

# TOWN OF COLLIERVILLE

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T E N N E S S E E



## FY 2016-2017

Approved Annual Financial Plan  
and  
Annual Budget



# TOWN OF COLLIERVILLE OFFICIALS

## MAYOR



Stan Joyner (2016<sup>[1]</sup>)

## ALDERMEN



Tom Allen (2018<sup>[1]</sup>)



Maureen Fraser (2018<sup>[1]</sup>)



Billy Patton (2018<sup>[1]</sup>)



John E. Stamps (2016<sup>[1]</sup>)



John Worley (2016<sup>[1]</sup>)

## TOWN ADMINISTRATOR

James Lewellen

## TOWN ATTORNEY

Nathan Bicks

## TOWN JUDGE

William Craig Hall (2022<sup>[2]</sup>)

## TOWN CLERK

Lynn Carmack

## DEPARTMENT DIRECTORS

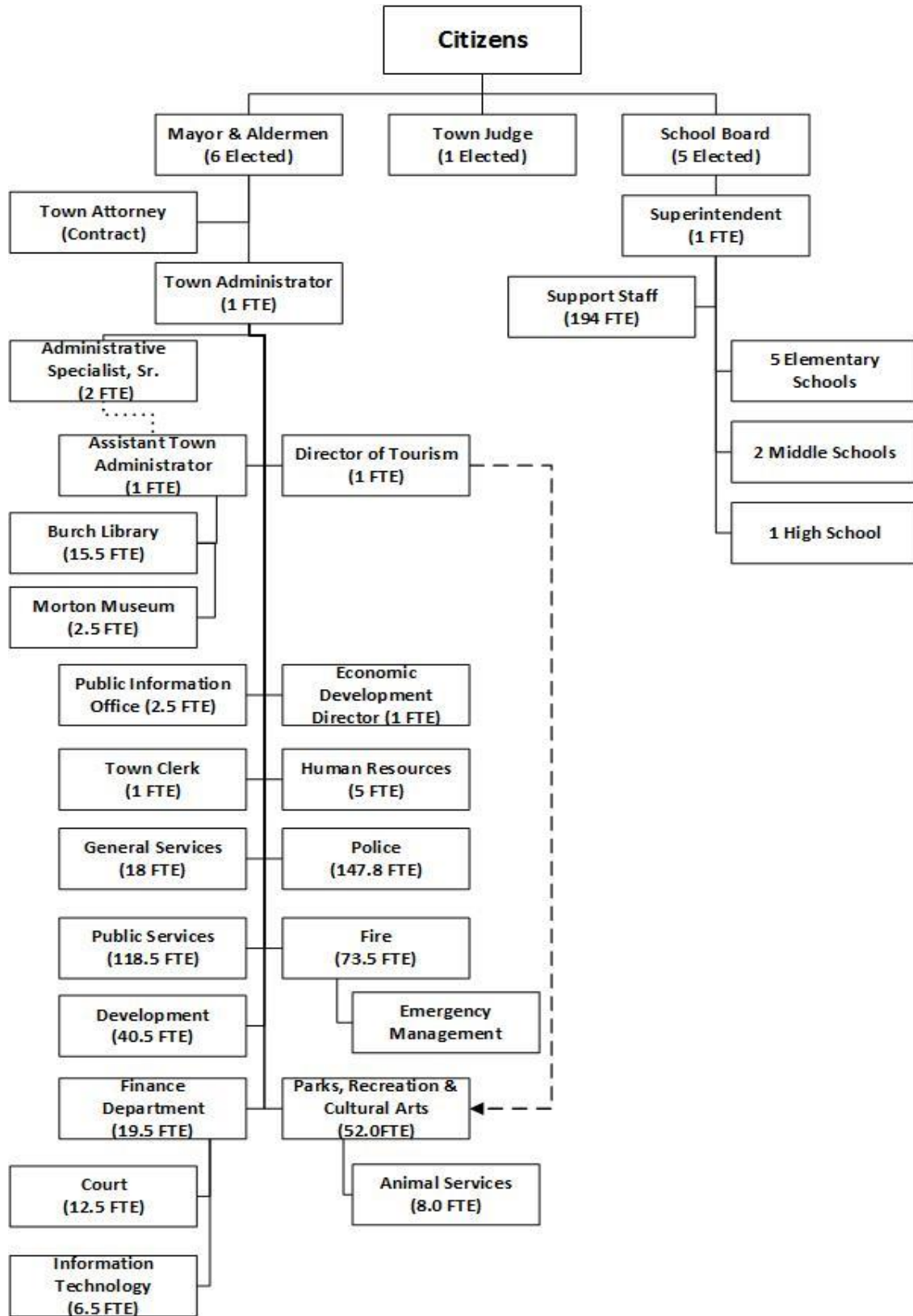
Development Director  
Finance Director  
Fire Chief  
Director of General Services  
Parks, Recreation & Cultural Arts Director  
Police Chief  
Public Services Director

Dale Perryman, *Interim*  
Mark Krock  
C. E. "Buddy" Billings, Jr.  
Derek Honeycutt  
Greg Clark, *Interim*  
Larry Goodwin  
William Kilp

<sup>[1]</sup> Elected - term expires in November.

<sup>[2]</sup> Elected – term expires in August.

# COLLIERVILLE ORGANIZATIONAL STRUCTURE



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

Stan Joyner  
*Mayor*

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



James H. Lewellen  
*Town Administrator*

Lynn Carmack  
*Town Clerk*

## The Town of Collierville

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Dear Fellow Collierville Residents,

It's my privilege to present the highlights of the Town of Collierville's FY2016-17 budget. The Town's budget for all practical purposes is an expression of our vision for the coming year. The budget is a collaborative process between Town staff and the Board of Mayor and Aldermen, and is the result of numerous hours of work sessions that began in January and continued until just before the budget was adopted on June 13, 2016. The focus while developing this budget was to continue core services while prioritizing public safety, education, quality infrastructure and encouraging business development so that Collierville remains a vibrant community of choice well into the future. This budget is balanced and does not require a property tax increase.

The total FY2016-17 General Fund Budget is \$56,044,555 and our expected Revenue for the fiscal year is \$56,412,404. The budget will function on a property tax rate of \$1.78. Town operations will operate from \$1.53 of the property tax rate with .25 cents of the total property tax rate dedicated to funding for construction of the new high school. The Town's total contribution to schools is \$8.6 million dollars. The Town is realizing \$4.8 million dollars in revenue from the half cent sales tax for schools, and \$3.8 million dollars from the .25 cent property tax increase approved for funding of the new high school in 2015.

The FY2016-17 Capital Investment Program (CIP) will invest \$10,000,000 in the community. The CIP budget reflects a commitment to providing safe reliable roadways, replacing aging infrastructure, addressing drainage and storm water needs and maintaining a fleet of dependable equipment. With the construction of the new high school at \$93,485,000, combined with some \$27,000,000 in ongoing Town CIP projects, we will be managing over \$130,000,000 in total CIP investments in FY2016-17. Some of the projects of the CIP budget include \$670,000 for drainage improvements and widening of Shelby Drive in preparation for the new high school, \$747,000 in park improvements including new restrooms on the Square, and new traffic signals at Poplar and Progress Road; Shelby Drive and Byhalia; and Shelby Drive and Sycamore.


I am especially proud of the Town's strong financial position. We continue to hold the Aaa rating from Moody's Investors Service in which they noted the Town as having "strong financial management, a sizable growing tax base with favorable wealth levels, and a solid financial position supported by comprehensive formal policies." As part of our long term financial plan we continue to pay down our debt related to Town projects at ratios far ahead of industry standards. Paying down this debt on an accelerated schedule keeps the Town well positioned to continually invest in infrastructure and facility needs for the future.

This is an appealing time to do business in Collierville with new investment and expansion in a variety of sectors including housing, retail, office, entertainment and service. Collierville's home building and real estate markets are buzzing. Existing subdivisions are being built out and new subdivisions are working their way through the Planning Department and will soon offer hundreds of new single family lots. New single family building permits are increasing annually and the median home sales price continues to trend upwards.

Collierville is fast becoming one of the most prestigious locations for corporate headquarters. We are already home to innovative organizations like FedEx World Technology Center, Helena Chemical, MCR Safety, United Technologies, American Marsh Pump and Juice Plus. Orgill Inc. is starting construction on its new world headquarters that will open in 2017 and Helena Chemical's Southern Business unit is moving this summer to occupy the top floor of a new 52,000 square foot "Class A" office building at Winchester and Schilling Blvd. It's not hard to understand why these and other quality organizations are calling Collierville home. We have an abundance of developable land, a reliable infrastructure system with capacity for growth, and a well-planned town with appealing architecture. Most importantly we have a business environment that fosters growth and economic development opportunities.

To help grow our local economy, the FY2016-17 budget includes a full time Tourism position. A coordinated tourism program has the potential to boost our economy, create jobs, enrich our businesses and ultimately help pay for public services such as roads and infrastructure. Collierville has a broad scope of wonderful amenities and this new position will work to heighten awareness about Collierville among the tour and travel industry.

Finally, all of the plans and aspirations we have for Collierville would not be possible without the hard work and dedication of the employees of the Town of Collierville. The plans and projects in this budget will be developed and delivered by an outstanding team of employees who are committed to making Collierville a great place to live and work. I have a great deal of respect and appreciation for what they contribute to Collierville.

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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## MISSION STATEMENT

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



**Collierville Town Hall**



## TOWN OF COLLIERVILLE, TENNESSEE

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

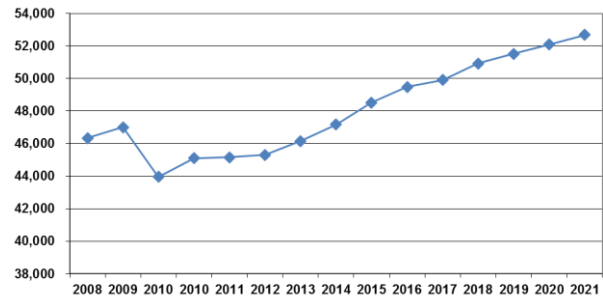


**Collierville's Historic Town Square**

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

population to 45,550; however, the estimated population for 2017 is 48,914. Estimated population is provided by the Town's Planning Department and is based on occupancy rates and population per occupied housing units included in the 2010 Federal Census. The chart, *Population Growth Trend*, shows historical and expected population growth trends.

**Figure 1: Population Growth Trend**



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



**GOVERNMENT.** The Town of Collierville is a mayor-aldermanic/town administrator form of government. Collierville, as a corporation, has assets totaling \$362.8 million (2015 audit). Our Town area consists of approximately 23,064 acres or 36.04 square miles. Within our Reserve Area, we have another 9,597 acres in which to grow. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Our Town limits are currently 34% residential, 16% vacant/undeveloped land, 10% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

## TOWN OF COLLIERVILLE

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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. Because Collierville is a mayor-aldermanic/town administrator form of government, policy-making and legislative authority are vested in a board consisting of the mayor and five aldermen. The board is responsible, among other things, for passing ordinances, adopting the budget, adopting the tax rate, setting fees, appointing boards and commissions, and appointing the town administrator and department heads.

The Town Administrator is responsible for carrying out the policies and ordinances of the board and for overseeing the day-to-day operations of the Town. The board is elected on a non-partisan basis by popular vote. 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.

**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 nearing completion; 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.

- 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 2016, both phases of the Center Street project were combined. Synchronizing the design, construction administration, construction inspection, and engineering services allows the Town to achieve time and monetary savings. The project is currently in the design and right-of-way acquisition phase.
- In anticipation of the opening of the new high school in the southeast portion of the Town, two projects to improve and widen Shelby Drive have been approved. The design and construction of Shelby Drive and Sycamore Road from an existing two lane rural cross section to a 4-lane divided section began in FY 2016. The Shelby Drive construction will begin at Deep Woods Road and end at the approximate east property line of the new school site. The project will include design, right-of-way acquisition, and the construction of sewer, water, 4-lane road section, bridge construction and irrigation. Irrigation for the medians is scheduled for construction in the fall of 2018. Additionally, Shelby Drive will be widened from an existing 2 lane rural road to a four lane divided urban roadway from Sycamore Road to Highway 72. This portion of Shelby Drive will be constructed as a 4-lane divided roadway with raised medians, bike facilities, sidewalks and ADA improvements.

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

## TOWN OF COLLIERVILLE

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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.

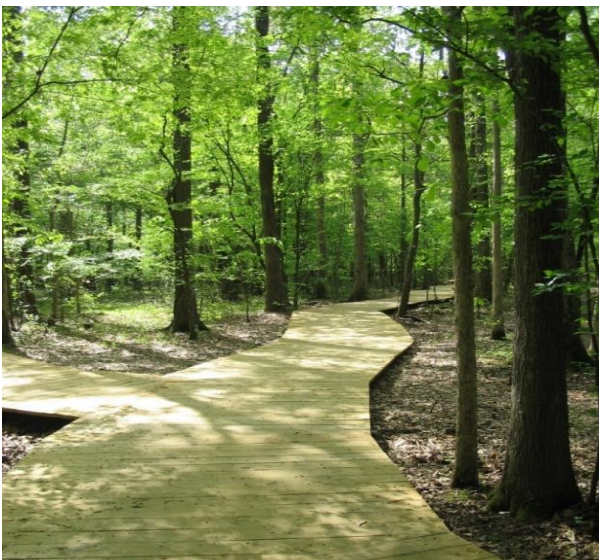
The building is located on the same site as the former historic high school near the Town's Historic Town Square and Town Courthouse. The picture, *University of Memphis Collierville Campus*, shows the attention to historic detail.

### University of Memphis Collierville Campus



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

### Wolf River Greenbelt Boardwalk – W. C. Johnson Park



**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. Property values within the Town remained relatively stable. Collierville experienced residential foreclosures but to a lesser degree than many other communities, and the number of those has declined. After multiple years of decline in commercial and residential development following the Great Recession, development is rebounding as indicated by the number of permits issued and estimated valuation.

Local and state sales tax receipts demonstrate increased consumer spending over the last several years. Several of the Town's largest employers are beginning to add jobs, they are operating soundly and continue to maintain infrastructure and make capital improvements. As the national economy continues its recovery, the Town's economy is returning to 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. Most departments have returned to normal staffing levels. 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

## TOWN OF COLLIERVILLE

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.

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.

### Collierville's Schools Administration Building



### Collierville's Historic Town Square



### Spray Park at W. C. Johnson Park



## Additional Data

### STATISTICAL INFORMATION

	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	%	FY 17	%
									Est.	Inc/Dec	Projected	Inc/Dec
Population	44,304	44,740	44,944	45,152	46,134	46,151	47,171	48,517	49,487	4.9%	49,914	0.9%
Single Family Building Permits	137	50	55	63	158	153	120	150	162	35.0%	156	-3.7%
Miles of Streets	540	545	619	619	682	682	680	680	686	0.9%	692	0.9%
Acres of Parkland	487.0	496.0	625.0	746.0	746.0	746.0	746.0	775.0	775.0	3.9%	775.0	0.0%
Water Customers	15,331	15,469	15,637	15,741	16,075	16,320	16,654	16,937	17,100	2.7%	17,700	3.5%
Sewer Customers	14,410	14,469	14,540	14,549	14,727	14,857	15,115	15,333	15,450	2.2%	15,870	2.7%
Sanitation Customers	13,674	13,770	13,908	13,937	14,072	14,738	14,951	15,057	15,110	1.1%	15,175	0.4%





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Collierville  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2015**

A handwritten signature in cursive script, reading "Jeffrey R. Enos".

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, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

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

**BUDGET ADOPTION RESOLUTION 2016-24**



RESOLUTION 2016-24

A RESOLUTION TO ADOPT THE 2016-2017 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 23rd day of May, 2016;

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

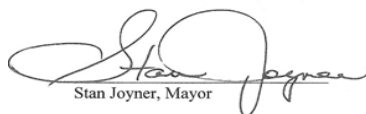
Section 1. That the Annual Operating and Capital Improvements Budget for Fiscal Year 2016-2017 for the Town of Collierville as presented in the official budget document, is hereby adopted by reference in the following total amounts by fund:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 56,412,404	\$ 56,044,555
Water and Sewer Fund	\$ 12,791,142	\$ 12,521,063
State Street Aid Fund	\$ 1,200,500	\$ 1,326,630
Historic Preservation Fund	\$ 10,000	\$ 0.00
Electronic Traffic Citation Fund	\$ 29,500	\$ 0.00
Sanitation Fund	\$ 4,074,700	\$ 4,015,482
Special Drug Fund	\$ 32,500	\$ 102,896
Retirement Fund	\$ 4,685,886	\$ 1,172,630
OPEB Fund	\$ 914,744	\$ 328,848
General Purpose School Fund	\$ 71,471,852	\$ 71,471,852
School Federal Funds	\$ 2,549,782	\$ 2,549,782
School Nutrition Fund	\$ 2,140,951	\$ 2,140,951
School Discretionary Grants	\$ 0.00	\$ 0.00
Capital Investments	\$ 10,029,000.00	\$ 10,029,000.00

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, 2016, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 13th day of June, 2016.

  
Stan Joyner, Mayor

  
Lynn Carmack, Town Clerk

## EXECUTIVE SUMMARY

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

The FY 2017 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.

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

During the economic downturn, 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 which 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 ensure that our children have the best k-12 education that the citizens of Collierville expect and our students deserve. During the 2014-2015 school 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 current FY 2017 budget was approved with no tax increase and 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 adopted a financially sound budget and continue to maintain a commitment to our goals of Stewardship, Safety, Service and Schools.

This general overview of the 2017 budget for the Town of Collierville will provide Town residents with an introduction to the Town's financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town's budget.

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

- Achieve and maintain a long-term stable, strong financial position.
- Authorize a program of services which ensures safe, attractive, well-maintained neighborhoods and quality housing.
- Authorize programs to preserve the home-town charm and historic character; foster a sense of community

## EXECUTIVE SUMMARY

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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 2017 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 2017 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 2017 are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the past two fiscal years.

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

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

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

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

- Budgeting may take place within a system which assures that capital projects will be built according to a predetermined priority system while planning in advance for the revenue needed to finance and

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complete these capital projects.

- Advance planning ensures that projects are well thought out in advance of construction.
- Coordination with the operating budget is maximized. When a new facility is established, it must be maintained and staffed, and obligations which begin when it is made operational will become continuous.

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

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

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

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

1. Governmental funds are those through which most governmental services are provided and are directed toward maintaining and enhancing the health, safety and welfare of the community. These services include: police and fire protection, zoning, building code enforcement, and street maintenance. These services are usually funded by generally applied taxes or fees and are accounted for in the General Fund. Other governmental funds include special revenue

funds which account for proceeds of specific revenue sources.

2. Proprietary or enterprise activities such as utility operation are supported with the customer paying directly for the commodity used and are similar to regular business operations. The Town of Collierville operates a combined water and sewer utility. Charges collected and costs of operation are accounted for in the Water and Sewer Fund.
3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town 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 TRANSFERS.** At any time during the fiscal year, the Town Administrator upon request of the department director, may transfer part or all of any unencumbered appropriation within a department. The Board, by appropriate resolution, may authorize the Town Administrator to transfer moneys from one department to another within the same fund.

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

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

### GENERAL FUND

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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

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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.

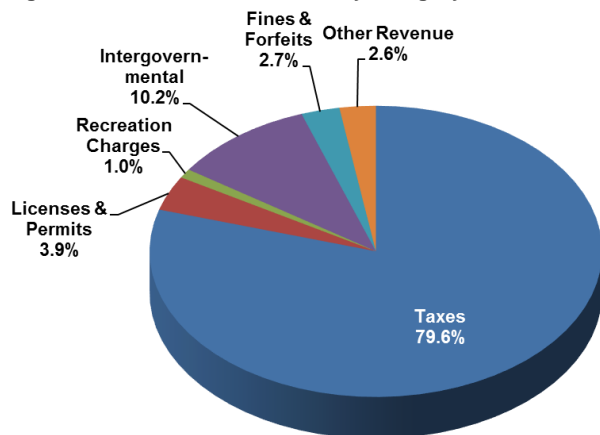
**REVENUE** is largely derived from general property taxes, local option sales taxes, business taxes, licenses and permits, charges for services, and revenue received from the State as shared funding (intergovernmental revenue), most of which is distributed on a per capita basis.

Overall General Fund revenue for FY 2017 totals \$56,412,404 a decrease of (0.3)% under the FY 2016 estimated revenue and (0.5)% decrease under the FY 2016 budget. This decrease is a result of a reclassification of Water/Sewer-In-Lieu of payments that were previously classified as tax revenue. But, at the direction of the Town's independent auditors the revenue is now budgeted as an operating transfer.

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. Also, in FY 2016, \$.25 tax increase was approved to fund the construction of a new state-of-the-art high school. The additional revenue is set aside to fund debt service related to the FY 2016 bond issue which funded the new high school project.

The additional property tax revenue and sales tax revenue is included in General Fund total revenue but set aside in assigned fund balance for the school-related expenses. The chart, *General Fund Revenue by Category*, shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 79.6%. Intergovernmental revenue, which includes state-shared revenue makes up 10.2%, and licenses & permits, 3.9%.

**Figure 2: General Fund Revenue by Category**



**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 2017 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 became 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 and FY 2015 an additional \$4.4 million and \$4.6 million were collected, respectively. In FY 2016 the estimate is for \$4.7 million. The 0.50% will provide approximately \$4.8 million for local school funding in FY 2017.

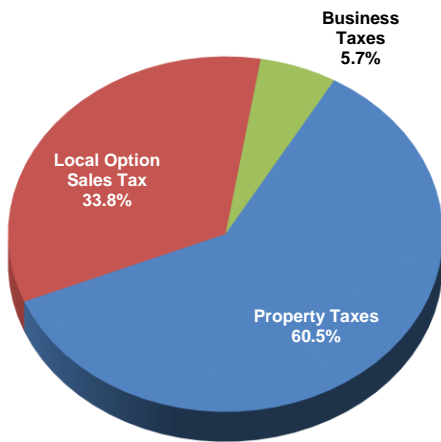
The local option sales tax is only collected on the first \$3,200 of a single item. Of the 2.25% tax collected, the Town receives 50% minus 2.125% which is divided between the state and Shelby County for administration fees. The other 50% goes to the school systems in Shelby County. Of the 0.50% tax collected, the Town receives 100% minus 1.125% for state administration fees. Local option sales tax revenue is the second largest revenue 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 slight decrease in revenue but an increase in collections because of the half-cent increase in the tax. FY 2014 and FY 2015 saw sales tax revenue increases of 3.9% and 4.8%, respectively. A conservative increase of 2.0% above the estimated end-of-year is projected for FY 2017. Local option sales tax makes up 33.8% of total tax revenue and is a highly elastic revenue source.

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Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. The State of Tennessee began collecting and distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010, but business tax revenue has increased 3.0% or more in each subsequent fiscal year. For FY 2017, business tax revenue is estimated to increase 1.3% above FY 2016 estimated. Business taxes are 5.7% of total tax revenue.

The chart, *Tax Revenue by Type*, shows the percent of total 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%.

Figure 3: Tax Revenue by Type



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

collected from the fire protection fee be budgeted for capital improvement projects that assist in maintaining and extending fire protection and other related emergency services within the Town.

Table 1: General Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Beginning Fund Balance	\$ 30,945,404	\$ 36,746,459	\$ 35,839,122	\$ 35,839,122	\$ 45,332,436
Revenue					
Taxes					
Property Taxes	\$ 22,682,125	\$ 22,974,480	\$ 27,739,196	\$ 27,011,882	\$ 27,157,214
Local Option Sales Tax	13,894,730	14,488,300	14,884,034	14,884,034	15,181,715
Business Taxes	2,560,070	2,767,641	2,585,000	2,592,515	2,579,000
Licenses & Permits	2,735,207	2,810,175	2,058,934	2,162,944	2,172,015
Intergovernmental	5,779,052	6,029,610	5,746,386	6,099,625	5,745,000
Charges For Services	363,937	344,959	205,509	294,730	200,219
Recreation Charges	483,247	506,856	618,465	573,639	566,841
Fines and Forfeits	1,521,362	1,590,530	1,545,000	1,616,547	1,549,200
Other	761,143	997,196	1,337,607	1,345,122	1,261,200
<b>Total Revenue</b>	<b>\$ 50,780,873</b>	<b>\$ 52,509,747</b>	<b>\$ 56,720,131</b>	<b>\$ 56,581,038</b>	<b>\$ 56,412,404</b>

**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 2017 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 20 and 44.

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to increase 13.7% above the FY 2016 budget. The biggest increase is directly related to the first year's debt service payment on the Town's new, state-of-the-art high school construction project. In this summary, total expenditures are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees for functions performed by General Fund departments are shown as a reduction to expenditures. The total reduction amounts to 3.5% of expenditures.

The increase in special appropriations in years subsequent to FY 2014 is the Town's "maintenance of effort" payment to the schools. The significant increase in debt service in FY 2017 is a result of an approximately \$93.4 million bond issue to fund construction of the Town's new state-of-the-art high school. The Town also issued a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department.

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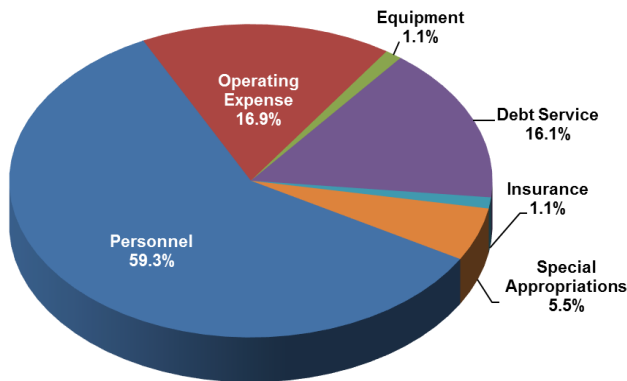
**Table 2: General Fund Expenditures**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Expenditures</b>					
Personnel	\$ 29,664,927	\$ 29,141,491	\$ 32,267,488	\$ 31,479,287	\$ 34,457,448
Operating Expense	7,169,474	7,772,983	10,232,820	9,983,570	9,793,228
Capital Outlay	589,542	498,722	922,300	813,214	662,599
Debt Service	4,048,635	4,025,210	4,574,129	4,126,878	9,326,350
Insurance	531,217	572,696	589,438	654,896	663,540
Special Appropriations	1,029,994	3,118,953	3,136,704	3,141,202	3,189,451
<b>Total Expenditures</b>	<b>43,033,790</b>	<b>45,130,055</b>	<b>51,722,879</b>	<b>50,199,048</b>	<b>58,092,615</b>
<b>Reduction to Expenditures</b>					
Library Fund	(98,228)	(114,199)	0	0	0
Water & Sewer Fund	(1,673,363)	(1,694,703)	(2,000,670)	(1,950,317)	(2,048,060)
<b>General Fund Expenditures</b>	<b>\$ 41,262,199</b>	<b>\$ 43,321,152</b>	<b>\$ 49,722,209</b>	<b>\$ 48,248,731</b>	<b>\$ 56,044,555</b>
Revenue over (under) expenditures	9,518,673	9,188,594	6,997,922	8,332,307	367,849
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	0	700,000	292,920	292,920	0
Other Uses (bond retirement)	0	0	0	0	0
Operating Transfer	(3,717,618)	(10,795,931)	(49,127)	868,087	904,500
Fund Balance:					
Nonspendable	172,028	180,804	172,028	261,804	261,804
Restricted	1,469,326	1,621,489	1,311,212	1,433,756	1,335,568
Committed	1,565,296	1,887,715	1,512,096	1,834,515	1,287,707
Assigned	15,822,524	13,198,818	24,840,770	23,080,283	27,747,987
Unassigned	17,717,286	18,950,296	15,244,730	18,722,079	15,971,720
<b>Ending Fund Balance</b>	<b>\$ 36,746,459</b>	<b>\$ 35,839,122</b>	<b>\$ 43,080,836</b>	<b>\$ 45,332,436</b>	<b>\$ 46,604,786</b>

Operating expenditures increased 2.2% from the FY 2016 budget and represent 17.0% of the total General Fund expenditures for FY 2017. Capital outlay expenditures include all equipment and office furnishings costing more than \$5,000 and not funded in the Capital Improvement Program. These expenditures decreased by (28.2)%.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percent of expenditures, 59.3%, represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expenditures increased 6.8% over the FY 2016 budget and includes merit raises for employees and step raises for public safety personnel.

**Figure 4: General Fund Expenditures by Category**



Insurance expenditures include the Town's property and liability coverage as well as long-term disability and unemployment insurance. Insurance expenditures are 12.6% above the FY 2016 budgeted amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: reappraisal costs, attorney and legal fees, bank charges, and election expenditures. In FY 2015 the "maintenance of effort" payment to Collierville Schools was added to this category. Special appropriations increased 1.7% above the FY 2016 budget.

Debt service is the payment of interest and principal on all general obligation (G.O.) debt of the Town. This expenditure makes up 16.2% of the FY 2017 budget. As previously detailed, the Town issued \$93.4 million in new bonds for construction of the Town's new state-of-the-art high school. The Town also issued a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department. 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. Additional information on debt is included in the non-departmental section on page 147 and in the appendix on page 182.

### 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 2017 revenue is expected to be \$1,200,500.

Expenditures for State Street Aid are expected to be \$1,326,630 in FY 2017. 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 \$110,200 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$216,000. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid. Therefore, each year's paving contract is based on cash on hand at the time of the award of the contract.

**HISTORIC PRESERVATION FUND.** The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be only \$10,000 for FY 2017. 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. FY 2016 was the last year debt service was charged and no expenditures are projected for FY 2017.

**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



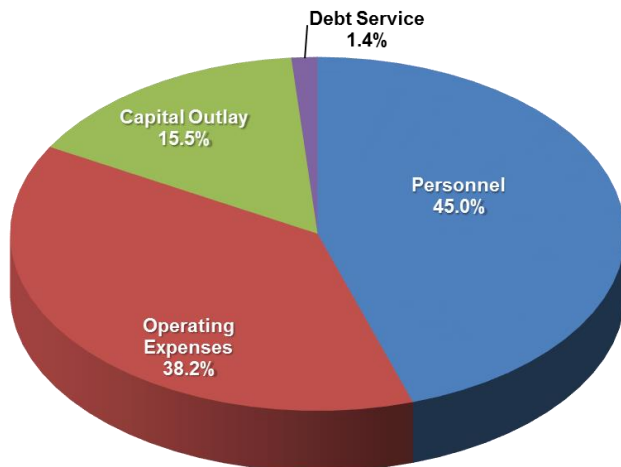
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yard waste. Sanitation Fund revenues are projected to be \$4,074,700 in FY 2017. Of the total projected revenue, \$60,000 is cart establishment fees. The remainder is revenue from collection fees and a \$4,200 recycling grant. Budgeted revenue is approximately the same as the FY 2016 budget.

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 45.0% of expenditures in the Sanitation Fund. Operating expenditures are 38.2% of total expenditures, 1.4% is debt service, and 15.5% is for capital outlay as shown in the chart, *Sanitation Fund Expenditures by Category*.

Figure 5: Sanitation Fund Expenditures by Category



**E-CITATION FUND.** The Tennessee General Assembly enacted Public Chapter 750, effective July 1, 2014, which authorized municipalities following a majority vote of their local legislative body to charge and collect electronic citation fees through their municipal court. This five dollar fee will be collected on each traffic citation that results in a plea of guilt, nolo contendere, or a judgment of guilt for traffic offenses. Of the amount collected, one dollar (\$1.00) will go into the General Fund and be used for computer hardware purchases, computer related expenditures, or replacements for the Municipal Court. The remaining four dollars (\$4.00) of the fee will be maintained in a special revenue fund for the sole purpose of developing and operating an electronic traffic citation

system. In accordance with state legislation and Ordinance 2014-08, adopted by the Board of Mayor and Aldermen, electronic citation collections will cease on December 8, 2019, five years from Ordinance passage date.

For the remainder of FY 2016, revenue is estimated to be slightly above \$29,000, and for FY 2017 it is projected to be approximately the same. 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 fines total \$7,500 for FY 2017 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 \$25,000. Anticipated expenditures total \$64,396 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

## EXECUTIVE SUMMARY

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

The General Purpose School Fund is a major fund and the primary fund for school operations. All expenditures related to school operations are accounted for in this fund except food services 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.

**Table 3: General Purpose School Fund Revenue**

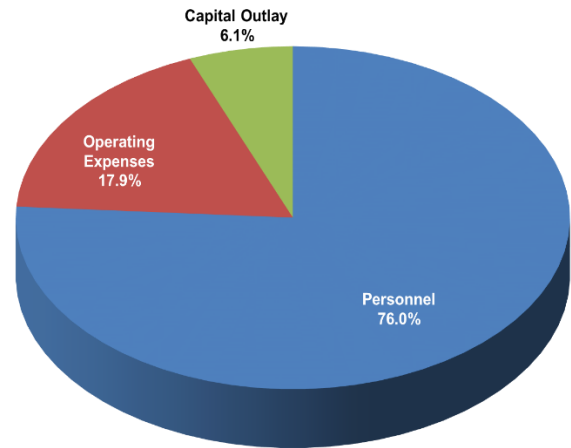
	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Revenue</b>					
County and Municipal Taxes	0	29,974,401	30,534,922	30,709,191	33,009,363
Charges for Services	397,168	1,259,486	1,089,895	1,248,095	1,340,895
Recurring Local Revenue	0	16,477	24,000	10,250	15,250
Non-recurring Local Revenue	0	11,535	28,250	28,250	28,250
State Education Funds	0	33,002,443	34,365,000	34,615,534	36,264,403
Other State Revenue	0				
Federal Funds Received thru State	0	0	110,534	30,000	81,288
Other Sources	0	267,725	297,671	412,470	732,403
<b>Total Revenue</b>	<b>397,168</b>	<b>64,532,068</b>	<b>66,450,272</b>	<b>67,053,790</b>	<b>71,471,852</b>

**Table 4: General Purpose School Fund Expenditures**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Expenditures</b>					
Personnel	688,246	47,276,978	51,648,679	51,485,791	54,369,170
Operating Expenses	590,862	9,631,491	12,028,530	12,764,103	12,796,216
Capital Outlay	201,842	2,171,822	2,820,595	2,851,429	4,306,466
<b>Total Expenditure</b>	<b>1,480,950</b>	<b>59,080,291</b>	<b>66,497,804</b>	<b>67,101,323</b>	<b>71,471,852</b>
Revenue over (under) expenditures	(1,083,782)	5,451,776	(47,532)	(47,533)	0
Fund balance appropriation	0	0	47,532	47,533	0
Operating Transfer from GF	1,083,782	4,620,302	47,533	47,533	0
Restricted	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>

The chart, *General Purpose School Fund Expenditures by Category*, shows the percentage for each category of expenditures in the Schools General Fund. Personnel is the largest expenditure and accounts for 76.0%. Operating expenditures are 17.9% and capital outlay is 6.1%. The school district is not allowed to issue debt since the district has no taxing authority. Any debt for major capital projects must be issued by the Town. The total expenditures for the fund equals the total revenue.

