conference, receipt, evaluation and award of bid.
- Inspection trips; Preconstruction Conference, Pre-Paint Inspection, and Final Inspection.
- Conduct inspection trips; preconstruction conference, pre-paint Inspection, and final inspection.
- Establish delivery and acceptance process and equipment mounting-placement
- Training; Safety Assurance Committee in conjunction with Training Committee will conduct in-service training classes for all firefighters on aerial operation and safety procedures and will conduct in-service training classes on the 100' aerial for Driver-Engineer certification to comply with NFPA 1451 standards (Emergency Vehicle Operator Curriculum). New written SOP's will be instituted and OSHA and ANSI safety standards implemented.

Goal: By August 2015, the Fire Department, working in conjunction with the Town's Safety Committee on health and wellness will establish an American Heart Association (AHA) Heartsaver CPR/AED Training Program as an initiative aimed at saving lives; fire department instructors will certify 95% of all town employees by June 30, 2016.

Objectives:

- Enter into a Professional Services Agreement (PSA) with Benchmark Medical Services as an Affiliate AHA Training Site.
- Schedule a Train-the-Trainer AHA Heartsaver CPR/AED Instructor Course for fire personnel volunteering to teach.
- Designate a fire department CPR-AED Training Site Coordinator to coordinate with Benchmark Medical and TOC Safety Committee.

- Purchase the necessary CPR-AED training manikins/equipment.
- Coordinate with the TOC Safety Committee to schedule two classes of employees (max 24) to be taught each month.
- Project progress will be monitored by the TOC Safety Committee; frequencies of deliverables will be monitored monthly through training records and submission of rosters for CPR/AED certification cards.

Goal: By July 2015, the Fire Department will establish a Protective Clothing Committee (PCC); committee members will research the availability of bunker gear on the market and make recommendations in which detailed technical specifications for competitive bidding may be created; bunker gear is to be custom built and delivered no later than March 2016 at a cost not to exceed \$3,344 per set.

Objectives:

- Establish Protective Clothing Committee (PCC).
 - To find the best bunker gear available for the CFD members.
 - Select the best combination of materials and patterns, including improvements to freedom of movement.
 - Create a process that will be open to all manufacturers while requiring some important features and materials that have proven to be the best in the industry and the CFD.
- Research National Fire Protection Association (NFPA) 1971, Standard on Protective Ensembles for Structural Fire Fighting.
- Develop detailed technical specifications for competitive bidding.
- Review bid samples and methods of construction and develop a performance evaluation to rate fit, function, physical performance, while factoring in bid price.
- Advertise, pre-bid conference, receipt, evaluation and award of bid.
- Establish delivery and acceptance process.
- Training; Safety Assurance Committee in conjunction with Training Committee will conduct in-service training classes for all firefighters on NFPA 1851, Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting.

FIRE DEPARTMENT

Performance Measures

Activity	Actual CY14	Estimated CY15	Projected CY16
Population	47,171	48,517	49,216
Total Number of Calls	3,069	3,146	3,225
Avg Response Time (min:sec)	4:50	5:00	5:15
Fire Dollar Loss	\$1,324,773	\$86,102	\$1,076,378
Dollar Value Saved	\$61,720,255	\$63,906,130	\$67,101,434
Fire Dollar Loss per Capita	27.00	30.00	33.00
Structure Fires	36	40	42
Vehicle Fires	15	17	19
Outside Fires	34	37	40
Other Calls (Public Assistance & Alarms)	929	952	976
Emergency Medical Calls	2,055	2,106	2,159
Percent of Calls that are false alarms	16.00%	16.00%	16.00%
Civillian Injuries	4	0	0
Civillian Fatalities	0	0	0
Mutual Aid Given	24	27	30
Mutual Aid Received	11	13	15
Total Number of Inspections	2,825	2,896	2,968
Total Hazards	1,957	2,006	2,056
Total Hazards corrected within 90 days	1,326	1,359	1,393
Hours spent inspecting	1,172	1,201	1,231
Total Fire Investigations	18	20	22
Training Hours	16,433	17,255	18,118

Budget Summary

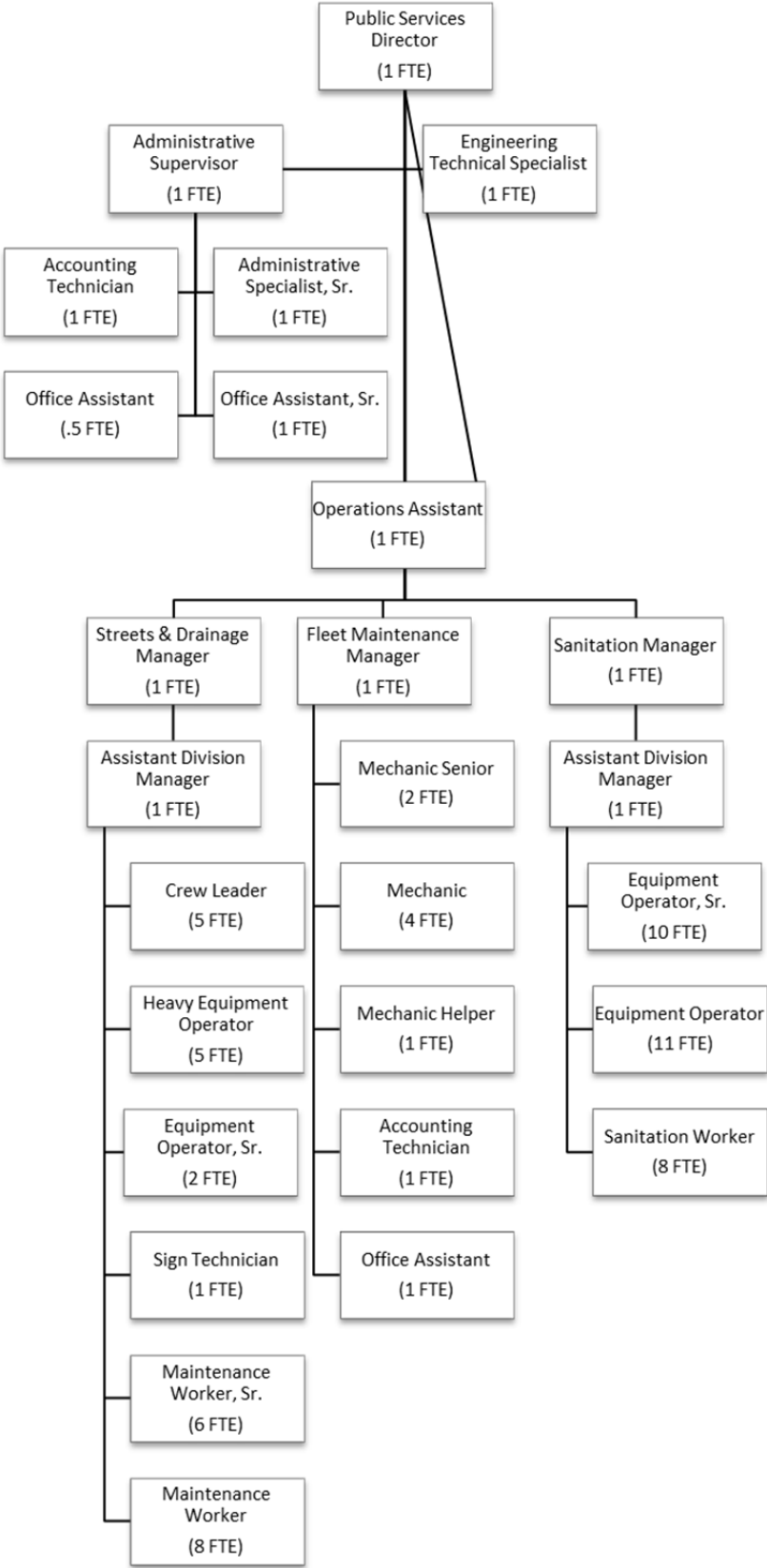
	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 6,464,956	\$ 6,655,134	\$ 6,884,671	\$ 6,799,803	\$ 6,860,603
Operating Expense	406,800	411,791	477,463	446,721	599,330
Capital Outlay	97,256	7,725	69,034	69,034	51,838
Total	\$ 6,969,012	\$ 7,074,649	\$ 7,431,168	\$ 7,315,558	\$ 7,511,771

Staffing Summary

	Actual		Estimated		Budget	
	FY 14		FY 15		FY 16	
Salaries	7.0	\$ 579,450	7.0	620,948	7.0	\$ 629,210
Wages	62.0	3,597,658	62.0	3,624,391	64.0	3,774,449
Part-time	1.0	12,207	1.0	14,990	1.0	22,805
Other Compensation		281,719		339,312		329,809
Benefits		2,184,100		2,200,163		1,987,515
Merit, Step & General Adjustment		0		-		116,815
Other Personnel	0.0	0	0.0	-	0.0	0
Total	70.0	\$ 6,655,134	70.0	6,799,803	72.0	\$ 6,860,603



PUBLIC SERVICES



PUBLIC SERVICES ADMINISTRATION

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

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

FY 2015 Accomplishments

- Public Service Administration promotes employee career and job success by supporting training, employee recognition and activity events. This success is seen in the numerous departmental promotions, frequent citizen compliments, and high employee retention.
- Senior staff members are encouraged to assist fellow employees by scheduling time to teach specialized skills. Many of the middle managers are now using computerized data devices on the job and others are training to receive their commercial drivers' licenses.
- The Public Service Department completed the first year of its new single stream curbside recycle collection service. Implementation of the program was made with zero misses during the first month of collection. In addition, the Department increased both volume collected and customer participation while reducing collection costs.

FY 2016 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: Track Division activities.

Objective:

- Look for higher efficiency procedures while performing maintenance activities.
- Evaluate various equipment advancements to be utilized in the performance of daily activities.

Goal: Train staff on the use of computer linked notebooks and tablets.

Objective:

- Project scheduling and assignments will be sent to Division crew leaders through computer technology.
- Tablets will be used to track project progress and costs.

Goal: Communicate operational advice and activity information to citizens.

Objective:

- 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 FY14	Estimated FY15	Projected FY16
Safety Meetings	12	12	12
Purchase orders processed	2,344	2,500	2,550
Check requests processed	277	280	285
%of purchase orders/check requests voided	12%	12%	12%
Total number of department employees	109	112	115
Number of workman's compensation claims processed	9	8	8
Man hours lost due to on the job injury	200	528	200

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 530,028	\$ 570,807	\$ 591,715	\$ 590,766	\$ 589,893
Operating Expense	58,779	65,956	68,587	67,610	70,457
Capital Outlay	0	0	0	0	0
Total	\$ 588,807	\$ 636,762	\$ 660,302	\$ 658,376	\$ 660,350
Reduction to expenditures					
Water & Sewer Fund	\$ (265,014)	\$ (285,403)	\$ (295,857)	\$ (295,383)	\$ (294,946)
General Fund	\$ 323,793	\$ 351,359	\$ 364,444	\$ 362,993	\$ 365,403

Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	4.0	\$ 280,176	4.0	286,610.75	4.0	\$ 294,070
Wages	3.0	106,173	3.0	109,009.82	3.0	110,708
Part-time	1.0	4,175	1.0	12,100.00	1.0	12,688
Other Compensation		0		-		0
Benefits		180,282		183,045.06		161,489
Merit & General Adjustment		0		-		10,938
Other Personnel	0.0	0	0.0	-	0.0	0
Total	8.0	\$ 570,807	8.0	590,765.63	8.0	\$ 589,893

PUBLIC SERVICES - STREETS AND DRAINAGE

Streets and Drainage, a division of the Department of Public Services, is responsible for the maintenance of approximately 680 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 2015 Accomplishments

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Responded to over 1,180 calls for service for signs, street repair and drainage repairs.
- Replaced numerous regulatory, warning, guide and street name signs throughout Town to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices.
- Rebuilt ditch bank on Lateral J along the entrance to the Shelton Rd. Wastewater Treatment Plant.
- Repaired 116 broken up spots in the parking lots of the new Collierville Schools.
- Decorated the Town Square for the Christmas Holiday hanging over 2,000 feet of garland and 1,600 strands of lights totaling over 160,000 lights.
- Provided snow and ice removal for major streets during the winter season.
- Replaced 1,521 feet of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.

FY 2016 Goals and Objectives

Goal: Improve and maintain drainage systems performance throughout Town cost effectively.

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.

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

Objectives:

- Reduce the response time for requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations to meet ADA requirements.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Pave approximately 21 lane miles of streets.
- 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 the new Manual on Uniform Traffic Control Devices (MUTCD) requirements.

PUBLIC SERVICES - STREETS AND DRAINAGE

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Roadway Lane (miles)	680	680	680
Open ditches in miles	14	14	14
Curb and Gutter replacement, linear feet	2,325	1,521	2,000
Asphalt paving, contract (lane miles)	38.8	21.0	31.0
Cost per lane mile paved	\$46,000	\$45,475	\$48,000
Percent of streets paved	5.0%	3.5%	5.0%
Asphalt patching tons	1,939	2,020	2,000
Pavement repairs*	362	3,217	500
Street Signs	9,100	9,150	9,250
Street Signs repaired / installed	501	739	600
Work orders processed	1,330	1,179	2,000
Number of man hours paid (non-exempt)	57,159	54,846	56,160
Percent of overtime hours paid	1.1%	2.2%	2.0%
After hour call-outs	65	47	75

* Includes major pavement repairs and potholes filled (FY 15 pavement repairs [502], potholes [2,715] due to freezing weather.)

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 1,569,161	\$ 1,658,438	\$ 1,656,900	\$ 1,625,506	\$ 1,604,665
Operating Expense	2,035,209	1,554,352	2,966,897	2,936,222	2,092,540
Capital Outlay	57,408	23,611	0	0	32,000
Total	\$ 3,661,778	\$ 3,236,401	\$ 4,623,797	\$ 4,561,728	\$ 3,729,205

Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
	Salaries	1.0	\$ 73,668	1.0	75,537.03	2.0
Wages	28.0	902,936	28.0	884,147.53	27.0	865,992
Part-time		0		-		0
Other Compensation		14,918		18,000.00		20,000
Benefits		666,916		647,820.95		567,818
Merit & General Adjustment		0		-		32,966
Other Personnel		0		-		0
Total	29.0	\$ 1,658,438	29.0	1,625,505.51	29.0	\$ 1,604,665

PUBLIC SERVICES - FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. Vehicles serviced include pickup trucks, automobiles, dump trucks, fire pumpers, aerial fire trucks, a Town bus, emergency rescue trucks, hydraulic excavators, sewer machines, off road pieces of equipment such as air compressors, emergency generators, tractors, trailers, and heavy construction equipment (approximately 450 vehicles and equipment). The division also maintains and repairs a variety of miscellaneous power-driven pieces of equipment such as line trimmers, gas-powered trash pumps, chainsaws and other non-drivable equipment. Special jobs bid and performed by private shops are bodywork and transmission repairs. Fleet Maintenance also provides welding and fabrication for all departments. The division works under the general direction of the Fleet Maintenance Manager who coordinates the daily work schedules of nine employees.

FY 2015 Accomplishments

- Worked with Town Administration and each Department to develop and improve the Town's vehicle and equipment replacement plan extending the vehicles use by transferring them to different departments.
- Increased training opportunities for employees to improve division service levels and productivity. This year a Fleet Maintenance Division employee completed eight (EVT) Emergency Vehicle Technician certification tests receiving level II EVT certification. In addition, the Fleet Maintenance Division Manager completed the Tennessee Public Works Institute's (TPWI) course on Municipal Fleet Management.
- This year the Fleet Maintenance Division re-built the engine to Unit #417, a 1996 Ford road tractor in house, saving the Town approximately \$6,000 in maintenance costs compared to having the engine re-build performed by an outside vendor. In addition, the Division was also able to get the truck back into service one month faster and extended the useful service life for the truck by three to four years.
- The Fleet Maintenance Division has begun utilizing a tote container for the distribution of Diesel Exhaust Fluid (DEF). This new method of storing and distributing DEF has increased distribution efficiency and allows the division to purchase DEF at a discount by purchasing the fluid in bulk rather than in 2.5-gallon jugs, saving the Town an average of \$2,000 per year.

FY 2016 Goals and Objectives

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

Objectives:

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

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 to 25% over their expected life service.
- Work to improve replacement procedures for various department equipment needs. This includes reassigning units to other departments to limit capital expenditures.

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).