**Figure 6: General Purpose School Fund Expenditures by Category**



**SCHOOL NUTRITION FUND.** The School Nutrition Fund is a separate special revenue fund that accounts for activities concerned with providing meals to students and staff. Each school has a cafeteria and personnel who provide breakfasts and lunches. All revenue and expenditures for food services are accounted for in this fund. Revenue comes from payments made by students and staff for meals, State matching funds, interest earned, and Federal reimbursements. Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service. Total projected revenue for FY 2017 is \$2,140,951. Expenditures for FY 2017 total \$2,140,951, 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 2017 is projected to be \$2,549,782. Expenditures are equal to projected revenue.

**SCHOOL DISCRETIONARY GRANTS FUND.** The School Discretionary Grants Fund is a separate special revenue fund that accounts for grants to fund special programs such as school health and safe schools. There are no budgeted revenue or expenditures for FY 2017.

## EXECUTIVE SUMMARY

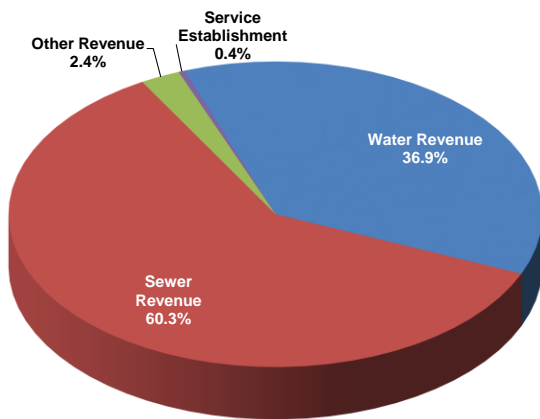
### PROPRIETARY FUNDS

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

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

Water and Sewer Fund revenue is expected to be \$12,791,142, an increase of 3.0% over the FY 2016 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, *Water and Sewer Fund Revenue by Type*, shows the percentage of total revenue of each category. A summary of the fund's revenue is shown in the table, *Water and Sewer Fund Revenue*.

**Figure 7: Water and Sewer Fund Revenue by Type**



**Table 5: Water and Sewer Fund Revenue**

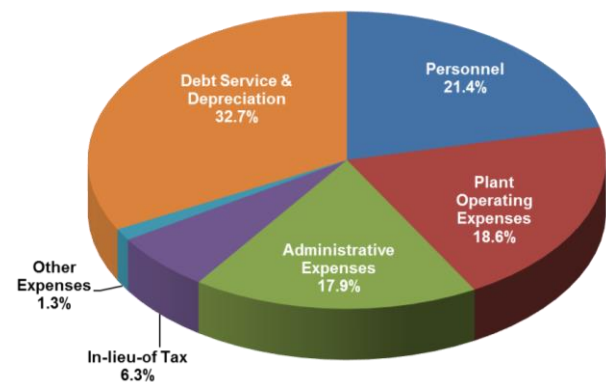
Revenue	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Water Revenue	\$ 4,638,465	\$ 4,514,754	\$ 4,800,842	\$ 4,800,842	\$ 4,944,867
Service Establishment	47,935	44,375	45,000	45,000	46,350
Sewer Revenue	7,303,053	7,185,829	7,488,242	7,488,242	7,712,889
Other Revenue	91,591	85,291	84,500	84,500	87,035
<b>Total Revenue</b>	<b>\$ 12,081,044</b>	<b>\$ 11,830,250</b>	<b>\$ 12,418,584</b>	<b>\$ 12,418,584</b>	<b>\$ 12,791,142</b>

Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$12,521,063. This is a 1.1% increase over the FY 2016 budget, and a 3.5% increase over the estimated end-of-year expenses. Personnel expense increased 9.5% above the FY 2016 budgeted expense. The major increase in personnel is a result of the addition of two positions in the Water Distribution and one position in the Wastewater Collection divisions. Operating expenses increased 0.7% over the FY 2016 budget. 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 32.7% 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 21.4% while plant operating expense accounts for 18.6%. 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 2017. The chart, *Water and Sewer Fund Expenses by Category*, shows each category as a percentage of total expense.

**Figure 8: Water and Sewer Fund Expenses by Category**



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

## EXECUTIVE SUMMARY

**Table 6: Water and Sewer Fund Expenses**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Expenses</b>					
Personnel	\$ 2,291,620	\$ 2,232,720	\$ 2,451,059	\$ 2,378,667	\$ 2,684,001
Operating Expense	2,043,345	2,129,183	2,669,928	2,533,813	2,552,609
Capital Outlay	85,765	88,202	42,000	42,000	100,500
Administrative Charges	1,842,343	1,874,237	2,164,634	2,138,450	2,236,193
Special Appropriations	864,693	813,439	948,971	949,571	950,171
Debt Svc & Depreciation	4,204,087	4,111,133	4,146,071	4,098,481	4,098,088
<b>Total</b>	<b>\$ 11,331,853</b>	<b>\$ 11,248,913</b>	<b>\$ 12,422,662</b>	<b>\$ 12,140,982</b>	<b>\$ 12,621,563</b>
Capital Outlay funded through retained earnings	(85,765)	(88,202)	(42,000)	(42,000)	(100,500)
<b>Total</b>	<b>\$ 11,246,089</b>	<b>\$ 11,160,711</b>	<b>\$ 12,380,662</b>	<b>\$ 12,098,982</b>	<b>\$ 12,521,063</b>

## 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 \$53.7 million. Projected expenses for FY 2017 are \$1,172,630 and include attorney and trustee fees, administration fees and distributions to retirees.

**THE OPEB FUND** was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund, a trust fund, accounts for other post-employment benefits which for the Town is retiree health insurance. The Town is required to fund the liability for all current employee's retirement health insurance. The fund also accounts for all expenses related to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For 2017, the total projected revenue is \$914,744. Projected expenses are \$328,848.

## 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 outlook. This administration is committed to building and maintaining the public's trust through openness and transparency in all our affairs.

This executive summary is not intended to substitute for the comprehensive details contained in the Town Budget. We have attempted to cover only the highlights 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 Mark Krock, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, [www.collierville.com](http://www.collierville.com).

## **BASIS OF ACCOUNTING AND BUDGETING**

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*(Excerpted from the June 30, 2015, CAFR Note 1)*

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.

### **BASIS OF ACCOUNTING**

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

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues

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

Proprietary and fiduciary funds utilize the accrual basis of accounting, whereby revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as 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.

### **BASIS OF BUDGETING**

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

## **POLICY OVERVIEW/GOALS AND OBJECTIVES**

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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 2017.

### **LEADERSHIP POLICIES**

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

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

### **FINANCIAL POLICIES**

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

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

### **OPERATING BUDGET POLICIES**

- The Town Administrator will present the recommended budget to the Board of Mayor and

Aldermen forty-five days before the beginning of the ensuing fiscal year beginning July 1.

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

### **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.

## **POLICY OVERVIEW/GOALS AND OBJECTIVES**

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

Account will be required in order to fund general obligation debt service payments for the first few months of the year.

### **REVENUE POLICIES**

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

### **ACCOUNTING/AUDITING/REPORTING POLICIES**

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

### **INVESTMENT POLICIES**

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

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- 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.
- The CIP will be reviewed and updated annually in order to maintain a current and viable program of ongoing 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%.

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

### CORE BUSINESSES

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

#### *Guide Collierville's future growth and development.*

Operating Elements:

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

#### *Enforce laws and regulations.*

Operating Elements:

1. Provide visible police patrol throughout our community.
2. Investigate crimes, prepare cases for prosecution.
3. Operate the city court system.



## **POLICY OVERVIEW/GOALS AND OBJECTIVES**

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

### ***Protect life and property of citizens and businesses.***

#### Operating Elements:

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

### ***Promote economic growth in Collierville.***

#### Operating Elements:

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

### ***Provide basic utility services for an urban lifestyle.***

#### Operating Elements:

1. Build and maintain a water distribution system – sell water to our customers.
2. Operate water treatment plants.
3. Secure an adequate, quality water supply – buy water.
4. Build and maintain a wastewater collection system.
5. Operate wastewater treatment plants.
6. Collect and dispose of solid waste, including a recycling program.

7. Maintain the storm-water drainage system.
8. Regulate quality control and oversight of electricity, gas, and cable television.

### ***Advocate for the interests of Collierville.***

#### Operating Elements:

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

### ***Develop a comprehensive transportation system.***

#### Operating Elements:

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

### ***Provide recreational facilities and programs.***

#### Operating Elements:

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

## BUDGET PROCESS

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

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

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

### BUDGET ADOPTION

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

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

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

## BUDGET AMENDMENTS

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

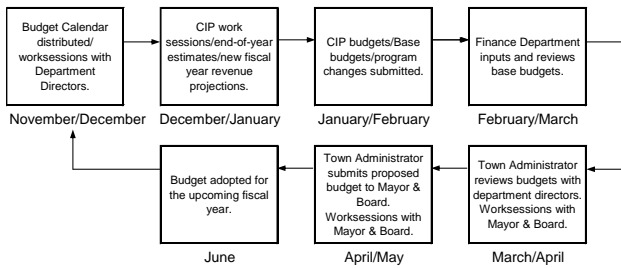
**BUDGET PROCESS**

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

**BUDGET CALENDAR**

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

**Figure 9: Budget Process Flowchart**



- November 3 ----- Budget calendar distributed to Departments.
- November 30----- Departments submit program changes to Finance.
- December 15----- Departments submit vehicle and equipment purchase requests to Finance.
- January 5---- Departments submit new responsibilities & new expenses.
- January 5-----CIP work session with department directors.
- January 12-----Departments submit end-of-year operation estimates and 2017 Revenue projections.
- January 21----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
- January 25----- Personnel end of year estimates due from Human Resources.

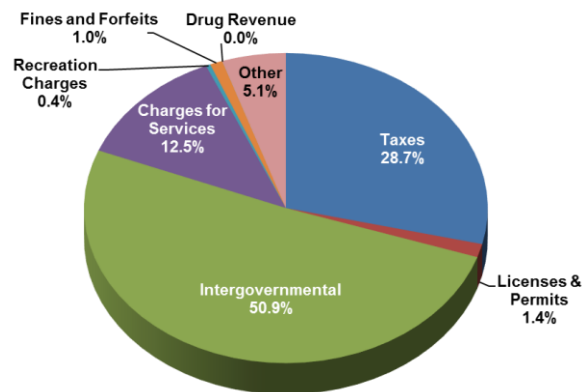
- February 4----- Draft CIP Work-session with the Board of Mayor and Aldermen.
- February 5-----Departments submit base budgets to Finance Department.
- February 15----- Draft CIP budgets submitted to Finance Department.
- February 18----- Work session with the Board of Mayor and Aldermen.
- March 21-25 ----- Spring Break – no work sessions.
- March 4 ----- 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 15 -----Deadline for changes to draft budgets.
- April 25 ----- Town Administrator submits the proposed budget to Board.
- May 6 ----- Deadline for changes to final draft budgets.
- May 9 -----Deadline for submission of budget summaries for public notice.
- May 9-----First reading of ordinance on the tax levy.
- May 12 -----Public notice of public hearing on the proposed budget.
- May 23 -----Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- June 3 -----Deadline for changes to final draft budget.
- June 13-----Third and final reading of ordinance on the tax levy adoption of the FY 2017 budget.
- July 1 ----- Fiscal year begins.

## REVENUE ANALYSIS AND PROJECTIONS

FY 2017 projected revenue for all funds except the CIP totals \$156,313,960. General Purpose School Fund revenues make up the greatest portion at 45%. General Fund revenue is 36.1% of total, Water & Sewer Fund is 8.2%, the Retirement Fund is 3.0%, Sanitation Fund, 2.6%. The School Federal Funds and School Nutrition Fund are 1.6% and 1.4% respectively. The OPEB Fund is 0.6%; the State Street Aid Fund is 0.8%; and the Drug Fund, the E-Citation Fund, and Historic Preservation Fund are all less than 0.1%.

Intergovernmental revenue is the greatest amount of the total revenue at 50.9%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 28.7%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 12.5%. The chart, *All Funds Revenue by Source*, shows the percentage of total each revenue source contributes.

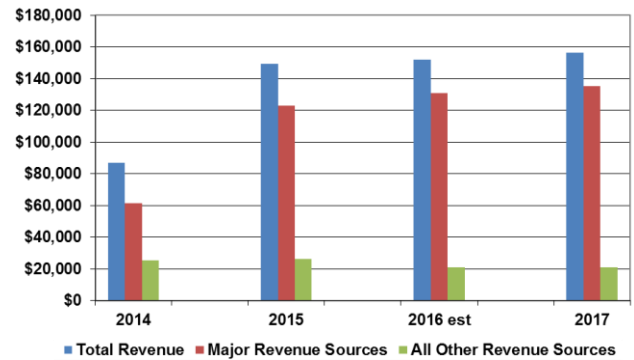
Figure 10: All Funds Revenues by Source



The following sections provide analyses and projections for the Town’s major revenue sources. Major sources (i.e. Taxes, Licenses & Permits, Intergovernmental/State Revenue, Court Revenue, Charges for Services) account for 86.5% or \$135,219,563 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 prior to FY 2015 which was the first year for those funds. The FY 2016 figures are estimated end-of-year amounts, and the FY 2017 numbers are projected.

The chart, *Major and Non-major Revenues*, compares the major revenue sources and all other revenue sources to total revenue. The FY 2015 columns show the impact that the School Funds revenue has on total revenue.

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



The Town’s major revenue sources are further detailed below:

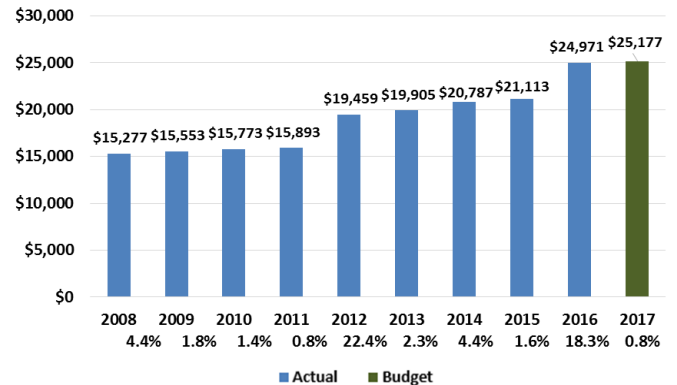
### Real Property Tax \$ 25,177,225

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 is set aside to pay debt service on the bond issue for the new high school construction. The rate for FY 2017 remains at \$1.78.

Figure 12: Real Property Tax Revenue (000s)

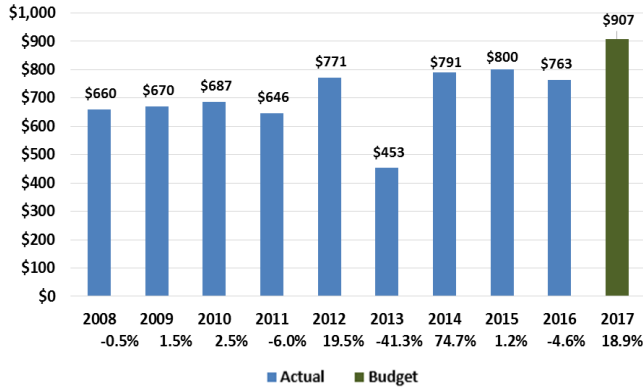


## REVENUE ANALYSIS AND PROJECTIONS

### Personal Property Tax \$907,489

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. Personal property assessment is reduced by a sales ratio except in reappraisal years when it is assessed at 100%. The FY 2017 projected revenue is based on FY 2016 estimated collections and results in an 18.9% increase above the FY 2016 approved budget.

**Figure 13: Personal Property Tax Revenues (000s)**



### Ad Valorem Tax \$625,000

This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2017 revenue projection is based on FY 2016 collections.

### Local Option Sales Tax \$15,181,715

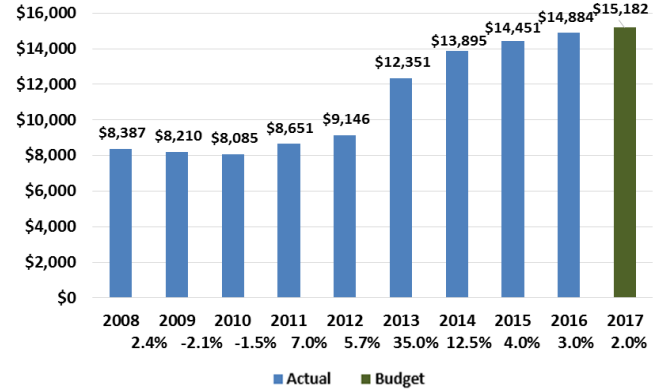
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. Cities and counties may levy up to 2.75% local option sales tax in addition to the state sales tax of 7%. The Town receives 50% of 2.25% of the taxes collected with 2.125% divided between the state and Shelby 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.

Due to the economic recession in 2008, coupled with the closing of several large retailers, Local Option Sales Tax revenue decreased in FY 2009 and 2010. A rebound in the local economy in FY 2011 increased revenue 7.0% and an additional 5.7% in FY 2012. In FY 2013, the citizens of

Collierville voted to establish a municipal school district and voted to increase the local sales tax rate from 2.25% to 2.75% to fund the schools. The additional 0.50% is reserved for school-related expenditures.

Revenue in this category has continued to increase. FY 2017 is projected to increase at a modest 2.0% over FY 2016.

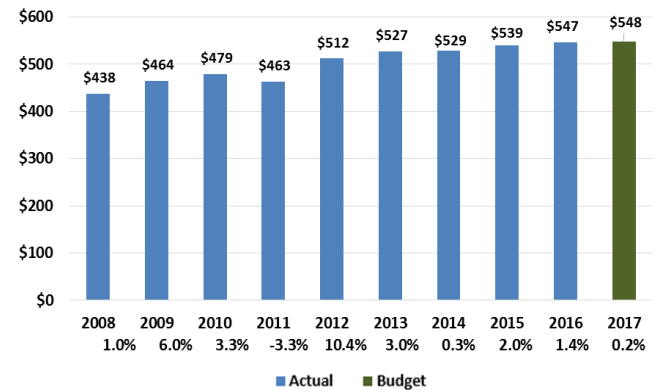
**Figure 14: Local Option Sales Tax Revenue (000s)**



### Wholesale Beer Tax \$548,000

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 2017 are projected based on FY 2016 estimated collections. The result is a budgeted amount that's a modest 0.2% higher than the FY 2016 estimated actual collections.

**Figure 15: Wholesale Beer Tax Revenue (000s)**



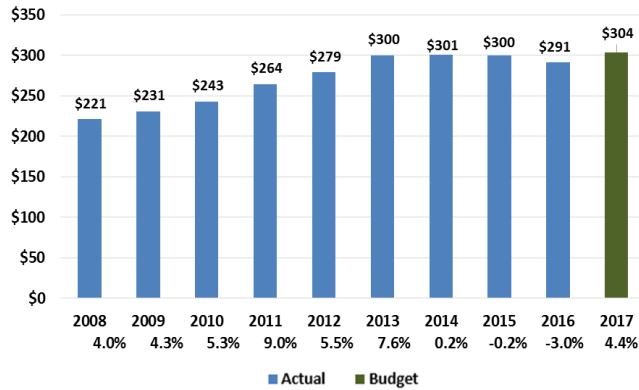
### Wholesale Liquor Tax \$304,000

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 increases in most years. Actual collections for FY 2015 and FY 2016 show decreases compared to prior years' trend. However,

## REVENUE ANALYSIS AND PROJECTIONS

state lawmakers enacted legislation authorizing the sale of wine in grocery stores effective July 1, 2016 which should have a positive impact on revenue collections. As a result, the FY 2017 revenue is budgeted at an increase of 4.4% above the FY 2016 estimated collections.

**Figure 16: Wholesale Liquor Tax Revenue (000s)**

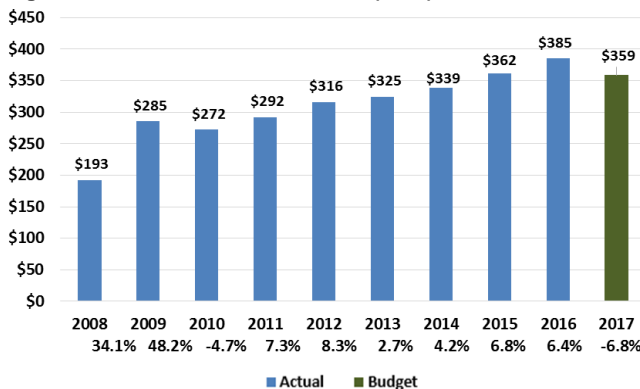


### Hotel/Motel Tax

**\$359,000**

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 2009 reflects the addition of a new hotel in Collierville. While revenue in this category has had considerable increases in the prior two years, budget projections for FY 2017 were based on collections in years where increases were more modest. This approach shows a decrease compared to actuals but results in a modest increase of 1.1% over the FY 2016 approved budget.

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



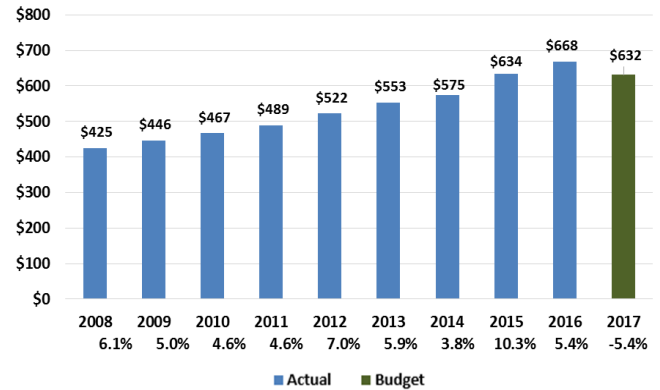
### Cable TV Franchise

**\$632,000**

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. While revenue in this category has had considerable increases in the prior two years, budget projections for FY 2017 were based on collections in years where increases were more modest. This approach shows a decrease compared to actuals but results in a modest increase of 1.1% over the FY 2016 approved budget.

**Figure 18: Cable TV Franchise Revenue (000s)**



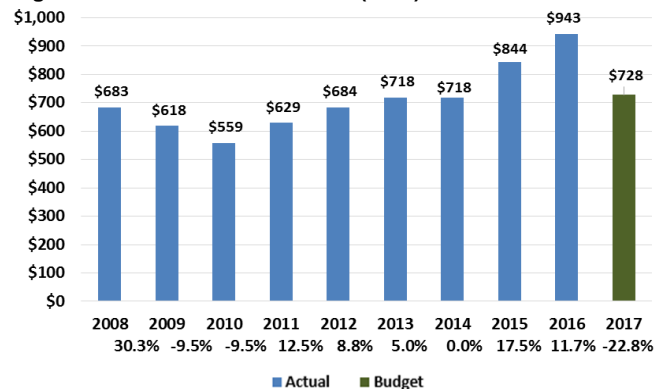
### Business Tax

**\$728,000**

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.

During the recovery period since the 2008 downturn, the Town is beginning to see increases in collections of business taxes. While revenue in this category has had considerable increases in the prior two years, budget projections for FY 2017 were based on collections in years where increases were more modest. This approach shows a decrease compared to actuals but results in a modest increase of 1.1% over the FY 2016 approved budget.

**Figure 19: Business Tax Revenue (000s)**



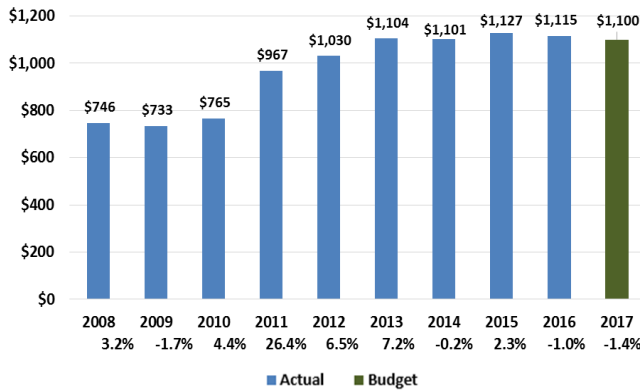
## REVENUE ANALYSIS AND PROJECTIONS

### Automobile Registration

**\$1,100,000**

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. In more recent years, revenue collections have been somewhat flat. Based on FY 2016 estimated collections, a slight decrease of -0.9% is projected for FY 2017.

**Figure 20: Automobile Registration Revenue (000s)**

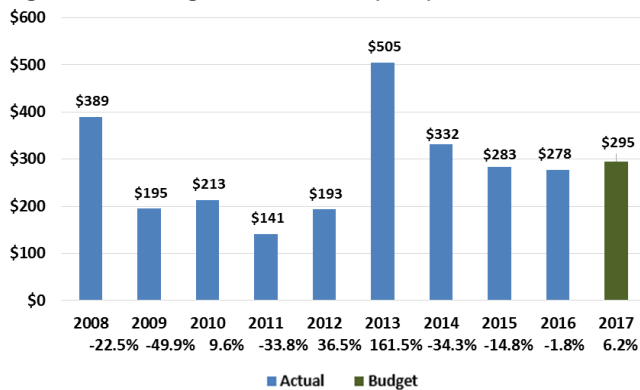


### Building Permits

**\$295,000**

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. With the rebounding housing market, there was a significant increase in collections for permits in FY 2013. Revenue has decreased annually since that time. However, based on estimates from the Town's Development department, revenue is projected to increase by 6.2% in FY 2017 compared to the prior year's collections.

**Figure 21: Building Permit Revenue (000s)**



### TVA Payments in Lieu of

**\$536,000**

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 2010 federal census count of 43,965 was a decrease of 339 in population. The Town annexed a portion of its reserve area in December 2011. This increased the certified population by 1,585. The revenue projection for FY 2017 is based on the per capita amount provided by the state. In addition to the per capita component of the calculation, this revenue source is strongly influenced by changes in energy costs. Given the challenge in predicting changes in energy costs, revenue collection trends are difficult to develop.

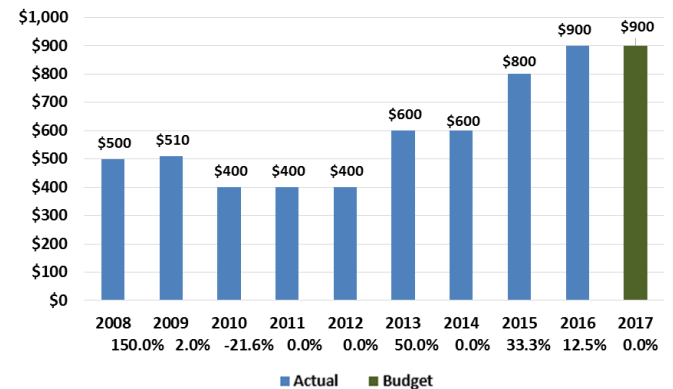
### State Income Tax

**\$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 had begun to recover with the economy and was up 40.7% in FY 2013 and 18.5% in FY 2014. Beginning in FY 2016, projections were more conservative in anticipation of legislation that would decrease the amount of revenue received.

In 2016, the Tennessee Legislature enacted a bill that reduces the six percent (6.0%) income tax rate by 1% annually until it is completely eliminated in 2022. Because the Town accounted for the proposed reduction in its FY 2016 projections, the FY 2017 projection remained the same. The State Income Tax accounts for less than 2.0% of the Town's total budgeted revenue.

**Figure 22: State Income Tax (000s)**



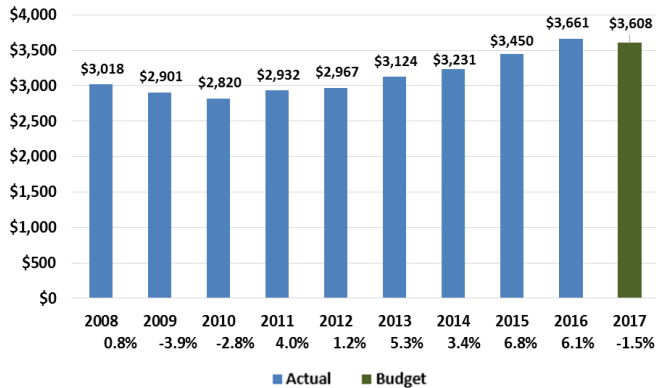
## REVENUE ANALYSIS AND PROJECTIONS

### State Sales Tax

**\$3,608,000**

Of the revenues collected from the State's 7% sales tax rate, 4.5925% is appropriated to the incorporated municipalities within the state of Tennessee to be distributed monthly based on the municipality's population, according to the latest federal census and other censuses. The recovering economy and an annexation in FY 2013 has resulted in increases in State Sales Tax. While revenue in this category has had considerable increases in the prior two years, budget projections for FY 2017 were based on collections in years where increases were more modest. This approach shows a decrease compared to actuals but results in an increase of 3.5% over the FY 2016 approved budget.

**Figure 23: State Sales Tax Revenue (000s)**

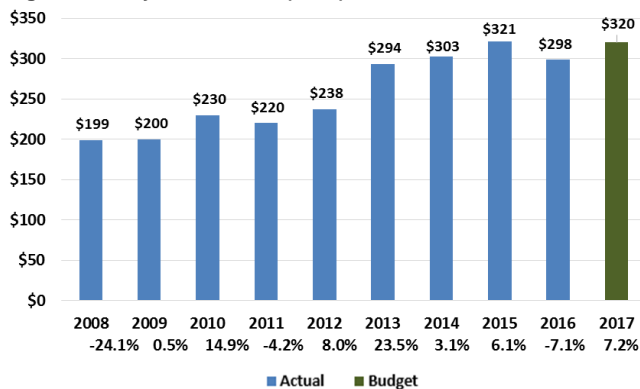


### City Court Fines

**\$320,000**

City Court Fines are assessed for criminal and traffic offenses. Like most court revenue, it is erratic in nature making growth trends difficult to predict. Over the last ten years, revenue collections have trended upward with some years showing decreases when compared to the prior year's collection. FY 2016 collections are estimated to decrease -7.1% when compared to FY 2015. Projections for FY 2017 appear aggressive with a 7.2% increase over FY 2016, but projections for this revenue are based on the prior year's budget and were held flat at \$320,000.

**Figure 24: City Court Fines (000s)**

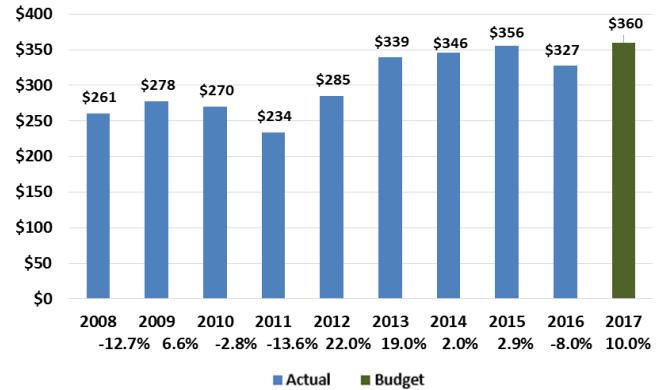


### Court Costs

**\$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 2011 then returned to an upward trend. Year over year revenue decreased again in FY 2016 with an -8.0% drop in collections. Similarly to the court fine revenue, projections for this revenue are based on the prior year's budget and were held flat at \$360,000.

**Figure 25: Court Cost Revenue (000s)**

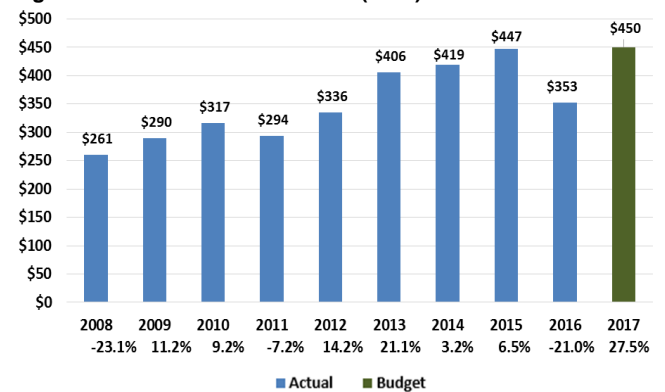


### Court Costs Forfeitures

**\$450,000**

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 2011 then returned to an upward trend. Year over year revenue decreased again in FY 2016 with a -21.0% drop in collections. Similarly to the court fine and court cost revenue, projections for this revenue are based on the prior year's budget and were held flat at \$450,000.

**Figure 26: Court Cost Forfeitures (000s)**



### State Street Aid Revenue

**\$1,200,000**

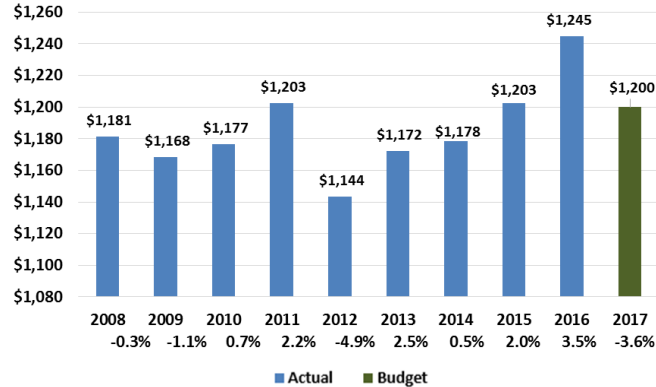
The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. The state distributes the monies on a per capita basis to each municipality. The revenue is dependent on the



## REVENUE ANALYSIS AND PROJECTIONS

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 of \$1,244,852 received in FY 2016 and the lowest in FY 2012 was \$1,143,520. Over the last several years, this revenue has been budgeted at \$1.2 million.

**Figure 27: State Street Aid (000s)**

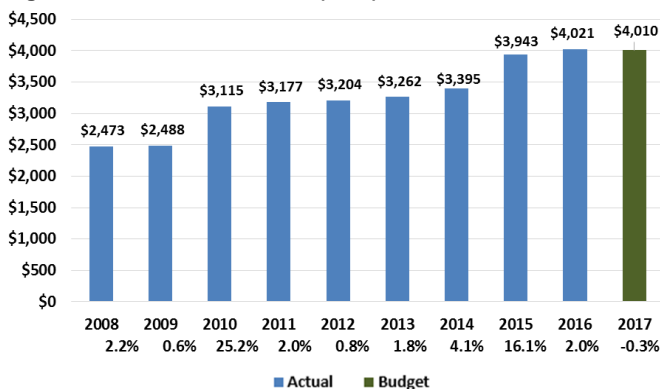


### Solid Waste Collection

**\$4,010,000**

This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. 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.

**Figure 28: Sanitation Revenue (000s)**



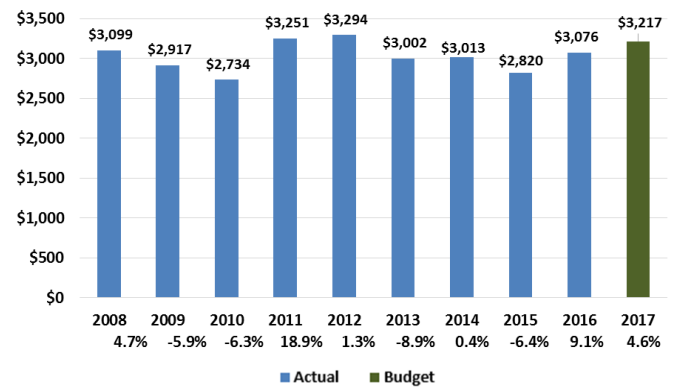
### Water Volume Charge

**\$3,217,203**

This revenue is reported in the Water and Sewer fund and is derived from charges for water sold to Town residents and businesses. Water also is sold to residents of Piperton, a neighboring community in Fayette County, and rates are higher than for Collierville residents (see rates in the Public Utilities section). Since the Water and Sewer Fund is a proprietary fund, it must be self-supporting. Revenue must be sufficient to cover operating expenditures, including

debt service. Volume charges are determined by the amount of water used. Revenue in this category depends, in part, on rainfall amounts since water usage for irrigation is a contributing factor. Generally, volume charge revenue is highest in summer months and lowest in winter months.

**Figure 29: Metered Water Sales (000s)**

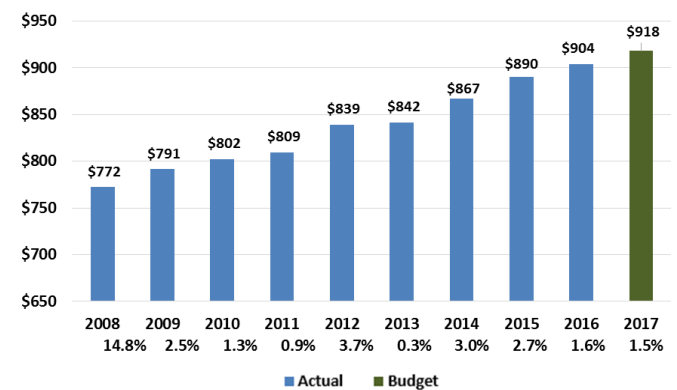


### Water Base Rate

**\$917,966**

This charge was added in FY 2005 when a new ten-year rate structure went into effect. The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the 3/4" meter size. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs. Growth in this revenue is directly associated with development.

**Figure 30: Water Base Rate Revenue (000s)**



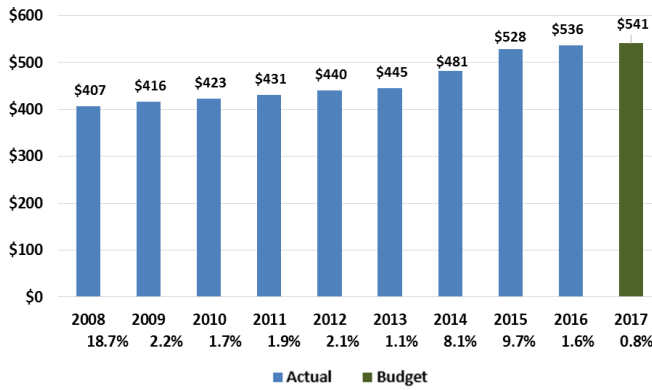
### Water Customer Service

**\$540,868**

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.

## REVENUE ANALYSIS AND PROJECTIONS

**Figure 31: Water Customer Service (000s)**

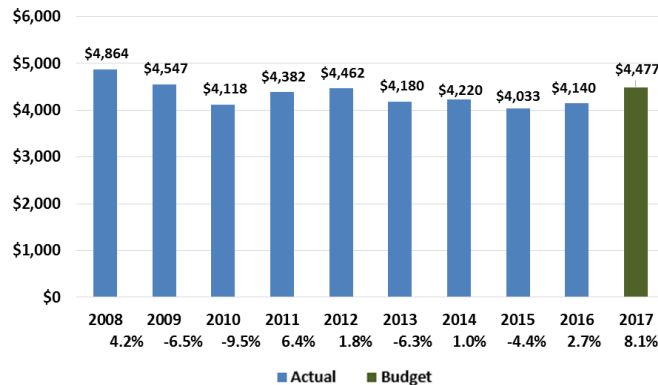


### Sewer Volume Charge

**\$4,476,688**

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

**Figure 32: Sewer Volume Charge (000s)**

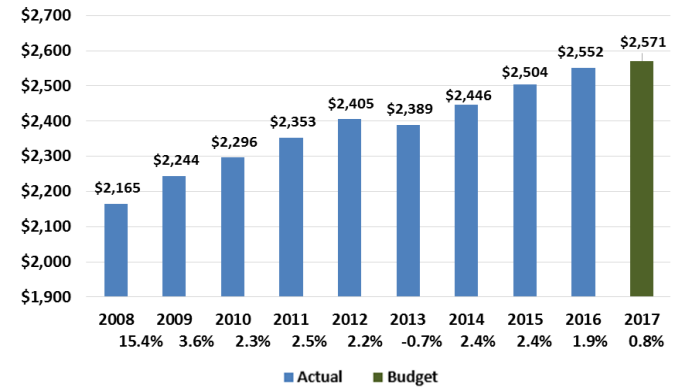


### Sewer Base Rate

**\$2,570,932**

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. The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the 3/4" meter size. Growth in this revenue is directly associated with development.

**Figure 33: Sewer Base Charge (000s)**

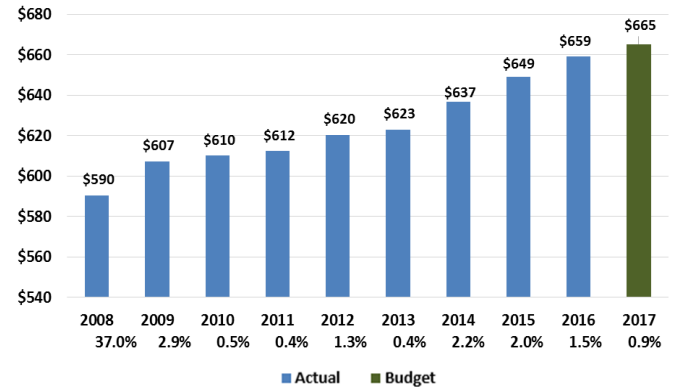


### Sewer Customer Service

**\$665,270**

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

**Figure 34: Sewer Customer Service Charge (000s)**



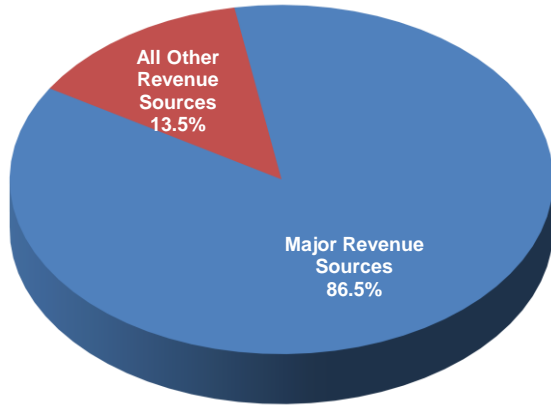
### Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 86.5% of revenue and total \$135,219,563. 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.

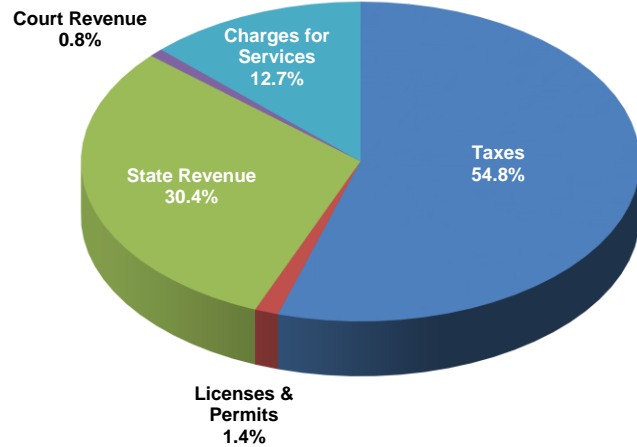
## REVENUE ANALYSIS AND PROJECTIONS

The chart *Major and Non-major Revenue* shows the percentage of each category relative to total revenue. The chart *Major Revenue Sources by Category* shows the percent of each category of major revenue. Taxes make up 54.8% of the 86.5% followed by state revenue at 30.4%. Charges for services is 12.7%, licenses and permits 1.4% and court revenue is 0.8%.

**Figure 35: Major and Non-major Revenue**



**Figure 36: Major Revenue Sources by Category**

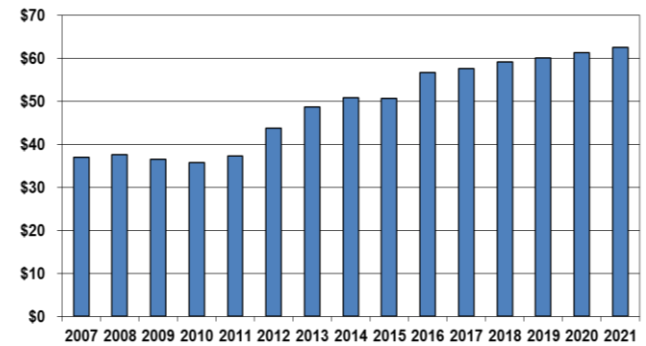


### 5-Year Projected Revenue

The next two charts show actual and projected operating revenue for two of the Town’s major funds: General Fund and Water and Sewer Fund. Projections for FY 2017-2021 are based on economic conditions as they appear at this time. We are aware that a severe downturn in the national or regional economy will affect Collierville’s future outlook as well. In that event, adjustments to these projections will be made and steps will be taken that will preserve the financial viability of the Town.

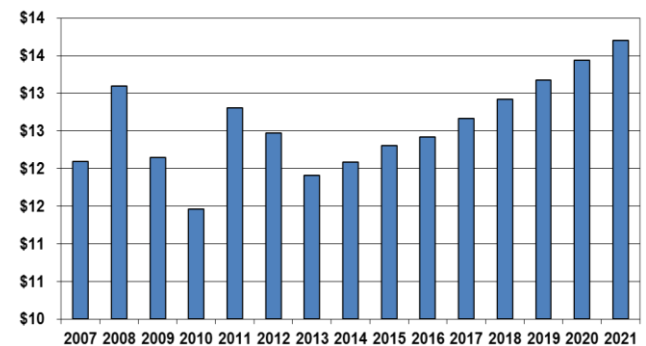
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations.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

**Figure 37: General Fund Projected Revenue (millions)**



For the Water and Sewer Fund, revenue is actual operating revenue for FY 2007 through 2015; estimated for 2016 and projected for FY 2017 through 2021. 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.

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



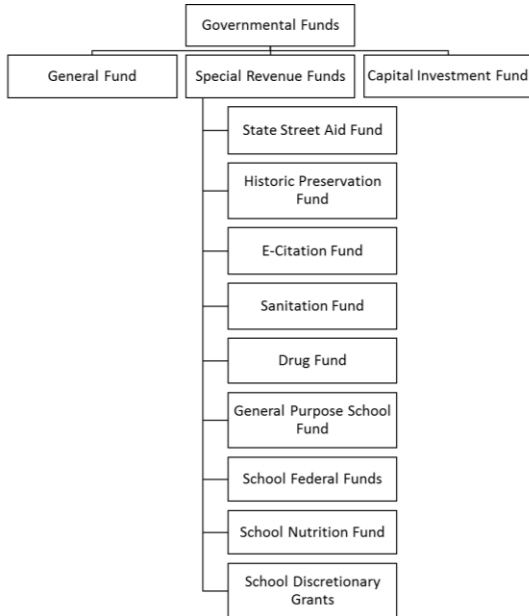


## FUND STRUCTURE BY BUDGETARY BASIS

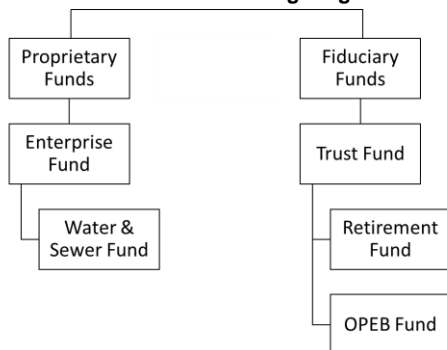
Budgetary basis refers to the basis of accounting used to estimate financing sources and uses in the budget.

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

**Figure 39: Modified Accrual Basis of Budgeting**



**Figure 40: Accrual Basis of Budgeting**



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

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

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

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

The fiduciary fund types are the Retirement Fund and the OPEB fund. These are non-major trust funds. The Retirement fund accounts for retirement plan assets and distributions. The OPEB fund accounts for other post-employment benefits which for the Town is retiree health insurance.

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

## BUDGET SUMMARY - ALL FUNDS

	ACTUAL		BUDGET	ESTM'D	APPROVED	Var. Inc/(Dec)	% Inc/(Dec)
	FY 14	FY 15	FY 16	FY 16	FY 17	from Estm'd	from Estm'd
<b>Beginning Balance</b>	<b>\$ 129,629,030</b>	<b>\$ 149,210,440</b>	<b>\$ 166,067,231</b>	<b>\$ 166,067,231</b>	<b>\$ 177,415,451</b>	<b>11,348,220</b>	<b>6.8%</b>
<b>REVENUE</b>							
Taxes							
Property Taxes	22,682,125	22,974,480	27,739,196	27,011,882	27,157,214	145,332	0.5%
Local Option Sales Tax	13,894,730	14,488,300	14,884,034	14,884,034	15,181,715	297,681	2.0%
Business Taxes	2,576,229	2,813,766	2,595,000	2,601,015	2,589,000	(12,015)	(0.5)%
Licenses & Permits	2,735,207	2,810,175	2,058,934	2,162,944	2,172,015	9,071	0.4%
Intergovernmental	6,961,730	72,667,967	75,497,066	76,477,501	79,574,536	3,097,035	4.0%
Charges for Services	22,824,214	23,312,159	18,847,301	19,063,722	19,474,721	410,998	2.2%
Recreation Charges	483,247	506,856	618,465	573,639	566,841	(6,798)	(1.2)%
Fines and Forfeits	1,521,362	1,608,498	1,563,000	1,646,047	1,578,700	(67,347)	(4.1)%
Drug Revenue	93,171	197,347	88,000	90,500	32,500	(58,000)	(64.1)%
Other	13,188,104	8,144,009	7,646,946	7,596,544	7,986,719	390,174	5.1%
<b>Total Revenue</b>	<b>86,960,120</b>	<b>149,523,557</b>	<b>151,537,942</b>	<b>152,107,829</b>	<b>156,313,960</b>	<b>4,206,131</b>	<b>2.8%</b>
<b>EXPENDITURES</b>							
Legislative & General Government	5,487,123	5,486,597	8,036,837	7,740,671	8,172,066	431,395	5.6%
Public Safety	20,930,038	20,087,213	22,012,356	21,391,557	23,400,996	2,009,439	9.4%
Roads and Public Works	4,939,725	5,595,872	6,434,756	6,313,045	5,997,927	(315,118)	(5.0)%
Culture and Recreation	4,341,070	4,481,955	4,988,488	4,914,231	5,328,988	414,757	8.4%
State Street Aid	1,205,563	1,315,145	1,309,450	1,329,220	1,326,630	(2,590)	(0.2)%
Historic Preservation	0	0	0	0	0	0	0.0%
Library	1,097,717	1,264,049	0	0	0	0	
Sanitation	4,525,311	3,307,567	3,495,927	3,232,658	3,960,493	727,835	22.5%
Drug Prevention	84,552	89,145	115,576	91,400	102,896	11,496	12.6%
Education	1,550,357	63,156,115	71,599,867	72,209,566	76,162,585	4,953,019	6.8%
Water & Sewer Systems	6,008,328	6,056,606	7,104,906	6,862,796	7,284,671	421,874	6.1%
Debt Service	8,517,132	8,366,929	8,787,348	8,291,507	13,479,427	5,187,919	62.6%
Special Appropriations	1,860,125	3,896,225	4,051,925	4,057,024	4,104,859	47,836	1.2%
Insurance	7,212,208	5,747,229	753,402	843,029	851,673	8,644	1.0%
Retirement	975,547	1,101,858	1,121,000	1,231,000	1,172,630	(58,370)	(4.7)%
OPEB	360,576	240,922	427,846	440,944	328,848	(112,096)	(25.4)%
<b>Total Expenditures</b>	<b>69,095,372</b>	<b>130,193,429</b>	<b>140,239,685</b>	<b>138,948,649</b>	<b>151,674,689</b>	<b>12,726,040</b>	<b>9.2%</b>
Revenue over (under) expenditures	17,864,748	19,330,128	11,298,257	13,159,180	4,639,272		
Fund Balance Appropriation	1,097,064	163,992	136,526	129,620	196,526		
Other Sources	0	700,000	292,920	292,920	0		
Other Uses	0	0					
Gain/Loss on Disposal of Assets	(32,697)	13,565	0	0	0		
Operating Transfer	(301,860)	(4,635,949)	(116,095)	801,120	0		
Non-operating Revenue	1,700,358	1,103,298	1,000,000	1,000,000	1,000,000		
Capital Contribution	350,862	345,748					
W & S Capital Outlay/Projects	0	0	(3,905,000)	(3,905,000)	(100,500)		
Retained Earnings	51,502,426	53,582,706	50,715,628	50,997,309	51,376,887		
Fund Balance:							
Nonspendable	172,028	180,804	172,028	261,804	261,804		
Restricted	61,775,154	76,895,218	80,383,447	80,410,600	84,260,038		
Committed	2,221,022	3,259,388	3,280,708	3,943,376	3,335,787		
Assigned	15,822,524	13,198,818	24,840,770	23,080,283	27,747,987		
Unassigned	17,717,286	18,950,296	15,244,731	18,722,079	15,971,720		
<b>Ending Balance</b>	<b>\$ 149,210,440</b>	<b>\$ 166,067,231</b>	<b>\$ 174,637,312</b>	<b>\$ 177,415,451</b>	<b>\$ 182,954,222</b>	<b>5,538,772</b>	<b>3.1%</b>

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 2014 and FY 2015 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 2014 and FY 2015 is the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

The summary of revenues and expenditures for all funds is detailed in the following table. The table, *Major and Non-Major Funds*, shows actual and estimated budgets for prior years and the approved budget for the current fiscal year.



## BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS

	MAJOR FUNDS (GOVERNMENTAL)						NON-MAJOR FUNDS	
	General Fund			General Purpose School Fund			FY 15 Actual	FY 16 Estimated
	FY 15 Actual	FY 16 Estimated	FY 17 Approved	FY 15 Actual	FY 16 Estimated	FY 17 Approved		
<b>Beginning Balance</b>	\$ 36,746,459	\$ 35,839,122	\$ 45,332,436	\$ -	\$ 10,072,078	\$ 10,072,078	\$ 1,796,871	\$ 2,450,261
<b>REVENUE</b>								
Taxes								
Property Taxes	22,974,480	27,011,882	27,157,214	0	0	0	0	0
Local Option Sales Tax	14,488,300	14,884,034	15,181,715	0	0	0	0	0
Business Taxes	2,767,641	2,592,515	2,579,000	0	0	0	46,126	8,500
Licenses & Permits	2,810,175	2,162,944	2,172,015	0	0	0	0	0
Intergovernmental	6,029,610	6,099,625	5,745,000	62,976,845	65,354,725	69,355,054	3,661,512	5,023,152
Charges for Services	344,959	294,730	200,219	1,259,486	1,248,095	1,340,895	9,962,755	5,186,813
Recreation Charges	506,856	573,639	566,841	0	0	0	0	0
Fines and Forfeits	1,590,530	1,616,547	1,549,200	0	0	0	17,969	29,500
Drug Revenue	0	0	0	0	0	0	197,347	90,500
Other	997,196	1,345,122	1,261,200	295,737	450,970	775,903	516,495	254,773
<b>Total Revenue</b>	<b>52,509,747</b>	<b>56,581,038</b>	<b>56,412,404</b>	<b>64,532,068</b>	<b>67,053,790</b>	<b>71,471,852</b>	<b>14,402,204</b>	<b>10,593,238</b>
<b>EXPENDITURES</b>								
Legislative & General Government	5,486,597	7,740,671	8,172,066	0	0	0	0	0
Public Safety	20,087,077	21,391,557	23,400,996	0	0	0	137	0
Roads and Public Works	5,595,872	6,313,045	5,997,927	0	0	0	0	0
Culture and Recreation	4,481,955	4,914,231	5,328,988	0	0	0	0	0
State Street Aid	0	0	0	0	0	0	1,315,145	1,329,220
Historic Preservation	0	0	0	0	0	0	0	0
Library	0	0	0	0	0	0	1,264,049	0
Sanitation	0	0	0	0	0	0	3,307,567	3,232,658
Drug Prevention	0	0	0	0	0	0	89,145	91,400
Education	0	0	0	59,080,291	67,101,323	71,471,852	4,075,823	5,108,243
Water & Sewer Systems	0	0	0	0	0	0	0	0
Debt Service	4,025,210	4,126,878	9,326,350	0	0	0	230,587	66,148
Special Appropriations	3,082,787	3,107,452	3,154,688	0	0	0	0	0
Insurance	561,655	654,896	663,540	0	0	0	5,006,041	0
Retirement	0	0	0	0	0	0	0	0
OPEB	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>43,321,152</b>	<b>48,248,731</b>	<b>56,044,555</b>	<b>59,080,291</b>	<b>67,101,323</b>	<b>71,471,852</b>	<b>15,288,494</b>	<b>9,827,670</b>
Revenue over (under) expenditures	9,188,594	8,332,307	367,849	5,451,776	(47,533)	0	(886,290)	765,568
Fund Balance Appropriation	0	0	0	0	0	0	163,992	129,620
Other Sources	700,000	292,920	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0	0
Gain/Loss on Disposal of Assets	0	0	0	0	0	0	0	0
Operating Transfer	(10,795,931)	868,087	904,500	4,620,302	47,533	0	1,539,680	(114,500)
Non-operating Revenue	0	0	0	0	0	0	0	0
Capital Contribution	0	0	0	0	0	0	0	0
W & S Capital Outlay/Projects	0	0	0	0	0	0	0	0
Retained Earnings	0	0	0	0	0	0	0	0
Fund Balance:								
Nonspendable	180,804	261,804	261,804	0	0	0	0	0
Restricted	1,621,489	1,433,756	1,335,568	10,072,078	10,072,078	10,072,078	1,078,587	992,467
Committed	1,887,715	1,834,515	1,287,707	0	0	0	1,371,674	2,108,862
Assigned	13,198,818	23,080,283	27,747,987	0	0	0	0	0
Unassigned	18,950,296	18,722,079	15,971,720	0	0	0	0	0
<b>Ending Balance</b>	<b>\$ 35,839,122</b>	<b>\$ 45,332,436</b>	<b>\$ 46,604,786</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>	<b>\$ 2,450,261</b>	<b>\$ 3,101,329</b>



(GOVERNMENTAL)	PROPRIETARY FUND			FIDUCIARY FUND			TOTAL ALL FUNDS		
	FY 17 Approved	FY 15 Actual	FY 16 Estimated	FY 17 Approved	FY 15 Actual	FY 16 Estimated	FY 17 Approved	FY 15 Actual	FY 16 Estimated
\$ 3,101,328.96	\$ 51,450,556	\$ 53,582,706	\$ 50,997,309	\$ 59,216,554	\$ 64,123,063	\$ 67,912,299	\$ 149,210,440	\$ 166,067,231	\$ 177,415,451
0	0	0	0	0	0	0	22,974,480	27,011,882	27,157,214
0	0	0	0	0	0	0	14,488,300	14,884,034	15,181,715
10,000	0	0	0	0	0	0	2,813,766	2,601,015	2,589,000
0	0	0	0	0	0	0	2,810,175	2,162,944	2,172,015
4,474,482	0	0	0	0	0	0	72,667,967	76,477,501	79,574,536
5,229,500	11,744,959	12,334,084	12,704,107	0	0	0	23,312,159	19,063,722	19,474,721
0	0	0	0	0	0	0	506,856	573,639	566,841
29,500	0	0	0	0	0	0	1,608,498	1,646,047	1,578,700
32,500	0	0	0	0	0	0	197,347	90,500	32,500
261,951	85,291	84,500	87,035	6,249,289	5,461,180	5,600,630	8,144,009	7,596,544	7,986,719
<b>10,037,933</b>	<b>11,830,250</b>	<b>12,418,584</b>	<b>12,791,142</b>	<b>6,249,289</b>	<b>5,461,180</b>	<b>5,600,630</b>	<b>149,523,557</b>	<b>152,107,829</b>	<b>156,313,960</b>
0	0	0	0	0	0	0	5,486,597	7,740,671	8,172,066
0	0	0	0	0	0	0	20,087,213	21,391,557	23,400,996
0	0	0	0	0	0	0	5,595,872	6,313,045	5,997,927
0	0	0	0	0	0	0	4,481,955	4,914,231	5,328,988
1,326,630	0	0	0	0	0	0	1,315,145	1,329,220	1,326,630
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,264,049	0	0
3,960,493	0	0	0	0	0	0	3,307,567	3,232,658	3,960,493
102,896	0	0	0	0	0	0	89,145	91,400	102,896
4,690,733	0	0	0	0	0	0	63,156,115	72,209,566	76,162,585
0	6,056,606	6,862,796	7,284,671	0	0	0	6,056,606	6,862,796	7,284,671
54,989	4,111,133	4,098,481	4,098,088	0	0	0	8,366,929	8,291,507	13,479,427
0	813,439	949,571	950,171	0	0	0	3,896,225	4,057,024	4,104,859
0	179,533	188,133	188,133	0	0	0	5,747,229	843,029	851,673
0	0	0	0	1,101,858	1,231,000	1,172,630	1,101,858	1,231,000	1,172,630
0	0	0	0	240,922	440,944	328,848	240,922	440,944	328,848
<b>10,135,741</b>	<b>11,160,711</b>	<b>12,098,982</b>	<b>12,521,063</b>	<b>1,342,780</b>	<b>1,671,944</b>	<b>1,501,478</b>	<b>130,193,429</b>	<b>138,948,649</b>	<b>151,674,689</b>
(97,808)	669,539	319,602	270,078	4,906,509	3,789,236	4,099,152	19,330,128	13,159,180	4,639,272
196,526	0	0	0	0	0	0	163,992	129,620	196,526
0	0	0	0	0	0	0	700,000	292,920	0
0	0	0	0	0	0	0	0	0	0
0	13,565	0	0	0	0	0	13,565	0	0
(114,500)	0	0	(790,000)	0	0	0	(4,635,949)	801,120	0
0	1,103,298	1,000,000	1,000,000	0	0	0	1,103,298	1,000,000	1,000,000
0	345,748	0	0	0	0	0	345,748	0	0
0	0	(3,905,000)	(100,500)	0	0	0	0	(3,905,000)	(100,500)
0	53,582,706	50,997,309	51,376,887	0	0	0	53,582,706	50,997,309	51,376,887
0	0	0	0	0	0	0	180,804	261,804	261,804
840,941	0	0	0	64,123,063	67,912,299	72,011,451	76,895,218	80,410,600	84,260,038
2,048,080	0	0	0	0	0	0	3,259,388	3,943,376	3,335,787
0	0	0	0	0	0	0	13,198,818	23,080,283	27,747,987
0	0	0	0	0	0	0	18,950,296	18,722,079	15,971,720
<b>\$ 2,889,021.05</b>	<b>\$ 53,582,706</b>	<b>\$ 50,997,309</b>	<b>\$ 51,376,887</b>	<b>\$ 64,123,063</b>	<b>\$ 67,912,299</b>	<b>\$ 72,011,451</b>	<b>\$ 166,067,231</b>	<b>\$ 177,415,451</b>	<b>\$ 182,954,222</b>

## BUDGET SUMMARY BY FUND

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

	GENERAL FUND	Special Revenue Funds									Proprietary Funds		Fiduciary Funds		TOTAL ALL FUNDS
		STATE ST. AID	HIST. PRES.	SANITATION FUND	DRUG FUND	E-CIT. FUND	GP SCHOOL FUND	FEDERAL FUNDS	NUTRITION FUND	GRANTS FUND	W & S FUND	HEALTH INS.	RETIRE. FUND	OPEB FUND	
<b>Beginning Balance</b>	\$ 45,332,436	\$ 393,244	\$ 8,500	\$ 2,108,862	\$ 543,392	\$ 47,332	\$ 10,072,078	\$ -	\$ -	\$ -	\$ 50,997,309	\$ -	\$ 57,032,563	\$ 10,879,736	\$ 177,415,451
<b>REVENUE</b>															
Taxes															
Property Taxes	27,157,214														27,157,214
Local Option Sales Tax	15,181,715														15,181,715
Business Taxes	2,579,000		10,000												2,589,000
Licenses & Permits	2,172,015														2,172,015
Intergovernmental	5,745,000	1,200,000		4,200			69,355,054	2,549,782	720,500						79,574,536
Charges for Services	200,219			4,070,500			1,340,895		1,159,000		12,704,107	0			19,474,721
Recreation Charges	566,841														566,841
Fines and Forfeits	1,549,200					29,500									1,578,700
Drug Revenue					32,500										32,500
Other	1,261,200	500		0	0	0	775,903		261,451	0	87,035		4,685,886	914,744	7,986,719
<b>Total Revenue</b>	<b>56,412,404</b>	<b>1,200,500</b>	<b>10,000</b>	<b>4,074,700</b>	<b>32,500</b>	<b>29,500</b>	<b>71,471,852</b>	<b>2,549,782</b>	<b>2,140,951</b>	<b>0</b>	<b>12,791,142</b>	<b>0</b>	<b>4,685,886</b>	<b>914,744</b>	<b>156,313,960</b>
<b>EXPENDITURES</b>															
Personnel	32,771,094			1,806,588			54,369,170	2,297,818	1,207,247	0	2,684,001				95,135,918
Operating Expense	9,466,465	1,326,630	0	1,532,905	64,396	0	12,796,216	195,578	889,042	0	2,552,609				28,823,841
Capital Outlay	662,418	0	0	621,000	38,500	0	4,306,466	56,386	44,662	0					5,729,432
Debt Service	9,326,350		0	54,989							4,098,088				13,479,427
Administrative Charges											2,048,060				2,048,060
Insurance	663,540										188,133	0			851,673
Special Appropriations	3,154,688										950,171				4,104,859
Retirement												1,172,630			1,172,630
OPEB													328,848		328,848
<b>Total Expenditures</b>	<b>56,044,555</b>	<b>1,326,630</b>	<b>0</b>	<b>4,015,482</b>	<b>102,896</b>	<b>0</b>	<b>71,471,852</b>	<b>2,549,782</b>	<b>2,140,951</b>	<b>0</b>	<b>12,521,063</b>	<b>0</b>	<b>1,172,630</b>	<b>328,848</b>	<b>151,674,689</b>
Revenue +/- exp.	367,849	(126,130)	10,000	59,218	(70,396)	29,500	0	0	0	0	270,078	0	3,513,256	585,895	4,639,272
Fund Balance Approp.	0	126,130	0	0	70,396	0					0	0	0	0	196,526
Non-operating Rev.											1,000,000				1,000,000
Operating Transfer	904,500		0	(120,000)	5,500	0	0	0	0	0	(790,000)	0	0	0	0
W & S Capital											(100,500)				(100,500)
Retained Earnings											51,376,887	0			51,376,887
Fund Balance:															
Nonspendable	261,804														261,804
Restricted	1,335,568	267,114	18,500		478,496	76,832	10,072,078	0	0	0			60,545,819	11,465,632	84,260,038
Committed	1,287,707			2,048,080											3,335,787
Assigned	27,747,987														27,747,987
Unassigned	15,971,720														15,971,720
<b>Ending Balance</b>	<b>\$ 46,604,786</b>	<b>\$ 267,114</b>	<b>\$ 18,500</b>	<b>\$ 2,048,080</b>	<b>\$ 478,496</b>	<b>\$ 76,832</b>	<b>\$ 10,072,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,376,887</b>	<b>\$ -</b>	<b>\$ 60,545,819</b>	<b>\$ 11,465,632</b>	<b>\$ 182,954,222</b>

The table, Summary of Revenues by Fund and Expenditures by Category, shows information for all budgeted funds of the Town except for the Capital Investment Fund which is shown in the section beginning on page 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 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 from the Sanitation Fund is the debt service principal payment 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 General Purpose School Fund which funds general operations, the Nutrition Fund which funds the cafeterias services at each school, the Federal Funds for special programs, and Discretionary Grants Fund which are used for special purposes as well.

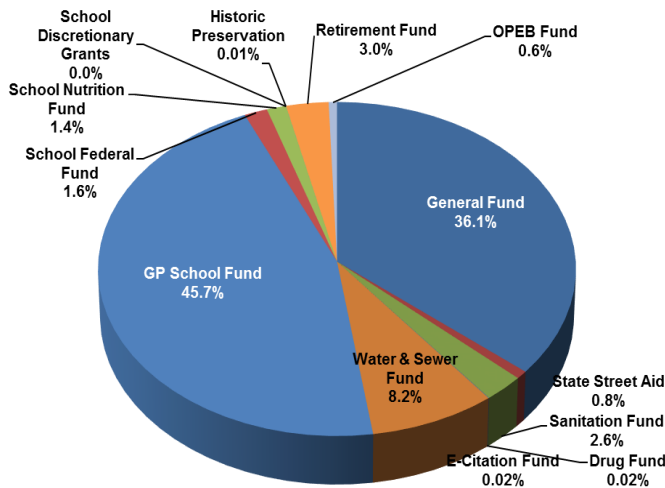
Capital outlay and capital projects are not accounted for in the operating budget of the Water and Sewer Fund, but are shown as a decrease to retained earnings.