PUBLIC SERVICES - FLEET MAINTENANCE

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Service Requests by Department:			
Public Services	1,005	995	1,000
Police	494	500	510
Fire	129	150	155
Town Administration	1		2
Development	55	60	65
Finance	23	25	30
Parks	50	60	65
Animal Control	6	4	5
Number of Mechanics	6	6	6
Service orders completed	1,760	1,800	1,838
Fuel Gallons Purchased:			
Regular	192,500	198,000	200,000
Diesel	121,400	140,000	145,000
Fuel Average Price per Gallon			
Regular	2.7400	3.1000	2.7500
Diesel	3.1135	3.5000	3.2500
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	1 day	1 day	1 day
Number of man hours paid (non-exempt)	15,489	15,738	18,720
%of overtime hours paid	2.2%	1.6%	1.0%

Budget Summary

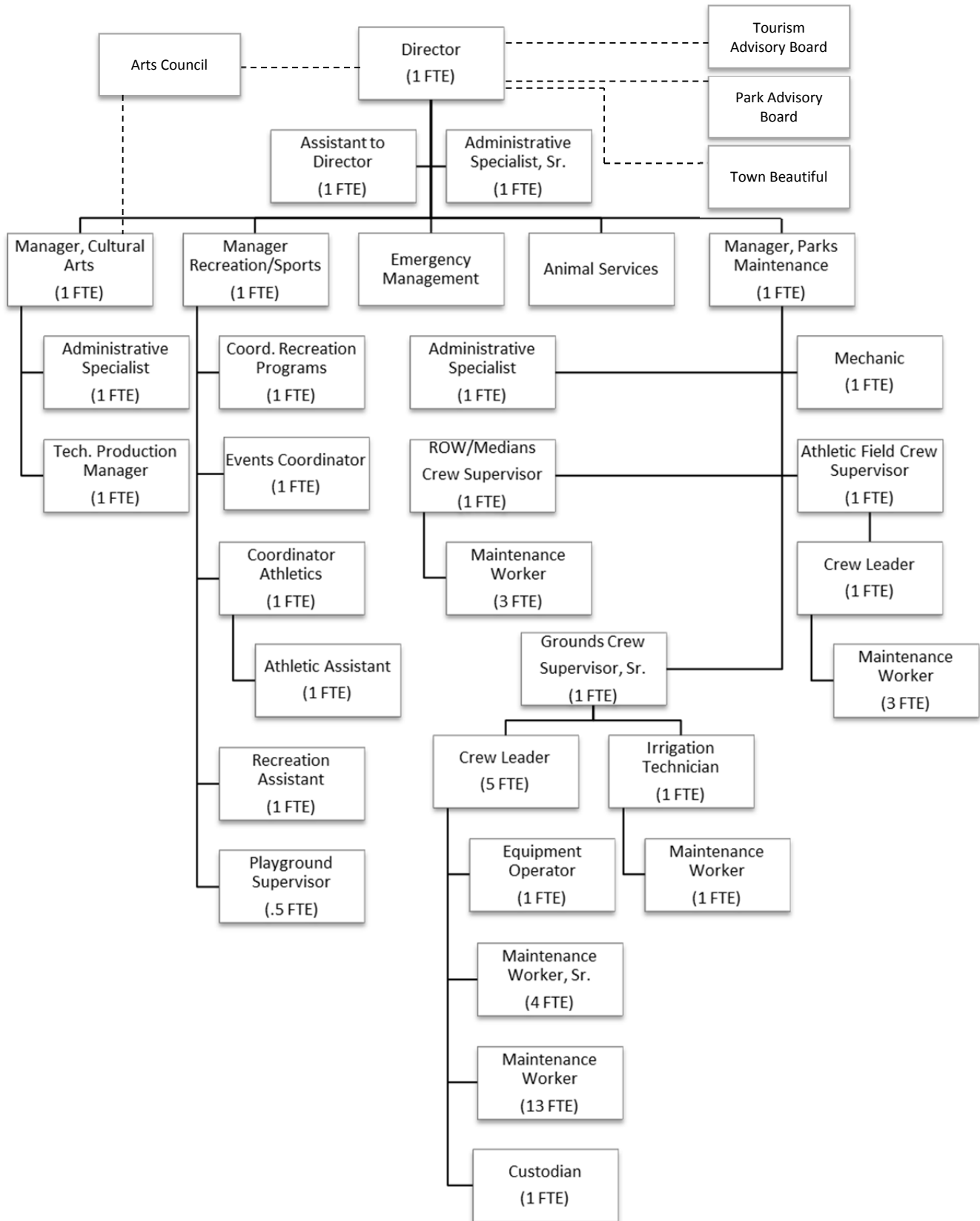
	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 465,732	\$ 532,923	\$ 570,008	\$ 555,407	\$ 617,248
Operating Expense	58,164	53,861	92,695	78,450	115,603
Capital Outlay	5,722	5,939	0	0	0
Total	\$ 529,619	\$ 592,723	\$ 662,703	\$ 633,857	\$ 732,851

PUBLIC SERVICES - FLEET MAINTENANCE

Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	1.0	\$ 57,798	1.0	54,590.38	1.0	\$ 69,525
Wages	6.0	262,125	8.0	288,833.34	9.0	322,018
Part-time	1.0	0	0.0	-	0.0	0
Other Compensation		8,505		6,000.00		8,000
Benefits		200,923		197,983.05		198,750
Merit & General Adjustment		0		-		10,956
Other Personnel	1.0	3,573	1.0	8,000.00	1.0	8,000
Total	9.0	\$ 532,923	10.0	555,406.77	11.0	\$ 617,248

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 17 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, the 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 2015 Accomplishments

- Began construction on new 109 acre Hinton Park.
- Completed 2014 Conceptual Park Master Plan and Guiding Principles.
- Completed Progress Road Park Athletic Field expansion.
- Built two miles of new wilderness trail in Wolf River Bottom.
- Completed W. C. Johnson Spray Park upgrades with security fencing, resident I.D., and on site supervision.
- Approved design contract for development of the new Maintenance Facility on Progress Road.
- Installed an additional 1.2 miles of irrigation.
- Assumed responsibility for new University of Memphis landscaping and irrigation.
- Worked with Motorcoach Tours and Tourism Committee to promote historical tours around the Town.
- Successful two-week Camp Smile Program for special population children; five of the fifteen campers attended with scholarships from local sponsors.
- Compiled inventory on other communities with Senior Adult Recreational Centers.
- Worked with Morton Museum to offer Lunch-n-Learn Series for seniors.
- Renewed partnership with Lakeland Senior Center in providing joint senior trips.
- Created a historical inventory of all-department-programming offered past & present
- Instructional programs with 2,408 participants.
- Signed-up 435 instructional tennis clinic participants.
- Had recreational tennis leagues with 510 players.
- Traveled 13,003 air miles/5,490 land miles with senior adults.
- Distribution of two department informational and promotional newsletters to Town Residents.
- Expanded drama camps to 12 with a total attendance of over 200 students.
- Upgraded sound system at the Harrell Theatre.
- Enhanced entertainment for Collierville Christmas Tree lighting with a mass choir of 178 youth voices.
- Partnered with Collierville Schools to increase visual arts with school wide poster contests and in-classroom workshops.
- Showcased the work of local artists in the enhanced gallery at the Harrell Theatre.
- Increased theatre attendance to over 30,000 with nine full length shows presented.
- Installed new orchestra pit for the Harrell Theatre.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Constructed over 140 linear feet of fencing for new entrances at Estanaula and Nikki McCray Parks.
- Installed over 100 new shrubs at various park locations.
- Replaced 9,200 square feet of backstop and dug out chain link fencing at Cox Park.
- Completed soil testing at 75 locations throughout parks system.
- Installed Cox Soccer hillside irrigation.
- Completed design and bidding of Hwy 72 medians irrigation.
- Powder coated all park benches and trash cans at Town Square.
- Managed mowing and spray contracts for the new Collierville school system.
- Made repairs to playground surfaces at Johnson, Suggs and Cox Parks.
- Completed new brochure for W. C. Johnson Park Arboretum.
- Secured \$500,000 State of TN Department of Environment & Conservation Grant for the Design & Construction of Phase I of the Wolf River Boulevard Greenbelt Trail.
- Hosted the Southern-Region-Amateur-Softball Association regional softball tournament and the United States Specialty Sports Association State Softball Championship at WCJ Softball Complex.
- Launched Tourism initiative - "Amos" campaign with guidance from the Tourism Advisory Commission.
- Administered new community family evening event - "The Frozen Experience" with 2,500 participants.
- Implemented the QR F.I.T. Trail at H. W. Cox Jr. Park.
- Successfully organized and implemented 11 Town Special Events with over 30,000 participants.
- Enhanced the LiveLifeLocal campaign by adding tee shirt promotions.
- Provided promotional banners for Best Main Street "PARADE MAGAZINE" for Main Street and Town Square.
- Installed Trail Head Display Maps at W. C. Johnson West trail-head and Peterson Lake Nature Center.
- Designed and administered new newsletter layout for Department newsletter.
- Hosted the 3rd Annual Sportsmanship Awards Banquet for all youth sports programs.
- Launched Head Injury/Concussion Awareness Policies and Certification Program for volunteer coaches.
- Provided administration for 13 youth and adult sport leagues with over 3,000 games.
- Provided administration for over 4,900 participants in youth sports programs and over 1,000 volunteer coaches.

- Provide adult athletic programs with over 490 participants.

FY 2016 Goals and Objectives

Goal: Expand on Collierville School ties.

Objectives:

- Meet with schools to develop plan for usage of facilities for indoor activities.
- Develop closer ties with music and drama programs to share facilities and programs.
- Work with schools to use all available athletic fields.
- Develop plan for possible use of stadium area and track.

Goal: Open Hinton Park.

Objectives:

- Plan for ribbon cutting ceremony.
- Hire, supply, and establish Hinton crew
- Develop a plan for gaining control of grounds.
- Work with Public Information Office on promotions.
- Evaluate usage and care of facility.

Goal: Expand technology to improve efficiency in turf management.

Objectives:

- Continue GPS and mapping of the Town's irrigation systems.
- Complete grow-in and establishment of new fields at Progress Road and Hinton Park.
- Continue to improve Town Square's turf with required tree trimmings, removals, and best turf practices for ryes.
- Begin linking irrigation controllers to maintenance shop computers.

Goal: Continue to enhance local tourism efforts.

Objectives:

- Develop and manage "Amos" campaign.
- Update department and town brochures.
- Develop process for all event providers to coordinate and work together.
- Schedule two Motorcoach tours.

Goal: Expand Collierville Greenbelt System

Objectives:

- Identify potential alignment of Wolf River Greenbelt Trail East from W. C. Johnson to TN205.
- Begin construction of Wolf River Boulevard Trail.
- Identify tie-ins of Wolf River Boulevard Trail to Halle Plantation – Almadale Farms.
- Connect Nonconnah Regional Trail to W. T. Price property and Sanders Creek Regional Trail.

Goal: Improve youth and adult athletic leagues and opportunities.

Objectives:

- Increase intermural (9-12 grades) participation by offering two additional opportunities.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Implement youth flag football policy.
- Develop additional baseball/softball practice area at batting cages.
- Develop a fall travel baseball league for AAA and major league teams.

Goal: Expand Programming opportunities

Objectives:

- Develop Nature Education Room at W. C. Johnson House.

- Work with local organizations to expand Camp Smile sponsorship.
- Expand senior adult programs through surveys and focus group meetings.
- Define specific space needs and programing opportunities for seniors.
- Develop a history (inventory) of all department programming offered, past and present.

Performance Measures

Activity	Actual	Estimated	Projected
	FY14	FY15	FY16
Special Events Attendance	25,986	30,550	46,850
Instructional/Recreation program participants	14,630	15,360	15,750
Maintenance man-hours worked	71,840	78,171	86,320
Work Order Completion %	97.0%	98.5%	98.7%
Greenbelt Mileage	15.3	16.5	17.1
Park Acreage Maintained	500	500	610
Total Park Acreage (Undeveloped)	275	275	165
Cost (\$) of Park Operations/Resident	\$95.56	\$98.42	\$101.52
Miles of Right of Way	80.5	83.5	83.5
Theatre Attendance	22,857	25,237	31,412

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 2,515,244	\$ 2,685,816	\$ 2,924,910	\$ 2,820,933	\$ 2,884,469
Operating Expense	1,469,506	1,560,435	2,024,331	1,993,873	2,044,129
Capital Outlay	100,589	135,039	170,900	152,900	55,900
Total	\$ 4,085,339	\$ 4,381,290	\$ 5,120,141	\$ 4,967,706	\$ 4,984,498
Reduction to expenditures					
Library Fund	(9,000)	(9,000)	(9,000)	(9,000)	0
Water & Sewer Fund	(31,220)	(31,220)	(31,220)	(31,220)	(31,220)
General Fund	\$ 4,045,119	\$ 4,341,070	\$ 5,079,921	\$ 4,927,486	\$ 4,953,278

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

Staffing Summary

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	8.0	\$ 523,442	8.0	532,308	8.0	\$ 537,344
Wages	38.0	1,110,759	42.0	1,177,088	42.0	1,287,637
Part-time	4.0	28,630	4.0	34,000	4.0	27,516
Other Compensation		38,705		60,000		62,608
Benefits		984,279		1,015,287		900,872
Merit & General Adjustment		0		-		60,392
Other Personnel	0.0	0	2.0	2,250	1.0	8,100
Total	50.0	\$ 2,685,816	56.0	2,820,933	55.0	\$ 2,884,469



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 project needs to the Town Administrator, who then presents the requests for funding to the Mayor and Board of Aldermen. Board approval must be received before debt issues may proceed.

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 million in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13 million 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 and FY 2013 with net present value savings of \$503,034 and \$510,352 respectively. The Town issued \$7.7 million in G.O. bonds in FY 2014 to renovate a middle school acquired from Shelby County in a land swap, to construct a building for the University of Memphis and to address drainage issues within the Town. The University leases the building from the Town for the cost of debt service.

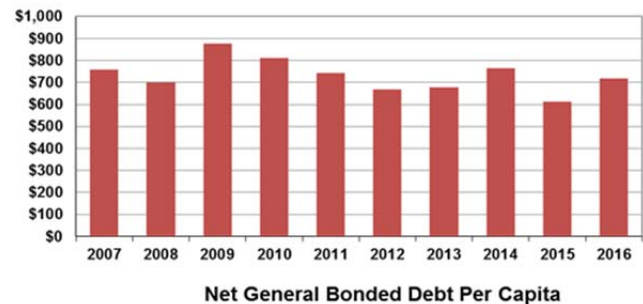
In FY 2016, the Town plans to issue approximately \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of a fire ladder truck, a road widening project, and several drainage improvement projects. The Town is also planning for a future bond issue for the construction of a new high school. Debt service payments related to the school construction would not become due until FY 2017.

The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, Tennessee Code Annotated, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing in order to facilitate long-term

access to capital while ensuring that borrowing decisions do not negatively impact the Town's annual operations. The Town's ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria.

General Fund Balance Requirement	25%
Average Life of Total Debt	≤ 10 Years
Percentage of Principal Paid within 10 Yrs	≥ 60%
Net Direct Debt / Full Value	≤ 0.75%
Net Direct Debt / Operating Revenues	≤ 0.67%

As of June 30, 2015, the Town is projected to have \$29,910,313 of general obligation bonds and TMBF loan outstanding. The ratio of net direct debt to full assessed value is 0.57%. The net direct debt to operating revenues is 0.67%. The ratio of bonded debt to full value of property is a measure of the Town's capacity to generate additional revenues to pay debt service. This ratio which is expressed in percentage terms was 0.57% for FY 2013, estimated to be 0.69% for FY 2014, and projected to be 0.57% for FY 2015. The percentage of General Fund revenues applied to debt service for FY 2014 is estimated at 8.5%. The percentage for FY 2015 is projected to be 7.6%. The net bonded debt per capita was \$677.28 in FY 2013, \$765.29 in FY 2014, estimated to be \$613.62 in FY 2015, and projected to be \$1,202.57 in FY 2016. The chart below depicts the net general bonded debt per capita:



The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2014 bond issue. This rating applies to all of the Town's outstanding debt.

Additional information on debt can be found in the appendix beginning on page 184

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

- General liability
- Law enforcement liability
- Auto liability
- Auto physical damage
- Errors and omissions
- Property
- Unemployment
- Disability Insurance

NON-DEPARTMENTAL

The Water and Sewer Fund pays a portion of all insurance costs.

•**Special Appropriations** include grants provided by the Town to various non-profit community agencies as well as expenditures not included in departmental budgets such as:

- Reappraisal costs
- Attorney and legal fees
- Bank charges
- Election expenses
- Ambulance contract
- Environmental Commission
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications
- “Maintenance of Effort” payment to Collierville Schools

Beginning 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
- Books from Birth
- West Tennessee Veterans Home
- Collierville Education Foundation

Non-Departmental Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Debt Service	\$ 3,686,827	\$ 4,048,635	\$ 3,796,621	\$ 3,796,621	\$ 4,281,210
Insurance	534,340	531,217	615,138	583,138	589,438
Special Appropriations	1,279,674	1,029,994	858,871	3,097,697	3,135,054
Total	\$ 5,500,841	\$ 5,609,847	\$ 5,270,630	\$ 7,477,456	\$ 8,005,702
Reduction to expenditures					
Library Fund	(11,041)	(11,041)	(11,041)	(11,041)	0
Water & Sewer Fund	(34,099)	(34,562)	(51,140)	(46,340)	(50,500)
General Fund	\$ 5,455,701	\$ 5,564,244	\$ 5,208,449	\$ 7,420,075	\$ 7,955,202

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 thirty employees.

The monthly sanitation fee is \$22 for residential and \$43, \$53, \$63, \$73, and \$83 for limited commercial pick-up (dependent on the number of disposal carts). The Town contracts with Waste Connections of Walnut, Mississippi for the disposal of its household garbage. Brush, grass and some leaves are disposed of at a local private demolition landfill. Recyclable waste is collected by Town employees and clean yard waste is mulched for recycling.

FY 2015 Accomplishments

- The Sanitation Division diverted approximately 9,500 tons of yard waste and 3,000 tons of household garbage accounting for 34% of the total solid waste collected in FY 2015 from the landfill. The diversion of this material saved the Town approximately \$304,000 in disposal fees.
- The Sanitation Division implemented a new Town operated single stream curbside recycle program saving the Town over \$100,000 per year in operational costs compared to its previously contracted recycle collection service.
- The Sanitation Division continues to provide a quality solid waste collection service at the lowest monthly service fee in Shelby County.
- The Sanitation Division delivered 11,200 96 gallon recycle carts during the first twelve months of the new Town operated single stream curbside recycle collection service.
- Through the use of various public information outlets including, local newspapers, informational handouts, and the Town's website the Sanitation Division increased recycle collection participation for the new curbside recycle collection program from 50% to 75% in FY 2015.

FY 2016 Goals and Objectives

Goal: Continue to improve recycle collection service levels and reduce recycle collection costs through the Town operated single stream curbside recycle collection program.

Objectives:

- Perform weekly recycle collection of over 14,000 residences with less than 10 miss complaints per week.
- Increase residential customer recycle participation by 5% over the next 12 months.
- Increase annual volume of materials collected by 10%.

Goal: Work towards meeting requirements set forth in the 2015-2025 Statewide Comprehensive Integrated Solid Waste Management Plan.

Objectives:

- Educate the public through the Town's website and public access television channel 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 Town's Environmental Commission to encourage increased participation in the Town's residential recycling program.

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 public encouraging grass and leaf recycling and other cost saving techniques.
- Review sanitation guidelines and adjust as needed.
- Review route design and efficiency make adjustments as needed.
- Establish programs / methods to hire and retain qualified staff.
- Reduce the number of loads to the Walnut MS, landfill site.
- Cross train new drivers.

PUBLIC SERVICES - SANITATION

Performance Measures

Activity	Actual	Estimated	Projected
	FY14	FY15	FY16
Household garbage collected (tons)	14,925	14,450	14,750
Number of loads hauled from transfer station	740	700	720
Yard waste mulched/composted (tons)	9,550	9,500	8,250
Yard Waste landfilled (tons)	12,530	10,000	13,250
Recycled household waste (tons)	1,750	3,057	3,250
Percent of household waste recycled	12.0%	17.5%	18.1%
Number of customers per employee	528	502	508
Tons collected per employee	1,411	1,234	1,317
Cost per ton collected	\$97	\$89	\$83
Number of customers receiving Sanitation services:			
Households	14,700	14,927	15,100
Commercial	110	130	135
Appliance pickup requests	500	550	570
Monthly cost per house for curbside recycling	\$2.50	\$1.88	\$2.31
Annual recycle revenue	\$29,836	\$56,849	\$0
Yearly cost for loose leaf collection	\$190,000	\$193,000	\$198,000
Number of manhours paid (non-exempt)	56,079	57,187	60,400
% of overtime hours paid	2.9%	3.3%	2.0%

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Personnel	\$ 1,529,638	\$ 1,588,495	\$ 1,743,543	\$ 1,708,463	\$ 1,735,221
Operating Expense	1,494,521	1,998,978	1,417,445	1,240,920	1,351,497
Capital Outlay	2,436	937,838	483,532	469,063	140,000
Debt Service	68,881	74,226	47,617	69,217	67,148
Total	\$ 3,095,475	\$ 4,599,536	\$ 3,692,137	\$ 3,487,663	\$ 3,293,866

Staffing Summary

	Actual		Estimated		Budget	
		FY 14		FY 15		FY 16
Salaries	1.0	\$ 52,919	1.0	54,239.80	2.0	\$ 93,167
Wages	27.0	856,368	29.0	931,813.72	29.0	948,689
Part-time		0		-		0
Other Compensation		32,852		35,000.00		35,000
Benefits		646,356		687,409.26		628,791
Merit & General Adjustment		0		-		29,574
Other Personnel	2.0	0	0.0	-	0.0	0
Total	30.0	\$ 1,588,495	30.0	1,708,462.78	31.0	\$ 1,735,221

COLLIERVILLE SCHOOLS

Collierville Schools, is the culmination of the vision, dedication, and hard work of the citizens of Collierville. Collierville Schools recently completed the first year of classes in eight schools: five elementary schools, two middle schools, and one high school.

•**Our Mission** Prepare our students for a life of scholarship, integrity, and service.

•**Our Vision** Collierville Schools will be the leader in public education, meeting the needs of a diverse student population by preparing them to succeed in a global society and celebrating their achievements of today.

•**Our Beliefs**

- We believe that public education is a bridge to creating productive members of society.
- We believe that every individual is entitled to an emotionally and physically safe and respectful learning environment.
- We believe that each student deserves equal and equitable access to a quality education.
- We believe that a commitment to student success is a shared responsibility among students, parents, educators, and the community.
- We believe that students learn best when they are faced with high expectations and are active participants in their own learning.
- We believe that academics, the arts, career and technology, electives, and extracurricular activities are crucial to a well-rounded education.
- We believe that the core values of scholarship, integrity, and service should be evident in all we do.
- We believe that our schools should reflect the high standards and commitment to quality consistent with those of the Town of Collierville.

•**Our Goals**

1. To increase academic achievement for our diverse student population as evidenced by state and national assessments.
2. To provide a safe, orderly and secure learning environment.
3. To create an environment that promotes active engagement, accountability, and collaboration of all families and community members to maximize student achievement.
4. To effectively communicate the systems' vision and purpose and allow involvement in an effort to build understanding and support.
5. To provide high quality support services delivered on time and within budget to promote student academic success.
6. To recruit and retain highly qualified and effective staff.

•**Fiscal Management** In fiscal management, the Collierville School Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;
2. To establish levels of funding which will provide quality education for the system's students;
3. To use the available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

•**History** In 2011, voters of the City of Memphis special school district approved by referendum the transfer of the administration of the schools in the special school district to the Shelby County Board of Education. Memphis City Schools dissolved and merged with Shelby County Schools.

In February 2011 after the passage of state legislation to allow suburban municipal school districts to form in Shelby County, Collierville, along with five other suburban municipalities began working to create school districts of their own. Each municipality contracted for a feasibility study. The analyses of legal, operational, and fiscal data of the feasibility study report regarding the potential creation of school districts lead to the conclusion that formation of such school districts was feasible.

Referendums were held in 2012, and citizens in all the municipalities voted to create and fund their own schools. School boards were elected in November 2012. After the elections, lawsuits were filed in federal court claiming that the law initially passed in the Tennessee General Assembly was unconstitutional because it applied only to Shelby County. The judge in the case voided the elections, but new legislation was passed in the 2013 Legislative session that cleared the way for the municipalities to proceed with forming their own school districts. In November 2013, the citizens of Collierville and the other five municipalities again elected school boards. The Boards of Education each hired a superintendent and began adopting policies for the creation of municipal school districts. In March 2014, Shelby County reached a settlement with the municipalities to transfer ownership of the schools in their districts to the municipal school boards.

From January through June 2014, Collierville Schools added staff, created a budget for the 2014-2015 school year, moved into the newly renovated Historic High School building, purchased software and equipment for operations, entered into contracts with the other municipal

COLLIERVILLE SCHOOLS

school districts for shared services, and formulated plans for the education of Collierville children.

•Budget Structure After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school’s funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund and one of three major funds of the Town. There are three other school funds: the School Federal Funds, the School Nutrition Fund, and the School Discretionary Grants Fund. Each of these funds account for revenues and expenditures for special programs.

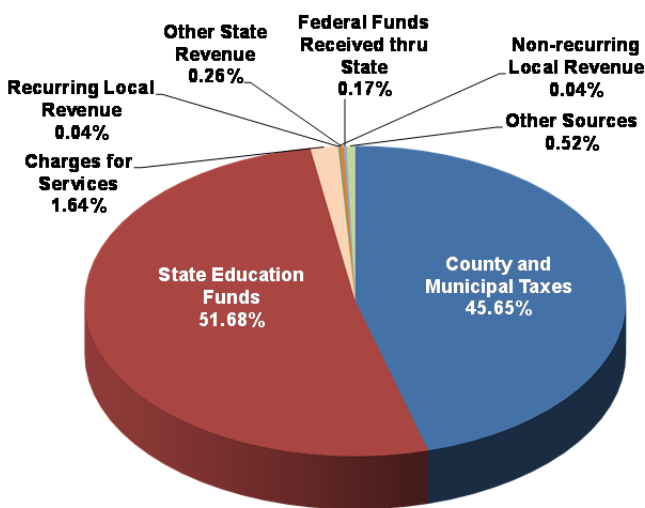
•Funding Sources The main sources of general fund operating revenues for Collierville Schools are state funds provided by Tennessee’s Basic Education Program, or BEP, Shelby County property taxes, and Tennessee local option sales taxes. Because Tennessee has no state income tax, school districts are dependent primarily on local property taxes, local sales taxes, and state sales taxes to fund public education. The education portion of Shelby County property taxes is distributed among all the school districts within the county based on the number of students in attendance within each school district according to Average Daily Attendance (ADA).

Tennessee State Board of Education requires municipalities that create or reactivate city school districts to partially fund the operation of their school districts from local municipal revenue sources. Each municipality must spend each fiscal year for the current operation of its public schools an amount of money in addition to the amount required to be raised by the county at least equal

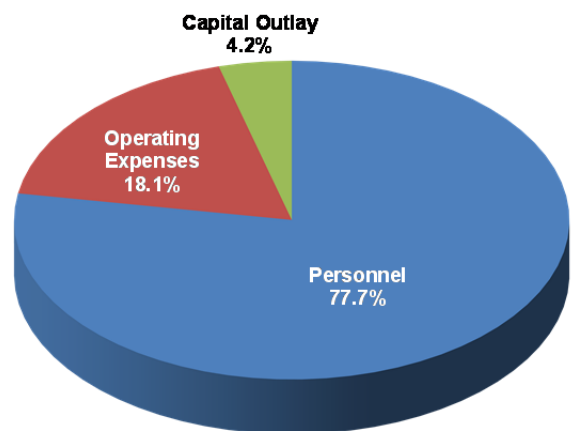
to that which a fifteen cents (\$.15) tax levy on each one hundred dollars (\$100.00) of taxable property for the current year in said city school district would produce if the same were all collected. By referendum, the citizens of Collierville voted to increase the local option sales tax from 2.25% to 2.75% with the additional .5% collected to be used as the required funding amount.

Other sources of funding include: tuition charges, payments for shared services, federal funding for special education students, and mixed drink taxes.

•Expenses include salary and benefits for principals, teachers, classroom assistants, librarians, and support staff, school counselors, textbooks, materials and supplies and instructional equipment provided to the schools. Also included are salaries and benefits for directors, supervisors, psychologists, Central Office clerical personnel as well as clerical personnel located at every elementary, middle, and high school. Additional expenses are for contracts with outside providers, legal services, transportation services, supplies and maintenance of school buildings, including salaries and benefits for personnel in the School Plant Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, grounds maintenance, etc.), costs for all utilities, trash pickup, out-sourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, elevator maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.



General Purpose School Fund Revenue



General Purpose School Fund Expenditures

COLLIERVILLE SCHOOLS

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 13	FY 14	FY 15	FY 15	FY 16
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 5,374,958
REVENUE					
County and Municipal Taxes	0	0	27,893,954	28,088,115	30,359,273
Charges for Services	0	397,168	1,318,012	1,184,812	1,089,895
Recurring Local Revenue	0	0	49,460	19,000	24,000
Non-recurring Local Revenue	0	0	25,271	28,271	28,250
State Education Funds	0	0	31,930,096	32,978,599	34,365,000
Other State Revenue	0	0	165,558	166,711	175,648
Federal Funds Received thru State	0	0	143,442	63,442	110,534
Other Sources	0	0	313,032	313,032	345,204
Total Revenue	0	397,168	61,838,825	62,841,982	66,497,805
EXPENDITURES					
Regular Instruction Program	0	0	32,376,746	33,128,329	34,403,118
Alternative Education Program	0	0	291,961	291,961	284,086
Special Education Program	0	0	4,477,903	4,454,903	4,631,262
Career and Technical Education Program	0	0	919,088	919,088	915,203
Planning	0	0	30,751	0	33,510
Student Services	0	246,328	671,675	702,426	669,324
Health Services	0	0	812,303	812,303	875,273
Other Student Support	0	0	1,600,789	1,600,789	1,625,852
Instructional Television	0	0	90,338	0	90,901
Support-Regular Instruction	0	58,036	1,360,948	1,729,414	1,373,736
Support-Special Education	0	29,256	1,201,579	1,259,813	1,301,595
Support-Career and Technical Education	0	8,636	30,751	30,751	33,754
Board of Education	0	94,511	1,144,402	1,314,402	1,567,271
Office of the Superintendent	0	167,314	374,877	390,381	394,180
Office of the Principal	0	20,189	4,260,139	4,260,139	4,457,132
Fiscal Services	0	110,987	604,358	604,358	621,642
Human Resources	0	126,915	313,275	313,275	306,795
Operation of Plant	0	88,792	3,331,332	3,331,332	3,361,866
Maintenance of Plant	0	4,762	1,294,355	1,331,613	1,321,407
Transportation	0	134,673	3,482,426	3,482,426	3,334,330
Special Services	0	375,476	233,681	0	252,047
School Safety	0	0	66,986	0	87,840
Technology	0	75	2,383,462	2,110,387	3,510,682
Regular Capital Outlay	0	15,000	484,700	658,734	1,045,000
Total Expenditure	0	1,480,950	61,838,825	62,726,824	66,497,805
Revenue over (under) expenditures	0	(1,083,782)	0	115,158	0
Fund Balance Appropriation	0	0	0	0	0
Operating Transfer from GF	0	1,083,782	5,259,800	5,259,800	0
Operating transfer from GF (Interfund Loan)			2,507,819		0
Operating transfer to GF (Interfund Loan repayment)			(2,507,819)		0
Restricted	-	-	5,259,800	5,374,958	5,374,958
Ending Fund Balance	\$ -	\$ -	\$ 5,259,800	\$ 5,374,958	\$ 5,374,958

The chart to the left shows the General Purpose School Fund, the general operating fund for Collierville Schools.

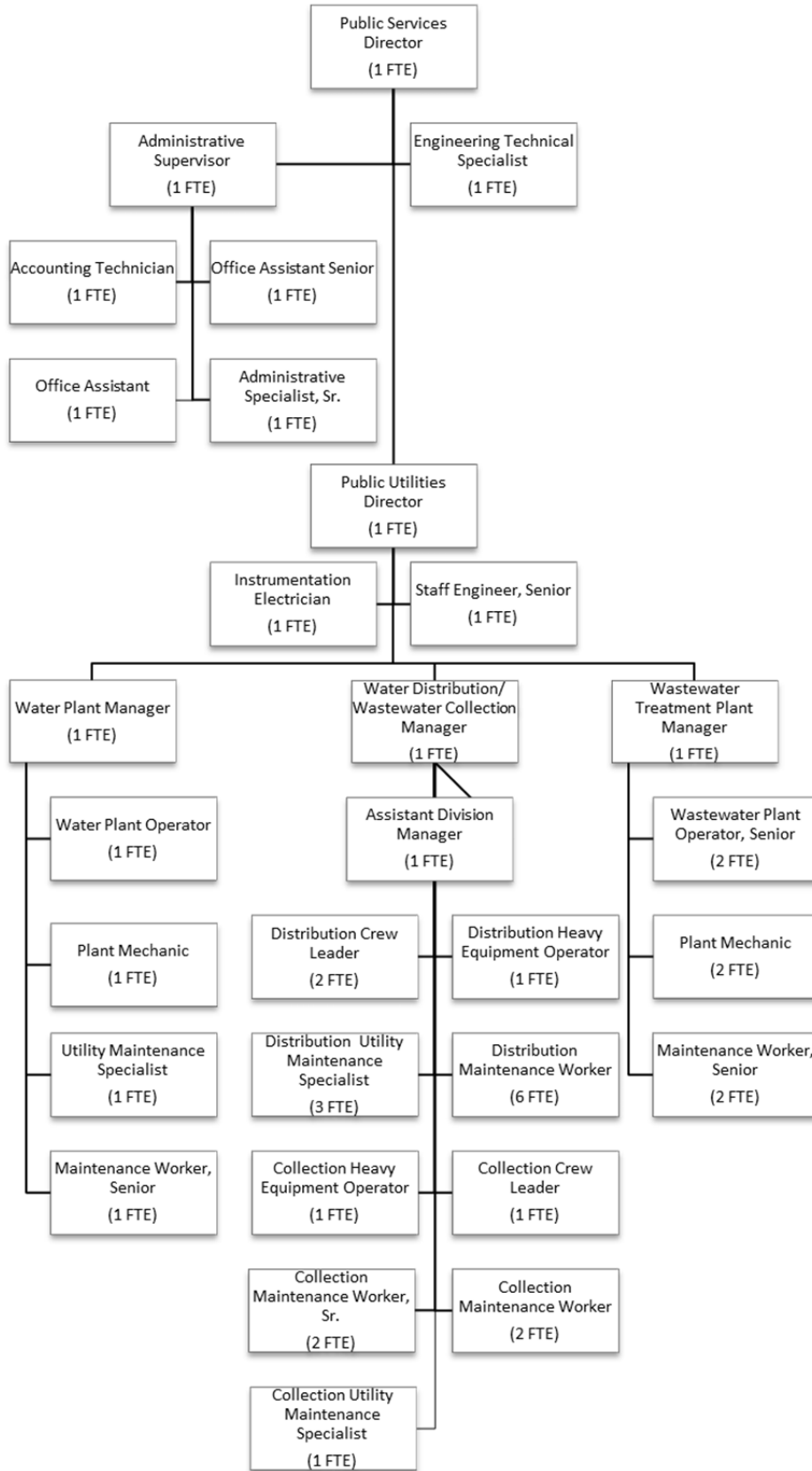
The revenue section shows the categories of funding sources for Collierville Schools for FY 2016.