The fund balances in the governmental fund types are shown divided into four categories. These categories are explained in detail in the reserve policy on page 20 and in the fund balance chart on page 44.

**FY 2017 REVENUE - ALL FUNDS**

The chart, *Total Revenue All Funds*, shows the percentage of total revenues of each fund reported. The General Purpose School Fund revenues make up the greatest percentage at 45.7%. General Fund is next with 36.1%. Water and Sewer Fund brings in 8.2% of total revenue. Following these funds are: Retirement Fund, 3.0%; Sanitation Fund, 2.6%; School Federal Fund, 1.6%; School Nutrition Fund, 1.4%; OPEB Fund 0.6%, State Street Aid, 0.8%; Special Drug Fund and E-Citation Fund, 0.02% and Historic Preservation Fund, 0.01%. No revenue was budgeted for School Discretionary Grants.

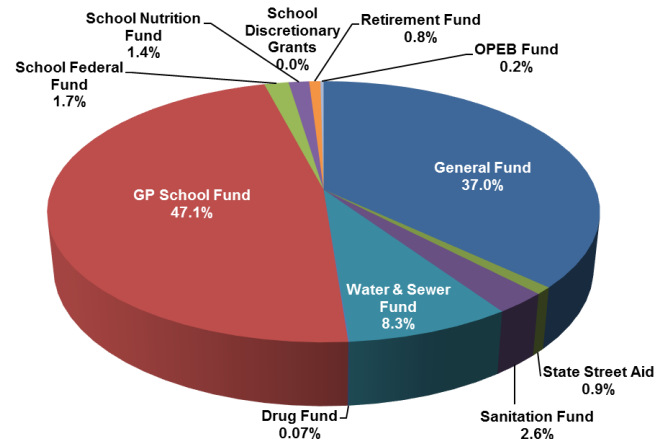
**Figure 41: Total Revenue All Funds - \$156,313,960**



**FY 2017 EXPENDITURES - ALL FUNDS**

The chart, *Total Expenditures All Funds*, depicts the percentage of total expenditures of each fund reported. General Purpose School Fund expenditures make up the greatest percentage at 47.1%. General Fund is next with 37.0%. Water and Sewer Fund expends 8.3% of total. Following these funds are Sanitation Fund with 2.6%; School Federal Fund, 1.7%; School Nutrition Fund, 1.4%; State Street Aid, 0.9%; Retirement Fund, 0.8%; OPEB Fund, 0.2%; and Special Drug Fund, 0.07%. There were no expenditures budgeted for School Discretionary Grants, E-Citation Fund and Historic Preservation Fund.

**Figure 42: Total Expenditures All Funds - \$151,674,689**



## GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	<b>\$ 30,945,404</b>	<b>\$ 36,746,459</b>	<b>\$ 35,839,122</b>	<b>\$ 35,839,122</b>	<b>\$ 45,332,436</b>
<b>REVENUE</b>					
Taxes					
Property Taxes	22,682,125	22,974,480	27,739,196	27,011,882	27,157,214
Local Option Sales Tax	13,894,730	14,488,300	14,884,034	14,884,034	15,181,715
Business Taxes	2,560,070	2,767,641	2,585,000	2,592,515	2,579,000
Licenses & Permits	2,735,207	2,810,175	2,058,934	2,162,944	2,172,015
Intergovernmental	5,779,052	6,029,610	5,746,386	6,099,625	5,745,000
Charges for Services	363,937	344,959	205,509	294,730	200,219
Recreation Charges	483,247	506,856	618,465	573,639	566,841
Fines and Forfeits	1,521,362	1,590,530	1,545,000	1,616,547	1,549,200
Other	761,143	997,196	1,337,607	1,345,122	1,261,200
<b>Total Revenue</b>	<b>50,780,873</b>	<b>52,509,747</b>	<b>56,720,131</b>	<b>56,581,038</b>	<b>56,412,404</b>
<b>EXPENDITURES</b>					
Mayor and Board of Aldermen	279,091	145,557	185,126	183,539	199,613
Town Administrator's Office	617,478	704,096	800,224	809,072	824,566
Morton Museum	209,803	180,013	203,177	199,245	208,852
Library	0	1,941	1,209,659	1,119,770	1,096,399
Human Resources	370,087	392,387	560,190	536,570	582,695
Financial Administration	1,017,295	1,013,245	1,255,042	1,235,019	1,227,896
Information Technology	561,065	619,992	803,370	740,907	817,560
General Services	1,454,722	1,479,571	1,941,738	1,947,075	2,106,763
Development					
Administration	302,338	288,379	318,842	230,322	314,538
Office of Planning	675,244	661,416	759,470	739,153	793,184
Office of Engineer	759,241	763,136	939,744	939,013	930,802
Code Enforcement	924,337	965,584	1,124,776	1,064,782	1,163,562
Public Safety					
Animal Services	996,440	514,301	642,314	611,307	612,852
Municipal Court	707,963	752,391	918,288	922,399	957,431
Police Department	11,226,650	10,806,727	11,804,545	11,508,666	12,603,822
Fire Department	7,074,649	7,048,074	7,522,433	7,284,403	8,063,329
Public Works					
Administration	351,359	342,191	365,403	359,940	402,924
Fleet Maintenance	592,723	578,502	755,158	717,266	856,037
Streets and Drainage	3,236,401	3,912,043	4,374,450	4,296,827	3,808,163
Parks and Recreation	4,341,070	4,481,955	4,988,488	4,914,231	5,328,988
Non-Departmental Accounts					
Special Appropriations	995,432	3,082,787	3,102,954	3,107,452	3,154,688
Debt Service	4,048,635	4,025,210	4,574,129	4,126,878	9,326,350
Insurance	520,176	561,655	572,688	654,896	663,540
<b>Total Expenditures</b>	<b>41,262,199</b>	<b>43,321,152</b>	<b>49,722,209</b>	<b>48,248,731</b>	<b>56,044,555</b>
Revenue over (under) expenditures	9,518,673	9,188,594	6,997,922	8,332,307	367,849
Fund Balance Appropriation	0	0	0	0	0
Other Sources	0	700,000	292,920	292,920	0
Other Uses	0	0			
Operating Transfer	(3,717,618)	(10,795,931)	(49,127)	868,087	904,500
Fund Balance:					
Nonspendable	172,028	180,804	172,028	261,804	261,804
Restricted	1,469,326	1,621,489	1,311,212	1,433,756	1,335,568
Committed	1,565,296	1,887,715	1,512,096	1,834,515	1,287,707
Assigned	15,822,524	13,198,818	24,840,770	23,080,283	27,747,987
Unassigned	17,717,286	18,950,296	15,244,730	18,722,079	15,971,720
<b>Ending Fund Balance</b>	<b>\$ 36,746,459</b>	<b>\$ 35,839,122</b>	<b>\$ 43,080,836</b>	<b>\$ 45,332,436</b>	<b>\$ 46,604,786</b>

## GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	<b>\$ 30,945,404</b>	<b>\$ 36,746,459</b>	<b>\$ 35,839,122</b>	<b>\$ 35,839,122</b>	<b>\$ 45,332,436</b>
<b>REVENUE</b>					
Taxes					
Property Taxes	22,682,125	22,974,480	27,739,196	27,011,882	27,157,214
Local Option Sales Tax	13,894,730	14,488,300	14,884,034	14,884,034	15,181,715
Business Taxes	2,560,070	2,767,641	2,585,000	2,592,515	2,579,000
Licenses & Permits	2,735,207	2,810,175	2,058,934	2,162,944	2,172,015
Intergovernmental	5,779,052	6,029,610	5,746,386	6,099,625	5,745,000
Charges for Services	363,937	344,959	205,509	294,730	200,219
Recreation Charges	483,247	506,856	618,465	573,639	566,841
Fines and Forfeits	1,521,362	1,590,530	1,545,000	1,616,547	1,549,200
Other	761,143	997,196	1,337,607	1,345,122	1,261,200
<b>Total Revenue</b>	<b>50,780,873</b>	<b>52,509,747</b>	<b>56,720,131</b>	<b>56,581,038</b>	<b>56,412,404</b>
<b>EXPENDITURES</b>					
Personnel	29,664,927	29,141,491	32,267,488	31,479,287	34,457,448
Operating Expense	7,169,474	7,772,983	10,232,820	9,983,570	9,793,228
Capital Outlay	589,542	498,722	922,300	813,214	662,599
Debt Service	4,048,635	4,025,210	4,574,129	4,126,878	9,326,350
Insurance	531,217	572,696	589,438	654,896	663,540
Special Appropriations	1,029,994	3,118,953	3,136,704	3,141,202	3,189,451
<b>Total Expenditures</b>	<b>43,033,790</b>	<b>45,130,055</b>	<b>51,722,879</b>	<b>50,199,048</b>	<b>58,092,615</b>
<b>Reduction to Expenditures</b>					
Library Fund	(98,228)	(114,199)	0	0	0
Water & Sewer Fund	(1,673,363)	(1,694,703)	(2,000,670)	(1,950,317)	(2,048,060)
<b>Total General Fund Expenditures</b>	<b>41,262,199</b>	<b>43,321,152</b>	<b>49,722,209</b>	<b>48,248,731</b>	<b>56,044,555</b>
Revenue over (under) expenditures	9,518,673	9,188,594	6,997,922	8,332,307	367,849
Fund Balance Appropriation	0	0	0	0	0
Other Sources	0	700,000	292,920	292,920	0
Other Uses	0	0	0	0	0
Operating Transfer	(3,717,618)	(10,795,931)	(49,127)	868,087	904,500
Fund Balance:					
Nonspendable	172,028	180,804	172,028	261,804	261,804
Restricted	1,469,326	1,621,489	1,311,212	1,433,756	1,335,568
Committed	1,565,296	1,887,715	1,512,096	1,834,515	1,287,707
Assigned	15,822,524	13,198,818	24,840,770	23,080,283	27,747,987
Unassigned	17,717,286	18,950,296	15,244,730	18,722,079	15,971,720
<b>Ending Fund Balance</b>	<b>\$ 36,746,459</b>	<b>\$ 35,839,122</b>	<b>\$ 43,080,836</b>	<b>\$ 45,332,436</b>	<b>\$ 46,604,786</b>

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

The fund balance consists of revenue reported in the operating budget which is either non-spendable, restricted, committed, or assigned for specific purposes, such as development fees, privilege taxes, parks improvement funds, etc., and revenue from third parties. Fund balance is explained on the following page and shows the transfer and fund balance detail for the above categories. Also, see the reserve policies on page 20.

The majority of operating transfers in FY 2014 are transfers to the CIP and subsidies to the Library Fund and Historic Preservation Fund. (Library operations are now included as a part of the Town's general operations.) 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. Additional transfers to the CIP made up the remainder. For FY 2017, there are transfers in for a Water and Sewer In-Lieu-Of payment and 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 table, *Fund Balance Summary*, shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2016. The total revenue contains revenue that has been assigned to specific purposes. If not used for current expenditures, the revenue is assigned in fund balance for future expenditures for that purpose.

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

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

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

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

The operating transfers are from General Fund to the Drug Fund which returns one-half of the drug-related fines back to that fund, 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 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 2015 at 43.7% of expenditures. The estimated ending unassigned fund balance in FY 2016 will be at 38.8% of expenditures, and in FY 2017 it is projected to be 28.5%.

**Table 8: Fund Balance Summary**

<b>Beginning Fund Balance</b>	<b>\$ 45,332,436</b>
<b>Total Revenue</b>	<b>\$ 56,412,404</b>
Less Non-Operating Revenue	
Half-cent sales tax for schools	4,832,951
Property tax for debt service on school bond	3,837,056
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	760,000
<b>Total Non-Operating Revenue</b>	<b>10,530,006</b>
<b>Total Operating Revenue</b>	<b>\$ 45,882,398</b>
<b>Total Expenditure</b>	<b>\$ 56,044,555</b>
Operating Expenses Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required "maintenance of effort"	2,278,143
Debt Service on High School Bonds	5,423,467
Parks Improvement Funds used for debt service	201,794
Reserved for CIP	3,111,000
<b>Total Operating Expenditures Funded by Non-Operating Revenues</b>	<b>11,014,404</b>
<b>Total Expenditures Less Operating Expenditures Funded by Non-Operating Rev</b>	<b>\$ 45,030,151</b>
Revenue over (under) expenditures from operations	852,247
Fund Balance Appropriation	0
Increase in Fund Balance from Non-Operating Revenues	(484,397)
Operating Transfer	
Transfer from Water In Lieu of Tax	790,000
Transfer from Sanitation Fund for debt service on interfund loan	120,000
Transfer to Drug Fund	(5,500)
<b>Ending Fund Balance</b>	<b>\$ 46,604,786</b>
<b>Fund Balance Detail</b>	
Non-spendable	
Finance prepaids	97,804
Multiple departments - inventories	164,000
Restricted	
Fees in lieu of construction	757,127
Reserved for sidewalks	144,198
Reserved for court	18,458
Donations	415,785
Committed	
Parkland Dedication Fees	863,347
Fire Facility Fee	266,266
Alternate Transportation	22,939
Police Privilege Tax	135,155
Assigned	
Codes Software	34,375
Planning Electronic Fee	17,250
Police body cameras	140,000
Athletic Field Maintenance	20,382
Health Trust	200,000
Street and median lighting	1,894,649
Sales tax reserved for Schools	7,465,390
Property tax reserved for School debt	7,619,184
Budgeted in previous CIP	6,583,876
Assigned for CIP	1,505,000
Equipment Replacement	935,000
Parks Improvement Fund	481,706
Tree Replacement	55,789
Crime Stoppers	1,200
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	213,772
Streets & Drainage funds	487,014
Unassigned	<u>15,971,720</u>
<b>Ending Fund Balance</b>	<b>\$ 46,604,786</b>



## STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ 612,316	\$ 634,085	\$ 521,964	\$ 521,964	\$ 393,244
<b>REVENUE</b>					
STP FHWA Grant	0	0	0	0	0
State Revenue	1,178,473	1,202,603	1,200,000	1,200,000	1,200,000
Interest Income	458	421	500	500	500
Other	48,401	0	0	0	0
<b>TOTAL REVENUE</b>	<b>1,227,332</b>	<b>1,203,023</b>	<b>1,200,500</b>	<b>1,200,500</b>	<b>1,200,500</b>
<b>EXPENDITURES</b>					
Operating Expenses	1,205,563	1,315,145	1,309,450	1,329,220	1,326,630
Capital Outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,205,563</b>	<b>1,315,145</b>	<b>1,309,450</b>	<b>1,329,220</b>	<b>1,326,630</b>
Revenue over (under) expenditures	21,769	(112,121)	(108,950)	(128,720)	(126,130)
Fund Balance Appropriation	0	112,121	108,950	128,720	126,130
Restricted	634,085	521,964	413,014	393,244	267,114
<b>Ending Fund Balance</b>	<b>\$ 634,085</b>	<b>\$ 521,964</b>	<b>\$ 413,014</b>	<b>\$ 393,244</b>	<b>\$ 267,114</b>

The State Street Aid Fund is a special revenue fund and the only fund other than the General Fund that is required to be published by the State of Tennessee. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenditures. Any remaining fund balances are restricted for use only as allowable by state statute. Expenditures in FY 2017 are for traffic signal maintenance, streets maintenance, and the annual paving contract.

In previous years the expenditure for street lighting was split between General Fund and State Street Aid. Street lighting is currently allocated to the General Fund. Funds previously allocated for street lighting are now used to increase the funding for the street overlay program. Of the operating expenditures for FY 2017, \$1,000,000 is being used for street overlays and repairs. The fund balance of \$267,114 is maintained for cash flow purposes.



## DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ 394,576	\$ 415,940	\$ 538,792	\$ 538,792	\$ 543,392
<b>REVENUE</b>					
Drug Revenue	93,171	197,347	88,000	90,500	32,500
Substance Tax	0	0	0	0	0
Other Revenue	30	44	0	0	0
<b>TOTAL REVENUE</b>	<b>93,201</b>	<b>197,391</b>	<b>88,000</b>	<b>90,500</b>	<b>32,500</b>
<b>EXPENDITURES</b>					
Operating Expenses	29,003	24,090	64,376	40,200	64,396
Capital Outlay	55,549	65,055	51,200	51,200	38,500
<b>TOTAL EXPENDITURES</b>	<b>84,552</b>	<b>89,145</b>	<b>115,576</b>	<b>91,400</b>	<b>102,896</b>
Revenue over (under) expenditures	8,648	108,246	(27,576)	(900)	(70,396)
Fund balance appropriation	0	0	27,576	900	70,396
Operating Transfer	12,716	14,606	5,500	5,500	5,500
Restricted	415,940	538,792	516,716	543,392	478,496
<b>Ending Fund Balance</b>	<b>\$ 415,940</b>	<b>\$ 538,792</b>	<b>\$ 516,716</b>	<b>\$ 543,392</b>	<b>\$ 478,496</b>

The Drug Fund is a special revenue fund. This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. Revenue is derived from drug fines and sale of seized and forfeited property. State law requires that half of the revenue from drug fines go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer. For FY 2017, that amount is \$5,500. The fund is under the administration of the Police Department.

Expenditures for FY 2017 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
- Specialized equipment for active shooter situations.

## SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ 672,791	\$ 655,726	\$ 1,371,674	\$ 1,371,674	\$ 2,108,862
<b>REVENUE</b>					
Recycling Grant	4,205	8,996	4,200	4,200	4,200
Solid Waste Collection Fee	3,395,183	3,942,646	4,015,313	4,015,313	4,010,000
Special Refuse Pick-up Fee	560	1,120	500	500	500
Composted Leaves	5,020	0	0	0	0
Public Auction	463	2,322	0	0	0
Cart Establishment Fee	74,911	72,050	60,000	60,000	60,000
Miscellaneous Refunds	0	0	0	56,250	0
Recycling Revenue	21,631	65,597	0	19,732	0
Donations	500	0	0	0	0
<b>Total Revenue</b>	<b>3,502,472</b>	<b>4,092,732</b>	<b>4,080,013</b>	<b>4,155,995</b>	<b>4,074,700</b>
<b>EXPENDITURES</b>					
Personnel	1,588,495	1,585,434	1,735,221	1,683,509	1,806,588
Operating Expenses	1,998,978	1,255,861	1,351,497	1,139,941	1,532,905
Capital Outlay	937,838	466,272	409,208	409,208	621,000
Debt Service	74,226	69,217	67,148	66,148	54,989
<b>Total Expenditure</b>	<b>4,599,536</b>	<b>3,376,784</b>	<b>3,563,075</b>	<b>3,298,807</b>	<b>4,015,482</b>
Revenue over (under) expenditures	(1,097,064)	715,947	516,938	857,188	59,218
Fund balance appropriation	1,097,064	0	0	0	0
Operating transfer from General Fund	0	0	0	0	0
Operating transfer from GF (Interfund Loan)	1,080,000	0	0	0	0
Operating transfer to GF (Interfund Loan)	0	0	(120,000)	(120,000)	(120,000)
Nonspendable	0	0	0	0	0
Committed	655,726	1,371,674	1,768,612	2,108,862	2,048,080
<b>Ending Fund Balance</b>	<b>\$ 655,726</b>	<b>\$ 1,371,674</b>	<b>\$ 1,768,612</b>	<b>\$ 2,108,862</b>	<b>\$ 2,048,080</b>

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. The operating transfer in FY 2014 is the interfund loan

from General Fund. Beginning in FY 2015, the operating transfer is repayment of a portion of that loan.

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

Beginning in FY 2011, capital equipment purchases have been accounted for as a capital expenditure in the Fund, and listed in the Capital Investment Program with the Sanitation Fund as the source of funds. In FY 2017 \$621,000 will be used for the purchase of a brush truck, automated leaf machine, and automated garbage truck.

## HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ 8,500
<b>REVENUE</b>					
Building Assessments	16,158	46,126	10,000	8,500	10,000
<b>TOTAL REVENUE</b>	<b>16,158</b>	<b>46,126</b>	<b>10,000</b>	<b>8,500</b>	<b>10,000</b>
<b>EXPENDITURES</b>					
Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	86,202	55,140	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>86,202</b>	<b>55,140</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue over (under) expenditures	(70,044)	(9,015)	10,000	8,500	10,000
Fund Balance Appropriation	0	0	0	0	0
Operating Transfer	70,044	9,015	0	0	0
Restricted	0	0	10,000	8,500	18,500
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 8,500</b>	<b>\$ 18,500</b>

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

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

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

With the decline in growth, revenue in this fund steadily decreased. The only budgeted expenditure 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 expenditures are budgeted for FY 2017.

## E-CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 17,832	\$ 17,832	\$ 47,332
<b>REVENUE</b>					
Electronic Traffic Citation Fee	0	17,969	18,000	29,500	29,500
Other Revenue	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>17,969</b>	<b>18,000</b>	<b>29,500</b>	<b>29,500</b>
<b>EXPENDITURES</b>					
Operating Expenses	0	137	0	0	0
Capital Outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue over (under) expenditures	0	17,832	18,000	29,500	29,500
Fund balance appropriation	0	0	0	0	0
Operating Transfer	0	0	0	0	0
Restricted	0	17,832	35,832	47,332	76,832
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 17,832</b>	<b>\$ 35,832</b>	<b>\$ 47,332</b>	<b>\$ 76,832</b>

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

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

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

Revenue for FY 2017 is projected at \$29,500. 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 – PROGRAM SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 10,072,078	\$ 10,072,078	\$ 10,072,078
<b>REVENUE</b>					
County and Municipal Taxes	0	29,806,947	30,359,273	30,533,543	32,829,680
Charges for Services	397,168	1,259,486	1,089,895	1,248,095	1,340,895
Recurring Local Revenue	0	16,477	24,000	10,250	15,250
Non-recurring Local Revenue	0	11,535	28,250	28,250	28,250
State Education Funds	0	33,002,443	34,365,000	34,615,534	36,264,403
Other State Revenue	0	167,454	175,648	175,648	179,683
Federal Funds Received thru State	0	0	110,534	30,000	81,288
Other	0	267,725	297,671	412,470	732,403
<b>Total Revenue</b>	<b>397,168</b>	<b>64,532,068</b>	<b>66,450,272</b>	<b>67,053,790</b>	<b>71,471,852</b>
<b>EXPENDITURES</b>					
Regular Instruction Program	0	32,184,626	35,476,857	35,503,836	35,581,614
Alternative Education Program	0	268,589	284,086	207,007	202,704
Special Education Program	0	4,241,943	4,631,262	4,760,536	5,551,299
Career and Technical Education Program	0	883,537	915,203	915,203	983,624
Student Services	246,328	780,316	702,834	702,834	627,941
Health Services	0	771,907	875,273	915,825	976,685
Other Student Support	0	1,479,595	1,625,852	1,625,852	1,614,765
Support-Regular Instruction	58,036	1,649,342	1,760,081	1,875,856	1,920,088
Support-Special Education	29,256	1,179,987	1,301,595	1,303,373	1,346,463
Support-Career and Technical Education	8,636	29,614	33,754	33,754	34,169
Board of Education	94,511	1,136,920	1,567,271	1,655,196	1,630,544
Office of the Superintendent	167,314	382,607	394,180	411,754	434,884
Office of the Principal	20,189	4,235,364	4,457,132	4,510,772	4,631,326
Fiscal Services	110,987	583,749	621,642	621,821	638,711
Human Resources	126,915	258,354	306,795	373,655	324,319
Operation of Plant	88,792	2,938,214	3,361,866	3,314,115	3,501,859
Maintenance of Plant	4,762	1,245,083	1,321,407	1,322,446	1,440,822
Transportation	134,673	2,310,427	3,334,330	3,342,079	3,053,116
Special Services	375,476	0	0	0	0
Technology	75	2,013,443	2,481,385	2,660,409	6,134,236
Regular Capital Outlay	15,000	506,674	1,045,000	1,045,000	842,683
<b>Total Expenditure</b>	<b>1,480,950</b>	<b>59,080,291</b>	<b>66,497,804</b>	<b>67,101,323</b>	<b>71,471,852</b>
Revenue over (under) expenditures	(1,083,782)	5,451,776	(47,532)	(47,533)	0
Fund Balance Appropriation	0	0	47,532	47,533	0
Operating Transfer from GF	1,083,782	4,620,302	47,533	47,533	0
Restricted	-	10,072,078	10,072,079	10,072,078	10,072,078
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,079</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>

## GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 10,072,078	\$ 10,072,078	\$ 10,072,078
<b>REVENUE</b>					
County and Municipal Taxes	0	29,974,401	30,534,922	30,709,191	33,009,363
Charges for Services	397,168	1,259,486	1,089,895	1,248,095	1,340,895
Recurring Local Revenue	0	16,477	24,000	10,250	15,250
Non-recurring Local Revenue	0	11,535	28,250	28,250	28,250
State Education Funds	0	33,002,443	34,365,000	34,615,534	36,264,403
Other State Revenue	0				
Federal Funds Received thru State	0	0	110,534	30,000	81,288
Other	0	267,725	297,671	412,470	732,403
<b>Total Revenue</b>	<b>397,168</b>	<b>64,532,068</b>	<b>66,450,272</b>	<b>67,053,790</b>	<b>71,471,852</b>
<b>EXPENDITURES</b>					
Personnel	688,246	47,276,978	51,648,679	51,485,791	54,369,170
Operating Expenses	590,862	9,631,491	12,028,530	12,764,103	12,796,216
Capital Outlay	201,842	2,171,822	2,820,595	2,851,429	4,306,466
<b>Total Expenditure</b>	<b>1,480,950</b>	<b>59,080,291</b>	<b>66,497,804</b>	<b>67,101,323</b>	<b>71,471,852</b>
Revenue over (under) expenditures	(1,083,782)	5,451,776	(47,532)	(47,533)	0
Fund balance appropriation	0	0	47,532	47,533	0
Operating Transfer from GF	1,083,782	4,620,302	47,533	47,533	0
Restricted	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,079</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>

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

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

attendance figures. Collierville is required to spend a specified minimum amount of local funds for school operations. This required spending amount is calculated based upon the total revenue that would be produced by an additional fifteen cents increase in the Collierville municipal property tax. The ½ cent local option sales tax increase is used for this purpose.

In FY 2015, \$5 million was transferred from the Town General Fund. This was the residual half-cent local option sales tax after expenses in FY 2014 and provided funding for cash flow during the first few months of operation. An additional \$259,800 was transferred to renovate the high school track. There was also a transfer out to the School Nutrition and Education Capital Projects funds. The operating transfer shown is FY 2016 represents an appropriation of fund balance. No transfers are budgeted for FY 2017.

**SCHOOL FEDERAL FUNDS SUMMARY**

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>					
TITLE I-A	0	346,589	615,525	607,454	503,312
TITLE II-A	0	226,598	323,725	337,489	275,933
TITLE III English Language Learners	0	5,116	79,726	81,303	26,908
IDEA-B Individuals w/ Disabilities Ed. Act	0	1,138,197	1,722,546	1,722,546	1,558,213
IDEA Preschool Incentive	0	6,423	29,795	29,795	17,709
Consolidated Administration	0	158,280	167,707	167,707	167,707
<b>Total Revenue</b>	<b>0</b>	<b>1,881,202</b>	<b>2,939,024</b>	<b>2,946,295</b>	<b>2,549,782</b>
<b>EXPENDITURES</b>					
TITLE I-A	0	346,589	615,525	607,454	503,312
TITLE II-A	0	226,598	323,725	337,489	275,933
TITLE III English Language Learners	0	5,116	79,726	81,303	26,908
IDEA-B Individuals w/ Disabilities Ed. Act	0	1,138,197	1,722,546	1,722,546	1,558,213
IDEA Preschool Incentive	0	0	29,795	29,795	17,709
Preschool Incentive	0	6,423	0	0	0
Consolidated Administration	0	158,280	167,707	167,707	167,707
<b>Total Expenditure</b>	<b>0</b>	<b>1,881,202</b>	<b>2,939,024</b>	<b>2,946,295</b>	<b>2,549,782</b>
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>					
Income from Lunches/Breakfasts	0	597,298	682,000	682,000	696,000
Ala Carte Sales	0	315,865	460,000	429,000	460,000
Other Charges for Services	0	0	0	0	3,000
Other Local Revenue	0	310,958	245,657	1,000	261,451
School Nutrition - State Matching	0	0	6,000	245,657	13,500
USDA Lunch, Breakfast, and Other	0	568,712	591,000	627,000	707,000
<b>Total Revenue</b>	<b>0</b>	<b>1,792,833</b>	<b>1,984,657</b>	<b>1,984,657</b>	<b>2,140,951</b>
<b>EXPENDITURES</b>					
Personnel	49,143	1,096,215	1,172,246	1,172,246	1,207,247
Operating Expenses	20,263	944,765	778,649	782,649	889,042
Capital Outlay	0	40,470	33,762	29,762	44,662
<b>Total Expenditure</b>	<b>69,407</b>	<b>2,081,449</b>	<b>1,984,657</b>	<b>1,984,657</b>	<b>2,140,951</b>
Revenue over (under) expenditures	(69,407)	(288,617)	0	0	0
Fund balance appropriation	69,407	288,617	0	0	0
Operating transfer	69,407	288,617	0	0	0
Fund Balance:					
Restricted	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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



**SCHOOL DISCRETIONARY GRANTS FUND SUMMARY**

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>					
America's Farmers Grow	0	0	25,000	25,000	0
Wal-Mart Grant	0	0	1,500	1,500	0
Race 4 the Ville	0	0	2,250	6,614	0
Spark Grant	0	0	10,000	10,000	0
Safe Schools Grant	0	36,940	38,580	38,580	0
Teacher Leader Council Grant	0	4,003	1,997	1,997	0
Coordinated School Health Grant	0	72,229	95,455	90,000	0
Healthy Hunger Free Kids Act	0	0	3,600	3,600	0
<b>Total Revenue</b>	<b>0</b>	<b>113,172</b>	<b>178,382</b>	<b>177,291</b>	<b>0</b>
<b>EXPENDITURES</b>					
Personnel	0	7,008	34,107	17,738	0
Operating Expenses	0	65,794	104,019	132,700	0
Capital Outlay	0	40,370	40,257	26,853	0
<b>Total Expenditure</b>	<b>0</b>	<b>113,172</b>	<b>178,382</b>	<b>177,291</b>	<b>0</b>
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
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Federally supported

- Healthy, Hunger-Free Kids Act

State supported

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

Other support

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

No discretionary grants have been budgeted for FY 2017.

**RETIREMENT FUND SUMMARY**

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Balance</b>	<b>\$ 40,646,210</b>	<b>\$ 49,538,009</b>	<b>\$ 53,720,549</b>	<b>\$ 53,720,549</b>	<b>\$ 57,032,563</b>
<b>REVENUE</b>					
Contributions - Employer	2,758,239	2,894,722	2,801,014	2,801,014	2,941,462
Contributions - Employee	463,965	494,259	472,030	475,000	504,424
Contrib. Reimb. - non vested	(28,939)	(53,814)	(25,000)	(93,000)	(25,000)
Gain/Loss	1,457,460	2,156,506	500,000	500,000	500,000
Unrealized Gain/Loss	4,244,401	(1,351,299)	0	0	0
Interest/Dividend Revenue	972,221	1,144,024	750,000	860,000	765,000
<b>Total Revenue</b>	<b>9,867,347</b>	<b>5,284,397</b>	<b>4,498,044</b>	<b>4,543,014</b>	<b>4,685,886</b>
<b>OPERATING EXPENSES</b>					
Attorney Fees	5,559	2,998	6,000	6,000	6,180
Premium/Discount	52,195	74,382	60,000	172,000	61,800
Professional Services	8,207	0	0	0	0
Trustee/Advisor Fees	120,309	173,699	130,000	130,000	133,900
Plan Administrator Fee	15,600	14,420	25,000	23,000	25,750
Distributions - Retirees	773,677	836,358	900,000	900,000	945,000
<b>Total Expenses</b>	<b>975,547</b>	<b>1,101,858</b>	<b>1,121,000</b>	<b>1,231,000</b>	<b>1,172,630</b>
Revenue over (under) expenses	8,891,800	4,182,539	3,377,044	3,312,014	3,513,256
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	49,538,009	53,720,549	57,097,592	57,032,563	60,545,819
<b>Ending Balance</b>	<b>\$ 49,538,009</b>	<b>\$ 53,720,549</b>	<b>\$ 57,097,592</b>	<b>\$ 57,032,563</b>	<b>\$ 60,545,819</b>

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

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

contributory option and a contributory option with enhanced benefits.