In this chart, expenses are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which includes teachers and classroom assistants, textbooks, materials, supplies and instructional equipment including items such as computers and audio visual equipment.

Expenses for each category are shown in the chart on page 53 in the Budget Summary section.



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 for the Town and its citizens. Staff tests the water on a daily basis for chlorine, fluoride, Ph, carbon dioxide and alkalinity to ensure the water being supplied is safe and 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 Manager who coordinates the daily work schedules of four employees.

The Town's water is supplied by twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 23.5 million gallons per day (MGD). Collierville's water mains vary in size from six inches to 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 was 5.9 MGD in 2014.

•**The Water Distribution** division is responsible for the maintenance and repair of over 240 miles of water 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 Manager who coordinates the daily work schedules of thirteen 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 seven employees.

•**The Wastewater Treatment** division is responsible for the processing and treatment of sewer wastewater prior to being discharged into the Wolf River. The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Shelton Road Treatment Plant has a capacity of 3.5 MGD. The Northwest Treatment Plant has a capacity of 6.0 MGD. An average daily flow in 2014 was 4.2 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, 2015, the Town is projected to have \$23,434,687 of Water and Sewer Fund debt outstanding.

Debt	Balance 6/30/15
2005 Tax & Revenue Ref Bond	\$ 1,520,000
2006 Tax & Revenue Bond	7,560,000
2010 General Imp. Ref Bond	4,687
2012 Tax & Revenue Ref Bond	14,350,000
Total	\$ 23,434,687

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 2016. For additional information on debt, see the debt section in the appendix beginning on page 184.

•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$790,000.

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 2015 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Water Production:
 - Yearly Average – 5.393 MGD (Through May, 2015)
 - Monthly Average Maximum – 8.600 MGD, occurred in August, 2014
 - Daily Maximum – 10.601 MMG, occurred in August, 2014
- Inspected and repaired Well #402.

Water Distribution:

- Exercised all water valves in Town.
- Completed design of 16" waterline on Shelby Drive from Sycamore Road to Quinn Road.
- Completed design of 16" waterline on Shelby Drive from Houston Levee Road to Reynolds Road.
- Completed design of 12" waterline on Forest-Hill Irene Road from Shelby Drive to the State line.

- Completed installation of a 12" water line on Holmes Road from Fleming Road to Byhalia Road.

Wastewater Collection:

- There were only five sewer overflows in calendar year 2014, which is a reduction of five overflows from calendar year 2013.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP's were in compliance with State and Federal Laws and Regulations for all of FY 2015.
- Submitted a rewrite of the Sewer Use Ordinance to the Tennessee Department of Environment and Conservation.

FY 2016 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 developments.

Objectives:

- Inspect and repair Well #301.
- Complete design of high service pump and electrical system upgrade for Water Plant #5.
- Complete semi-annual water production meter accuracy testing to improve non-revenue water reliability score.

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 new 16" water line on Shelby Drive from Houston Levee Road to Reynolds Road and an 8" water line on Planter's Trace Lane.
- Install 12" water line on Forest-Hill Irene Road from Shelby Drive to the State line.

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

Objectives:

- Replace air release valves on Nonconnah Pump Station force mains.
- Contract and complete manhole rehabilitation project.
- Completed installation of 30" force from Hammerly Court to the Northwest Wastewater Treatment Plant.
- Complete Sanitary Sewer Evaluation Study (SSES).

Goal: Meet Federal and State Regulations and Laws.

Objectives:

- Obtain Board approval of updated Sewer Use and Water Ordinances.

PUBLIC UTILITIES

Statistics

Statistics	Actual FY14	Estimated FY15	Projected FY16
Water System			
Number of customers	16,652	16,920	17,280
Miles of water main	240	243	248
Well capacity (million gallons per day)	23.50	23.50	23.50
Storage capacity (million gallons)	4.20	4.20	4.20
Average daily consumption (million gallons)	5.9	5.5	5.9
Peak day pumpage (million gallons)	12.4	10.6	12.0
Sewer System			
Number of customers	15,115	15,330	15,700
Miles of sewer main	228	230	235
Treatment plant capacity (million gallons per day)	9.5	9.5	9.5
Wastewater treated (million gallons per day)	4.2	4.2	4.3
Peak day treatment (million gallons)	9.0	9.6	9.5
Sewer Overflows per 100 miles of sewer	3.9	4.8	3.4

Performance Measures

Activity	Actual FY14	Estimated FY15	Projected FY16
Service orders completed	2,300	2,300	2,400
TN One Call Requests	3,622	7,400	7,400
TN One Call Requests requiring Collierville Utilities Assistance	2,347	4,600	4,600
Number of man hours paid per division (non-exempt):			
Water Treatment	7,559	7,953	8,320
Water Distribution	24,695	27,048	27,040
Wastewater Collection	17,513	12,318	14,560
WWTP	11,957	12,032	12,480
Percent of overtime hours paid per division:			
Water Treatment	7.7%	5.9%	5.0%
Water Distribution	7.4%	4.7%	5.0%
Wastewater Collection	4.9%	4.2%	3.0%
WWTP	1.3%	0.9%	0.5%
Cost per 1,000 gallons treated for:			
Water Treatment	\$1.31	\$1.31	\$1.31
Water Distribution	\$1.40	\$1.40	\$1.40
Wastewater Collection	\$1.62	\$1.62	\$1.62
WWTP	\$1.97	\$1.97	\$1.97

PUBLIC UTILITIES

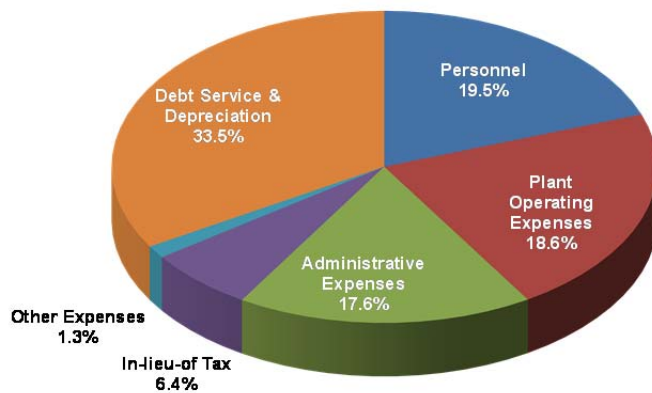
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 13	FY 14	FY 15	FY 15	FY 16
Expenses					
Personnel	\$ 2,223,498	\$ 2,291,620	\$ 2,404,201	\$ 2,348,552	\$ 2,402,483
Operating Expense	2,049,024	2,043,345	2,576,578	2,378,374	2,657,908
Capital Outlay	115,346	85,765	109,750	103,394	31,000
Administrative Charges	1,711,651	1,842,343	2,056,629	2,015,008	2,157,634
Special Appropriations	851,362	864,693	948,971	948,971	948,971
Debt Svc & Depreciation	4,273,095	4,204,087	4,191,807	4,191,807	4,122,990
Total	\$ 11,223,976	\$ 11,331,853	\$ 12,287,937	\$ 11,986,106	\$ 12,320,987
Capital Outlay funded through retained earnings	(115,346)	(85,765)	(109,750)	(103,394)	(31,000)
Total	\$ 11,108,630	\$ 11,246,089	\$ 12,178,187	\$ 11,882,713	\$ 12,289,987

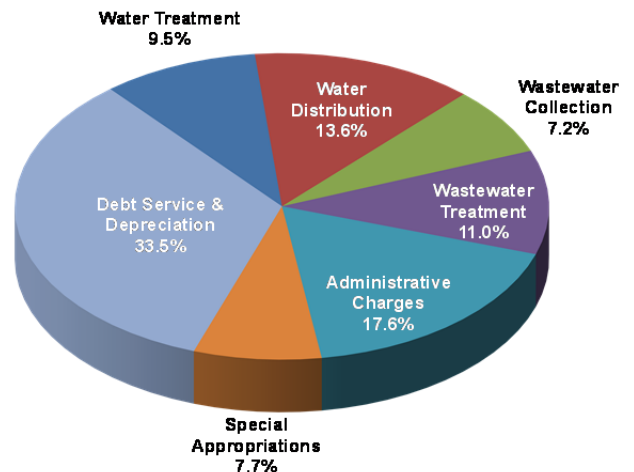
Staffing Summary

	Actual		Estimated		Budget	
	FY 14	FY 14	FY 15	FY 15	FY 16	FY 16
Salaries	5.0	\$ 362,569	5.0	\$ 370,995	6.0	\$ 429,557
Wages	29.0	1,020,569	30.0	1,053,485	30.0	1,078,389
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		95,486		72,000		79,500
Benefits		812,997		852,071		779,579
Merit & General Adjustment		0		0		35,457
Other Personnel	0.0	0		0		0
Total	34.0	\$ 2,291,620	35.0	\$ 2,348,552	36.0	\$ 2,402,483

FY 2016 Adopted Budget by Category



FY 2016 Adopted Budget by Division



PUBLIC UTILITIES

FY 2016 Schedule of Utility Rates in Force

Monthly Rates

Inside city (volume charge is per 1,000 gal):

Water				Sewer			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.60	\$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):

Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$3.50	\$16.80	\$3.90

Special Charges:

Volume charge for carrier for water plant #2 discharge (per 1,000 gal.): \$1.82

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 2016 Capital Investment Program are as follows:

- General Obligation bonds – a new bond issue will be used to fund the Center Connect project, the College Street Recreation Center, the Facilities Maintenance Shop, and the purchase of a ladder truck for the Fire Department.
- 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 2016, the approved amount is \$750,000/year. This revenue will provide funding for several parks improvements and restrooms on the Town Square.

CAPITAL INVESTMENT PROGRAM SUMMARY

- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town's stormwater drainage system.
- Fire Facility Fees will be used to help fund the purchase of the ladder truck.
- Equipment replacement reserves will be used to purchase equipment for the Parks Department.
- Police Privilege Taxes will be used for a firing range project.

- Donation funds will be used for Animal Shelter improvements.

The following detailed description of each FY 2016 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.

The chart to the right lists each project and the amount of funding that was approved in the FY 2016 CIP. The projects are divided according to the divisions responsible for oversight of the project.

Total project funding for FY 2016 is \$9,253,500. Some projects were funded in prior years (engineering, design, land acquisition, etc.), and the funding for construction is in the current year.

The following pages list each project funded in FY 2016 with the description of the project, funding sources, responsible department, and operating budget impact.

Following the descriptions is a chart showing the five-year CIP with proposed funding and funding sources. Approved funding is for FY 2016. Years 2-5 are for planning purposes only.

Department/Project	Cost
General Government	
Facilities Maintenance Shop Renovation	35,000
Morton Museum Parking Lot	150,000
Animal Shelter Improvement	433,000
Accounting Software System	900,000
Development	
Powell @ Peterson Lake Drainage Improvements	30,000
Cooper Road Drainage	90,000
Royal Pecan Drainage	125,000
Collierville Center Connect	365,000
Terry Dan Lake Bank Stabilization	462,500
Public Safety	
Police Firing Range	250,000
Replacement Ladder Truck (1)	1,375,000
Parks & Recreation	
Town Square Restrooms	18,000
Playground Surfaces Renovations	50,000
Suggs Park Improvements	100,000
Park Maintenance Equipment	115,000
Shelby Dr. Property - Parking Area	125,000
Parks Maintenance Complex	300,000
College St. Recreation Center	380,000
Public Services	
Equipment - Mini Excavator	50,000
Sanitation	
Equipment - Road Tractor	140,000
Public Utilities	
Equipment - One Ton Dump Truck	60,000
Sewer Outfalls Stabilization	450,000
Water Treatment Plant 5 Upgrade	500,000
Sewer System Improvements	750,000
Water Distribution System Improvements	2,000,000
Total FY 2016 CIP	9,253,500
Funding Sources	
General Obligation Bonds	1,763,000
Sanitation Equipment Replacement Fund	140,000
Fire Facility Fees	324,000
Police Privilege Taxes	250,000
Parks Improvement Funds	361,000
Equipment Replacement Reserves	115,000
General Fund Reserves	1,575,000
Assigned in General Fund fund balance - Animal Shelter Donations	258,000
Stormwater Fees	707,500
Water & Sewer Fund Reserves	3,760,000
Total Funding Sources	9,253,500

CAPITAL INVESTMENT PROGRAM SUMMARY

Facilities Maintenance Shop Renovation

\$35,000

The project will require contracting with a professional services firm for preparing construction drawings and specifications to add approximately 800 sq. ft. to the existing 2,400 sq. ft. 1988 metal and wood clad office and shop building currently housing the Parks Maintenance division at 350 Powell Road. The construction phase will include relocating the main entrance from the current front load to a side load entrance allowing for the rearrangement and upgrade of the manager's office, break room and new conference room, re-located and ADA compliant restrooms, plans, files and manuals examination storage room, expanded open concept office area and enlarged shop area. Exterior improvements call for new sidewalk and rails, with new brick façade with metal accent panels and energy efficient windows. Changes and improvements to the equipment shed will repurpose it into a warehouse for supplies and materials which will consist of adding exterior walls and overhead doors for access along with insulation and heat. There are no special project considerations or requirements such as parking relocations, environmental impact studies or soil borings. Asbestos report is negative for both structures.

Funding Source

General Obligation Bonds

Department

General Services Department

Operating Budget Impact: Impacted operating costs will include utilities, insurance, building maintenance and inspections.

Morton Museum Parking Lot

\$150,000

This project shall consist of the construction of an approximately 20-space parking lot located just south of the Morton Museum. The project will include grading, soil cement, base asphalt, curb, and surface asphalt. Conduit will be installed for future lighting. Engineering design will be completed in-house. Part of the existing parking lot will be utilized as part of the overall parking lot.

Funding Source

General Fund Reserves

Department

Development Department

Operating Budget Impact: Minimum maintenance.

Animal Shelter Improvements

\$433,000

This is for the design and construction of the building improvements at the Collierville Animal Shelter. The first area of improvement calls for a new lobby area of approximately 800 square feet. A new store front enclosure of the open porch area will provide a separate area for public/staff point of transaction. Design will provide greater safety and security by allowing the staff to direct the public to appropriate areas while preventing unintended interaction between animals and the public. The second area of improvement calls for an eastern expansion for a new surgery room of approximately 1,200 square feet. This will provide room for 2 surgery tables, recovery for up to 12 animals, a lab area, a prep area, quarantine and isolation areas. This area will be basically shelled with doors, windows, and walls. The surgery area is expected to be finished out by utilizing grants. The third area of improvements involves construction of a 1,300 square foot addition on the west end of the building for a new cat area. This allows the current area to become a training and educational room. The final phase will be the renovation of the HVAC system. Installation involves duct work, system zoning with either one central unit or enough units to cover specific animal areas such as kennels. HVAC will be designed to meet Association of Shelter Veterinarians specifications and reduce lost and conditioned air in kennel areas.

Funding Source

General Fund Reserves/Donations

Department

Parks Department

Operating Budget Impact: Projected slight increase in utilities and janitorial services. Total \$5,000.

Accounting Software System

\$900,000

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. Software maintenance costs will likely increase with a different system. The current costs are approximately \$30,000. The cost could increase to \$50,000 to \$75,000. Additional programming expenses of \$1,000 are budgeted each year for various changes we request to the current program. These costs would likely increase to \$5,000 in years that changes are made to meet the Town's needs.

CAPITAL INVESTMENT PROGRAM SUMMARY

Funding Source General Fund Reserves
Department Finance Department
Operating Budget Impact: Software maintenance costs - approximately \$75,000, potential programming expenses of \$5,000/yearly.

Powell @ Peterson Lake Drainage **\$30,000**

This project will consist of the installation of drainage pipe and inlets along Powell Road to help alleviate flooding that is taking place at the northwest corner of Powell Road and Peterson Lake Road. Powell Road will remain open for construction; however, consideration may be given at the time of construction to close Powell Road during daylight hours to expedite construction. The project was designed in-house.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Minor routine maintenance of drainage pipes.

Cooper Street Drainage (Phase 2) **\$90,000**

The project is the continuation of the Cooper Road Drainage Project which is located at the southeast corner of its intersection with Poplar Avenue. Phase 2 will extend the pipe upstream along the west side of Cooper Street. New pipes will also be installed under College Street and along the south side of College Street.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Minor routine maintenance of drainage pipes.

Royal Pecan Drainage **\$125,000**

This project is broken into a design phase and construction phase. FY 15-16: This will consist of additional data collection, refinement of options to reduce costs, and project design. The design will include a more accurate cost analysis of the project to be provided prior to completion and bidding out of the construction plans.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Minor routine maintenance of drainage pipes.

Collierville Center Connect **\$365,000**

For FY 2016, this CIP project combines two projects that were previously included in the CIP as Collierville Center Connect, Phase 1 (a FY 12 CIP project) and Phase 2 (a FY 15 CIP project). Collierville Center Connect is a multi-phase streetscape improvement project that is being partially funded through federal Transportation Alternatives Grants (formerly known as Enhancement Grants) administered by the Tennessee Department of Transportation (TDOT). The grant program requires Collierville to fund 20% of construction costs as its match and also requires the Town to fund the full cost of design. The scope of this project includes the addition of on-street parking, bike lanes, curb and gutter, ADA compliant ramps, sidewalks, crosswalks, streetlights, seating areas, landscaping, utilities relocation, stormwater improvements, acquisition of easements and right-of-way, and updating most driveway aprons within portions of Center Street included in Phases 1 and 2. There are other projects in the CIP to upgrade water lines and stormwater facilities in the area that will need to be completed prior to, or concurrent with, streetscape construction to prevent a situation where the newly installed streetscape would need to be demolished and reconstructed. A consultant, A2H, was chosen for both Phases 1 and 2 and is providing design, construction administration, construction inspection, and engineering services (CEI). The full contract cost is \$516,105.

Funding Source General Obligation Bonds
Department Development Department
Operating Budget Impact: Yearly maintenance/repair costs: \$10,000/year beginning in year four.

Terry Dan Lake Bank Stabilization **\$462,500**

FY 15-16 - This phase will consist of the design of a second grade control structure along Lateral I. This will involve surveying, soil borings, and the design of sheet piles to control grade along the ditch facility. The construction phase will consist of the construction of the grade control structure. It is anticipated that it will be constructed along the back of the lots located in Wolf River Ranch PD, Phase 7. Only two structures are anticipated to be needed to stabilize the flowline of the stream. The first grade control structure, located downstream, was included in the FY 2015 CIP and is currently in the design and permitting phase.

CAPITAL INVESTMENT PROGRAM SUMMARY

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: Minor maintenance on ditch from year to year.

Firing Range **\$250,000**

This phased project allows for the construction of a new Police Department firing range. The location of the range is currently undetermined. The project will consist of a firing range with approximate dimensions of 150 feet in width and 375 feet in length. The range will be equipped with 20 fixed firing lanes ranging from 0 to 25 yards, along with capabilities of some of these lanes having firing positions from 25 to 100 yards. There will be a shooting pad for rifle training/qualifications at 100 yards. The range will have rotating pneumatic targets to simulate real live fire incidents, along with a training and storage facility to be built on the grounds of the range. The construction of a restroom is part of the project that can be included within the storage facility. An observation deck, from atop of the storage facility has been included in the scope of the project as well.

Funding Source Police Privilege Tax
Department Police Department
Operating Budget Impact: Uncertain until final location and needs are determined.

Replacement Ladder Truck **\$1,375,000**

The project is for the acquisition of a replacement ladder truck. The new ladder truck will feature a variety of new and advanced technological improvements as related to firefighter safety, serviceability, durability and performance, which makes it more cost-effective to operate. In addition to the ladder truck, the project includes all the required complement of essential equipment (fire hose, air packs and monitoring equipment, technical rescue equipment, communications equipment, medical diagnostic equipment, tools and appliances). The scope of work includes: (1) researching National Fire Protection Association (NFPA) 1901 Standards For Automotive Fire Apparatus, and Insurance Service Office (ISO) Fire Suppression Rating Schedule (FSRS); (2) developing detailed technical specifications for competitive bidding; (3) advertising, pre-bid meeting, receipt, evaluation and award of bid; (4) factory inspection trips; preconstruction conference and final inspection; (5) delivery and acceptance process; (6) equipment mounting-placement; (7) driving training and vehicle operation/maintenance.

Funding Source General Obligation Bonds/Fire Facility Fees
Department Fire Department
Operating Budget Impact: Maintenance, fuel cost, equipment testing and certification is anticipated to be \$2,979.

Town Square Restrooms **\$18,000**

The scope of this project will include the demolition of the current building, possible re-location of the square's irrigation system back-flow preventer located directly adjacent to the building on the east side, and the construction of a new ADA compliant structure with the following new amenities: new sanitary sewer lines, upgrade to electrical service for new HVAC system (A/C and heat), energy efficient LED light fixtures, possible use of natural light to reduce energy costs, and storage/custodian closet. The women's restroom will have four (4) stalls, two (2) sinks and a changing station; the men's restroom will contain two (2) stalls, two (2) urinals, two (2) sinks and a changing station. Included in the project will be the possible re-location of the flag plaza or the installation of an in-ground light for the current flag plaza adjacent the building on Main Street. Use of long-life exterior products will be incorporated into the building design.

Special project considerations:

*Permission will need to be obtained from the railroad for construction activities on federal railroad right-of-way.

*Temporary restroom facilities will need to be planned for because the construction period for the project will take place during planned square events.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: Slight increase in utilities (new HVAC system), and custodial services/supplies (larger building foot print).

Playground Surfaces Renovations **\$18,000**

This project is for the renovation and upgrade of existing playgrounds with the installation of poured-in-place rubber safety surfacing and ADA access points. Safety surfacing creates a safe play fall-zone, allows for total

CAPITAL INVESTMENT PROGRAM SUMMARY

access by all users, and eliminates routine maintenance of the surface. 2016 - Estanaula and Oakmont surface installations.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: \$3,900 per year reduction in maintenance upkeep and materials.

Suggs Park Improvements **\$100,000**

This project involves the replacement of fencing as well as the installation of new irrigation systems for the two (2) athletic softball fields at Suggs Park. Suggs Park is the oldest property in the Collierville Park System. The two (2) athletic fields are maintained as game and practice facilities for youth softball teams as well as designated practice facilities for the Town's recreational and competitive baseball and softball programs. As needed, chain-link fencing fabric has been replaced over the years, however, the fabric is to the point that it is rusting and bent out of shape. Fence "curling" creates a safety issue for participants. Currently, the two (2) fields are not irrigated which creates difficulties in growing and maintaining outfield grass areas.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: Decrease in annual maintenance repairs.

Parks Maintenance Equipment **\$115,000**

The acquisition of new and replacement equipment for the operation of Park Maintenance. 2016 - ROW Tractor (replacement) & Rough Mower (replacement). The Department Equipment Replacement Plans calls for mowing units to be replaced every six (6) years and tractors & backhoes to be replaced every fifteen (15) years.

Funding Source Equipment Replacement Reserves
Department Parks Department
Operating Budget Impact: A reduction in labor, parts, and maintenance downtime for required upkeep of older equipment.

Shelby Dr. Property - Parking Area **\$115,000**

This project includes the design and construction of new parking area and access road for approximately thirty (30) vehicles at the Shelby Drive property. The Shelby Drive property is an eight (8) acre property adjacent to the Woodgrove Residential Development and is designated as an athletic practice facility within the Park System. Currently, park users park on Shelby Drive that has been widened across the property frontage as part of the development of Woodgrove. When Shelby Drive is widened to four lanes, this temporary parking area will not be available.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: None - property is currently under park maintenance operations.

Parks Maintenance Complex **\$300,000**

This project involves the programming, design, and construction of a new Parks Maintenance Division Complex to be located at the old Craig Lumber Company. First, Town staff will develop a plan for programmed space needs; then the Town will hire design firm to plan and complete construction documents and then begin construction. Construction involves office space, locker room/restrooms, crew meeting/training areas, maintenance shop, storage areas, file room, asset inventory areas, and equipment parking (250 Progress Road). The design professional will also help layout Town storage areas for all departments.

Funding Source General Fund
Department Parks Department
Operating Budget Impact: Will require an additional \$8,000 per year in Utilities.

College Street Recreation Center **\$380,000**

The full renovation of the College Street Recreation Center will span several phases before completion. Phase I is a systems upgrade for heating the center, involving removal/replacement of the 1961 boiler to a new location, upgrading electrical system, existing boiler pipes, and radiator system as required. Phase II will consist of applying a new coat of primer and membrane over the roof system on the barrel shaped portion of the building. This phase will include the tear off and installation of a new flat roof system on both flat roof portions of the building. The final project phase, Phase III, will address exterior facade improvements creating aesthetically appealing building exterior and interior upgrades. The interior upgrades will consist of removing

CAPITAL INVESTMENT PROGRAM SUMMARY

the showers and locker rooms located to the north of the gym, removing certain concrete block walls in this area to open it up for improved flow between rooms. New restrooms and a warming kitchen will be constructed for hosting social events in the areas along with the installation of new air conditioning units, information technology and telecommunications capabilities for educational programs. Current office space will be updated to accommodate a full time program administrator.

Funding Source General Obligation Bonds/Parks Improvement Funds
Department General Services Department
Operating Budget Impact: Approximately \$38,500 increase in personnel and benefits once the center is fully operational.

Equipment - Mini-Excavator **\$50,000**

Purchase a new Mini-Excavator in FY 2016. Mini-excavators are used for a variety of applications that include but are not limited to drainage maintenance excavation in back yards, road repair excavations, ditch repairs, digging out and loading material, and cutting steep and difficult to reach ditch banks utilizing bush-hog attachments. The Streets and Drainage Division currently has two mini-excavators in its fleet. Of all the equipment in the Streets and Drainage fleet, mini-excavators are the most frequently used and needed pieces of equipment. Mini-excavators are always in high demand due to their operational capabilities, small size allowing for less impact on traffic during road repairs, ability to work in residential yards without causing significant damage to property, and their ability to access drainage ditches where large equipment cannot be utilized. The Streets and Drainage Division currently runs five maintenance crews (3 drainage/pipe/inlet crews and 2 asphalt/concrete crews). Due to only having two mini-excavators, only two crews have the ability at any one time to utilize the mini-excavators. With the purchase of an additional mini-excavator, the availability of the equipment will increase and allow crews to perform maintenance operations in a more efficient manner.

Funding Source General Fund
Department Public Services Department
Operating Budget Impact: Estimated annual costs - \$3,800 (\$100 maintenance cost, \$700 fuel cost, \$3,000 buyback program).

Equipment - Road Tractor **\$140,000**

Purchase a new Solid Waste Road Tractor. Automated trucks collect household garbage and these trucks empty the material collected at the Town's transfer station located on South Street. The garbage is then hauled to a landfill in Walnut, MS by road tractor and trailers. On days when recycle collection runs late and recycle trucks do not have enough time to transport collected materials directly to the recycle processing facility, recycle material is taken to the transfer station where the material is transferred to a road tractor and trailer. The recycle material is then hauled to the recycle processing facility located off Lamar Avenue in Memphis, TN by the road tractor. On average, between three and four trips are made on a daily basis to the landfill and on occasion, materials are transported to the recycle processing facility by a road tractor. The Sanitation Division currently has three road tractors in its fleet and of the three, two tractors are primary units used on a daily basis. Several times throughout the year due to breakdowns, the Division experiences hauling delays when more than one tractor is down for maintenance. With an addition of a new road tractor, the Sanitation Division would have an additional spare unit allowing the Division to operate in a more efficient manner. This new road tractor will replace Unit #460, a 2003 model truck that will be 13 years old at the time of replacement. Unit #460 will become a backup unit giving the Sanitation Division two primary units and two spare units.

Funding Source Sanitation Fund
Department Public Services Department
Operating Budget Impact: None - replacement equipment.

Equipment - One Ton Dump Truck **\$60,000**

Purchase a one ton dump truck. Small dump trucks are used to haul construction materials such as sand, gravel, and dirt and are also used to tow other equipment like the emergency generator and trailers.

Funding Source Water & Sewer Fund Retained Earnings
Department Public Utilities Department
Operating Budget Impact: Around \$2,200 per year in fuel and maintenance.

Screw Pump Rehab @ NWWWTP **\$180,000**

Rebuild the two original screw pumps, of three, at the Northwest Wastewater Treatment Plant. One pump at a time will be rebuilt in order to not adversely affect pumping capacity.

CAPITAL INVESTMENT PROGRAM SUMMARY

Funding Source Water & Sewer Fund Retained Earnings
Department Public Utilities Department
Operating Budget Impact: None.

Water Treatment Plant 5 Upgrade **\$500,000**

Install larger transfer pumps and a new high service pump. This will allow increased water production and pumping. Approximately 0.5 mgd of production and 1.7 mgd of pumping capacity will be added. This work will be done in the winter to avoid high water demand in the summer.

Funding Source Water & Sewer Fund Retained Earnings
Department Public Utilities Department
Operating Budget Impact: Slight increase in utility and chemicals used, however, this will be offset by increased water sales.

Sewer System Improvements **\$750,000**

Sewer System Improvement projects focus on the replacement, repair, or installation of, new sewer pipes to maintain and 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 2016, a new sewer will be constructed on Sycamore Road from HWY 72 to the Nonconnah sewer (just north of Nonconnah Creek). This sewer will allow the elimination of two sewer pumping stations and transfer sewer flow to the Nonconnah sewer basin where it was planned for when the two temporary pump stations were built. This helps allow the historic district to develop as planned without causing overloaded sewers.

Funding Source Water & Sewer Fund Retained Earnings
Department Public Utilities Department
Operating Budget Impact: None.

Water Distribution System Improvements **\$2,000,000**

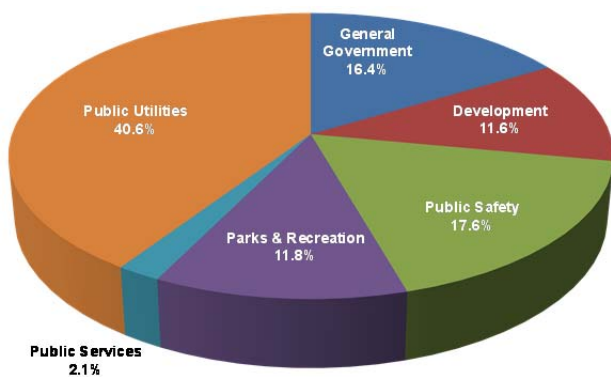
Water Distribution System Improvement projects focus on the replacement of old water mains with ductile iron pipe in order to improve reliability and increase capacity of water distribution or add new water lines and pumps where needed. In FY 2016, new water lines on Forest Hill Irene (Shelby Drive to State Line), Planter's Trace, Shelby Drive (Houston Levee to Forest Hill Irene) and on Ailene (Poplar Avenue to Cardinal Drive) will be built. Water lines may also be purchased from MLGW and new water meters installed in areas where the Town's water service will replace MLGW's. Most of these projects are part of the annexation Plan of Services. The work on Ailene is part of a Development Department road improvement project.

Funding Source Water & Sewer Fund Retained Earnings
Department Public Utilities Department
Operating Budget Impact: None.

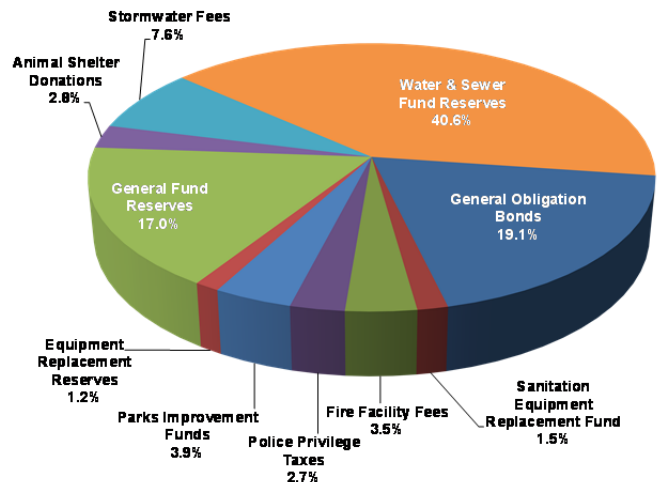
CAPITAL INVESTMENT PROGRAM SUMMARY

	APPROVED FY 2016	PROJECTED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020
Expenses					
General Government	1,518.0	465.0	-	-	-
Development	1,072.5	3,204.3	2,774.4	1,200.0	200.0
Public Safety	1,625.0	250.0	-	738.0	-
Parks & Recreation	1,088.0	867.0	595.0	515.0	475.0
Public Services	190.0	400.0	210.0	445.0	370.0
Public Utilities	3,760.0	1,180.0	1,390.0	1,475.0	1,480.0
Total Expenses	9,253.5	6,366.3	4,969.4	4,373.0	2,525.0
Funding Sources					
General Obligation Bonds	1,763.0	1,314.9	402.4	150.0	-
Sanitation Equipment Replacement Fund	140.0	180.0	145.0	320.0	170.0
Fire Facility Fees	324.0	-	-	400.0	-
Police Privilege Taxes	250.0	250.0	-	-	-
CDBG Grants	-	395.0	250.0	250.0	200.0
TDOT	-	1,159.4	1,609.5	-	-
Parks Improvement Funds	361.0	802.0	370.0	195.0	380.0
Equipment Replacement Reserves	115.0	-	-	-	-
General Fund Reserves	1,575.0	285.0	290.0	783.0	295.0
Animal Shelter Donations	258.0	-	-	-	-
Stormwater Fees	707.5	800.0	512.5	800.0	-
Water & Sewer Fund Reserves	3,760.0	1,180.0	1,390.0	1,475.0	1,480.0
Total Funding Sources	9,253.5	6,366.3	4,969.4	4,373.0	2,525.0

(All amounts are in 000's dollars.)