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

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

**OPEB (OTHER POST-EMPLOYMENT BENEFITS) FUND SUMMARY**

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Balance</b>	\$ 7,692,416	\$ 9,678,545	\$ 10,402,515	\$ 10,402,515	\$ 10,879,736
<b>REVENUE</b>					
Contributions - Employer	914,241	516,256	559,570	559,931	574,744
Contributions - Employee	103,112	94,378	112,765	110,000	110,000
Gain/Loss	318,243	436,525	150,000	100,000	100,000
Unrealized Gain/Loss	839,996	(290,899)	0	0	0
Dividend/Interest Revenue	171,114	208,631	130,000	148,235	130,000
<b>Total Revenue</b>	<b>2,346,705</b>	<b>964,892</b>	<b>952,335</b>	<b>918,166</b>	<b>914,744</b>
<b>OPERATING EXPENSES</b>					
Attorney Fees	984	579	1,500	1,000	1,200
Professional Services	1,513	0	0	0	0
Trustee/Advisor Fees	21,851	24,869	24,055	20,000	20,400
Reinsurance Premium	23,057	4,924	4,924	1,000	0
Claims	241,589	127,608	306,775	341,694	0
Insurance Expense	0	0	0	0	228,498
Aggregate Fee	1,111	0	0	0	0
3rd Party Administration Fee	6,642	592	592	250	0
Supplemental Reimbursement	62,379	70,599	75,000	75,000	76,500
Plan Administrator Fee	1,450	11,750	15,000	2,000	2,250
<b>Total Expenses</b>	<b>360,576</b>	<b>240,922</b>	<b>427,846</b>	<b>440,944</b>	<b>328,848</b>
Revenue over (under) expenses	1,986,129	723,970	524,489	477,222	585,895
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	9,678,545	10,402,515	10,927,004	10,879,736	11,465,632
<b>Ending Balance</b>	<b>\$ 9,678,545</b>	<b>\$ 10,402,515</b>	<b>\$ 10,927,004</b>	<b>\$ 10,879,736</b>	<b>\$ 11,465,632</b>

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 2017, the total projected revenue is \$914,744. Projected expenses are \$328,848. 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 14	FY 15	FY 16	FY 16	FY 17
<b>Retained Earnings</b>	<b>\$ 48,597,078</b>	<b>\$ 51,450,556</b>	<b>\$ 53,582,706</b>	<b>\$ 53,582,706</b>	<b>\$ 50,997,309</b>
<b>REVENUE</b>					
Water Revenue	4,638,465	4,514,754	4,800,842	4,800,842	4,944,867
Service Establishment	47,935	44,375	45,000	45,000	46,350
Sewer Service Charge	7,303,053	7,185,829	7,488,242	7,488,242	7,712,889
Other Revenue	91,591	85,291	84,500	84,500	87,035
<b>Total Revenues</b>	<b>12,081,044</b>	<b>11,830,250</b>	<b>12,418,584</b>	<b>12,418,584</b>	<b>12,791,142</b>
<b>EXPENSES</b>					
Water Treatment Plant	1,090,418	1,074,955	1,165,528	1,154,548	1,179,251
Water Distribution System	1,477,939	1,533,623	1,665,742	1,629,650	1,865,933
Wastewater Collection	603,329	532,746	891,939	845,240	673,769
Wastewater Treatment	1,163,279	1,220,580	1,397,777	1,283,042	1,517,657
Town Administrator's Office	109,040	124,252	141,216	142,777	145,512
Personnel	65,309	69,245	98,857	94,689	102,829
Information Technology	49,645	55,580	64,652	60,664	67,570
General Services	124,814	129,041	143,191	144,133	166,529
Financial Administration	547,775	545,594	673,369	665,010	661,175
Development Administration	53,354	50,890	55,825	40,645	55,507
Office of Planning	119,161	116,720	134,024	130,439	139,974
Office of Engineer	253,080	254,379	312,870	313,004	310,267
Public Services Administration	285,403	281,616	294,946	293,985	332,717
Parks & Recreation	31,220	31,220	31,220	31,220	31,220
Attorney's Fees	34,562	36,166	33,750	33,750	34,763
Insurance Costs	168,981	179,533	180,714	188,133	188,133
Non-Departmental Accounts					
Special Appropriations	864,693	813,439	948,971	949,571	950,171
Debt Service & Depreciation	4,204,087	4,111,133	4,146,071	4,098,481	4,098,088
<b>Total Expenses</b>	<b>11,246,089</b>	<b>11,160,711</b>	<b>12,380,662</b>	<b>12,098,982</b>	<b>12,521,063</b>
Revenue over (under) expenses	834,956	669,539	37,922	319,602	270,078
Retained earnings appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	(32,697)	13,565	0	0	0
Non Operating Revenue	1,700,358	1,103,298	1,000,000	1,000,000	1,000,000
Capital Contribution	350,862	345,748			
Operating Transfer	0	0	0	0	(790,000)
Capital Outlay/Projects	0	0	(3,905,000)	(3,905,000)	(100,500)
<b>Ending Balance</b>	<b>\$ 51,450,556</b>	<b>\$ 53,582,706</b>	<b>\$ 50,715,628</b>	<b>\$ 50,997,309</b>	<b>\$ 51,376,887</b>

## WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Retained Earnings</b>	<b>\$ 48,597,078</b>	<b>\$ 51,450,556</b>	<b>\$ 53,582,706</b>	<b>\$ 53,582,706</b>	<b>\$ 50,997,309</b>
<b>REVENUE</b>					
Water Revenue	4,638,465	4,514,754	4,800,842	4,800,842	4,944,867
Service Establishment	47,935	44,375	45,000	45,000	46,350
Sewer Service Charge	7,303,053	7,185,829	7,488,242	7,488,242	7,712,889
Other Revenue	91,591	85,291	84,500	84,500	87,035
<b>Total Revenues</b>	<b>12,081,044</b>	<b>11,830,250</b>	<b>12,418,584</b>	<b>12,418,584</b>	<b>12,791,142</b>
<b>EXPENSES</b>					
Personnel	2,291,620	2,232,720	2,451,059	2,378,667	2,684,001
Operating Expenses	2,043,345	2,129,183	2,669,928	2,533,813	2,552,609
Administrative Charges	1,673,363	1,694,703	1,983,920	1,950,317	2,048,060
Insurance	168,981	179,533	180,714	188,133	188,133
Special Appropriations	864,693	813,439	948,971	949,571	950,171
Debt Service & Depreciation	4,204,087	4,111,133	4,146,071	4,098,481	4,098,088
<b>Total Expenses</b>	<b>11,246,089</b>	<b>11,160,711</b>	<b>12,380,662</b>	<b>12,098,982</b>	<b>12,521,063</b>
Revenue over (under) expenses	834,956	669,539	37,922	319,602	270,078
Retained Earnings Appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	(32,697)	13,565	0	0	0
Non Operating Revenue	1,700,358	1,103,298	1,000,000	1,000,000	1,000,000
Capital Contribution	350,862	345,748	0	0	0
Operating Transfer	0	0	0	0	(790,000)
Capital Outlay/Projects	0	0	(3,905,000)	(3,905,000)	(100,500)
<b>Ending Balance</b>	<b>\$ 51,450,556</b>	<b>\$ 53,582,706</b>	<b>\$ 50,715,628</b>	<b>\$ 50,997,309</b>	<b>\$ 51,376,887</b>

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 2014 and FY 2015 are donated infrastructure from developers. The loss on disposal of assets in 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. As a result of a water and

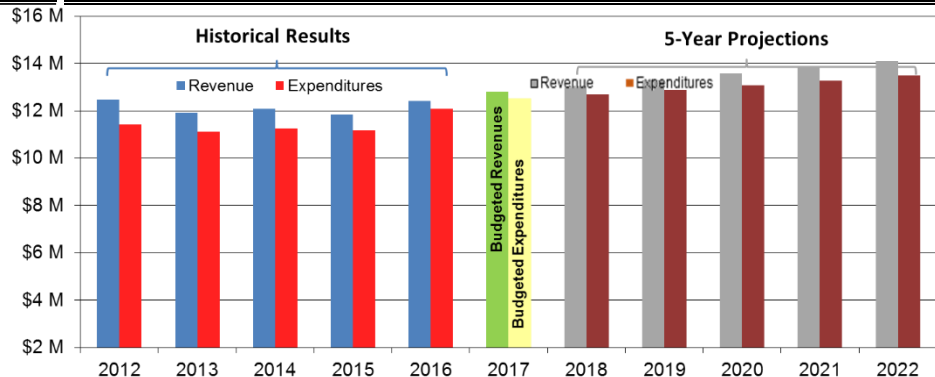
sewer rate study in FY 2005, a new ten-year rate structure was adopted and the Board of Mayor and Aldermen agreed to review the rates periodically in order to determine if they were sufficient to recover the revenue requirements or if the revenue collected exceeded these requirements.

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 2017 is projected to be 1.1% above the 2016 budgeted revenue.

## WATER & SEWER FUND - HISTORICAL RESULTS AND FUTURE OUTLOOK

The Water and Sewer Fund revenue presented below is actual operating revenue for FY 2012 through 2015, estimated for 2016, budgeted for FY 2017, and projected for 2018 through 2021. Amounts depicted are in millions of dollars. A rate increase was implemented in FY 2005 and the Board of Mayor and Alderman postponed future increases until a new rate study was conducted in late FY 2012. A 10-year rate schedule was approved by the Board of Mayor and Aldermen. Based on that study, rates were held constant until mid FY 2014; at which time, rates were increased effective January 2014 with the first month of collection being February 2014. As with the Town's General Fund projections, water and sewer revenue projections are also vulnerable to certain risks such as technological change, weather, pricing sensitivity, and policy implementation. The projections provided are as of the date prepared and will be revised as economic and other conditions change in order to preserve the Water and Sewer System's financial viability.

	ACTUAL			ESTIMATED	BUDGETED	PROJECTED					
	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
<b>Retained Earnings</b>	45,055,808	46,687,488	48,597,078	51,450,556	53,582,707	50,997,310	51,376,888	51,544,197	51,576,003	51,594,488	51,676,744
<b>REVENUES</b>											
Interest	31,267	35,456	26,264	25,715	30,000	30,900	31,518	32,148	32,791	33,447	34,116
Miscellaneous	9,302	9,194	15,202	19,589	10,500	10,815	10,815	10,815	10,815	10,815	10,815
Water Volume Charge	3,294,443	3,001,915	3,013,295	2,819,533	3,123,498	3,217,203	3,281,547	3,347,178	3,414,121	3,482,404	3,552,052
Water Base Rate	838,851	841,739	867,170	890,212	891,229	917,966	936,325	955,052	974,153	993,636	1,013,508
Water Customer Service	440,410	445,074	481,237	528,090	525,115	540,868	551,686	562,720	573,974	585,453	597,162
Water System Analysis	600	4,312	5,242	5,061	5,000	5,150	5,253	5,358	5,465	5,575	5,686
Forfeited Discount	236,554	241,765	218,998	226,570	215,000	224,450	225,879	230,397	235,005	239,705	244,499
Servicing Customer	51,000	49,000	50,125	47,125	50,000	51,500	52,530	53,581	54,652	55,745	56,860
Service Establishment	47,105	48,141	47,935	44,375	45,000	46,350	46,350	46,350	46,350	46,350	46,350
Misc. Water Revenue	30,787	40,522	52,524	38,152	35,000	36,050	36,411	36,775	37,142	37,514	37,889
Sewer Volume Charge	4,462,246	4,180,001	4,220,421	4,032,709	4,346,299	4,476,688	4,566,222	4,657,546	4,750,697	4,845,711	4,942,625
Sewer Base Rate	2,405,373	2,388,990	2,445,887	2,503,827	2,496,050	2,570,932	2,622,350	2,674,797	2,728,293	2,782,859	2,838,516
Sewer Customer Service	620,265	622,965	636,745	649,293	645,893	665,270	678,575	692,147	705,990	720,109	734,512
<b>Total Revenues</b>	<b>12,468,203</b>	<b>11,909,075</b>	<b>12,081,044</b>	<b>11,830,251</b>	<b>12,418,584</b>	<b>12,791,142</b>	<b>13,045,461</b>	<b>13,304,862</b>	<b>13,569,449</b>	<b>13,839,323</b>	<b>14,114,591</b>
<b>EXPENSES</b>											
Water Treatment Plant	1,116,203	1,050,950	1,090,418	1,074,955	1,154,548	1,179,251	1,202,836	1,226,892	1,251,430	1,276,459	1,301,988
Water Distribution System	1,288,060	1,282,652	1,477,939	1,533,623	1,629,650	1,865,933	1,921,911	1,979,569	2,038,956	2,100,124	2,163,128
Wastewater Collection	821,160	674,991	603,329	532,746	845,240	673,769	693,982	714,802	736,246	758,333	781,083
Wastewater Treatment	1,204,290	1,263,928	1,163,279	1,220,580	1,283,042	1,517,657	1,563,187	1,610,083	1,658,385	1,708,137	1,759,381
City Administrator's Office	91,835	97,956	109,400	124,252	142,777	145,512	149,877	154,373	159,005	163,775	168,688
Human Resources	60,590	55,137	65,309	69,245	94,689	102,829	105,913	109,091	112,364	115,734	119,206
Information Technology	46,013	48,947	49,645	55,580	60,664	67,570	69,597	71,685	73,836	76,051	78,332
Financial Administration	506,301	532,157	547,775	129,041	144,133	166,529	171,525	176,670	181,970	187,429	193,052
General Services	102,926	116,464	124,814	545,594	665,010	661,175	681,010	701,440	722,483	744,158	766,483
Development Administration	48,908	48,362	53,354	50,890	40,645	55,507	57,172	58,887	60,654	62,473	64,347
Office of Planning	108,078	111,241	119,161	116,720	130,439	139,974	142,773	145,629	148,541	151,512	154,542
Office of Engineer	225,678	227,859	253,080	254,379	313,004	310,267	319,575	329,163	339,038	349,209	359,685
Public Services Administration	219,326	265,014	285,403	281,616	293,985	332,717	342,698	352,979	363,568	374,475	385,710
Parks & Recreation	31,220	31,220	31,220	31,220	31,220	31,220	31,220	31,220	31,220	31,220	31,220
Attorney's Fees	31,239	24,727	34,562	36,166	33,750	34,763	35,805	36,880	37,986	39,126	40,299
Insurance Costs	142,792	152,567	168,981	179,533	188,133	188,133	193,777	199,590	205,578	211,746	218,098
Non-Departmental Accounts											
Special Appropriations	914,809	851,362	864,693	813,439	949,571	950,171	978,676	1,008,037	1,038,278	1,069,426	1,101,509
Debt Service & Depreciation	4,462,278	4,273,095	4,204,087	4,111,133	4,098,481	4,098,088	4,036,617	3,976,067	3,916,426	3,857,680	3,799,815
<b>Total Expenses</b>	<b>11,421,707</b>	<b>11,108,630</b>	<b>11,246,089</b>	<b>11,160,711</b>	<b>12,098,982</b>	<b>12,521,063</b>	<b>12,698,152</b>	<b>12,883,056</b>	<b>13,075,963</b>	<b>13,277,067</b>	<b>13,486,567</b>
Revenue over (under) expenses	1,046,496	800,444	834,956	669,540	319,602	270,078	347,308	421,806	493,485	562,256	628,024
Retained earnings appropriation	0	0	0	0	0	0	0	0	0	0	0
Gain/Loss on Disposal of Assets	(29,666)	(388,722)	(32,697)	13,565	0	0	0	0	0	0	0
Non Operating Revenue	340,185	1,494,368	1,700,358	1,103,298	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Contributed Capital	274,665	3,500	350,862	345,748	0	0	0	0	0	0	0
Operating Transfer	0	0	0	0	0	(790,000)	0	0	0	0	0
Capital Outlay/Projects	0	0	0	0	(3,905,000)	(100,500)	(1,180,000)	(1,390,000)	(1,475,000)	(1,480,000)	(1,000,000)
<b>Ending Balance</b>	<b>46,687,488</b>	<b>48,597,078</b>	<b>51,450,556</b>	<b>53,582,707</b>	<b>50,997,310</b>	<b>51,376,888</b>	<b>51,544,197</b>	<b>51,576,003</b>	<b>51,594,488</b>	<b>51,676,744</b>	<b>52,304,768</b>

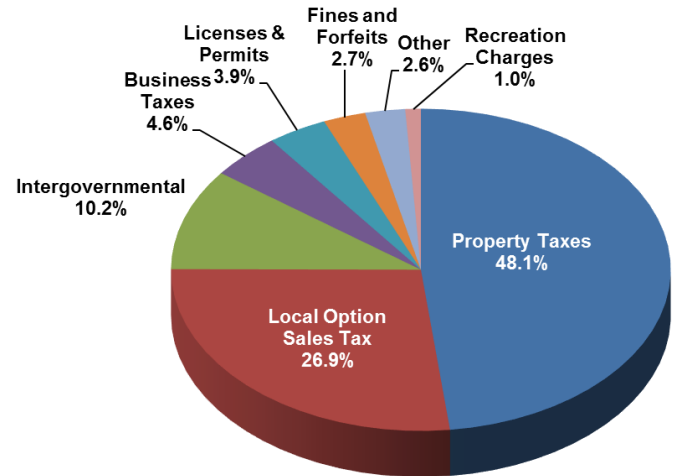


## REVENUES BY SOURCE – MAJOR FUNDS

### GENERAL FUND

The chart, *General Fund Revenue*, shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2017 total \$56,412,404. Property tax revenue accounts for the largest portion of total revenue at 48.1% followed by local option sales tax at 26.9%. Intergovernmental revenues make up 10.2%, and licenses and permits, 3.9%. Business taxes are 4.6%, fines and forfeits 2.7%, recreation charges 1.0%, and other revenue, which includes interest income, is 2.6% of the total.

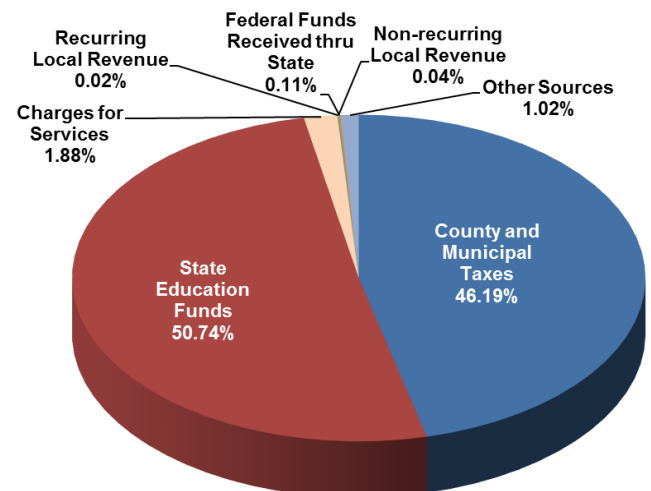
Figure 43: General Fund Revenue



### GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$71,471,852. The chart, *General Purpose School Fund Revenue*, shows the percentage of total revenues of each category. State education funds are the greatest percentage of revenue at 50.74% followed by county and municipal taxes (including the state alcoholic beverage tax) at 46.19%. Other revenues are: charges for services (this includes tuition payments), 1.88%; federal funds received through the state, 0.11%; recurring local revenue, 0.02%; non-recurring local revenue, 0.04%; and other sources (federal grants), 1.02%.

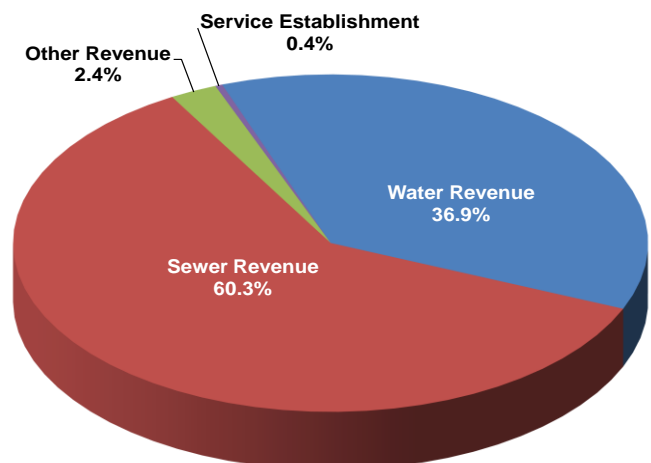
Figure 44: General Purpose School Fund Revenue



### WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$12,791,142, an increase of 1.1% over the FY 2016 budget. The chart, *Water and Sewer Fund Revenue*, shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 60.3% followed by water revenue at 36.9%. Service establishment fees are 0.4% and other revenue, which includes interest income, makes up 2.4%.

Figure 45: Water & Sewer Fund Revenue

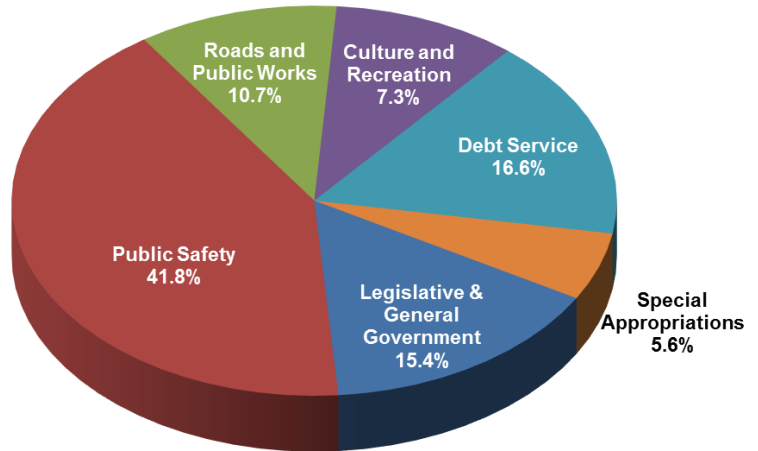


## EXPENDITURES BY FUNCTION – MAJOR FUNDS

### GENERAL FUND

The chart, *General Fund Expenditures*, shows the percentage of total expenditures of each unit or function of Town Government. Public safety, comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 41.8% of expenditures. Legislative and General Government expends 15.4%, Roads and Public Works, 10.7%, and Culture & Recreation, 7.3%. The remainder is for debt service (including debt service related to the construction of a new high school) with 16.6% and special appropriations 5.6%.

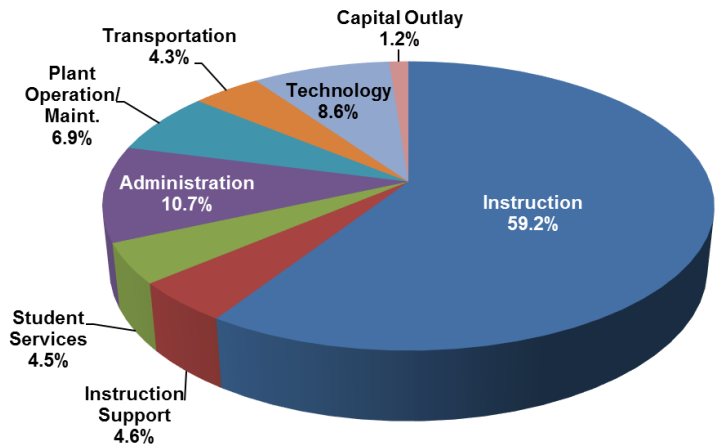
Figure 46: General Fund Expenditures



### GENERAL PURPOSE SCHOOL FUND

The chart to the right shows the percentage of total expenses each unit or function expends. Classroom instruction expends 59.2%, Administration, including the Board of Education, Superintendent, Principal's Office Finance, HR, Special Services, Planning and School Safety 10.7%, Student Services 4.5%, Operation and Maintenance of Plant 6.9%, Transportation 4.3%, Instruction Support 4.6%, Technology 8.6% and Regular Capital Outlay 1.2%.

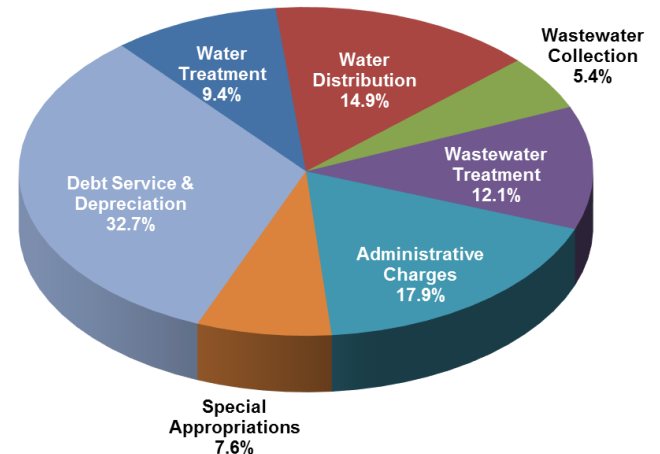
Figure 47: General Purpose School Fund Expenditures



### WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenditures*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.4%, Water Distribution 14.9%, Wastewater Collection 5.4%, Wastewater Treatment 12.10%, Administrative charges by General Fund departments are 17.9% of total expenses, Special Appropriations 7.6%, and Debt Service & Depreciation make up 32.7%.

Figure 48: Water and Sewer Fund Expenditures





## DEPARTMENTAL USE OF FUNDS

Department	% General Fund	% W & S Fund	% State St. Aid Fund	% San. Fund	% Drug Fund	% E-Citation Fund	% Gen. Purpose School Fund	% Nutrition Fund	% Federal Funds	% Disc. Grant Funds
<i>Legislative</i>										
Mayor and Board of Aldermen	100.00									
<i>General Government</i>										
Town Administrator's Office	85.00	15.00								
Morton Museum	100.00									
Library	100.00									
Financial Administration	65.00	35.00								
Human Resources	85.00	15.00								
Information Technology	92.37	7.63								
General Services	92.67	7.33								
<i>Education</i>										
							100.00	100.00	100.00	100.00
<i>Development</i>										
Administration	85.00	15.00								
Office of Planning	85.00	15.00								
Code Enforcement	100.00									
Office of Engineer	75.00	25.00								
<i>Public Safety</i>										
Animal Services	100.00									
Municipal Court	100.00									
Police Department	100.00				100.00	100.00				
Fire Department	100.00									
<i>Public Services</i>										
Administration	54.77	45.23								
Fleet Maintenance	100.00									
Streets and Drainage	100.00		100.00							
Sanitation				100.00						
<i>Parks and Recreation</i>										
	99.42	0.58								
<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.



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

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

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

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

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

Objectives:

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

**Goal: Preserve the Town's heritage and character.**

Objectives:

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

**Goal: Be recognized as a regional leader.**

Objectives:

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

#### SAFETY

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

Objectives:

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

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

Objectives:

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

**Goal: Preserve and protect the environment.**

Objectives:

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

## BOARD OF MAYOR AND ALDERMEN

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

#### 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.

## SERVICE

### **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 “core services”.
- Continue to value and practice the Town’s core values with ever greater accountability.
- Deliver services to citizens with professionalism and courtesy.

### **Goal: Construct and maintain reliable, sustainable infrastructure.**

#### Objectives:

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

### **Goal: Encourage economic development that creates a sustainable local economy within Collierville.**

#### Objectives:

- Attract, retain, and grow a diverse and sustainable business community that contributes to the local economy and stimulates job growth.
- Facilitate small business development through community partnerships, incentives, and efficient, "business-friendly" processes.
- Encourage development of visually appealing neighborhoods with quality housing options that meet the community's needs and maintain the Town’s identity and character.
- Maintain a reputation as a business-friendly town government and community.

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

#### Objectives:

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

## SCHOOLS

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

#### Objectives:

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

**Performance Measures**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
<b>Goal: Preserve Collierville's Heritage and Character</b>			
# of new development projects	37	34	22
# of community events	34	32	32
<b>Goal: Financially Sound Town Government</b>			
% of revenues from property tax	43.8%	47.7%	48.1%
% of revenues from sales tax	27.6%	26.3%	26.9%
% of revenues from development fees	3.1%	1.8%	1.8%
% unassigned fund balance to General Fund expenditures	43.7%	38.8%	28.5%
<b>Goal: High Performance Organization</b>			
Employee turnover ratio	7.5%	12.7%	8.0%
Average response time to citizens concerns on MAC (hrs)*	4.0	4.3	4.1
Average resolution time to citizens concerns on MAC (days)*	4.9	4.1	4.5
<b>Goal: Be Recognized as a Regional Leader</b>			
# of meetings held with legislators	25	20	20
# of leadership positions on intergovernmental committees, task force or advisory boards	2	2	2
<b>Goal: Improve Mobility and Traffic Flow</b>			
# lane miles	680	686	692
# of lane miles overlaid	21.0	29.1	31.0
Linear feet of greenbelt trails added per year	11,088	3,168	2,640
<b>Goal: Sustainable Local Economy</b>			
Amount of sq. ft. of commercial/industrial square footage permitted	197,919	31,654	250,000
# of single-family homes permitted	150	173	156
# of multifamily dwellings permitted	-	125	207
# of industry sites plans approved	3	3	4
# of new businesses in Collierville **	168	171	180
% increase/decrease in sales tax revenue	2.0%	2.7%	2.0%
% dependence on 10 largest tax payers	10.00%	10.00%	10.00%
% increase/decrease in property values	6.0%	1.5%	1.6%

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

\*\* Includes home-based and commercial businesses.

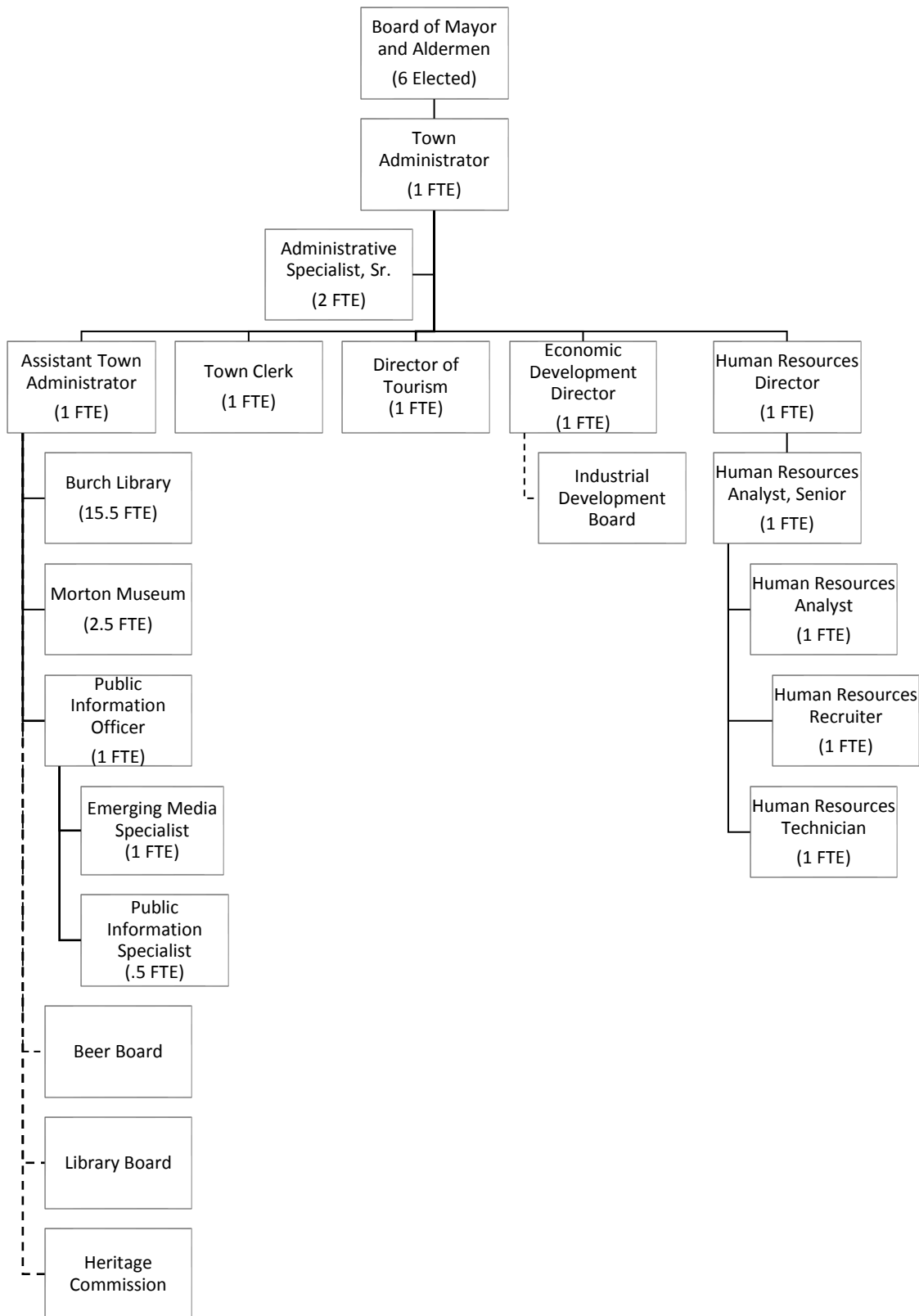
**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 97,553	\$ 80,655	\$ 98,791	\$ 98,804	\$ 133,123
Operating Expense	176,314	64,902	86,335	84,735	66,490
Capital Outlay	5,225	0	0	0	0
<b>Total</b>	<b>\$ 279,091</b>	<b>\$ 145,557</b>	<b>\$ 185,126</b>	<b>\$ 183,539</b>	<b>\$ 199,613</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	0	0	0	0	0
<b>General Fund</b>	<b>\$ 279,091</b>	<b>\$ 145,557</b>	<b>\$ 185,126</b>	<b>\$ 183,539</b>	<b>\$ 199,613</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	6.0	\$ 39,213	6.0	39,600	6.0	\$ 68,800
Wages	0.0	0	0.0	-	0.0	0
Part-time	0.0	0	0.0	-	0.0	0
Other Compensation		0		-		0
Benefits		41,442		59,204		64,323
Merit & General Adjustment		0		-		0
Other Personnel		0		-		0
<b>Total</b>	<b>6.0</b>	<b>\$ 80,655</b>	<b>6.0</b>	<b>98,804</b>	<b>6.0</b>	<b>\$ 133,123</b>

# TOWN ADMINISTRATOR'S OFFICE



## TOWN ADMINISTRATOR'S OFFICE

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

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

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

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

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

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

### STEWARDSHIP

- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends.
- Continue to keep the Board of Mayor and Aldermen well informed of the matters under our control and the various issues facing the Town.
- Implement a centralized communications plan to increase and encourage informed citizen engagement with local government.
- 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.
- Assess immediate and five year internal staffing needs. Develop and prepare staff through succession planning, workforce development training, and certification programs.