FY 2016 Capital Investments by Function



FY 2016 Capital Investment Program Funding Sources

CAPITAL INVESTMENT PROGRAM SUMMARY

PROJECT	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	5 YEAR CIP
General Government						
Facilities Maintenance Shop Renovation	35.0	465.0	-	-	-	500.0
Morton Museum Parking Lot	150.0	-	-	-	-	150.0
Animal Shelter Improvement	433.0	-	-	-	-	433.0
Accounting Software System	900.0	-	-	-	-	900.0
Development						
Powell @ Peterson Lake Drainage Improvements	30.0	-	-	-	-	30.0
Cooper Road Drainage	90.0	-	-	-	-	90.0
Royal Pecan Drainage	125.0	750.0	-	-	-	875.0
Collierville Center Connect	365.0	1,469.3	141.9	-	-	1,976.2
Terry Dan Lake Bank Stabilization	462.5	-	-	-	-	462.5
Lateral K Bank Stabilization	-	65.0	400.0	-	-	465.0
Downtown Drainage	-	395.0	250.0	250.0	200.0	1,095.0
Sanders Creek Bank Stabilization	-	525.0	65.0	425.0	-	1,015.0
Queen Oaks Phase 3	-	-	47.5	525.0	-	572.5
SR 57 Widening Project (MPO)	-	-	1,870.0	-	-	1,870.0
Public Safety						
Police Firing Range	250.0	250.0	-	-	-	500.0
Replacement Ladder Truck (1)	1,375.0	-	-	-	-	1,375.0
Replacement Rescue/Pumper Truck (1)	-	-	-	738.0	-	738.0
Parks & Recreation						
Town Square Restrooms	18.0	232.0	-	-	-	250.0
Playground Surfaces Renovations	50.0	100.0	-	-	-	150.0
Suggs Park Improvements	100.0	-	-	-	-	100.0
Park Maintenance Equipment	115.0	65.0	90.0	120.0	95.0	485.0
Shelby Dr. Property - Parking Area	125.0	-	-	-	-	125.0
Parks Maintenance Complex	300.0	-	-	-	-	300.0
College St. Recreation Center	380.0	-	-	-	-	380.0
Tom Brooks Park	-	120.0	-	-	195.0	315.0
H.W. Cox Baseball Complex Lighting Renovation	-	350.0	-	-	-	350.0
Halle Park - Playground	-	-	120.0	-	-	120.0
Parking Lot Overlays - H.W. Cox	-	-	135.0	-	-	135.0
Greenbelt System	-	-	250.0	-	100.0	350.0
Estanuala Park Restrooms	-	-	-	195.0	-	195.0
Medians - Irrigation/Landscaping	-	-	-	200.0	-	200.0
Harrell Theatre Renovations - Seating	-	-	-	-	85.0	85.0
Public Services						
Equipment - Mini Excavator	50.0	-	-	-	-	50.0
Equipment - Road Tractor	140.0	-	-	-	-	140.0
Parking Lot Expansion at PS	-	50.0	-	-	-	50.0
Security Fence and Gates	-	60.0	-	-	-	60.0
Equipment - Backhoe	-	110.0	-	-	-	110.0
Equipment - Rear Loading Garbage Truck	-	180.0	-	-	-	180.0
Equipment - 1 Ton Truck with Dump Bed	-	-	65.0	-	-	65.0
Equipment - Brush Truck	-	-	145.0	-	-	145.0
Equipment - Tandem Axle Dump Truck	-	-	-	125.0	-	125.0

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CAPITAL INVESTMENT PROGRAM SUMMARY

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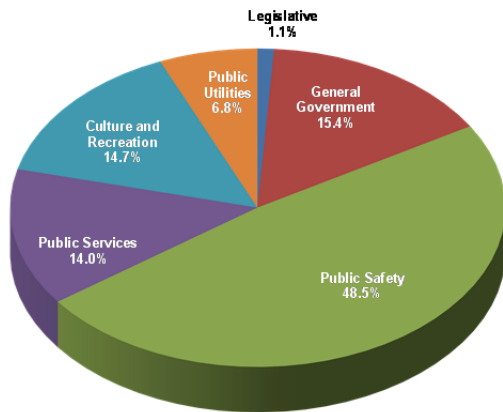
Equipment - Automated Garbage Truck	-	-	-	320.0	-	320.0
Equipment - Automated Leaf Machine	-	-	-	-	170.0	170.0
Fuel Island	-	-	-	-	200.0	200.0
Public Utilities						
Equipment - One Ton Dump Truck	60.0	-	-	-	-	60.0
Sewer Outfalls Stabilization	450.0	-	-	-	-	450.0
Water Treatment Plant 5 Upgrade	500.0	-	-	-	-	500.0
Sewer System Improvements	750.0	750.0	750.0	750.0	750.0	3,750.0
Water Distribution System Improvements	2,000.0	300.0	600.0	600.0	600.0	4,100.0
Solids Handling Expansion - Shelton Rd WWTP	-	20.0	-	-	-	20.0
Equipment - Single Axle Dump Truck	-	110.0	-	-	-	110.0
Remote Drinking Water Testing Sites	-	-	40.0	-	-	40.0
Equipment - Tandem Axle Dump Truck	-	-	-	125.0	-	125.0
Equipment - Backhoe	-	-	-	-	130.0	130.0
Total CIP	9,253.5	6,366.3	4,969.4	4,373.0	2,525.0	27,487.2
Funding Sources						
General Obligation Bonds	1,763.0	1,314.9	402.4	150.0	-	3,630.3
Sanitation Equipment Replacement Fund	140.0	180.0	145.0	320.0	170.0	955.0
Fire Facility Fees	324.0	-	-	400.0	-	724.0
Police Privilege Taxes	250.0	250.0	-	-	-	500.0
CDBG Grants	-	395.0	250.0	250.0	200.0	1,095.0
TDOT	-	1,159.4	1,609.5	-	-	2,768.9
Parks Improvement Funds	361.0	802.0	370.0	195.0	380.0	2,108.0
General Fund Reserves	1,575.0	285.0	290.0	783.0	295.0	3,228.0
Equipment Replacement Reserves	115.0	-	-	-	-	115.0
Animal Shelter Donations	258.0	-	-	-	-	258.0
Stormwater Fees	707.5	800.0	512.5	800.0	-	2,820.0
Water & Sewer Fund Reserves	3,760.0	1,180.0	1,390.0	1,475.0	1,480.0	9,285.0
Total Funding Sources	9,253.5	6,366.3	4,969.4	4,373.0	2,525.0	27,487.2



STAFFING SUMMARY

	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15		% Inc/ Dec	FY 16		% Inc/ Dec
									Est.	Var	Dec	Bud	Var	Dec
Full-time Positions														
Mayor and Board of Aldermen	7	7	7	6	6	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	7	6	6	6	6	6	7	6	7	1	16.7%	7	0	0.0%
Morton Museum						1	1	2	2	0	0.0%	2	0	0.0%
Library									0			8	8	0.0%
Financial Administration	18	18	19	19	18	19	19	19	21	2	10.5%	21	0	0.0%
Human Resources	4	4	4	4	4	4	4	5	5	0	0.0%	5	0	0.0%
Information Technology	5	5	5	5	5	5	5	5	6	1	20.0%	6	0	0.0%
General Services	9	11	13	13	13	13	14	15	15	0	0.0%	16	1	6.7%
Development														
Administration	1	2	2	3	2	2	2	3	3	0	0.0%	3	0	0.0%
Office of Planning	11	11	11	9	9	9	9	9	9	0	0.0%	10	1	11.1%
Code Enforcement	19	19	18	12	12	10	11	14	14	0	0.0%	14	0	0.0%
Office of Engineer	13	14	14	11	12	11	11	11	11	0	0.0%	12	1	9.1%
Public Safety														
Animal Services	6	6	6	6	5	5	4	4	4	0	0.0%	5	1	25.0%
Municipal Court	9	9	9	9	9	9	9	9	12	3	33.3%	12	0	0.0%
Police Department	133	140	139	138	138	138	138	141	141	0	0.0%	141	0	0.0%
Fire Department	67	70	70	68	68	69	69	69	69	0	0.0%	71	2	2.9%
Public Services														
Administration	5	5	5	5	5	5	7	7	7	0	0.0%	7	0	0.0%
Fleet Maintenance	9	9	9	9	8	8	7	7	9	2	28.6%	10	1	11.1%
Streets and Drainage	25	25	25	24	25	25	29	29	29	0	0.0%	29	0	0.0%
Sanitation	34	36	36	34	32	27	28	28	30	2	7.1%	31	1	3.3%
Parks and Recreation	44	44	46	45	44	44	44	46	50	4	8.7%	50	0	0.0%
Public Utilities														
Water Treatment Plant	5	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	12	12	13	13	13	13	12	16	17	1	6.3%	17	0	0.0%
Wastewater Collection	10	10	10	10	10	10	10	6	6	0	0.0%	7	1	16.7%
Wastewater Treatment Plant	8	8	7	7	7	7	7	7	7	0	0.0%	7	0	0.0%
Total	461	476	479	461	456	451	458	469	485	16	1.9%	502	17	3.5%

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 2016 Budget Staffing by Function

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. One full-time position in Animal Services was changed to two part-time positions.

In FY 2014 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 were added. Two part-time positions were made full-time and two full-time positions were eliminated. During the year two positions were added in Sanitation to resume the recycling function that had been outsourced, and two positions were reassigned in the Water & Sewer divisions.

For FY 2015, six full-time positions were added and a part-time code enforcement officer was changed to full-time. A project manager in IT; a four-man maintenance crew in Parks; an equipment operator in Utilities with two positions reassigned for a full year. There were four part-time positions added as well: a computer support technician in IT, a planner in Planning; an office assistant in Animal Services; and a playground supervisor in Parks.

For FY 2016, a part-time Animal Shelter technician was changed to full time, a seasonal part time code enforcement officer was made permanent, and two temporary spray park attendants and a summer intern were added. Eight new full-time positions were added: a planner, a chief engineering inspector, two firefighters, a senior mechanic, an equipment operator, senior, a custodian, and a heavy equipment operator. The Library operations were taken over by the Town, and eight full-time and seventeen part-time personnel became Town employees.

STAFFING SUMMARY

Positions	FY 14 Actual		FY 15 Estimated			FY 16 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	3.0	7.0	3.0	1.0	7.0	3.0	0.0
Morton Museum	2.0	1.0	2.0	1.0	0.0	2.0	1.0	0.0
Library	0.0	0.0	0.0	0.0	0.0	8.0	17.0	25.0
Financial Administration	19.0	1.0	21.0	1.0	2.0	21.0	1.0	0.0
Human Resources	5.0		5.0		0.0	5.0		0.0
Information Technology	5.0		6.0	1.0	2.0	6.0	1.0	0.0
General Services	15.0		15.0		0.0	16.0		1.0
Development								
Administration	3.0	0.0	3.0	0.0	0.0	3.0	0.0	0.0
Office of Planning	9.0	0.0	9.0	1.0	1.0	10.0	1.0	1.0
Code Enforcement	14.0	1.0	14.0	0.0	(1.0)	14.0	1.0	1.0
Office of Engineer	11.0		11.0		0.0	12.0		1.0
Public Safety								
Animal Services	4.0	5.0	4.0	6.0	1.0	5.0	5.0	0.0
Municipal Court	9.0	5.0	12.0	5.0	3.0	12.0	5.0	0.0
Police Department	141.0	17.0	141.0	16.0	(1.0)	141.0	16.0	0.0
Fire Department	69.0	1.0	69.0	1.0	0.0	71.0	1.0	2.0
Public Services								
Administration	7.0	1.0	7.0	1.0	0.0	7.0	1.0	0.0
Fleet Maintenance	7.0	1.0	9.0	0.0	1.0	10.0	0.0	1.0
Streets and Drainage	29.0		29.0		0.0	29.0		0.0
Sanitation	28.0		30.0		2.0	31.0		1.0
Parks and Recreation	46.0	4.0	50.0	4.0	4.0	50.0	4.0	0.0
Public Utilities								
Water Treatment Plant	5.0		5.0		0.0	5.0		0.0
Water Distribution System	16.0	0.0	17.0	0.0	1.0	17.0	0.0	0.0
Wastewater Collection	6.0		6.0		0.0	7.0		1.0
Wastewater Treatment	7.0		7.0		0.0	7.0		0.0
Total	469.0	40.0	485.0	40.0	16.0	502.0	57.0	34.0

	Actual FY 14		Estimated FY 15		Budget FY 16	
Salaries	84.0	\$ 5,386,994	92.0	5,803,452	102.0	\$ 6,492,380
Wages	385.0	15,494,526	393.0	15,924,883	400.0	16,661,642
Part-time	40.0	323,151	40.0	376,251	57.0	635,250
Other Compensation		706,450		829,146		842,487
Benefits		11,611,859		11,949,190		11,081,400
Merit & General Adjustment		0		-		663,175
Other Personnel	6.0	22,060	4.0	23,407	3.0	21,100
Total	515.0	\$ 33,545,041	529.0	34,906,331	562.0	\$ 36,397,433

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.

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	School Enrollment	Unemployment Rate^b
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
2013	43,965 ^e	1,749,279	39,788 ^e	9,062	6.6
2014	43,965 ^e	1,719,119	39,102 ^e	8,572	6.3

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

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

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

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

^e Population and per capita income according to the U. S. Census Economic Data.

Principal Employers
Current year and Nine Years Ago

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx	2,542	1	0.64%	2,504	2	0.58%
Carrier Corporation	1,400	2	0.35	2,564	1	0.59
Shelby County Schools	700	3	0.18			-
Town of Collierville	527	4	0.13	395	3	0.09
Kroger	443	5	0.11			-
Baptist Memorial Hospital	321	6	0.08	260	5	0.06
Walmart	300	7	0.08			-
Helena Chemical	250	8	0.06	217	8	0.05
Central Church	232	9	0.06			-
NSA	226	10	0.06			-
Pepsi Americas	-	-	-	300	4	0.07
AIMS Logistics	-	-	-	228	6	0.05
Bodine	-	-	-	220	7	0.05
Central Woodwork	-	-	-	165	9	0.04
ConStar Plastics	-	-	-	160	10	0.04
Total	6,941		1.75	7,013		1.62

Sources: Collierville Chamber of Commerce, U. S. Census Bureau, Town of Collierville Economic Development Department

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

Miscellaneous Data

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1,000 Pop.
	Oper. Revenue	Expenditures				
1980	\$ 1,234,880	\$ 1,226,001	\$ 1.70	7,839	87	11.10
1985	2,634,617	2,634,617	2.08	9,480	113	11.92
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	44,613,832	39,508,405	1.43	46,151	451	9.77
2014	47,258,074	42,438,281	1.53	47,171	469	9.94
2015**	50,039,159	43,670,417	1.53	46,796	485	10.36
2016***	48,575,115	48,494,698	1.78	48,517	502	10.35

*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

People QuickFacts

	Tennessee	Shelby County	Germantown	Bartlett	Collierville	Brentwood	Franklin
Population, 2010	6,346,105	927,644	38,844	54,613	43,965	37,060	62,487
Population, percent change, 2000 to 2010	11.50%	3.40%	4.00%	34.70%	37.90%	58.10%	49.30%
Population, 2000	5,689,283	897,472	37,348	40,543	31,872	23,445	41,842
Persons under 5 years, percent, 2010	6.40%	7.20%	4.90%	5.30%	5.70%	5.30%	7.40%
Persons under 18 years, percent, 2010	23.60%	26.40%	24.10%	25.30%	28.90%	31.00%	27.40%
Persons 65 years and over, percent, 2010	13.40%	10.30%	16.10%	12.50%	9.00%	11.00%	10.10%
Female persons, percent, 2010	51.30%	52.30%	51.60%	51.70%	51.20%	50.90%	52.20%
Demographics							
White persons, percent, 2010	77.60%	40.60%	89.50%	78.70%	79.70%	90.00%	84.40%
Black persons, percent, 2010	16.70%	52.10%	3.60%	16.10%	10.90%	3.00%	6.70%
American Indian and Alaska Native persons, percent, 2010	0.30%	0.20%	0.20%	0.30%	0.20%	0.20%	0.20%
Asian persons, percent, 2010	1.40%	2.30%	5.20%	2.50%	7.10%	5.00%	3.80%
Native Hawaiian and Other Pacific Islander, percent, 2010	0.10%	0.00%					
Persons reporting two or more races, percent, 2010	1.70%	1.40%	1.10%	1.60%	1.30%	1.60%	1.70%
Persons of Hispanic or Latino origin, percent, 2010	4.60%	5.60%	1.90%	2.70%	2.60%	2.10%	7.60%
White persons not Hispanic, percent, 2010	75.60%	38.70%	88.10%	77.20%	78.10%	88.30%	80.20%
Living in same house 1 year & over, 2005-2009	83.30%	80.80%	89.00%	91.20%	87.00%	92.20%	78.40%
Foreign born persons, percent, 2005-2009	4.10%	5.50%	7.60%	3.90%	6.70%	6.80%	8.10%
Language other than English spoken at home, pct age 5+, 2005-2009	5.90%	8.00%	9.20%	5.90%	8.50%	7.10%	10.80%
High school graduates, percent of persons age 25+, 2005-2009	81.80%	84.70%	98.30%	94.10%	95.10%	98.30%	92.70%
Bachelor's degree or higher, pct of persons age 25+, 2005-2009	22.40%	27.50%	62.20%	34.00%	49.50%	68.80%	50.70%
Mean travel time to work (minutes), workers age 16+, 2005-2009	23.7	22.3	21.1	23.9	23.8	23.9	23.3
Housing units, 2010	2,812,133	398,274	15,536	20,143	15,781	12,577	25,586
Homeownership rate, 2005-2009	69.70%	61.70%	89.60%	90.20%	84.00%	95.50%	69.60%
Housing units in multi-unit structures, percent, 2005-2009	18.20%	28.30%	9.90%	4.90%	12.80%	2.90%	26.40%
Median value of owner-occupied housing units, 2005-2009	\$128,500	\$129,800	\$281,200	\$169,700	\$273,100	\$461,100	\$296,200
Households, 2005-2009	2,412,567	344,095	14,800	16,589	13,016	11,485	21,160
Persons per household, 2005-2009	2.49	2.61	2.74	2.84	2.99	3.03	2.7
Per capita money income in past 12 months (2009 dollars) 2005-2009	\$23,557	\$25,050	\$54,104	\$29,767	\$40,618	\$55,801	\$35,914
Median household income, 2009	\$41,715	\$41,880	\$116,718	\$74,703	\$104,708	\$128,339	\$76,465
People of all ages in poverty - percent, 2005-2009			2.10%	3.60%	3.90%	1.80%	6.70%

Business QuickFacts

Total number of firms, 2007	545,348	76,350	4,629	4,758	4,641	6,547	9,703
Black-owned firms, percent, 2007	8.40%	30.90%		11.20%	4.40%	2.70%	1.80%
American Indian and Alaska Native owned firms, percent, 2007	0.50%	0.30%					
Asian-owned firms, percent, 2007	2.00%	3.40%		3.60%	4.20%	2.40%	1.10%
Native Hawaiian and Other Pacific Islander owned firms, percent, 2007	0.10%	0.10%					
Hispanic-owned firms, percent, 2007	1.60%	1.70%	0.70% 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 2015				FY 2014			
	Pop.	Tax Rate	Operating Budget	# of Emp.	Pop.	Tax Rate	Operating Budget	# of Emp.
Bartlett	56,488	1.625	138,482,455	561	56,488	1.625	61,432,311	523
Brentwood ¹	39,012	0.440	74,702,350	252	40,021	0.440	74,299,820	270
Cleveland	43,238	1.766	220,131,610	1,309	42,810	1.766	213,021,562	1,309
Collierville	48,744	1.530	136,728,156	479	47,171	1.530	71,066,887	524
Cookeville ²	31,154	0.900	127,692,354	419	31,154	0.900	130,816,261	412
Franklin ³	66,335	0.377	90,997,625	647	66,370	0.377	84,774,146	715
Germantown	40,123	1.930	109,639,893	389	40,123	1.930	62,300,378	368
Hendersonville	53,080	0.650	42,478,529	317	54,068	0.650	41,067,806	301
Maryville ⁴	28,233	2.170	119,153,133	304	28,233	2.170	112,521,533	304

City	FY 2013				FY 2012			
	Pop.	Tax Rate	Operating Budget	# of Emp.	Pop.	Tax Rate	Operating Budget	# of Emp.
Bartlett	54,613	1.490	58,531,019	518	54,613	1.490	57,236,951	514
Brentwood ¹	37,060	0.440	71,567,660	267	37,060	0.440	68,107,400	266
Cleveland	42,386	1.490	205,650,357	1,386	42,114	1.490	195,859,222	1,182
Collierville	46,151	1.430	64,775,578	458	46,134	1.430	62,282,352	449
Cookeville ²	30,552	0.900	129,566,281	408	30,435	0.850	144,062,711	396
Franklin ³	62,487	0.377	81,619,875	703	62,487	0.377	80,204,581	695
Germantown	40,123	1.485	60,506,210	363	38,844	1.485	58,234,204	368
Hendersonville	53,080	0.650	40,145,547	304	51,325	0.650	34,317,030	316
Maryville ⁴	27,922	2.170	110,950,354	304	27,753	2.170	114,247,842	304

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

² Excludes Cookeville Regional Medical Center operations.

³ Local option sales tax = 44% of revenue or twice the amount of property taxes. Operating budget excludes Capital Projects and Water & Sewer.

⁴ 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	56,488	2,000	3/4"	5.80 Min	2,000	6.19 Min	1	22.00	
Brentwood	39,012	2,000	5/8"	11.62 Min	2,000	14.53 Min	n/a	n/a	
Cleveland	43,238	1,400	5/8"	11.86 Min	1,400	14.46 Min	1	6.95	
Collierville	48,744	1,000	3/4"	7.55 Min	1,000	17.30 Min	1	22.00	
Cookeville	31,154	1,000	5/8"	7.17 Min	1,000	10.01 Min	1	0.00	
Franklin	66,335	1,000	1/2"	11.86 Min	1,000	16.55 Min	1	16.50	
Germantown	40,123	5,000	3/4"	6.75 Min	2,000	3.90 Min	1	24.50	
Hendersonville	53,080	n/a			n/a		2	21.58	
Maryville	28,233	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>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<i>Development</i>										
Permits issued	3,830	5,047	3,648	3,242	2,434	2,438	2,610	3,130	4,050	3,893
Inspections conducted	24,063	20,161	15,932	14,917	13,523	6,470	7,280	9,163	12,652	12,395
<i>Police^a</i>										
Physical arrests	1,633	1,777	1,573	1,781	2,764	2,704	2,392	2,591	2,424	N/A
Traffic citations	8,499	11,444	9,805	9,166	10,901	9,075	9,978	12,001	11,643	N/A
DUI arrests	140	120	135	103	169	150	138	152	125	N/A
<i>Fire</i>										
Emergency responses	2,175	2,485	2,551	2,624	2,446	2,633	2,785	2,799	3,011	3,066
Fires extinguished	110	138	159	116	105	96	105	94	102	93
Inspections	2,518	1,803	2,948	2,300	1,609	1,740	2,659	2,637	2,615	2,789
<i>Sanitation</i>										
Refuse collected (tons) ^b	14,575	14,893	15,000	15,091	14,838	14,295	14,124	13,993	14,344	14,812
Recyclables collected (tons)	1,813	1,819	1,810	1,776	1,867	1,809	1,900	1,927	1,835	1,872
<i>Other public works</i>										
Street resurfacing (miles)	23	17	19	11	13	20	12	33	27	24
Sidewalk replacement (linear feet)	100	250	420	150	100	132	240	401	223	235
Pavement repairs	350	500	500	550	600	450	300	238	220	380
<i>Parks and Recreation</i>										
Adult/youth sports participants	5,420	5,737	5,844	6,019	6,250	6,452	5,790	5,546	5,879	5,872
Community center admissions ^c	135,924	143,424	143,901	145,340	135,166	136,500	139,450	140,211	140,536	140,548
Harrell Theatre attendance	38,036	39,938	41,023	41,733	39,646	36,500	32,836	30,112	22,857	22,922
<i>Library</i>										
Volumes in collection	80,809	85,209	88,733	93,796	101,694	106,049	113,785	117,057	122,209	129,452
Total volumes circulated	246,339	266,049	324,185	351,133	349,731	344,280	345,914	350,044	362,498	348,300
<i>Water</i>										
New connections	724	520	386	312	169	139	182	154	212	264
Water main breaks	15	8	9	33	6	21	32	15	39	25
<i>Average daily consumption</i>										
(thousands of gallons)	6,182	6,883	7,342	6,996	6,222	5,950	6,821	6,803	6,006	5,933
<i>Peak day consumption</i>										
(thousands of gallons)	12,739	14,999	16,142	16,791	13,484	12,710	11,898	15,472	14,543	10,862
<i>Wastewater</i>										
Average daily sewage treatment										
(thousands of gallons)	4,753	4,910	4,471	4,241	4,290	4,318	3,868	3,937	4,144	4,233

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.

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

<i>Function/Program</i>	Fiscal Year									
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Education ^c										
Schools	-	-	-	-	-	-	-	-	-	8
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	1	-	1	-	-	-	-	-	-	-
Patrol units	59	66	72	76	80	75	75	75	79	79
Fire stations	5	5	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	21	22	22	22	22	22	24	24	26	26
Recycle Trucks ^{a c}	4	4	5	5	5	5	-	-	-	2
Other public works										
Streets (miles)	228	248	260	264	261	268	278	311	336	340
Streetlights	5,489	5,775	5,920	6,200	6,291	6,515	6,576	6,599	6,599	6,599
Traffic Signals (intersections)	32	32	33	34	34	35	38	39	39	40
Parks and Recreation										
Parks	15	15	15	15	15	18	18	18	18	18
Acreage	487	487	487	487	496	625	750	750	750	775
Playgrounds	12	12	12	12	13	13	13	13	13	13
Baseball/softball diamonds	15	15	15	15	15	15	15	15	15	15
Soccer/football fields	11	11	12	12	11	11	11	11	11	11
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	225	228	230	232	232	240	240	240	240	242
Fire hydrants	NA	2,832	2,860	3,010	3,010	3,010	3,103	3,103	3,103	3,366
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	4,250	4,250	4,250	4,250
Wastewater										
Sewer mains (miles)	213	216	218	220	220	228	228	228	228	230
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	6,500	6,500	6,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500

Sources: Various town departments.

Notes:

^{a c} Recycled operations were contracted out during 2011, and were resumed by the Town in 2014.

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

^c In June, 2014, the Town received 8 schools from Shelby County Schools in a transfer of operations. The Collierville Schools will open to students August, 2014.

Tax Revenue by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

Fiscal Year	Property	In Lieu of	Local Option Sales	Beer & Liquor	Business & Privilege	Motor Vehicle	Park Land Dedication	Historic Preservation	Substance	Total
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
2013	21,613,088	462,466	12,351,378	861,913	1,691,183	1,104,074	384,470	40,443	-	38,509,015
2014	22,682,126	662,208	13,894,730	841,193	1,718,878	1,101,383	3,800	16,158	-	40,920,476
Change 2005-2014	67.1%	138.6%	146.9%	53.3%	35.2%	64.5%	-94.4%	-94.9%	0.0%	83.1%

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
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
2013	12,553	1,075,944	305,564	45,164	4,968	56,406	1,500,599	1.43	5,467,621	27.445
2014	11,213	1,009,343	323,547	43,304	4,953	54,525	1,446,885	1.53	5,229,589	27.667

Source: Shelby County Assessor's Office

Notes: Property in Shelby County is reassessed every four years. The county assesses property at 25 percent of actual value for residential and farm property, 40 percent for commercial and industrial property, 0 to 40 percent for multiple property and 30 percent for personal property. Tax rates are per \$100 of assessed value.

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ^a	Adjustments to Initial Levy ^b	Final Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ^c	Total Collections to Date	
				Amount ^c	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 13,121,230	\$ 220,332	\$ 13,341,562	\$ 12,946,680	97.04%	\$ 367,599	\$ 13,314,279	99.80%
2006	14,394,186	(95,386)	14,298,800	13,888,702	97.13	381,269	14,269,972	99.80
2007	15,736,050	(30,638)	15,705,412	15,304,741	97.45	373,860	15,678,602	99.83
2008	16,268,491	46,209	16,314,700	15,837,483	97.07	455,137	16,292,620	99.86
2009	16,901,393	(156,844)	16,744,549	16,284,182	97.25	440,038	16,724,220	99.88
2010	17,413,217	(455,751)	16,957,466	16,460,339	97.07	458,901	16,919,239	99.77
2011	17,282,758	(265,731)	17,017,027	16,579,268	97.43	404,395	16,983,663	99.80
2012	20,816,706	(290,301)	20,526,405	20,081,479	97.83	346,046	20,427,525	99.52
2013	21,458,562	(204,555)	21,254,007	20,820,857	97.96	230,044	21,050,901	99.04
2014	22,137,343	(238,065)	21,899,278	21,576,099	98.52	-	21,576,099	98.52

Source: Shelby County Assessor's Office

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

^b Adjustments include change orders and new bills.

^c Beginning with the CAFR for the year ended June 30, 2012, this schedule has been revised to net refunds and returned checks from collections.

Principal Property Tax Payers
Current year and Nine Years Ago

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
	AT&T Mobility, LLC	\$ 31,020,821	1	2.09%	\$ -	
G&I VII (Carriage Crossing)	27,787,120	2	1.87	-		-
Carrier Corporation	19,434,620	3	1.31	12,018,400	1	1.31
Legacy Farm LLC	13,233,880	4	0.89			-
Madison 324 LLC	12,457,680	5	0.84			-
Dogwood Creek Associates	9,613,520	6	0.65	5,970,620	7	0.65
Bailey Creek Associates	8,898,240	7	0.60			-
Cole MT (Gallina Centro)	8,637,640	8	0.58			-
Baptist Memorial Hospital	8,356,960	9	0.56			-
Wingo Properties	7,536,140	10	0.51	6,499,530	6	0.71
BellSouth Communications				8,666,793	2	0.95
Delta Beverage Group				8,075,430	3	0.88
G&I IV Madison				7,803,660	4	0.85
Northwestern Mutual (Legacy Farms)				7,746,040	5	0.85
Gallina Centro				5,832,440	8	0.64
G&I IV Bailey Creek LP				4,976,480	9	0.54
Cartwright Properties				4,921,255	10	0.54
Total	\$ 146,976,621		9.90%	\$ 72,510,648		7.92%

Sources: Shelby County Assessor's Office and State of Tennessee

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

(Rate per \$100 of assessed value)

Fiscal Year	Town Direct Rates			Total Direct Rate	Overlapping Rate^a
	Basic Rate	Parks Improvement^b			Shelby County
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	
2013	1.43	-	1.43	4.06	
2014	1.53	-	1.53	4.42	

Note: The Town's property tax rate may be increased by a majority vote of the Board of Mayor and Aldermen on three readings, one of which is a public hearing.

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

^b The Parks Improvement portion of the direct rate is an assignment of funds by the Board of Mayor and Aldermen and not a legal restriction on taxes levied.

DEBT SUMMARY

Debt Service is the payment of interest and principal on all general obligation debt of the Town. Debt service on some general obligation debt is paid by certain Special Revenue funds and the Water & Sewer Fund as well. The debt service on revenue bonds issued by the Town's Water and Sewer utility is paid and accounted for within the Water and Sewer Fund. Included in the debt service line item are fees to the paying agent and advisory fees.

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

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 million in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13 million 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 and FY 2013 with net present value savings of \$503,034 and \$510,352 respectively. The Town issued \$7.7 million in G.O. bonds in FY 2014 to renovate a middle school acquired from Shelby County in a land swap, to construct a building for the University of Memphis and to address drainage issues within the Town. The University leases the building from the Town for the cost of debt service.

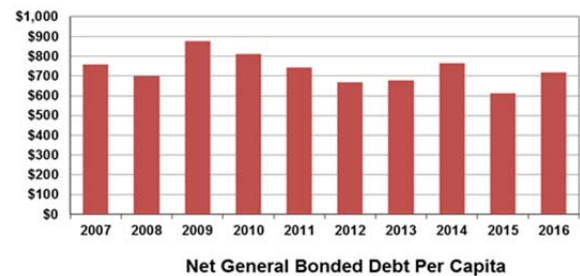
In FY 2016, the Town plans to issue approximately \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvement projects. The Town is also planning for a future bond issue for the construction of a new high school. Debt service payments related to the school construction would not become due until FY 2017.

The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing in order to facilitate long-term access to capital while ensuring that borrowing decisions do not negatively impact the Town's annual operations.

The Town's ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria.

- General Fund Balance Requirement 25%
- Average Life of Total Debt ≤ 10 Years
- Percentage of Principal Paid within 10 Yrs ≥ 60%
- Net Direct Debt / Full Value ≤ 0.75%
- Net Direct Debt / Operating Revenues ≤ 0.67%

As of June 30, 2015, the Town is projected to have \$29,910,313 of general obligation bonds and TMBF loan outstanding. The ratio of net direct debt to full assessed value is 0.57%. The net direct debt to operating revenues is 0.67%. The ratio of bonded debt to full value of property is a measure of the Town's capacity to generate additional revenues to pay debt service. This ratio which is expressed in percentage terms was 0.57% for FY 2013, estimated to be 0.69% for FY 2014, and projected to be 0.57% for FY 2015. The percentage of General Fund revenues applied to debt service for FY 2014 is estimated at 8.5%. The percentage for FY 2015 is projected to be 7.6%. The net bonded debt per capita was \$677.28 in FY 2013, \$765.29 in FY 2014, estimated to be \$613.62 in FY 2015, and projected to be \$1,202.57 in FY 2016. The chart below depicts the net general bonded debt per capita:



The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2014 bond issue. This rating applies to all of the Town's 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, 2015, the Town is projected to have \$23,434,687 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 2016.