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

### SAFETY

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

### SERVICE

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

### SCHOOLS

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



**TOWN ADMINISTRATOR'S OFFICE**

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 621,903	\$ 703,355	\$ 771,722	\$ 781,351	\$ 833,593
Operating Expense	84,895	124,993	142,718	144,289	135,275
Capital Outlay	19,720	0	27,000	26,210	1,210
<b>Total</b>	<b>\$ 726,518</b>	<b>\$ 828,348</b>	<b>\$ 941,440</b>	<b>\$ 951,850</b>	<b>\$ 970,078</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(109,040)	(124,252)	(141,216)	(142,777)	(145,512)
<b>General Fund</b>	<b>\$ 617,478</b>	<b>\$ 704,096</b>	<b>\$ 800,224</b>	<b>\$ 809,072</b>	<b>\$ 824,566</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	5.0	\$ 440,736	5.0	448,962	5.0	\$ 471,775
Wages	1.0	43,133	2.0	70,275	3.0	104,784
Part-time	3.0	35,001	3.0	37,430	1.0	18,708
Other Compensation		0		-		0
Benefits		178,868		214,156		221,584
Merit & General Adjustment		0		-		16,742
Other Personnel	0.0	5,617	1.0	10,528	0.0	0
<b>Total</b>	<b>9.0</b>	<b>\$ 703,355</b>	<b>11.0</b>	<b>781,351</b>	<b>9.0</b>	<b>\$ 833,593</b>

**Performance Measures**

Activity	Actual FY15	Estimated FY16	Projected FY17
Total Budget Managed*	\$140,278,887	\$154,703,921	\$161,703,689
General Fund operating budget variance from actual	-15.9%	-16.0%	N/A
Adopted FY budget for Capital Projects	\$5,593,500	\$9,253,500	\$10,029,000
Total number of FY adopted Capital Projects	25	33	26
Full-Time Employees Managed	469	492	508
% of Personnel Expenses to Overall Budget	64.6%	62.7%	59.3%
# of Policy Revisions	11	11	10
# of Ordinance Amendments	11	21	10
# of Resolutions	51	58	60
Public Information			
Press Releases	214	220	235
# of subscribers to community distribution list**	1,900	2,300	2,600
# of Town Facebook page likes**	6,734	7,100	12,000
Public Presentations to Community Organizations	18	***	***
# of press releases generating coverage or republished***	***	20	60
Public Hearings Conducted	7	17	15
Mayors Action Center requests reviewed****	1,163	1,037	1,100

\* Including CIP budget

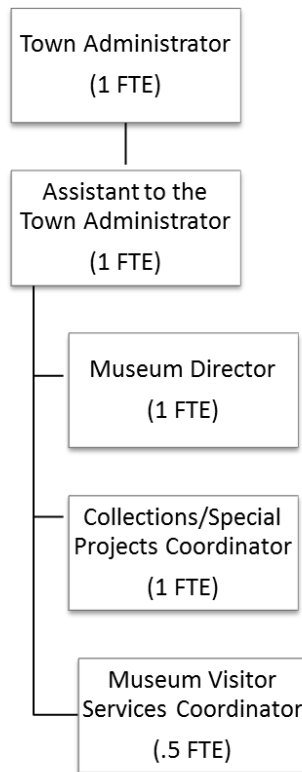
\*\* New measure beginning with FY15.

\*\*\*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**

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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 2016 Accomplishments***

- Experienced a 24% increase in museum visitation from FY15.
- Museum field trip program served more than 950 students.
- Offered 136 free educational programs attended by more than 5,300 community members, including weekly toddler story time, monthly Saturday family events, youth summer workshops, and adult lecture series.
- Hosted 43 programs in partnership with community organizations such as St. George Independent School, Collierville Literacy Council, Collierville Arts Council, Page Robbins Adult Day Center, local Boy Scouts, Collierville Schools, and many others.
- More than 800 people attended the second annual Dairy Day held October 24, 2015 on Collierville’s Town Square to celebrate the Town’s dairy history. Events included live music, a petting zoo, homemade ice cream competition, local vendors, arts and craft stations, and an exhibit on Collierville’s dairy history.

### ***FY 2017 Goals and Objectives***

#### **STEWARDSHIP**

**Goal: To improve management and accessibility of museum’s collection.**

Objectives:

- Review and update existing collections management procedures and documentation.
- Review current collection storage practices and explore new methods for maximizing collection storage area potential.
- Train staff to maintain, revise, and promote the online collections catalog.
- Gain expertise in the administration of SignUp, a newly implemented event registration system and calendar for Museum events.

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

Objectives:

- Provide opportunities for staff to attend webinars and workshops appropriate to perform assigned duties.
- Key staff will attend the American Association of Museums Conference, Tennessee Association of Museums Conference, and Association for State and Local History Conference for professional development.

**Goal: To increase Museum revenue opportunities.**

Objectives:

- Promote the Museum as a rental facility for corporate events, in addition to weddings.
- Expand the Museum’s current offering of fee-based programming, including teen art classes.
- Continue to enhance Museum gift shop display and offerings with products that reinforce the Museum’s mission and exhibitions.
- Continue to work with Friends of the Morton Museum to support the Museum’s field trip program and other needed materials beyond the regular budget.
- Continue to partner with the Collierville Contemporary Club and Shelby East Garden Club to support the Museum.

#### **SAFETY**

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

Objectives:

- Continue to work with the Safety Committee to ensure a welcoming, safe, and secure gallery environment for staff and all visitors.
- Review programs, museum gallery spaces, and wayfinding signs to ensure the Museum environment is safe and adapted for visitors with physical or mobility impairments.

## MORTON MUSEUM

### SERVICE

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

Objectives:

- Acquire relevant objects that enhance the Museum's permanent collection and track using the Museum's collection database.
- Focus on collecting primary historical voices through oral history interviews to add meaning to the collection and extend its potential for use by broader audiences.
- Acquire additional pedestals and vitrines for the Permanent Gallery for added displays of the permanent collection and new acquisitions.
- Partner with community organizations and schools to develop exhibitions that explore unique aspects of Collierville's diverse community.

**Goal: To expand the Museum's visitation and audience.**

Objectives:

- Offer family programs that focus on the arts, Town history, cultural enrichment, while complimenting the permanent and temporary exhibitions with the goal to increase repeat visitation.
- Refine the Adult Lunch n' Learn program offerings that reflect the Museum's mission to attract a diverse audience.
- Continue to expand Community Art Gallery program by partnering with local schools.
- Utilize the Beverly Morton McCormick Memorial Garden to expand the learning environment at the Museum.

**Goal: To promote the Town's Heritage.**

Objectives:

- Organize and promote walking tours of Collierville historic district, including the Civil War walking trails and staff-guided tours that discuss Collierville's railroad history and historic development of Town Square
- Host Collierville Dairy Day 2016, the Museum's annual signature event, to promote Collierville history and Town Square.
- Focus on positioning the Museum as a tourism destination by working with the local Tourism Commission, regional tourism, and state tourism professionals.

### SCHOOLS

**Goal: Promote the Museum as an education partner.**

Objectives:

- Inform local educators of learning opportunities that support classroom teaching and school curriculums, including field trips, professional development workshops, in-class programs, library pop-up exhibits, and guided tours.
- Continue to support Collierville Schools by participating in District Learning Day, CES Reads, and other opportunities as available.
- Reach out to diverse segments of the community that do not seem to utilize the Museum's resources.

### Performance Measures

Activity	Actual FY15	Actual FY16	Projected FY17
# of acquired objects	23	290 *	50
# of students participating in Museum programs	588	967	700
# of educational programs held	139	144	140
# of Community Partner programs held	41	43	40
Amount of secured grant funding	\$2,500	\$0 **	\$0
Corporate donations	\$2,750	\$2,500	\$2,500
Individual Donations	\$2,919	\$2,187	\$2,500
Facility rental revenue	\$4,518	\$3,406	\$3,500
Number of new Museum Facebook Fans	1,007	293	300
Number of Museum volunteers	48/185	57/355	65/375
Number of Museum visitors	6,823	7,854	8,000
Gift shop revenue	\$351	\$392	\$400
Revenue from fee-based programming	\$1,446	\$1,480	\$1,450

\* # of acquired objects in FY16 increase due to the donation of several manuscript collections, as well as focusing on the Museum's Library Collection.

\*\* Amount of secured grant funding decrease in FY16 due to Friends of the Morton Museum receiving 501©3 status. They have applied for grants to support Museum programs.

**Budget Summary**

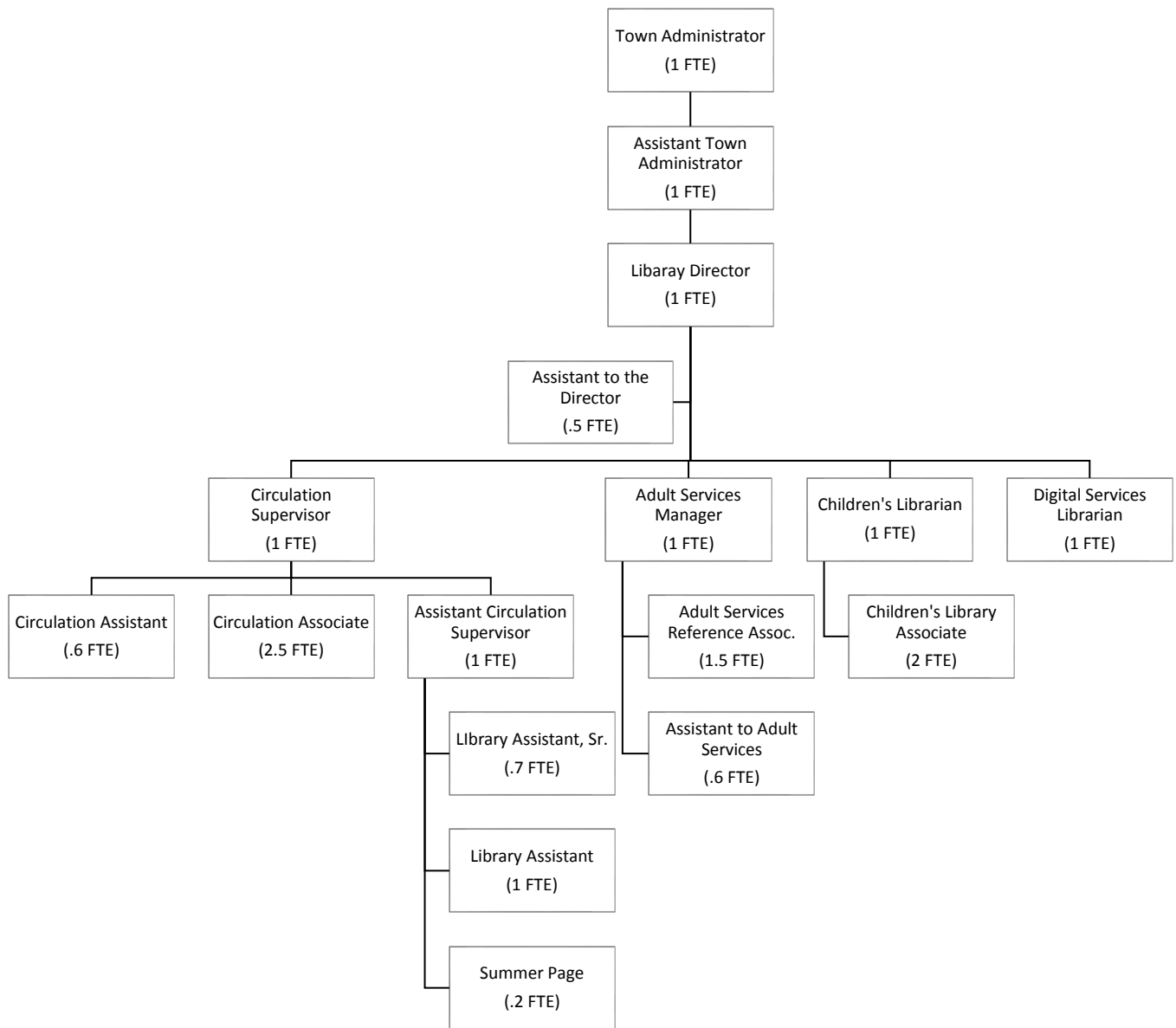
	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 124,551	\$ 114,549	\$ 127,227	\$ 124,416	\$ 135,977
Operating Expense	78,297	65,463	65,950	64,829	62,875
Capital Outlay	6,955	0	10,000	10,000	10,000
<b>Total</b>	<b>\$ 209,803</b>	<b>\$ 180,013</b>	<b>\$ 203,177</b>	<b>\$ 199,245</b>	<b>\$ 208,852</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	1.0	\$ 50,642	1.0	52,134	1.0	\$ 53,560
Wages	1.0	25,606	1.0	30,253	1.0	31,366
Part-time	1.0	7,181	1.0	12,168	1.0	12,657
Other Compensation		0		-		0
Benefits		31,120		29,862		33,546
Merit & General Adjustment						4,848
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>3.0</b>	<b>\$ 114,549</b>	<b>3.0</b>	<b>124,416</b>	<b>3.0</b>	<b>\$ 135,977</b>

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

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

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 3 librarians, 4 full-time, and 15 part-time staff.

The Library owns over 125,000 volumes and subscribes to 162 magazine titles and 13 local and national newspapers. Thirty-one magazine titles are available digitally, and the Knoxville News-Sentinel newspaper is available full-text through the Tennessee Electronic Library. Access to 76 electronic databases are offered. All of the databases may be accessed both in-house and remotely except Ancestry, a genealogy database, restricted by the vendor to in-house use only. Over 150,000 digital eBooks and eAudiobooks are available through OverDrive and Recorded Books.

### ***FY 2016 Accomplishments***

- Transferred library operations from LSSI to the Town of Collierville, saving over \$82,000. Minimum hourly pay was raised from \$8.50 to \$11.50 per hour, and staff received raises and increased benefits. In addition, over \$17,000 in annual lapsed salary was retained by the Town of Collierville.
- Replaced the Library's current calendar event registration software, Evanced, with a new vendor's product called LibCal. The new software provided increased functionality, included a currently unavailable online meeting/study room sign-up service, and saved over \$1,200 per year in costs.
- Began subscription service with new magazine vendor, Rivistas, which saved \$972 over the previous vendor.
- Twenty staff attended 56 webinars including topics concerning social media, growing talent, K12 partnerships, RFID, personal branding, summer reading outcomes, best practices for apps in storytime, Microsoft Publisher, etc.
- Four librarians, including the Director, attended the Public Library Association Conference in Denver, CO.
- The Director attended the American Library Association Conference in Orlando, FL.
- The Circulation Supervisor and Assistant Circulation Supervisor attended the Memphis Area Circulation Conference.
- Various staff attended special training sessions related to FMLA, the new financial software Logos, BuySpeed, Rivistas periodicals online check-in system, Polaris Web Admin training, Supersign LCD monitor PR software training, and LibCal, the library's new event and room management software system.
- The Director visited the Brentwood, TN Public Library and met with the Director to both tour the facility and discuss best practices.
- Each staff member completed thirteen hours of required staff led training concerning library resources, technology, and customer service.
- Hired and trained 8 new staff members.
- Supervisor Librarian served on Town Safety Committee which meets monthly.
- Ensured that all staff completed the required training in HAZ-COM, Slips Trips and Falls, and Safe Lifting-Back Safety.
- All staff read Town Safety Committee meeting minutes.
- All staff read Town safety newsletter.
- Director reviewed Loss Prevention and Safety Manual with supervisors.
- Safety information was reviewed in staff meetings.
- Reviewed fire drill exit procedures and participated in required practice fire drill with Fire Marshall.
- Installed new First Aid Kit in the staff lounge. Supplies are replenished monthly.
- Friends of the Library special book sale events raised \$13,343.65. Bookstore sales raised \$22,273.58. Total sales were \$35,617.23. Total donations to the Library were \$22,415.18.
- Secured more than \$13,000 in-kind donations from 26 local businesses and organizations for Summer Reading prizes.
- Received over \$3,000 in donations including Edith Burch Caywood and local organizations, including the Contemporary Club, the Kappa Gamma Fraternity, and the Collierville Women's Club.
- Received 5,975 hours of volunteer help in programming and services, or the equivalent of 2.87 full-time staff.
- Provided first-time access to the Tennessee Regional eBook and Audio Book Download System (R.E.A.D.S.) and purchased over 200 additional ebooks for the OverDrive Advantage collection, available through R.E.A.D.S.
- Provided Exploration Backpacks, a new service, for the Every Kid in a Park national program.

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

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- Removed over 8,000 obsolete, worn or low circulating items from the collection and added over 9,000 new items to the collection.
- Installed two new ranges of shelving to provide growth space for the following adult collections: hardback fiction, audio book fiction, and paperback fiction.
- Hosted the 2015 Summer Reading Program which attracted 1,100 citizens to the Kick-off event, 4,705 patrons to attend special Summer Reading programming, and encouraged 2,033 individual participants to log 39,756 hours of reading.
- Provided the AARP Tax Aide program every Tuesday from February through April 15th which served 228 individual taxpayers.
- Launched a new monthly Kids' Book Club program for children ages 8-11.
- Provided a paper Shred-It event with 125 families participating.
- Hosted special programs with both former Disney Imagineer Barry Snyder and Joe Wiegand, a Theodore Roosevelt character actor.
- Offered new Parenting Your Teen Brown Bag Lunch series.
- Hosted AARP led Life Reimagined Program.
- Provided story times to the Goddard School, Collierville Presbyterian Preschool, Faith Lutheran Preschool, Incarnation Preschool, LaPetite Academy, and Collierville Christian Academy.
- Participated in Collierville Chamber of Commerce Expo.
- Seventeen teens, including Teen Advisory Board members, volunteered at Lebonheur Children's Hospital where they read to children, played games, and gave get-well cards.
- Director made presentation to the Chamber of Commerce's Women's League Network concerning the library and its services. Also served on Steering Committee to form the new organization.
- Updated the Library's Facebook page with 374 new posts and generated 288 new likes.
- Managed 46 Pinterest boards with 6,343 pins, increasing our followers from 302 to 1,108 with an average of 10,500 monthly views.
- Added 6 YouTube videos.
- Instagram, a social media site for teens, added 739 new followers.
- Generated 324 tweets, with 143 likes and 107 retweets on the Library's Twitter account.
- With the Morton Museum of Collierville History, provided an English Afternoon Tea catered by Rosebriar and a lecture by Dominique Bellott who discussed The Sun King's Gardens: 17th Century French Formal Gardens.
- Co-funded with the Collierville Chamber of Commerce to host Joe Wiegand, a Theodore Roosevelt character actor performance at the January Chamber General membership Luncheon. A record 200 members attended.
- Collaborated with the Collierville Literacy Council for their community-wide reading program based on the book Spare Parts with ALL-A-BOT Stem, an event with over 280 participants and 125 volunteers. CHS STEM students, CMS Robotics Club, Friends of the Library, University of Memphis, Rhodes College and University of Memphis ROTC participated in the event.
- Offered a Facebook for Beginners class with Lia Fannin of Memphis IT Solutions.
- Children's Book Week programming with Shelby County Books from Birth and the Lichterman Nature Center for two programs.
- Partnered with the Friends of the Library to offer a Halloween program for ages 4-10 with candy, crafts, and a judged costume contest.
- Created 140 new articles for the website.
- Total 98,365 individual sessions with 78% of views occurring outside the library and 38% going through a mobile device or tablet.
- Redesigned the navigation menu bars on the Library's website.
- Implemented interlocal agreement and reciprocal borrowing cards between the Library and Germantown Community Library.
- Installed new glass whiteboards in all three study rooms.
- Collaborated with Sculptureworks to bring sculpture to the library on a rotating basis, at no cost.
- LCD Signage System installed in three areas and a LCD Screen with Internet Access was installed in the storytime room.
- OverDrive Media Station kiosk to raise awareness of digital content available to card holders.
- Redecorated the children's area and storytime room.
- Replaced the Halle Meeting Room carpet.
- Purchased a digital camera to take event photos for the website.
- Promoted "Get a Library Card Month" with a Mayor's proclamation and poster contest for all Collierville School students. Over 100 entries were received and were judged by the members of the Library Board.
- National Library Week promotion including a reading contest, patron appreciation day, costume contest, and readathon.



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

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- Worked with local PR firm, Webz, to create a children's logo.
- Hosted the OverDrive Bookmobile for promoting Tennessee READS database.
- Participated in the Read Across America Day at Collierville Elementary School.
- Purchased over \$6,200 in new materials on topics included in the TN State Standards in support of Collierville Schools in the areas of U.S. History, U.S. States, and countries of the world.
- Led an information session on the library's electronic resources for Collierville Schools District Learning Day.
- Participated in Collierville School's Literacy Night event at Collierville Middle School.
- Met with elementary school librarians to discuss how the library can better serve their teachers and librarians.
- Attended Incarnation School's Community Appreciation Luncheon.
- Visited Schilling Farms Middle School and Collierville High School to share information about forthcoming projects and programs.
- Visited librarians at Schilling Farms Middle School, St. George High School, and Collierville High School to discuss the Summer Reading Program for Teens.
- Hosted former Disney Imagineer Barry Synder at Schilling Farms Middle School, Collierville Middle School, and Collierville High School.
- Participated in Collierville High School's Open House, presenting resource related sessions to parents and students.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

##### **Goal: Manage department expenses effectively.**

###### Objectives:

- Explore new efficiencies in both supplies and materials acquisitions, payment, and processing. December 2016.

##### **Goal: Promote staff professional development.**

###### Objectives:

- Create training manual for removing damaged materials from the collection to ensure consistent procedures for materials handling, December 2016.
- Schedule staff to attend relevant web conferences and webinars for professional development as opportunities arise, June 2017.
- Ensure that all new staff completes the Required Staff Training Program before the end of their six month probationary period, June 2017.

- Library Director will attend national ALA Conference in Chicago to stay abreast of new trends and resources, June 2017.
- Plan and implement the 1<sup>st</sup> Library All Staff Training Day, December 2016.
- Recognize staff with a staff appreciation event, December 2016.
- Ensure that all staff sign the *Self-Directed Learning Commitment* form which requires participation in learning new or practicing current job or technology-related tasks for one hour per month, at least nine months of the year (summer is excluded), June 2017.

#### SAFETY

##### **Goal: Perform operations safely and in accordance with regulations.**

###### Objectives:

- Supervisors monitor the facility and work practices to ensure a safe environment for staff and patrons, June 2017.
- Ensure that all staff is knowledgeable of Town-wide safety committee agendas and expectations, June 2017.
- All supervisors will discuss basic safety requirements and best practices to all new staff within the first six months of hire. Department Safety Training Reports will be submitted to the Director, June 2017.

#### SERVICE

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

###### Objectives:

- Continue to work with the Friends of the Library to support programs or needed materials beyond the regular budget, December 2016.
- Secure funding from the Collierville Contemporary Club for service enhancements, June 2017.
- Secure in-kind donations from area merchants to both support and generate interest in the Summer Reading program, April 2017.

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

###### Objectives:

- Partner with the Books from Birth Foundation to host multiple programs in recognition of Children's Book Week and youth literacy, December 2016.
- Partner, as opportunities and budgeting allows, with the Morton Museum, Chamber of Commerce and other organizations to provide unique educational programs, July 2017.
- Select and make available important nonfiction backlist titles using a \$6,500 donation from Friends which will improve the adult print collection, December 2016.

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

- Purchase digital titles to supplement the R.E.A.D.S. program to both provide more timely access to in-demand titles and meet unique local reading interests, June 2017.
- Withdraw outdated children’s NF titles and rebuild the collection to reflect current in-demand STEM subjects for use by students, June 2017.
- Replace adult fiction titles in poor condition with the assistance of an experienced adult volunteer, June 2017.
- Implement the use of the new Storytime Room projector and LCD screen to showcase literacy apps to parents to enhance learning, December 2016.
- Implement Springshaw study room sign-up software so patrons can self-register for use of the study rooms remotely, both increasing patron convenience and staff efficiency, December 2016.
- Shift the adult print collection into new shelving ranges to allow growth for new items in paperbacks, audiobooks and fiction collections, July 2016.
- Explore purchasing an online educational service which provides continuing education courses for self-directed learning, August 2016.

## SCHOOLS

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

Objectives:

- Attend local school open house events to provide a more convenient registration process for students and parents, in addition to promoting library collections and services, July 2017.
- Attend Spring PTA meetings to encourage Summer Reading participation with parents, May 2017.
- Host a “School Days” event during the Summer Reading Program to involve local teachers in the promotion of Summer Reading to students and their parents, August 2017.
- Attend the local School District Learning Day, and other meetings as requested, to promote library digital resources to teachers and librarians, June 2017.

### Performance Measures

Activity	Actual FY15	Estimated FY16	Projected FY17
Total circulation transactions per staff	21,576	22,848	23,000
Circulations per capita	7.0	7.3	7.4
Circulations per registered borrower	9.3	12.8	12.9
Visits per capita	4.0	3.7	3.7
Items owned per capita	2.8	2.6	2.5
Circulations per title	2.5	2.8	2.9
New cards issued	2,328	2,362	2,300
Total collection size	134,452	127,015	128,000
Total number of original titles	96,182	107,000	108,000
Total reference questions answered per staff	2,161	2,039	2,100
Total of programs/Average attendance	491/27	524/30	525/31
Total patron visits	191,713	183,500	184,000
Total ILL requests	25	112	100
Total Donations to Library	\$23,746	\$17,051	\$15,000
Percentage of population who are registered borrowers	72.0%	54.0%	55.0%
Operating expenditures per capita	25.0	23.6	23.0
Operating expenditures per circulated item	3.0	3.2	3.2
Visitation rate per registered borrower	5.3	6.5	6.5
Total Circulation	340,902	360,998	362,000
Collection turnover	3	3	3
Number of new Library Facebook Fans	350	375	400

**Budget Summary**

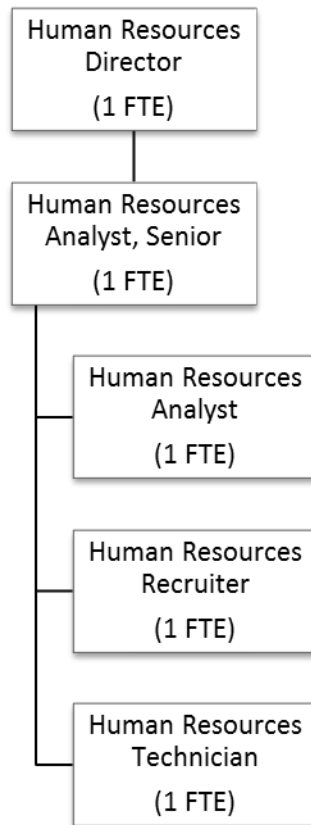
	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ -	\$ 1,941	\$ 681,955	\$ 603,791	\$ 669,026
Operating Expense	0	0	501,859	490,134	425,873
Capital Outlay	0	0	25,845	25,845	1,500
<b>Total</b>	\$ -	\$ 1,941	\$ 1,209,659	\$ 1,119,770	\$ 1,096,399

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	0.0	\$ 917	5.0	231,900	5.0	\$ 231,900
Wages	0.0	293	3.0	71,815	3.0	76,440
Part-time	0.0	537	15.0	159,338	15.0	186,940
Other Compensation		0		-		0
Benefits		136		138,296		146,799
Merit & General Adjustment						23,267
Other Personnel	0.0	58	2.0	2,442	2.0	3,680
<b>Total</b>	0.0	\$ 1,941	25.0	603,791	25.0	\$ 669,026

## HUMAN RESOURCES

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## HUMAN RESOURCES

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

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

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

### *FY 2016 Accomplishments*

- Implemented a near-site medical facility for participants in the Town's medical plan.
- Completed the reporting requirements of the Patient Protection and Affordable Care Act (PPACA).
- Completed the implementation of software allowing the interface of HR and payroll information.
- Implementation of an entry-level living wage and continued the review of Town's Classification and Compensation structure.

- Completed a campaign providing employees with no-charge flu shots.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

##### **Goal: Re-engineer the Town's Classification and Compensation system.**

Objectives:

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

##### **Goal: Benchmark and redesign the Town's health plan.**

Objective:

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

##### **Goal: Expand applicant resources.**

Objective:

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

##### **Goal: Re-develop the performance evaluation process.**

Objective:

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

#### SERVICE

##### **Goal: Maintain compliance with the reporting requirements of the Patient Protection and Affordable Care Act (PPACA).**

Objectives:

- 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).**

Objectives:

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

**HUMAN RESOURCES**

**Performance Measures**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Applications processed	1,249	1,500	1,375
Employee Orientation Programs conducted	15	12	12
New employees hired	63	55	66
Workman's compensation claims processed	52	48	50
Unemployment compensation costs	\$2,396	\$9,500	\$2,100
# days to process an application	2	2	2
% employees assisted with health insurance claims	75%	70%	75%
% open positions filled within 90 days	93%	95%	90%
% performance evaluations submitted to payroll by 1st pay period after being received	95%	96%	95%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	78%	85%	88%

**Budget Summary**

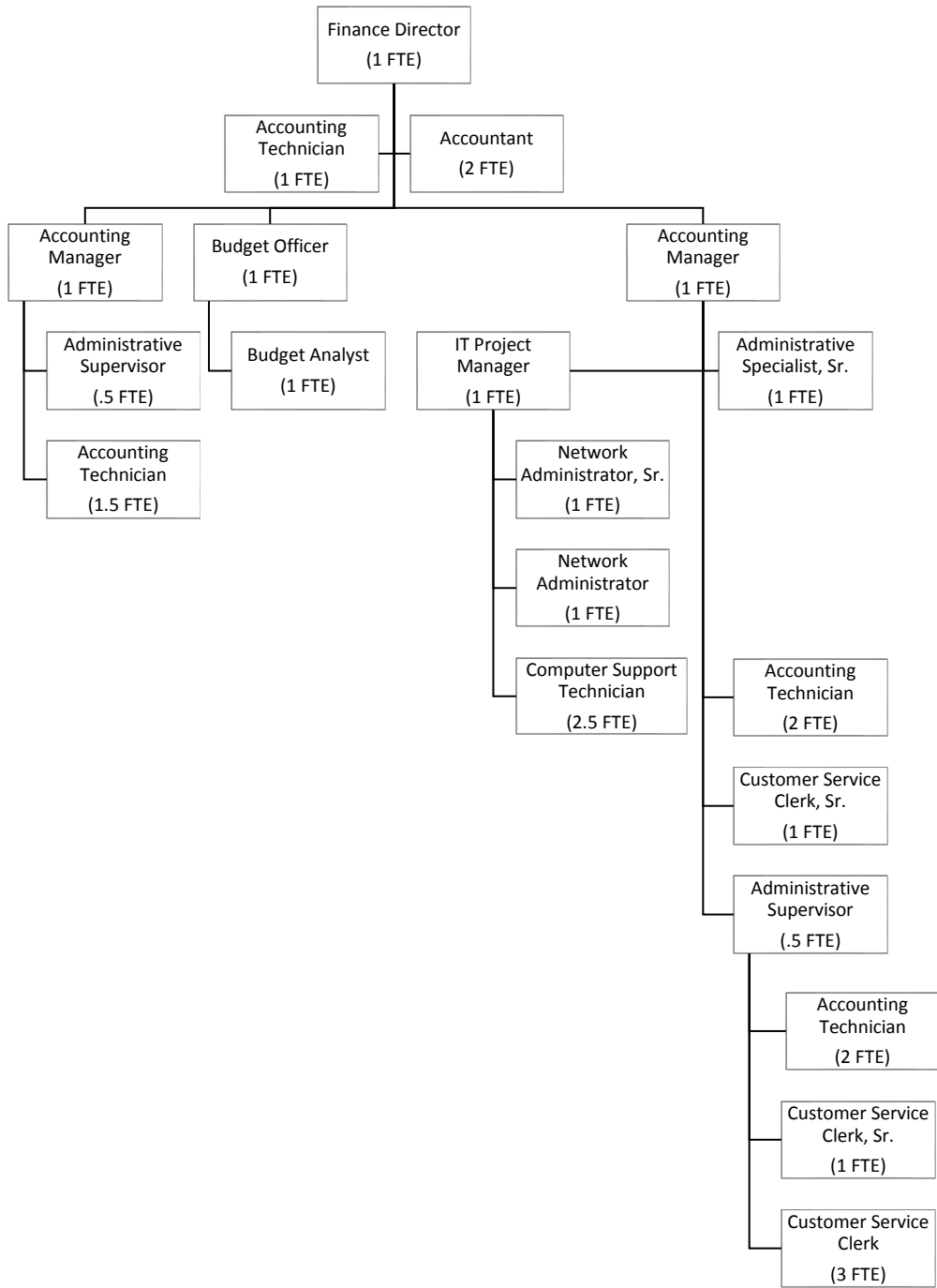
	<b>Actual</b>		<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 16</b>	<b>FY 17</b>
Personnel	\$ 386,777	\$ 389,253	\$ 445,660	\$ 440,271	\$ 458,247
Operating Expense	48,619	66,706	213,387	190,987	227,277
Capital Outlay	0	5,673	0	0	0
<b>Total</b>	<b>\$ 435,396</b>	<b>\$ 461,632</b>	<b>\$ 659,047</b>	<b>\$ 631,258</b>	<b>\$ 685,524</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(65,309)	(69,245)	(98,857)	(94,689)	(102,829)
<b>General Fund</b>	<b>\$ 370,087</b>	<b>\$ 392,387</b>	<b>\$ 560,190</b>	<b>\$ 536,570</b>	<b>\$ 582,695</b>

**Staffing Summary**

	<b>Actual FY 15</b>		<b>Estimated FY 16</b>		<b>Budget FY 17</b>	
	Salaries	3.0	\$ 249,595	4.0	279,373	4.0
Wages	2.0	38,469	1.0	37,659	1.0	30,000
Part-time		0		-		0
Other Compensation		0		-		0
Benefits		101,189		123,239		134,279
Merit & General Adjustment				-		11,844
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>5.0</b>	<b>\$ 389,253</b>	<b>5.0</b>	<b>440,271</b>	<b>5.0</b>	<b>\$ 458,247</b>

**FINANCIAL ADMINISTRATION**

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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 2016 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 2015 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2016 budget.
- Completion of the Certified Municipal Finance Officer (CMFO) certification by four Finance Department employees.
- Issuance of bonds to finance the new high school and Town projects.
- The Town's Aaa credit rating was reaffirmed by Moody's.
- Conducted ten internal audits.
- Provided seven training sessions to internal customers.
- Integrated new school system into the FY2015 Comprehensive Annual Financial Report (CAFR).
- Selected vendor for the new Finance software and began conversion.

- Moved forward with the "health trust" initiative for employee and retiree health benefit coverage by opening a Health Clinic accessible to all employees that are members of the healthcare plan.

### ***FY 2017 Goals and Objectives***

#### **STEWARDSHIP**

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

Objectives:

- Earn the twentieth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-fifth Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Have the financial statements audit-ready by the end of August.
- Maximize revenue collection by reviewing four situs reports.
- Maintain financial ratios and standards set by the Town's debt policy.
- Perform eight internal audits by June 30, 2017.
- Complete implementation of financial software.

#### **SERVICE**

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

Objectives:

- Distribute all monthly financial reports to internal customers by the twentieth of the following month.
- Provide at least eight hours of job-related training for all full-time employees of the department by June 30, 2017.
- Provide seven training sessions on various finance functions to internal customers.
- Send out property tax courtesy reminder notices a minimum of four times a year.



**FINANCIAL ADMINISTRATION**

**Performance Measures**

Activity	Actual	Estimated	Projected
	FY15	FY16	FY17
Number of adjusting entries for audit purposes	3	10	10
Percent of property tax levy collected	98.86%	98.45%	97.00%
Revenue collected as a percent of budgeted revenue	104.94%	99.88%	NA
Percent of General Fund Expenditures within budget	100.00%	93.00%	NA
Percent of unassigned fund balance to			
General Fund expenditures	43.77%	39.27%	30.50%
Ratio of debt service to General Fund expenditures	0.09	0.09	0.17
Debt service to General Fund revenues	0.08	0.07	0.17
Total bonded debt per capita	1,213	3,442	3,323
Net bonded debt per capita	680	2,927	2,856
Internal audits performed	11	10	8
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	16,938	17,110	17,250
Percent of total payments received at drive			
through window	2.80%	2.60%	2.50%
Percent of customers utilizing electronic payment options	46.10%	47.80%	48%
Percent of full-time employees completing 8 hours of			
in-service training	95%	100%	100%
Number of training sessions to internal customers	7	7	7
Situs reports reviewed	4	4	4
Times per year courtesy reminders sent	4	4	4

**Budget Summary**

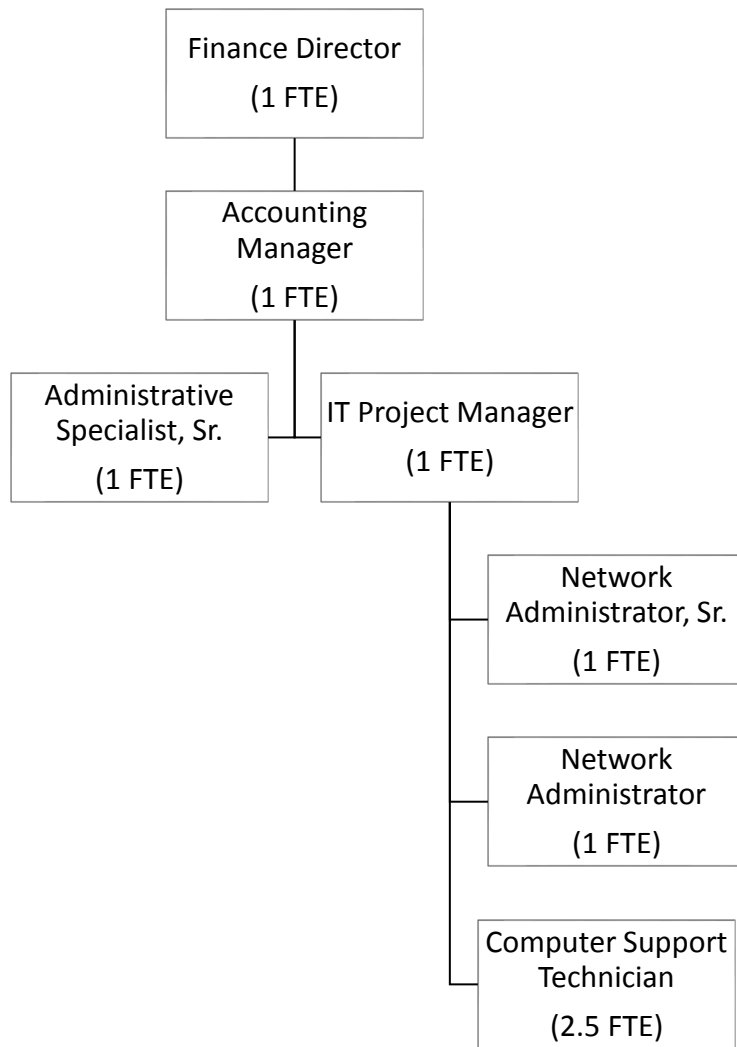
	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 1,327,739	\$ 1,327,291	\$ 1,508,752	\$ 1,490,790	\$ 1,443,258
Operating Expense	228,855	231,548	399,658	389,239	445,812
Capital Outlay	8,476	0	20,000	20,000	0
<b>Total</b>	<b>\$ 1,565,070</b>	<b>\$ 1,558,839</b>	<b>\$ 1,928,410</b>	<b>\$ 1,900,030</b>	<b>\$ 1,889,070</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(547,775)	(545,594)	(673,369)	(665,010)	(661,175)
<b>General Fund</b>	<b>\$ 1,017,295</b>	<b>\$ 1,013,245</b>	<b>\$ 1,255,042</b>	<b>\$ 1,235,019</b>	<b>\$ 1,227,896</b>

**Staffing Summary**

	<b>Actual</b>		<b>Estimated</b>		<b>Budget</b>	
	<b>FY 15</b>		<b>FY 16</b>		<b>FY 17</b>	
Salaries	7.0	\$ 539,984	9.0	585,342	7.0	\$ 481,559
Wages	12.0	379,346	12.0	444,009	12.0	450,036
Part-time	1.0	11,823	1.0	18,597	1.0	19,877
Other Compensation		0		-		0
Benefits		396,137		440,842		441,731
Merit & General Adjustment				-		41,055
Other Personnel	0.0	0	1.0	2,000	0.0	9,000
<b>Total</b>	<b>20.0</b>	<b>\$ 1,327,291</b>	<b>23.0</b>	<b>1,490,790</b>	<b>20.0</b>	<b>\$ 1,443,258</b>

**INFORMATION TECHNOLOGY**

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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 447 desktop PCs and laptops and 29 physical servers, the Town's phone system and numerous switches, routers, and wireless mobile devices.
- Research and development
  - IT assists departments with researching the best hardware and software options.
  - IT designs network configurations for all new Town facilities.
- Hardware and software specification approval
  - When a department needs a specific program or piece of equipment, IT must check to see if it is compatible with our systems and will function as intended.

### ***FY 2016 Accomplishments***

- Purchased and installed 67 new and replacement computers, laptops and servers.
- Continued improvement of the Town-wide phone system installed in 2015 by integrating doorbells at fire houses to improve citizen safety and configuring paging systems at the Animal Shelter and Firehouses.

- With the return of the Library as a department of the Town, added maintenance and support responsibilities of Polaris, Envisionware and other Library systems.
- Continued support and additional staff training on the Police software system.
- Purchased and installed servers in support of the new financial software and equipped finance department staff with requisite peripheral equipment.
- Provided input for Library signage project which resulted in significant cost savings.
- Interfaced the Police TriTech system to the Fire Department software.
- Purchased backup storage array for Town Hall.
- Purchased replacement file server for Police/Court.
- Assisted with the technology design for the Animal Shelter expansion and the pending Parks Maintenance and Facilities Maintenance relocations.
- Supported implementation of the new Code Enforcement software system.
- Expanded Town wireless access at Library, Police, and Fire.
- Converted two sewer/water monitoring sites from radio to network access.
- Configured server for purchasing software upgrade.
- Upgraded the Granicus audio visual software used for Board meetings.
- Installed kiosks at selected firehouses for use by the Town's ambulance service.
- Assisted the Library with hardware specifications for the Overdrive kiosk.
- Assisted with selection of new security camera system for Town Hall and Police which will be expandable to other areas.
- Coordinated new access control system at Town Hall.

### ***FY 2017 Goals and Objectives***

#### **SERVICE**

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

Objectives:

- Purchase and install 47 new and replacement computers, laptops and servers.
- Purchase and install a new "help desk" system for the IT Department.
- Install Office 365 on new and existing computers.
- Install a back-up server and storage device.
- Install a replacement file server for Police/Court.
- Support technology needs of new or expanded facilities, including the Animal Shelter expansion, Parks Maintenance and Facilities Maintenance relocations.

## INFORMATION TECHNOLOGY

- Purchase and install battery backup system for Town Hall server room.
- Continue expansion and improvement of Town wireless access installing 6 access points at Police and 1 at Public Services.
- Support upgrade of purchasing software and its interface with the financial software.
- Support installation and implementation of eGov tax and business license software, utility management software and its integration of Comcate work orders and related on-line citizen services.
- Assist with the implementation of the Police mobile data terminal project.

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

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.

### Performance Measures

Activity	Actual	Estimated	Projected
	FY15	FY16	FY17
Servers maintained	35	61	63
PCs maintained	409	447	447
Routers maintained	24	26	28
VLANs	78	80	82
VPNs	25	27	29
PBXs	2	1	1
% help-desk requests resolved within 2 hours	95%	95%	95%
Network Availability	>99%	>99%	>99%
% time spent on repairs	50%	40%	35%
% time spent on administration	50%	60%	65%

### Budget Summary

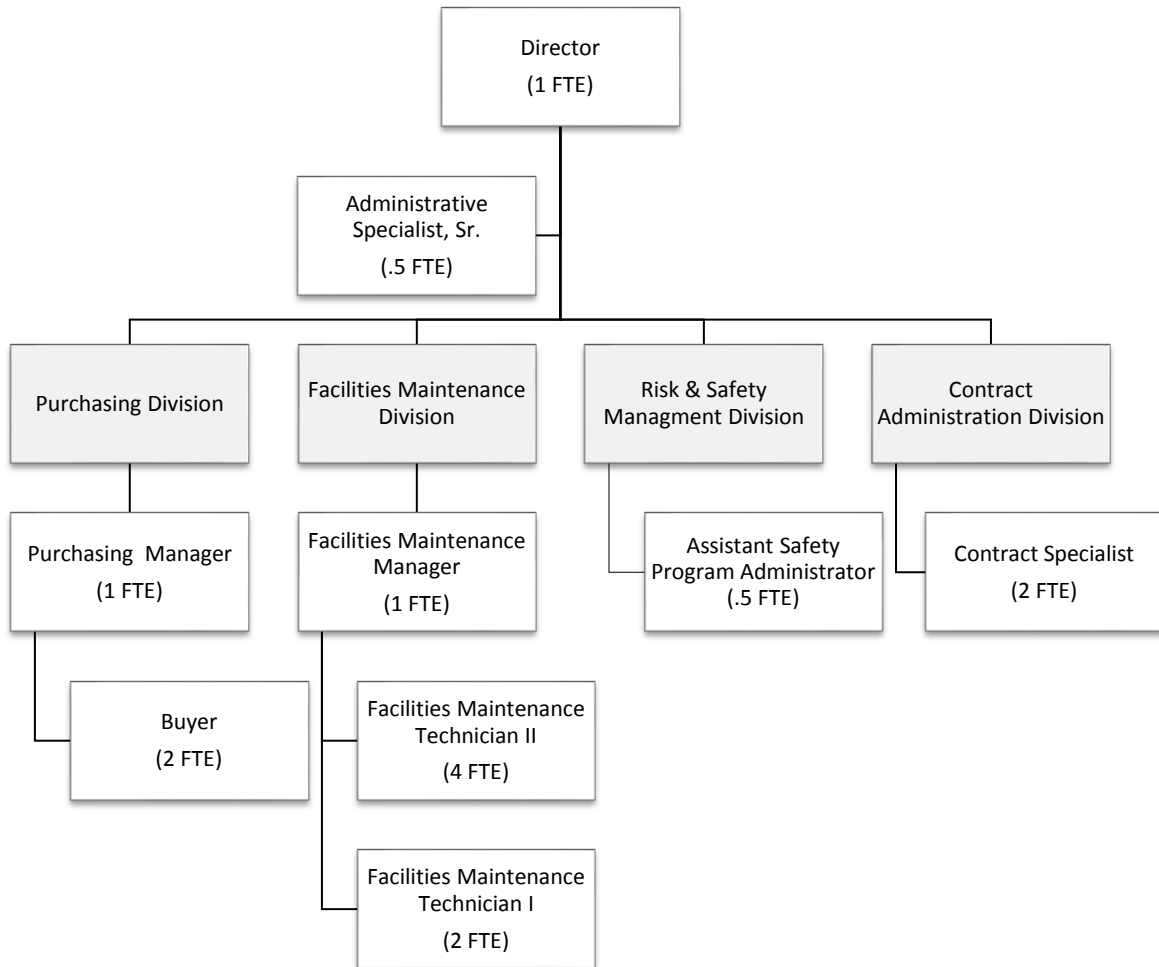
	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 330,964	\$ 370,535	\$ 431,013	\$ 404,430	\$ 450,467
Operating Expense	206,673	220,886	270,945	258,826	278,063
Capital Outlay	89,851	103,219	166,064	138,315	156,600
<b>Total</b>	<b>\$ 627,489</b>	<b>\$ 694,640</b>	<b>\$ 868,022</b>	<b>\$ 801,571</b>	<b>\$ 885,130</b>
<b>Reduction to expenditures</b>					
Library Fund operations	(10,000)	(10,000)	(10,000)	(10,000)	0
Library Fund capital	(6,780)	(9,067)	10,000	10,000	0
Water & Sewer Fund	(49,645)	(55,580)	(64,652)	(60,664)	(67,570)
<b>General Fund</b>	<b>\$ 561,065</b>	<b>\$ 619,992</b>	<b>\$ 803,370</b>	<b>\$ 740,907</b>	<b>\$ 817,560</b>

**Staffing Summary**

	<b>Actual FY 15</b>		<b>Estimated FY 16</b>		<b>Budget FY 17</b>	
Salaries	2.0	\$ 167,181	3.0	181,293	3.0	\$ 187,300
Wages	3.0	88,340	3.0	114,403	3.0	115,260
Part-time		11,996	1.0	-	1.0	21,378
Other Compensation		0		-		0
Benefits		103,019		108,734		113,661
Merit & General Adjustment				-		12,869
Other Personnel		0		-		0
<b>Total</b>	<b>5.0</b>	<b>\$ 370,535</b>	<b>7.0</b>	<b>404,430</b>	<b>7.0</b>	<b>\$ 450,467</b>

# GENERAL SERVICES

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## GENERAL SERVICES

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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 maintenance, risk management, contract administration and safety program 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 Maintenance Division is operated with a Facilities Maintenance Manager, four Facilities Maintenance Technicians II, two Facilities Maintenance Technicians I, and four Custodians.

### ***FY 2016 Accomplishments***

#### **Purchasing Division**

- Worked with the Finance Department to complete a request for proposals, negotiate contracts and implement a scope of work related to the replacement of a twenty-five plus year old financial software package.
  - During the evaluation process, Purchasing staff closely examined the opportunities and challenges of remaining with its current procurement software (Buyspeed Online) or changing to the purchasing suite offered with the new financial software package.
  - Purchasing staff participated in software demonstrations and made an on-site reference check. Purchasing staff provided definitive findings that an interface between the financial software and Buyspeed were in the best interests of the Town by ensuring continuity of services for Town departmental staff.
- Completed an assessment of the training needs of Town departmental staff.

- Used audit reports of common errors, suggested changes, discussions with department users and their observations to develop a list of purchasing related topics that would enhance purchasing performance at the department level.
- Purchasing staff will develop training based on the topics, a schedule will be developed and training will commence over the next fiscal year.
- Completed an update to the division's Emergency Operations Plan, which is a continuity plan for Purchasing Division staff in the event of an emergency situation.
  - This plan provides guidance for how, when and where the division will respond to provide support of essential Town functions should the need arise.
- Worked to increase its presence on social media.
  - Increased the information provided on the Town's website.
  - Created a twitter account to provide notifications of solicitation releases.
  - Additionally, the implementation of a Dropbox account removes the necessity of printing bid documents and drawings and provides a means for contractors to access project plan holder lists on the Town's website. These operational changes have created time efficiencies and have reduced reproduction costs.

#### **Contract Administration Division**

- Completed agency-wide training on construction bids and updates.
  - Provided training and support needed to give direction and ensure consistency for successful process execution and contract compliance which resulted in:
    - Better efficiency of delivering projects.
    - Reduction of change orders.
    - Projects completed on time and within budget.
- Created and revised performance evaluation survey forms for construction, professional services and products and services contracts.
  - Provides an open, transparent way to identify both high quality and poorly performing contractors and provide feedback to help improve their performance.
  - Enhance service and ensure contract compliance.
- Realized Town savings of \$147,818 through effective monitoring of contracts for compliance and enforcing agreed upon terms and conditions.

#### **Facilities Maintenance Division**

- Expanded the Custodial Services program to include the Collierville Library.



## GENERAL SERVICES

- The Facility Maintenance Division (FMD) has successfully taken over custodian responsibilities at the Collierville Library, which was previously under contract with a professional cleaning service that was found to be lacking and unreliable.
- A FMD Custodian has been assigned to this facility full time and the results have been outstanding. We have received several letters of recognition from Library staff expressing their appreciation for the hard work, reliability and cleanliness of the facility.
- Entered into an agreement with Facility Dude to provide the division with a Computerized Maintenance Management System (CMMS).
  - Interviewed several vendors and had product demonstrations.
  - Accessible via phone, tablet or any device with internet capability, this system will help condense our work order, data collection and inventory control processes into one system that will allow the division's operations to be more efficient and accurate.
- Moved forward with the installation of the Town Hall generator.
  - This generator was salvaged from the demolition of the Collierville Middle School property on Poplar. The generator has been run tested, load tested, repaired and painted. In salvaging this generator, realized savings to the Town of approximately \$13,000.
  - This generator will focus on providing power to the server room at Town Hall. The main servers for all Town operations are located in this server room and the effects of a long term power failure at this facility can be detrimental to operations throughout the Town.
  - With the installation of this generator comes the assurance that all operations relying on the servers at Town Hall will be operational during a power outage.

### *FY 2017 Goals and Objectives*

#### Purchasing Division

##### STEWARDSHIP

**Goal: Review the benefits and challenges of implementing a P-Card program. A P-Card is a payment method that allows an organization to make payments to vendors and suppliers using the existing retail credit card structure, while also allowing the organization to place certain restrictions on its use. This program is one concept that has the potential to create staff-time efficiencies and actual real cost savings.**

Objectives:

- Conduct research into P-Card programs including controls benefits, challenges, best practices and contract options.
- Conduct surveys with peer cities who are utilizing a P-Card program.
- Review results of P-Card research.
- Prepare an evaluation report of the results of the P-Card research in order to identify potential savings and decide if a P-Card program will be beneficial to Town operations.

##### SERVICE

**Goal: Develop and implement a purchasing training schedule based on a needs assessment in order to prepare and conduct purchasing training for Town personnel based on the results.**

Objectives:

- Review the results of the purchasing training needs assessment conducted in fiscal year 2016.
- Develop and implement a purchasing training schedule based on the list of purchasing training topics identified in the needs assessment.
- Develop purchasing training sessions based on the list of purchasing training topics.
- Conduct eight (8) purchasing training sessions with departmental purchasing staff based on the list of purchasing topics and the implemented schedule within fiscal year 2017.
- Prepare three (3) video versions of the purchasing training sessions for new hire and refresher training for departmental staff.

#### Contract Administration Division

##### STEWARDSHIP

**Goal: Complete Contract Administration Policy and Procedure Manual.**

Objectives:

- Continue to revise and develop Contract Administration Policies and Procedures that will be used to ensure contract compliance and mitigate financial risks to the Town.
- Submit completed manual to Director of General Services and Board of Mayor and Aldermen for approval.
- Develop and conduct a training session for end-users; publish on disc and/or the Town's website for reference.
- Update the website to include links that will allow contractors direct access to view awarded contracts.
- Analyze current processes and industry best practices to determine specific changes needed for modernized efficiency.
- Research Contract Administration software programs.

**GENERAL SERVICES**

**SERVICE**

**Goal: Implement a cost-effective and efficient technology plan to streamline the Contract Administration process.**

Objectives:

- Update the website to include links that will allow contractors direct access to view awarded contracts.
- Analyze current processes and industry best practices to determine specific changes needed for modernized efficiency.
- Research Contract Administration software programs.

**Facilities Maintenance Division**

**STEWARDSHIP**

**Goal: Implement the use of the Computerized Maintenance Management System (CMMS) to make our processes more efficient, accessible and accurate. The current “work order” system has served the Town well, but as the division’s responsibilities have grown, it is necessary to utilize the new technology that is available.**

Objectives:

- Reduce steps in work order processing 58% by June 30, 2017. Currently, work orders go through twelve steps from initiation to completion and are only accessible through a desktop computer.

- Improve availability of data information and access to work order system to staff by requesting funding for five (5) “tough books” or “tablets”.
- Increase efficiency of data collection and system information by utilizing the Computerized Maintenance Management System’s ability to automatically upload and log system information as repairs are made and work orders are closed. With the current “work orders” system, inventory parts and supplies are recorded and removed from current inventory manually.
- Reduce time spent updating and ordering inventory by 27%.

**Goal: Revitalize the preventative maintenance program to reduce complications, improve systems and maintain standards.**

Objectives:

- Reduce reactive work orders 15% by June 30, 2017.
- Add three (3) items to the preventative maintenance program by June 30, 2017.
- Utilize Computerized Maintenance Management System to initiate Preventative Maintenance (PM) schedule.

**Performance Measures**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Amount of facility work orders completed	1,156	1,200	1,200
Average cost per completed work order	\$266	\$250	\$250
Average number of hours spent on work orders	2.2	2.25	2
Property and Casualty Claims:			
Claims received	56	50	50
Claims processed thru TML	18	25	25
Total amount paid out due to claims	\$12,306	\$20,000	\$20,000
Number of formal bids to solicit	54	59	54
Number of formal bids awarded	45	57	51
Procedural infractions found during purchase order audits	29	15	12
Number of RFPs/SOQs solicited	8	4	8
Number of RFPs/SOQs awarded	5	4	7
Total number of contracts executed	98	94	90
Contracts administered			
Construction contracts	35	39	25
Term contracts	122	136	136
One-time and professional services contracts	60	57	45

**GENERAL SERVICES**

**Budget Summary**

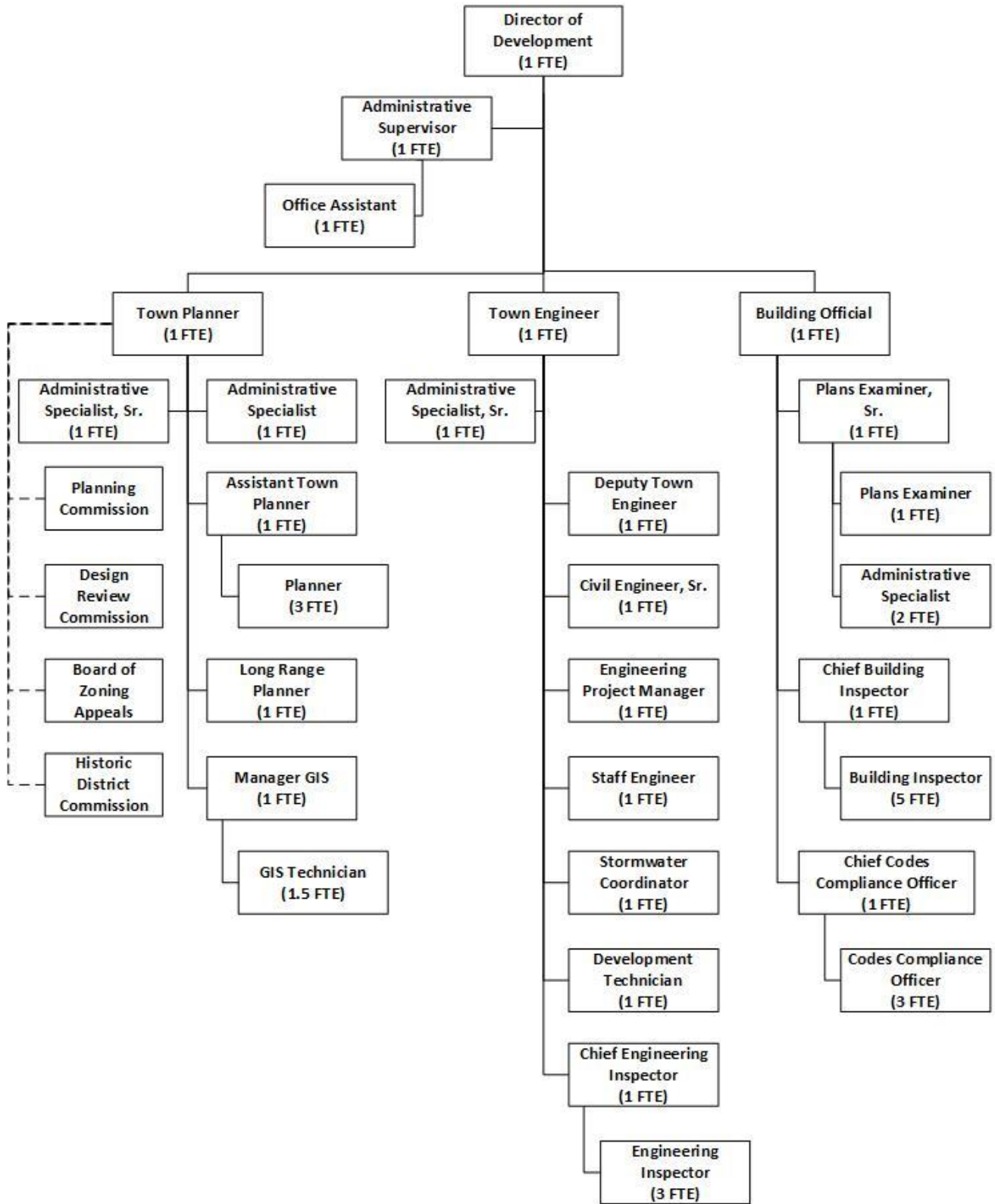
	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 832,286	\$ 860,273	\$ 954,607	\$ 960,886	\$ 1,110,191
Operating Expense	747,960	752,195	1,075,322	1,081,053	1,163,101
Capital Outlay	60,697	71,235	55,000	49,269	0
<b>Total</b>	<b>\$ 1,640,943</b>	<b>\$ 1,683,703</b>	<b>\$ 2,084,929</b>	<b>\$ 2,091,208</b>	<b>\$ 2,273,292</b>
<b>Reduction to expenditures</b>					
Library Fund	(61,407)	(75,091)	0	0	0
Water & Sewer Fund	(124,814)	(129,041)	(143,191)	(144,133)	(166,529)
<b>General Fund</b>	<b>\$ 1,454,722</b>	<b>\$ 1,479,571</b>	<b>\$ 1,941,738</b>	<b>\$ 1,947,075</b>	<b>\$ 2,106,763</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	3.0	\$ 187,014	3.0	202,797	3.0	\$ 202,797
Wages	12.0	386,120	13.0	430,992	15.0	490,398
Part-time		0		-		0
Other Compensation		6,944		6,500		6,500
Benefits		280,195		320,597		378,138
Merit & General Adjustment				-		32,358
Other Personnel	1.0	0		-		0
<b>Total</b>	<b>16.0</b>	<b>\$ 860,273</b>	<b>16.0</b>	<b>960,886</b>	<b>18.0</b>	<b>\$ 1,110,191</b>



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 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 267,346	\$ 255,969	\$ 263,554	\$ 165,170	\$ 251,574
Operating Expense	88,346	83,300	111,113	105,797	118,471
Capital Outlay	0	0	0	0	0
<b>Total</b>	<b>\$ 355,692</b>	<b>\$ 339,269</b>	<b>\$ 374,667</b>	<b>\$ 270,967</b>	<b>\$ 370,045</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(53,354)	(50,890)	(55,825)	(40,645)	(55,507)
<b>General Fund</b>	<b>\$ 302,338</b>	<b>\$ 288,379</b>	<b>\$ 318,842</b>	<b>\$ 230,322</b>	<b>\$ 314,538</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 15	FY 16	FY 16	FY 17	FY 17	FY 17
Salaries	2.0	\$ 156,816	2.0	78,715	2.0	\$ 142,717
Wages	1.0	21,860	1.0	24,518	1.0	24,611
Part-time	0.0	0	0.0	-	0.0	0
Other Compensation		0		-		0
Benefits		77,293		61,938		80,653
Merit & General Adjustment		0		-		3,593
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>3.0</b>	<b>\$ 255,969</b>	<b>3.0</b>	<b>165,170</b>	<b>3.0</b>	<b>\$ 251,574</b>

## DEVELOPMENT - PLANNING

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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 2016 Accomplishments*

- The Planning Division processed a high volume of development applications and related documents:
  - 124 land use applications
  - 804 site inspections
  - 222 sign permits
  - 212 Board/Commission staff reports
  - 953 miscellaneous administrative reviews
- To ensure career development and planning technical expertise, provided training and educational opportunities to the community, staff, and Board/Commission members.
- Staff worked with a subcommittee assembled by the Collierville Chamber of Commerce to develop an ordinance, adopted during FY 2016, to update the Town's regulations pertaining to home-based businesses.
- Using the Town-wide 2004 Historic Resources Survey and GIS web map technology, a map was made for a special training session held in June for the Historic District Commission that documented demolition of all structures in the Historic District since it was created in 1989.
- Conducted an inventory of existing public and private parking spaces available around the Historic Town Square area.
- Worked with the Planning Commission and Board of Mayor and Aldermen to develop an informal policy on what constitutes a compatible transition from existing estate-sized residential lots to new, more suburban residential neighborhoods.
- Update and improve the Town's land development regulations to ensure high quality development and implement land use plan and policies. Specifically, the fence ordinance section of the Zoning Ordinance was comprehensively updated, the DRC's Plant List in the

## DEVELOPMENT - PLANNING

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Design Guidelines was updated, and the HDC's Guidelines were amended to prevent repetitious house designs in the Historic District. Staff worked with various stakeholders to develop a draft ordinance to update the Town's "tree policy". Although a comprehensive update has not yet been finalized, during FY 2016 both a residential and nonresidential development used "alternative tree mitigation policies" to serve as "pilot projects" for the new concepts being considered.

- Town staff, engineering consultant A2H, the public, and the Tennessee Department of Transportation (TDOT) collaborated the finalization of construction plans for both Phases 1 and 2 of the "Collierville Center Connect". Also during the past year, staff and A2H received authorization from TDOT to acquire any needed right-of-way and easements to construct the project, which began in late FY 2016.
- Coordinated with Emergency Services staff and the CAD/RMS vendor to integrate our enterprise GIS data with the new CAD/RMS software implementation.
- Developed an updated design for "development notice" signs posted on properties being considered for certain types of development applications that is larger and more legible.
- Provided the sixth annual Development Report, which tracks existing and approved developments against the policies in the Collierville 2040 Plan (adopted 2012). 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.
- 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.
- Collaborated with the Codes Division on the implementation of the new web-based Building and Codes Permitting Software.
- Supported Public Services on the tracking and maintenance of the Town's infrastructure, including stormwater, sanitary sewer, and water supply infrastructure. During FY2016, with the assistance of the University of Memphis, the Town's stormwater data is now complete enough that it is now at a "maintenance level" of support.
- Coordinated with Code Enforcement staff and Paladin Data Systems (vendor) to integrate our enterprise GIS data with the new Code Enforcement software implementation.
- Coordinated with Finance staff and the chosen software vendor to integrate our enterprise GIS data with the new Finance software implementation.

- Prepared the necessary resolutions to initiate the required process to annex the site for the new Collierville High School Campus on Shelby Drive.
- Provided monthly local housing trend demographics to municipal school planners to aid in facility planning and rezonings.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

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

Objectives:

- Provide opportunities to learn new planning trends for all Boards and Commissions so that they can earn at least 4 hours of continuing education credits (required by state law).
- Provide opportunities for planners to obtain 8 hours per year of training (required by state law) and certified planners must obtain 32 hours every two years.
- GIS staff will participate in educational opportunities to stay on top of the rapidly changing profession.
- Current Planning staff will use the "Collierville Way" internal training program to help train staff on the BMA's adopted policies and to maintain consistency in development application review.

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

Objectives:

- For implementation in FY2018, develop a plan with Paladin Data Systems (Code Enforcement software vendor) to configure the Planning Module element of the software to create a web-based project tracking system for development applications (site plans, sign permits, subdivisions, CUPs, rezonings, Planned Developments, etc.) that is fully integrated with GIS.

**Goal: Ensure high quality future development patterns and redevelopment activities that promote and protect Collierville's character.**

Objectives:

- 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.
- Within 90 days of the BMA making a request to annex any portion of the remainder of the Town's unincorporated reserve area, staff will coordinate any property owner requests, initiate any required referendums, draft the necessary ordinances,



## DEVELOPMENT - PLANNING

resolutions, and prepare a cost/benefit annexation analysis report.

### **Goal: Ensure high quality development and implement land use plan and policies.**

Objectives:

- Within 180 days, staff will hold a workshop with the PC, DRC, HDC, and/or BMA on needed “clan-up” changes to the Zoning Ordinance (and possibly the Zoning Map), which could address the Planned Development (PD) process, permitted uses, downtown zoning, and improving residential design standards (single family). The process will be examined in terms of complexity, enforcement, long-term consequences, and consistency with the Land Use Plan. 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.

### **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.
- 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.

## SAFETY

### **Goal: Provide GIS data to support timely response to all police, fire, and medical emergencies.**

Objectives:

- Coordinate with emergency services staff and Shelby County 911 staff to ensure all necessary information is available and current within the InformCAD dispatching application.
- Ensure all emergency services staff have access to current maps and the geospatial information that is critical for timely responses.

### **Goal: Provide during the application review process proper regulatory oversight of landscaping, lighting, and mobility (pedestrian and vehicular) in the built environment.**

Objectives:

- Support the efforts (internally initiated or by private sector applicants) to update to the Major Road Plan.
- By the end of the FY, update the lighting ordinance to reflect emerging LED technology related to illumination levels, light color, and glare.

## SERVICE

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

Objectives:

- Provide monthly updates to the online interactive Development Activity Map.
- 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 permits applications and processes into the effort, which are largely Planning Division functions.

### **Goal: Create and maintain the Town’s geospatial information.**

Objectives:

- Coordinate with Code Enforcement staff and Paladin Data Systems (vendor) to ensure all necessary geospatial information is available and current within the SMARTGov application.
- Coordinate with the Shelby County Assessor of property to facilitate the integration of quarterly parcel updates into the Town’s various business systems including SMARTGov (Code Enforcement), InformCAD (Emergency Services), and New World Systems (Finance).
- Support Planning on the maintenance of Zoning, Land Use, and other planning related GIS data.
- Support Public Services on the tracking and maintenance of the Town’s infrastructure, including storm water, sanitary sewer, and water supply infrastructure.
- Support all other Town departments, as needed.

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

Objectives:

- GIS staff will continue to maintain the on premise GIS server and database server machines and will manage the ArcGIS Online for Organizations subscription.
- Maintain the twelve (12) web mapping applications developed over the past three 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.

## DEVELOPMENT - PLANNING

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### **Goal: Integrate the GIS System with other Town business systems.**

#### Objectives:

- Coordinate with Code Enforcement staff and Paladin Data Systems (vendor) to integrate our enterprise GIS data with the new Code Enforcement software implementation and to plan for the Planning Module implementation.
- Coordinate with Finance staff and New World Systems to integrate our enterprise GIS data with the new Finance software implementation.
- Coordinate with other Town departments, as needed, on a plan to ensure requested integrations of GIS data for their software implementation efforts.