DEBT SUMMARY

General Obligation Debt Outstanding 6/30/15

General Improvement Bonds, Series 2005	\$ 375,000.00
General Improvement Bonds, Series 2008	10,190,000.00
General Improvement Bonds, Series 2013	7,100,000.00
General Improvement Refunding Bonds, Series 2005	1,965,000.00
General Improvement Refunding Bonds, Series 2010	1,190,312.84
General Improvement Refunding Bonds, Series 2011	3,585,000.00
General Improvement Refunding Bonds, Series 2012	5,215,000.00
Tennessee Municipal Bond Fund Loan 2004	<u>290,000.00</u>
Total	\$ 29,910,312.84

Water & Sewer Debt Outstanding 6/30/15

General Improvement Refunding Bonds, Series 2010	\$ 4,687.16
Water & Sewer Refunding Bonds, Series 2005	1,520,000.00
Water & Sewer Refunding Bonds, Series 2012	14,350,000.00
Water & Sewer Revenue & Tax Bonds, Series 2006	<u>7,560,000.00</u>
Total	\$ 23,434,687.16

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property Per Capita ^a	
	General Obligation Bonds ^c	Capital Outlay Notes	Bond Anticipation Notes	Total	Value of Property	Per Capita ^a
2005	\$ 24,485	\$ 1,735	\$ -	\$ 26,220	0.78%	\$ 625 ^d
2006	30,875	-	-	30,875	0.75	705
2007	28,710	-	-	28,710	0.64	636
2008	26,450	-	2,980	29,430	0.64	664 ^c
2009	37,420	-	-	37,420	0.78	845 ^c
2010	34,885	-	-	34,885	0.65	787 ^c
2011	32,255	-	-	32,255	0.61	734 ^d
2012	29,331	-	-	29,331	0.56	667 ^d
2013	27,936	-	-	27,936	0.51	635 ^d
2014	32,753	-	-	32,753	0.63	745 ^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	Less:	Net	Principal	Interest	
	Revenue and Other Sources	Operating Expenses	Available Revenue			
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
2013	11,909	6,810	5,099	1,934	1,083	1.69
2014	12,081	7,050	5,031	2,034	959	1.68

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	Capital Outlay	Notes Payable	Bond Anticipation Notes	Settlement Obligation	Water & Sewer Revenue & Tax Bonds	Notes Payable	General Obligation Bonds			
	Bonds	Notes	Payable	Notes	Obligation	Bonds	Payable	Bonds			
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	29,315	-	1,113	-	-	29,631	-	16	60,075	3.53	1,366 ^e
2013	27,924	-	846	-	-	29,504	-	12	58,286	3.33	1,326 ^e
2014	32,746	-	572	-	5,381	27,303	-	7	66,009	3.84	1,501 ^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)

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1990 ^a	\$897	\$462	\$1,359	\$5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 ^b	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,130	3,321	34,126	9.73
2009	1,988	1,270	3,258	36,165	9.01
2010	2,160	1,323	3,483	35,500	9.81
2011	2,172	1,203	3,375	35,217	9.58
2012	2,631	1,258	3,889	38,489	10.10
2013	2,639	1,001	3,640	40,174	9.06
2014	3,022	1,031	4,053	42,438	9.55
2015	2,766	1,019	3,785	43,670	8.67
2016 ^c	3,047	966	4,013	48,495	8.28

^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.

^cIncludes proposed \$5,000,000 general obligation bond issue.

DEBT SUMMARY

Schedule of Outstanding Debt For FY 2016

	Loan Name	Authorized and Unissued	Amount Outstanding at 6/30/15	Payment Fund	Payment		Total Debt Service
					Principal	Interest	
Loan Agreements	Public Improvement TMBF Loan Agreement Series 2004	\$ -	\$ 290,000	General Fund	\$ 290,000	\$ 8,120	\$ 298,120
	Interfund Loan Series 2014	-	960,000	Sanitation Fund	120,000	19,200	139,200
	TOTAL LOANS:	\$ -	\$ 1,250,000		\$ 410,000	\$ 27,320	\$ 437,320
GO Bonds	Public Improvement Series 2005	-	375,000	General Fund	375,000	7,500	382,500
	Public Improvement Refunding Series 2005	210,000	1,965,000	General Fund	327,438	70,747	398,186
				Sanitation Fund	7,562	1,634	9,195
	Public Improvement Series 2008	-	10,190,000	General Fund	530,000	462,750	992,750
	Public Improvement Refunding Series 2010	\$ 450,000	\$ 1,195,000	General Fund	670,084	29,257	699,341
				Sanitation Fund	37,131	1,621	38,752
				Water & Sewer Fund	2,785	122	2,906
	Public Improvement Refunding Series 2011	\$ 215,000	\$ 3,585,000	General Fund	500,000	78,438	578,438
	Public Improvement Refunding Series 2012	\$ 535,000	\$ 5,215,000	General Fund	-	96,800	96,800
	Public Improvement Series 2013	\$ -	\$ 7,100,000	General Fund	310,000	208,975	518,975
	Public Improvement Series 2015 (proposed)	\$ 5,000,000	\$ -	General Fund	170,000	134,000	304,000
	TOTAL GO BONDS:	\$ 6,410,000	\$ 29,625,000		\$ 2,930,000	\$ 1,091,844	\$ 4,021,844
Revenue and Tax Bonds	Water & Sewer Revenue and Tax Refunding Series 2005	145,000	1,520,000	Water & Sewer Fund	265,000	55,938	320,938
	Water & Sewer Revenue and Tax Series 2006	-	7,560,000	Water & Sewer Fund	1,205,000	316,594	1,521,594
	Water & Sewer Revenue and Tax Refunding Series 2012	10,425,000	14,350,000	Water & Sewer Fund	675,000	448,838	1,123,838
	TOTAL REVENUE BONDS:	\$ 10,570,000	\$ 23,430,000		\$ 2,145,000	\$ 821,369	\$ 2,966,369

Debt Service by Fund

	Principal	Interest	Total Debt Service
General Fund	\$ 3,172,522	\$ 1,096,587	\$ 4,269,110
Sanitation Fund	164,693	22,455	187,148
Water & Sewer Fund	2,147,785	821,490	2,969,275
TOTAL	\$ 5,485,000	\$ 1,940,533	\$ 7,425,533

Debt Service by Function

	Principal	Interest	Total Debt Service
General Government	\$ 561,496	\$ 275,381	\$ 836,877
Historic Preservation	52,912	2,310	55,222
Library	90,029	19,452	109,481
Development Department	1,076,003	352,125	1,428,129
Public Safety	603,614	333,291	936,905
Parks & Recreation Dept.	535,838	55,379	591,217
Public Works Department	252,630	58,649	311,279
Sanitation Department	164,693	22,455	187,148
Water & Sewer Department	2,147,785	821,490	2,969,275
TOTAL	\$ 5,485,000	\$ 1,940,533	\$ 7,425,533

DEBT SUMMARY

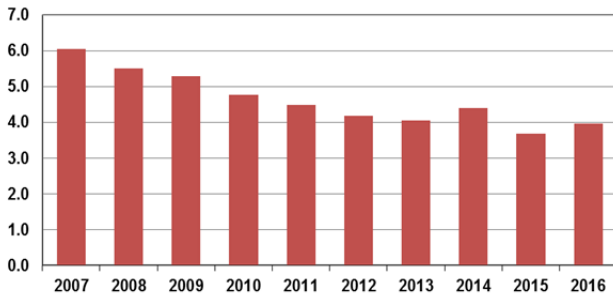
General Government Debt Service Schedule

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%		General Improvement Bonds 8/22/13 2.00% - 4.00%		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
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	310,000	208,975	3,047,215	965,842	
2017					535,000	54,981	550,000	442,475	483,098	9,662	440,000	68,438	475,000	92,050	315,000	202,725	2,798,098	870,331
2018					345,000	37,381	575,000	419,975			510,000	59,638	485,000	82,450	325,000	196,325	2,240,000	795,769
2019					365,000	23,181	600,000	393,475			520,000	49,438	490,000	73,925	335,000	188,050	2,310,000	728,069
2020					385,000	7,941	625,000	365,194			535,000	39,038	500,000	66,500	340,000	177,925	2,385,000	656,597
2021					660,000		660,000	337,063			520,000	27,000	510,000	58,925	355,000	165,725	2,045,000	588,713
2022					690,000		690,000	306,256			560,000	14,000	520,000	49,900	365,000	154,975	2,135,000	525,131
2023					725,000		725,000	273,534			535,000	39,350	370,000	146,700	1,630,000	459,584		
2024					765,000		765,000	238,600					555,000	28,450	380,000	137,325	1,700,000	404,375
2025					805,000		805,000	201,313					565,000	17,250	390,000	127,456	1,760,000	346,019
2026					845,000		845,000	161,597					580,000	5,800	405,000	116,263	1,830,000	283,659
2027					890,000		890,000	118,750							415,000	103,963	1,305,000	222,713
2028					940,000		940,000	73,000							425,000	91,363	1,365,000	164,363
2029								990,000	24,750						440,000	78,113	1,430,000	102,863
2030															455,000	63,275	455,000	63,275
2031															475,000	46,406	475,000	46,406
2032															490,000	28,313	490,000	28,313
2033															510,000	9,563	510,000	9,563
	\$290,000	\$8,120	\$375,000	\$7,500	\$1,965,000	\$195,866	\$10,190,000	\$3,818,731	\$1,190,313	\$40,540	\$3,585,000	\$335,988	\$5,215,000	\$611,400	\$7,100,000	\$2,243,438	\$29,910,313	\$7,261,582

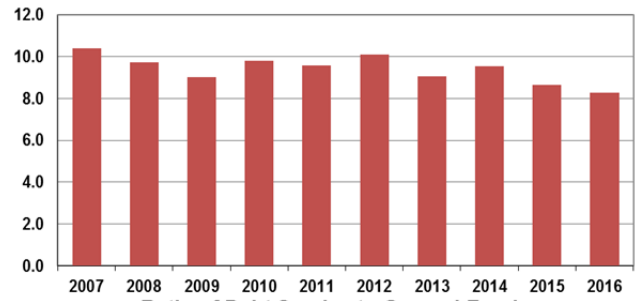
Water & Sewer Debt Service Schedule

FY	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		
2016	265,000	55,938	1,205,000	316,594	2,785	122	675,000	448,838	2,147,785	821,490
2017	290,000	44,838	1,260,000	268,394	1,902	38	690,000	438,600	2,241,902	751,869
2018	285,000	33,338	1,310,000	217,994			695,000	428,213	2,290,000	679,544
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
	\$1,520,000	\$162,369	\$7,560,000	\$2,047,013	\$4,687	\$160	\$14,350,000	\$2,465,200	\$23,434,687	\$4,674,741

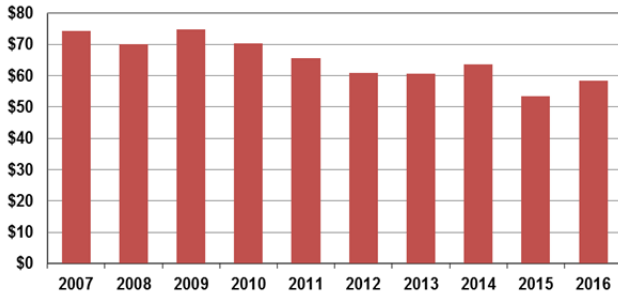
DEBT SUMMARY



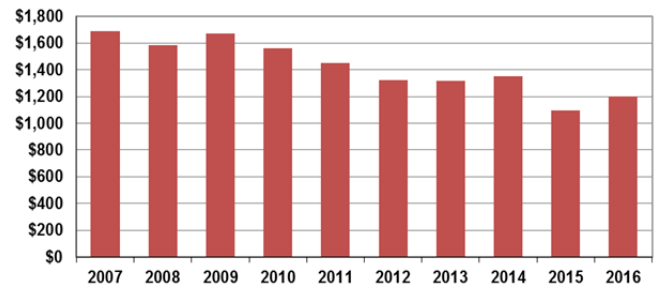
Total Debt to Assessed Valuation - Goal ≤ 7.0



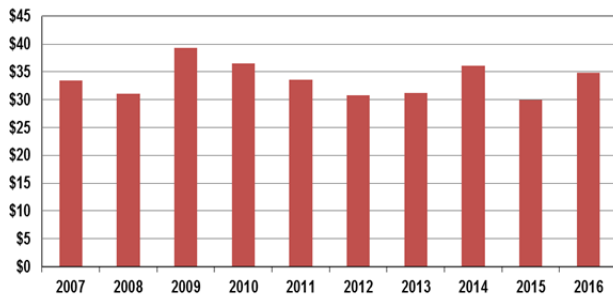
Ratio of Debt Service to General Fund Expenditures and Other Uses - Goal $\leq 12\%$



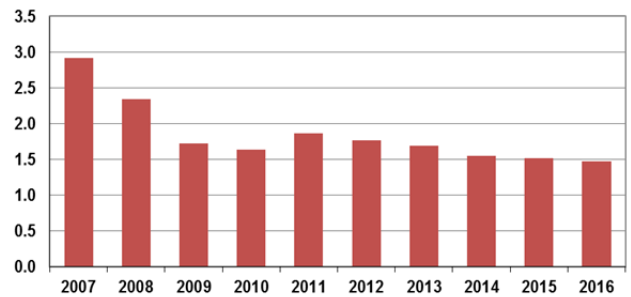
Total Bonded Debt (Millions)



Total Bonded Debt Per Capita



Net Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal > 1.0

Note: 2015 estimated and 2016 projected.

GLOSSARY OF TERMS

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.
ADA	Americans with Disability Act. This act prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment.
ADM	Average Daily Membership refers to student enrollment data. It is used in the formula for distributing funds to school districts.
Ad Valorem Tax	A separate tax which applies to utility property.
Adopted Budget	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
AICPA	The American Institute of Certified Public Accountants.
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.
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.

GLOSSARY OF TERMS

Appropriation	This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.
ARAP	Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill.
Arbitrage	The difference between the interest paid on a municipal bond issue and the interest earned by investing the bond proceeds in other securities.
ARRA	Americans Recovery and Reinvestment Act of 2009.
ASPCA	American Society for the Prevention of Cruelty to Animals.
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.

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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.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
BEP	Tennessee's Basic Education Program. This program is a funding formula using Average Daily Membership (ADM) to calculate the distribution of funds to school districts within the state.
Board of Equalization	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
Bond	Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.
Bond Anticipation Notes (BANS)	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
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.
BZA	Board of Zoning Appeals.
CAD	Computer Aided Dispatch. The system used by emergency dispatchers answering 911 calls.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
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.
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.

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Capital Investment Program (CIP)	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.
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.
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.
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.

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Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.
Depreciation	1. Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. 2. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Direct Debt	The sum total of bonded debt issued by the Town.
DRC	Design Review Commission.
EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.
Excise Tax	An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.
Expenditure	The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.
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.
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

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	feet shall be used for the purposes of educating the public and promoting the installation of residential automatic sprinkler systems.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
FMLA	The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition.
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.
Function	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
Fund	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.
Fund Balance	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.
GAAP	Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.
GASB	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
General Fund	This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.
General Obligation Bond	When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.
GFOA	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
GIS	Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.
Goal	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.
Governmental Fund	Governmental funds are those used to account for all or most of the Town's general activities and services, including the acquisition or construction of capital assets.
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.

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Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
HDC	Historic District Commission.
HIPAA	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
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.
Industrial Property	Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.
In Lieu of Taxes	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a “tax equivalent amount.”
Interest	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for general purposes or a special purpose.
Internal Service Fund	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
ISO	Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.
Jurisdiction	(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
LAN	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
LEA	Local Education Agency is a commonly used synonym for a school district.
Lease	A contract for temporary use of equipment or facilities at a negotiated price.
Letter of Credit	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 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.
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.
LPRF	Local Park and Recreation Fund.
LWCF	Land and Water Conservation Fund.

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Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
Moody's Investor Service	A recognized bond rating agency.
Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
MPO	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
MS4	Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program.
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.
NCGA	National Council of Governmental Accounting.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
Net Bonded Debt	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.
NPDES	The federal National Pollutant Discharge Elimination System.
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.
OPEB	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees.
Operating Budget	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
Operating Transfer	The routine and/or recurring transfer of assets between funds.

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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.
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.

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Purchase Order	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town.
Ratings	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
Real Property	Land and improvements to the land.
Reappraisal	The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.
Recommended Budget	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
Reserve	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
Resource	The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.
Restricted Fund Balance	Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
Revenue	A term used to represent actual or expected income to a specific fund.
Revenue Bonds	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical method.
Sales Ratio	The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.
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.
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.
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.
SSES	Sanitary Sewer Evaluation Survey.

GLOSSARY OF TERMS

Standard & Poor's Corporation	A recognized bond rating agency.
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.
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 place-of-work statistics. A TAZ usually consists of one or more census blocks, block groups, or census tracts.
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.
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.

GLOSSARY OF TERMS

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.
TML Risk Management Pool	A self-insurance pool formed in 1981 by the Tennessee Municipal League.
TOSHA	Tennessee Occupational Safety and Health Administration.
TPA	Third party administrator. The company that administers the Town's health insurance plan.
UASI	The Urban Area Security Initiative program focuses on enhancing regional preparedness in major metropolitan areas.
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.
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.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Valuation	The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.
VLAN	Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.
VoIP	Voice over Internet Protocol is phone service over the Internet.
VPN	Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee.
Zoning	The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.