### **Goal: Provide potential GIS Services and support.**

#### Objectives:

- Organize quarterly meetings of the Data Directions group to expose internal users to GIS data and services

and to gain feedback in quarterly prioritization of data needs.

- Provide potential GIS Services and support, with Web-Based Mapping requests (both internal and external applications) completed within 60 days of request.

## SCHOOLS

### **Goal: Work with School Board to quantify long term facility and capital needs of Collierville Schools.**

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

**DEVELOPMENT - PLANNING****Performance Measures**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Number of Applications Received			
Rezoning (Conventional)	6	10	10
Zoning Ordinance or Guidelines Text Amendments	7	7	7
Planned Developments (New and Revisions)	5	6	6
Land Use Map or Text Amendments	1	6	6
Variances/Administrative Appeals	10	13	10
Annexation	-	1	1
Conditional Use	13	9	9
Preliminary Site Plan	8	17	8
Final Site Plan	14	10	15
Site Plan Amendments (sheet revisions, cell co-locations)	23	23	23
Subdivision Sketch Plan	2	-	-
Subdivision Preliminary Plat	24	16	16
Subdivision Final Plat	11	20	20
Right of Way or Easement Vacation	1	-	-
Produce Vendor Permits	4	4	4
Charitable Solicitor Permits	9	5	5
Sign Permits	190	224	224
Fence Permits	248	284	284
Total Applications	576	655	648
Number of Board/Commission Reports Produced			
Board of Mayor and Alderman	50	86	86
Planning Commission	52	61	61
Board of Zoning Appeals	9	13	13
Design Review Commission	13	18	18
Historic District Commission	21	46	40
Design Review Team (DRT) Administrative Review	68	81	81
Total Reports	213	213	213
Number of Development and Pre-Application Meetings	141	154	154
Number of Administration Reviews (Zoning Letters & Business Licenses)			
Zoning Letters	32	25	25
Business Licenses	235	227	227
Home Occupations	98	80	80
Field/Site Inspections	866	740	800
Average Number of Days between Application and Response	3	3	3

**DEVELOPMENT - PLANNING**

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 704,327	\$ 691,691	\$ 800,264	\$ 779,120	\$ 846,278
Operating Expense	90,077	86,445	93,230	90,471	86,880
Capital Outlay	0	0	0	0	0
<b>Total</b>	<b>\$ 794,405</b>	<b>\$ 778,136</b>	<b>\$ 893,494</b>	<b>\$ 869,591</b>	<b>\$ 933,158</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(119,161)	(116,720)	(134,024)	(130,439)	(139,974)
<b>General Fund</b>	<b>\$ 675,244</b>	<b>\$ 661,416</b>	<b>\$ 759,470</b>	<b>\$ 739,153</b>	<b>\$ 793,184</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	6.0	\$ 392,356	7.0	428,151	7.0	\$ 446,409
Wages	3.0	94,472	3.0	107,386	3.0	110,949
Part-time	0.0	9,964	1.0	13,000	1.0	22,500
Other Compensation		0		-		0
Benefits		194,899		230,583		242,239
Merit & General Adjustment		0		-		24,181
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>9.0</b>	<b>\$ 691,691</b>	<b>11.0</b>	<b>779,120</b>	<b>11.0</b>	<b>\$ 846,278</b>

## DEVELOPMENT - ENGINEERING

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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 2016 Accomplishments***

#### **Drainage**

- Completed drainage improvements in Ailene Drive.
- Completed design and construction for Phase 2 of Cooper Road & College Road drainage improvements.
- Completed design and construction for drainage improvements at Peterson Lake and Powell Road.
- Completed the design for drainage improvements or Royal Pecan Subdivision.
- Completed the construction of drainage improvements under Norfolk Southern Railway at Walnut Street and North Rowlett.

#### **Transportation**

- Complete the widening of approximately 2,600 feet of Wolf River Boulevard across the frontage of Creekside Phase II and The Stables development.
- Design and completed construction of additional parking spaces at the Morton Museum.
- Secured right-of-way for signalization of Poplar Avenue, Collierville-Arlington and Eastley, Street; secured a Congestion Mitigation Air Quality (CMAQ) grant for construction.
- Completed construction of signalization of Shelton Road and Collierville-Arlington Road.

- Secured funding for resurfacing projects at Bray Station, Winchester Road, and Bailey Station Road.
- Secured funding through Metropolitan Planning Organization (MPO) for the Environmental and Preliminary Engineering Work for Shelby Drive between Sycamore Road and U.S. 72 related to construction of new Collierville High School.
- Worked 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.
- Continue to work with TDOT on Byhalia Road construction.
- Completed the reconstruction of Industrial Drive and Mid-South Cove.
- Completed design of signal at Poplar Avenue and Progress Road/Grand Steeple Chase Road.

#### **Stormwater**

- Completed Town-wide Storm Sewer System Mapping Project.
- Received 5-Star and Urban Waters Restoration Grant for \$20,000 from National Fish & Wildlife Foundation for educational outreach projects.
- Organized and conducted education and outreach events to meet TDEC MS4 requirements that included a Tennessee Smart Yards Workshop, off-site Rain Garden installation at Collierville High School, and off-site meeting for the Collierville Elementary School's Wolf River field trip.
- Improved Town's flood plain verification process in coordination with GIS and Codes divisions.
- Continued to monitor and track education classes completed by new Town employees regarding Stormwater Pollution Prevention.
- Completed implementation of electronic data base for stormwater inspections.
- Continued to work with Tennessee Department of Environment and Conservation (TDEC) on new storm water requirements.
- Completed projects at Collierville High School and Schilling Farms Middle School outdoor education areas in conjunction with FedEx and Wolf River Conservancy using 5-Star Grant funds.

#### **General**

- Developed and managed Development Agreements and inspections for 75 private residential or

## DEVELOPMENT - ENGINEERING

commercial projects at various stages of development and 16 project that were released.

- Assisted citizens in efforts to obtain flood insurance in flood prone areas.
- Actively managed and inspected 11 on-going Capital Improvement Projects for the Town.
- Continued to update standardized construction details and made available to contractors on line through Town website.
- Employee education: Chief Inspector attended supervisory seminar; Deputy Town Engineer and Stormwater Coordinator attended annual Tennessee Storm Water Association conference; Town Engineer attended Guide to Local Government Law seminar; Town Engineer and Deputy Town Engineer attended Easements and Boundaries seminar; Staff Engineer attended Traffic Signal Academy workshop; Working in Confined Spaces training attended by two inspectors; TN EPSC Phase 1 certification by one inspector and recertification by three division employees.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

##### **Goal: Help reduce cost of capital projects.**

Objectives:

- Complete more in house design of construction projects.
- Project Managers shall attend at least one class per year, either a webinar, class, or online course for Project Management skills.
- Provide better planning of construction projects during design stage.
- Work with different departments on preparing plans, specifications, and set key milestones for projects.
- Continue to seek outside funding through Tennessee Department of Transportation, Congestion Mitigation Air Quality (CMAQ) Grants, and Community Development Block Grants (CDBG).

#### SAFETY

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

Objectives:

- Through the Congestion Mitigation Air Quality (CMAQ), connect all signals along Byhalia Road by fiber optic.

- Complete a bike and truck route plan for the Town showing major roads, proposed bike routes and truck routes.
- Complete design for Shelby Drive and Sycamore Road improvements related to construction of the new Collierville High School.
- Complete the signalization of Poplar Avenue at Collierville Arlington Road/Eastley Street.
- Complete the signalization of Poplar Avenue at Grand Steeple Chase Drive/Progress Road.

##### **Goal: Improve public safety and level of service around Town.**

Objectives:

- Establish a list of flooding and bank stabilization projects from most critical to least critical.
- Assist in update of Town's ADA Plan.
- Continue to respond to Mayor's Action Center (MAC) cases within three days of receiving the case.

#### SERVICE

##### **Goal: Enhance employee and public education.**

Objectives:

- Educate property owners through brochures and the Town's web site on ways property owners can help reduce yard flooding.
- Continue stormwater education and outreach program through school activities, workshops, and brochures.
- Continue to educate bicyclists through educational brochures.
- Require engineering employees to take at least one class every year in their related field.
- Continue to educate new Town employees on stormwater issues such as illicit discharge detection and elimination.
- Provide tracking spreadsheet for Development Agreements.

##### **Goal: Improve communication with development community.**

Objectives:

- Inform development community of any changes to Town stormwater requirements based on upcoming new MS4 Permit to avoid project conflicts and delays.
- Provide clear and concise plan review comments.
- Be proactive in contacting developers as project questions arise to help prevent delays.

**DEVELOPMENT - ENGINEERING**

**Performance Measures**

Activity	Actual FY15	Estimated FY16	Projected FY17
Private Development projects			
Number of Projects Reviewed (site plans, plats, etc.)	129	121	115
Number of New Residential Lots Approved (plats recorded)	88	169	80
Amount Approved Commercial/Industrial (sq. ft.)	181,612	37,286	371,000
Average Plan Review Time (Number of Days)	11	10	12
Percent of Reviews within 3 weeks	100%	100%	100%
Capital Investment Program			
Number of Capital Investment Projects - Design Start	7	10	5
Number of Capital Investment Projects - Design Complete	8	9	5
Number of Capital Investment Projects - Bid Opening	12	9	6
Number of Capital Investment Projects -Construction Start	12	10	6
Number of Capital Investment Projects -Construction Complete	11	8	2

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 862,531	\$ 834,534	\$ 962,693	\$ 970,090	\$ 1,023,777
Operating Expense	144,631	182,181	265,720	257,727	217,293
Capital Outlay	5,160	800	24,200	24,200	0
<b>Total</b>	<b>\$ 1,012,322</b>	<b>\$ 1,017,515</b>	<b>\$ 1,252,613</b>	<b>\$ 1,252,017</b>	<b>\$ 1,241,070</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(253,080)	(254,379)	(312,870)	(313,004)	(310,267)
<b>General Fund</b>	<b>\$ 759,241</b>	<b>\$ 763,136</b>	<b>\$ 939,744</b>	<b>\$ 939,013</b>	<b>\$ 930,802</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15	FY 15	FY 16	FY 16	FY 17	FY 17
Salaries	5.0	\$ 342,412	5.0	364,504	5.0	\$ 370,988
Wages	6.0	253,367	7.0	311,885	7.0	316,328
Part-time		0		-		0
Other Compensation		0		-		0
Benefits		238,755		293,701		305,031
Merit & General Adjustment		0		-		31,430
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>11.0</b>	<b>\$ 834,534</b>	<b>12.0</b>	<b>970,090</b>	<b>12.0</b>	<b>\$ 1,023,777</b>

## DEVELOPMENT – CODE ENFORCEMENT

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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 2016 Accomplishments*

- Held 5 Pre-Construction Meetings in FY16 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 O’Reilly’s, Wright Construction, Zaxby’s, Collierville Business & Tax and Green & Sons Storage.
- Staff attended educational classes applicable to maintaining inspector and plan review certifications. The Building Official, Inspectors and Plans Examiners attended 37 classes for a total of 90 training hours. The training hours were applicable to the building, mechanical, plumbing, electrical and fire codes. The Tennessee Building Officials Association conference was held in Kingsport, TN where Collierville was represented by the Building Official and the Senior Plans Examiner. In addition to the training, the Chief Building Inspector gained certifications as a Commercial Building Inspector and Commercial Plans Examiner. The Senior Plans Examiner gained certifications as an Accessibility Inspector / Plans Examiner, Commercial Plumbing Inspector and Plumbing Plans Examiner. The Residential Plans Examiner gained a certification as a Residential Plans Examiner. The Building Official and Inspectors attended local West Tennessee Building Official Association monthly meetings. The Building Official attended Memphis Home Builders Association monthly meetings and discussions with other local Building Officials for code consistency and knowledge of surrounding jurisdictions.
- The Division consulted structural engineer, Julie Furr, for clarity of the Memphis / Shelby County seismic wall bracing Ordinance which was adopted by Collierville for consistent building code enforcement.
- The Construction Board of Adjustments and Appeals met on two occasions in their official capacity and three times as an advisory board regarding local code enforcement issues.

- Provided accountability through positive customer service survey feedback.
- Monitored returned customer service surveys for needed improvements.
- The total number of building trade inspections was 10,776 for the fiscal year, with a pass rate of 74%. The trade inspectors averaged 9.2 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 855 plans reviewed. Four hundred fifty four (454) were residential plans, which consisted of 164 for new single-family dwellings and 233 residential additions. Four hundred one (401) were commercial plans, which consisted of 6 new commercial projects and 63 commercial additions, and 332 multi-family units.
- There were a total of 67 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. Fourteen (14) of 2,685 total zoning code cases required court action during the fiscal year.
- Staff initiated 2,375 zoning code actions and responded to 310 citizen initiated complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module.
- Conducted 97%+ of building inspections within 24 hours (next workday) of inspection request.
- Implemented new permit software to allow online inspection requests, results and documentation for more accurate and efficient communication between the Town, contractors and owners.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

**Goal: Ensure a high return on the Town’s investment in Collierville’s Division of Building Codes by emphasizing training and analysis.**

Objectives:

- Attend and represent the Town at local, state and regional Code Enforcement Association meetings and conferences.
- Encourage staff growth by providing 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.



## DEVELOPMENT – CODE ENFORCEMENT

- Conduct regular staff meetings for improved consistency.
- 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.

### **Goal: Improve the effectiveness and cost efficiency 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.
- 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.

## SAFETY

### **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.

## SERVICE

### **Goal: To provide the best customer service of any government Code Enforcement division.**

#### Objectives:

- Provide accountability through positive customer service survey feedback.
- Monitor returned customer service surveys for needed improvements.
- Provide inspection results real-time with email to builders/contractors.

### **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 by contacting citizens when dealing with complaints.
- Visit all new businesses to Collierville within one week of opening.

### **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.

### **Goal: Promote and maintain an open line of communication with the development community.**

#### Objectives:

- Effectively communicate Division process changes to builders/contractors through email and posted notifications.
- Conduct periodic meetings with builders to develop a cohesive relationship.
- Provide direct contact with Building Inspection staff through the provision of cell phone numbers.
- Provide a method of tracking projects from time of application through the certification of occupancy.
- Provide a citizen access portal to apply for permits, request inspections and track project status.

## SCHOOLS

### **Goal: Ensure the new school facilities are designed and constructed to the latest adopted health and safety standards.**

#### Objectives:

- Take a proactive role in providing assistance with the initial building design.
- Review construction documents to assure structures are designed to the minimum adopted building codes.
- Provide periodic inspections throughout the construction process to ensure minimum health, safety and structural requirements are met.

**DEVELOPMENT – CODE ENFORCEMENT**

**Code Compliance Activity**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
<b>Zoning Code Compliance Activity</b>			
<b>New Cases</b>			
Town Staff Initiated	3,586	2,446	3,016
Citizen Initiated	435	314	375
Total New Cases	4,021	2,760	3,391
Open Cases Carried Over From Previous Month	30	23	27
<b>Permit Activity - Key Indicators</b>			
Number of Commercial/Industrial New Buildings or Expansions	9	6	8
Amount of Commercial/Industrial Square Footage Permitted	197,919	31,654	250,000
Number of Commercial/Industrial Buildouts	83	52	68
Amount of Commercial/Industrial Buildouts (sq.ft.)	385,847	405,691	326,696
Number of Single Family Units Permitted	150	173	156
Number of Multi-Family Units Permitted	-	125	207
Total Units Permitted	150	298	363
<b>Construction Activity</b>			
<b>Number of Permits</b>			
Building	738	811	775
Electrical	884	753	819
Plumbing	685	661	673
Mechanical	1,048	1,079	1,064
Total Permits	3,355	3,304	3,330
<b>Number of Inspections</b>			
Building	4,035	2,476	3,256
Electrical	2,712	1,452	2,082
Plumbing	3,036	1,879	2,458
Mechanical	1,634	1,106	1,370
Total Inspections	11,417	6,913	9,165
Number of Failed Inspections	2,681	1,655	2,168
Number of Courtesy Inspections	3	2	3
Average Number of Inspections per Work Day	8.6%	9.2	8%
Rate of Past Inspections (%)	77.0%	76.0%	73.0%
<b>Financial Tracking</b>			
<b>Fees</b>			
Building	\$281,440	\$245,596	\$263,518
Electrical	\$72,361	\$73,848	\$73,105
Plumbing	\$74,465	\$84,858	\$79,662
Mechanical	\$118,110	\$126,945	\$122,528
Re-Inspections	\$74,320	\$28,690	\$51,505
Building Plans Review	\$113,069	\$80,372	\$96,721
Other (Sign, Fence, etc.)	\$23,302	\$23,065	\$23,184
Total Fees	\$757,067	\$663,374	\$710,221
<b>Valuations</b>			
Dwelling	\$53,253,800	\$69,303,570	\$61,278,685
Commercial/Industrial	\$29,852,115	\$432,714	\$15,142,415
Miscellaneous	\$7,602,540	\$6,913,536	\$7,258,038
Total Valuations	\$90,708,455	\$76,649,820	\$83,679,138

**DEVELOPMENT – CODE ENFORCEMENT**

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 859,955	\$ 901,950	\$ 938,689	\$ 921,477	\$ 1,040,194
Operating Expense	62,262	48,434	104,737	55,163	100,248
Capital Outlay	2,120	15,200	81,350	88,142	23,120
<b>Total</b>	<b>\$ 924,337</b>	<b>\$ 965,584</b>	<b>\$ 1,124,776</b>	<b>\$ 1,064,782</b>	<b>\$ 1,163,562</b>

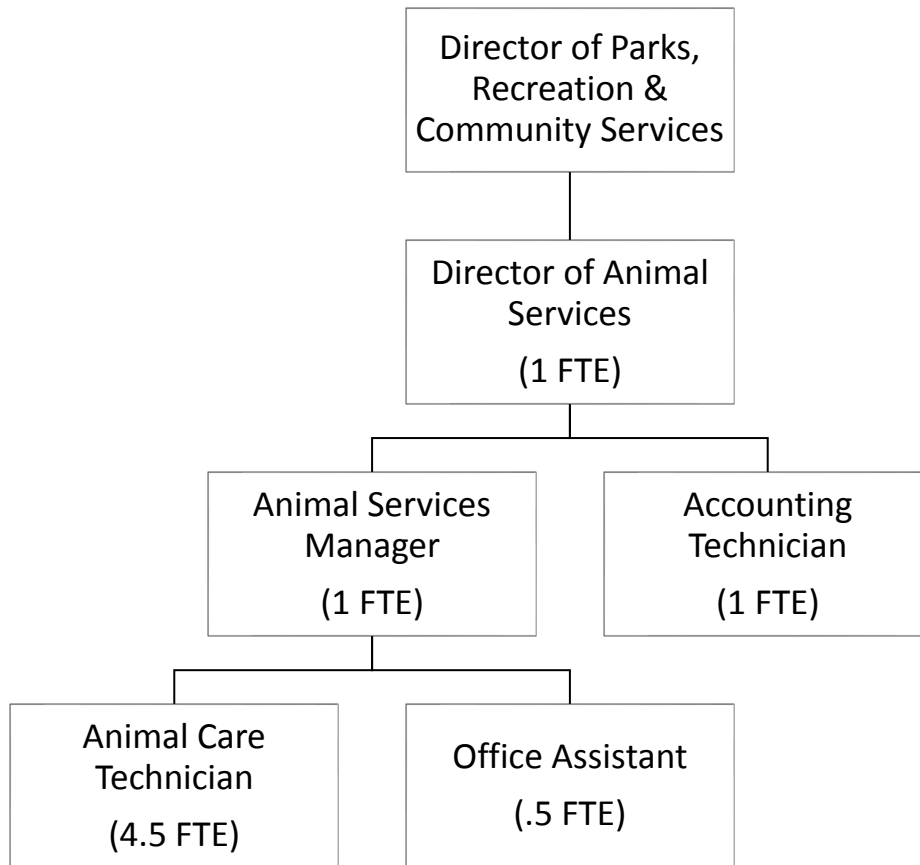
**Staffing Summary**

	FY 15		FY 16		FY 17	
Salaries	4.0	\$ 261,454	4.0	250,132	4.0	\$ 250,815
Wages	10.0	379,671	10.0	385,448	11.0	449,572
Part-time	1.0	0	1.0	11,652	0.0	0
Other Compensation		0		-		0
Benefits		253,628		274,245		306,467
Merit & General Adjustment		0		-		33,340
Other Personnel	1.0	7,198	0.0	-	0.0	0
<b>Total</b>	<b>16.0</b>	<b>\$ 901,950</b>	<b>15.0</b>	<b>921,477</b>	<b>15.0</b>	<b>\$ 1,040,194</b>



**ANIMAL SERVICES**

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## ANIMAL SERVICES

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**A**nimal 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 2016 Accomplishments***

- Received \$45,789.69 in donations.
- New program started in 2014 has allowed us to transport over 300 puppies 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 gave us over \$30,000 in grant opportunities, since 2015.
- 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 350 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 during special adoption events.
- The Animal Services Director, Shelter Manager and two Animal Shelter Technicians are active members of the (NACA) National Animal Control Association. Animal Services now has two certified animal control officers, Nina Wingfield and Sandy Kraemer. This year, Animal Services hosted a NACA animal control class and brought animal control employees across the country here for training. Three staff members attended the class.
- The Animal Services Director continues to serve for the past 10 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 8,500 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 45 completed Eagle Scout projects at the shelter since 2005. Now we are also working with Girl Scouts troops with their community service requirements.
- Continued the TNR program for feral (wild) cats. Over 750 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. We secured a \$10,000 grant from PetSmart Charities to fund this project.
- Over 4,000 hours for court appointed community service for minor offenses and high school service hours have been served at the shelter.
- Kids Camp brought in 100 children for humane education instruction held at the shelter and the Avenue Carriage Crossing. This year the SPCA of Memphis sent 40 kids from low income families to Kids Camp. It was a big success and created a wonderful opportunity for our community's children.
- 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 come to the shelter for their Alternative Spring Break Service Trip. They volunteered 4 days of their spring

## ANIMAL SERVICES

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break walking dogs, cat care duties and cleaning kennels at the shelter.

- Paw Fest at Carriage Crossing was bigger and better than ever in October, with more dog prizes, games and families participating with their dogs.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

**Goal: Making good responsible decisions on all budget expenditures and being good stewards of donors' donations and contributions.**

Objectives:

- Using donation dollars to enhance our animal services shelter operations and community outreach programs efficiently and effectively.
- Reaching Town of Collierville residents who are in need of our outreach services for spay/neuter, vaccinations and care of their pets.

**Goal: Provide more services for our senior residents, offering adoption options for our older pets.**

Objectives:

- Increasing our volunteer team to include more seniors.

#### SAFETY

**Goal: Perform all shelter operations in accordance with OSHA regulations and the Association of Shelter**

**Veterinarians: Guidelines for Standards of Care in Animal Shelters.**

Objectives:

- Provide a safe work place all staff, volunteers and the public, especially during our construction. Increase the protocols on busiest adoption days and high traffic areas.
- Maintain safe, humane, and compassionate environment for animals.
- Have morning safety updates on new construction activity to provide safe daily activity for staff and volunteers during cleaning hours.

#### SERVICE

**Goal: Advertise education outreach programs to provide services to generate more empathy and compassion for animals and people.**

Objectives:

- Use monthly utility bill to share information on TOC animal ordinances and responsible pet ownership.
- Publish animal services statistics in newspapers and other media sites.

**Goal: Educate citizens on state and county animal laws, TOC animal ordinances and animal control's duties.**

Objectives:

- Distribute humane education material and handouts.
- Present presentations increasing awareness of all the animal services programs available to help pets and people.

## ANIMAL SERVICES

### Performance Measures

Activity	Actual FY15	Estimated FY16	Projected FY17
Animals taken in at shelter	1,425	1,700	1,700
% Surrendered Animals	26.0%	20.0%	19.0%
% Strays brought in	60.5%	50.0%	50.0%
% TNR (Trap, Neuter, Release) cats	7.0%	15.0%	18.0%
% No Cost Spay/Neuter Program	6.4%	14.0%	12.0%
% Wildlife	0.2%	1.0%	1.0%
Animal Control Officer pick-up	n/a	n/a	n/a
% Animals Adopted out	64.3%	60.0%	55.0%
% Animals Reclaimed	23.0%	25.0%	30.0%
% Animals Euthanized	12.2%	14.0%	14.0%
% Animals picked up DOA	0.5%	1.0%	1.0%
Animals In the shelter or in foster care	n/a	n/a	n/a
Animals adopted out	646	655	825
Animals reclaimed	230	250	450
Animals euthanized	174	238	200
Total for live release	1,050	1,143	1,500
Total Animals Spayed	255	400	500
Total Animals Neutered	255	400	500
Dogs Spayed	115	200	250
Dogs Neutered	130	200	250
Cats Spayed	140	200	250
Cats Neutered	125	200	250
Calls responded to within 24 hours	n/a	n/a	n/a
After hour call-outs	7	12	15
Number of visitors at Shelter	n/a	n/a	n/a
Number of visitors at Carriage Crossing	n/a	n/a	n/a
Number of volunteer hours	31,000	31,000	32,000
Number of Kids Camp attendees	75	125	130
Humane Education - Adults	n/a	n/a	n/a
Humane Education - Children	n/a	n/a	n/a
Donations	n/a	n/a	n/a
Animals served by no cost spay/neuter program	75	125	120
Adoptions placed with animal rescue group	169	170	200
Cats - Placed with Animal Rescue Groups	n/a	n/a	n/a
Dogs - Placed with Animal Rescue Groups	n/a	n/a	n/a
Adoption of other pets (chickens, rabbits, goats, etc.)	3	5	5
Dog bites	16	30	35
Court appointed service hours	6,000	6,000	6,500
Percent of total visits to shelter made on Saturday	n/a	n/a	n/a
TNR (Trap, Neuter, Relocate)	105	255	225



**ANIMAL SERVICES**

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**Budget Summary**

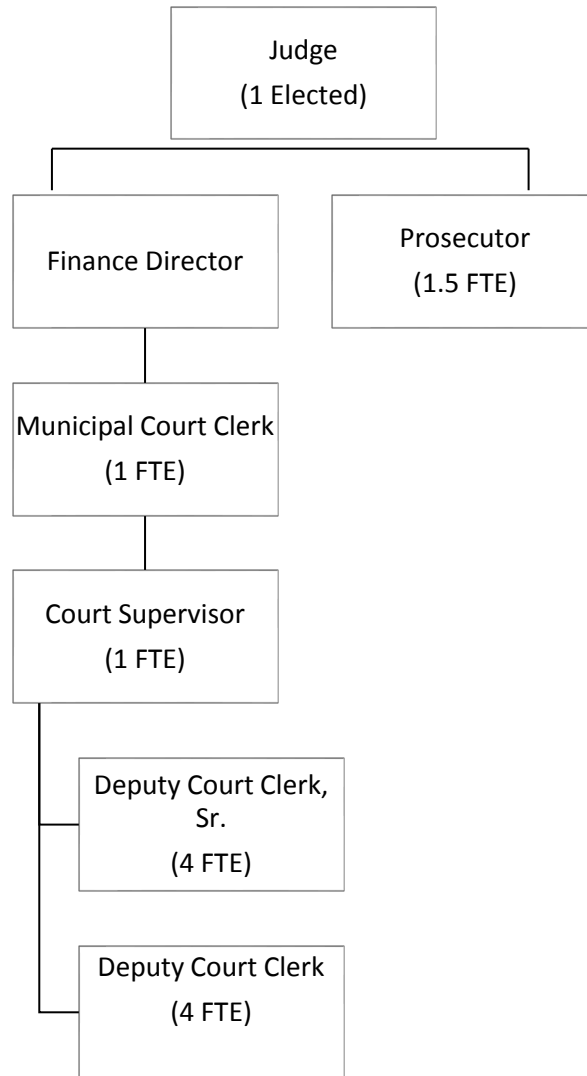
	<b>Actual</b>		<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 16</b>	<b>FY 17</b>
Personnel	\$ 330,357	\$ 281,540	\$ 396,808	\$ 390,794	\$ 445,796
Operating Expense	655,166	232,761	187,646	194,153	167,056
Capital Outlay	10,917	0	57,860	26,360	0
<b>Total</b>	<b>\$ 996,440</b>	<b>\$ 514,301</b>	<b>\$ 642,314</b>	<b>\$ 611,307</b>	<b>\$ 612,852</b>

**Staffing Summary**

	<b>Actual</b>		<b>Estimated</b>		<b>Budget</b>	
	<b>FY 15</b>		<b>FY 16</b>		<b>FY 17</b>	
Salaries	2.0	\$ 84,758	2.0	103,211	2.0	\$ 106,318
Wages	2.0	71,386	3.0	98,826	3.0	100,896
Part-time	5.0	31,736	5.0	49,886	6.0	89,700
Other Compensation		1,857		2,500		2,500
Benefits		91,804		105,943		117,321
Merit & General Adjustment		0		-		10,916
Other Personnel		0	0.0	37,427	0.0	18,144
<b>Total</b>	<b>9.0</b>	<b>\$ 281,540</b>	<b>10.0</b>	<b>397,794</b>	<b>11.0</b>	<b>\$ 445,796</b>

**MUNICIPAL COURT**

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This is a municipal court with general sessions jurisdiction. This court exercises original jurisdiction over all misdemeanor cases. Felony cases are heard up to the preliminary hearing stage in this court. In addition, the court decides traffic cases and city ordinance violations. There is one Judge who presides over six or seven permanent court dates a month and as many times as needed for special court. The Judge is elected for an eight-year term. The Town employs 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 2016 Accomplishments***

- Completed an internal audit of court costs and fines by verifying amounts assessed aligned with corresponding TCA authority.
- Designed and implemented new Cash Bond Reports to reconcile active and inactive cash bond amounts on a monthly basis.
- Collected \$1,532,735 in Court revenue.
- Collaborated with Collierville Police Department to streamline workflow procedures to reduce court delays and strengthen defendant identification processes for Bench Warrant issuance.
- Implemented new safety procedures for court visitors and staff and sought the assistance of the Collierville Police Department to conduct Emergency Situation safety training for court staff.
- Redesigned court's Juvenile Program Packet with the intent to better explain the program's requirements and benefits.
- Increased court sessions by 16% meanwhile consistently meeting deadlines to prepare and process court docket.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts and MTAS.
- Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.

### ***FY 2017 Goals and Objectives***

#### **STEWARDSHIP**

**Goal: Improve efficiency of Court procedures and operate within budget.**

Objectives:

- Evaluate Court calendar case settings and apply adjustments to achieve optimal efficiencies and limit overtime costs.
- Review and perform periodic evaluations of departmental processes to increase productivity and seek lower cost alternatives.
- Work together with Court software vendor to formulate system reports to potentially eliminate manual processes.
- Conduct cross-training initiatives for Court staff.
- Monitor amendments to state statutes for compliance with state laws.
- Monitor daily and monthly balance reports to ensure the accuracy of costs and fines collections and disbursements.

**Goal: Implement paperless E-Citations.**

Objectives:

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

#### **SAFETY**

**Goal: Continue Safety Training initiatives.**

Objectives:

- Continue to work with Collierville Police Department to train Court staff in safety awareness issues and methods to ensure the safety of Court visitors.
- Monitor and review work practices to ensure Court staff operate in a safe work environment.

#### **SERVICE**

**Goal: Improve external and internal customer service performance and customer satisfaction.**

Objectives:

- Review and update Court's website information and highlight online payment option for traffic violations.
- Develop informational bulletin for parents/guardians with teenagers entering the Court's Juvenile Program to serve as a guide for requirements for successful completion.
- Conduct customer service training for Court staff through MTAS.

## MUNICIPAL COURT

- Promote discussions with Collierville Police Department to exchange ideas for process improvements to benefit both operations in areas of mutual concern.

**Goal: Enhance collections of costs and fines.**

Objectives:

- Review and evaluate Court costs and fine assessments to ensure compliance with state law.

- Promote the convenience of online credit card payments of traffic tickets and enhance the online payment option's visibility on the Town's website.
- Timely reporting of delinquent traffic violations to the Department of Safety to initiate driver's license suspension.
- Monitor, process and submit delinquent defendant accounts to collections, garnishment and bankruptcy attorney by the 15th day of each month.

### Performance Measures

Activity	Actual FY15	Estimated FY16	Projected FY17
<b>Total Charges</b>			
Charge Dispositions	17,985	18,239	18,500
Held to state (Grand Jury)	449	440	450
Guilty plea	3,218	6,324	6,400
Guilty verdict	132	144	150
Dismissed with cost	5,067	4,400	4,500
Dismissed without cost	738	958	950
Not guilty	4	11	10
Traffic Forfeit (paid after court judgment)	1,364	1,206	1,300
Active pac (unpaid tickets)	1,123	1,208	1,200
Other (nolle prosequi)	1,241	1,393	1,400
<b>Total Cases</b>			
Case Dispositions			
Criminal cases	1,648	2,201	2,250
Traffic cases	12,325	11,179	11,500
Total case dispositions	13,973	13,380	13,750
Total cases on docket	22,476	21,682	22,100
Percent of cases disposed	62%	62%	64%
New case files prepared for court docket	7,106	6,036	6,200
Defendants w/misdemeanor dispositions	1,284	1,536	1,550
Warrants processed	866	1,020	1,100
Subpoenas issued	510	509	510
Traffic tickets processed	12,504	10,303	10,500
Parking tickets processed	164	124	130
Traffic ticket cases paid (closed status-without court hearing)	5,351	4,363	4,400
<b>Scheduled court docket</b>			
Sessions	138	160	160
Days	70	84	84
<b>Revenue collected</b>	\$1,552,162	\$1,532,735	\$1,550,000
Online Credit Card Transactions	\$456,716	\$425,700	\$435,000
Online Credit Card Transactions	3,575	3,421	3,500
<b>Cash Bond Activity</b>			
Cash Bonds Posted	\$290,660	\$283,581	\$275,000
Cash Bond Forfeits	\$38,950	\$67,280	\$60,000
Cash Bonds Transferred to fines	\$117,394	\$192,257	\$185,000
Cash Bonds Refunded	\$77,013	\$57,670	\$58,000
Active Bonds	\$220,620	\$258,481	\$248,500

**MUNICIPAL COURT**

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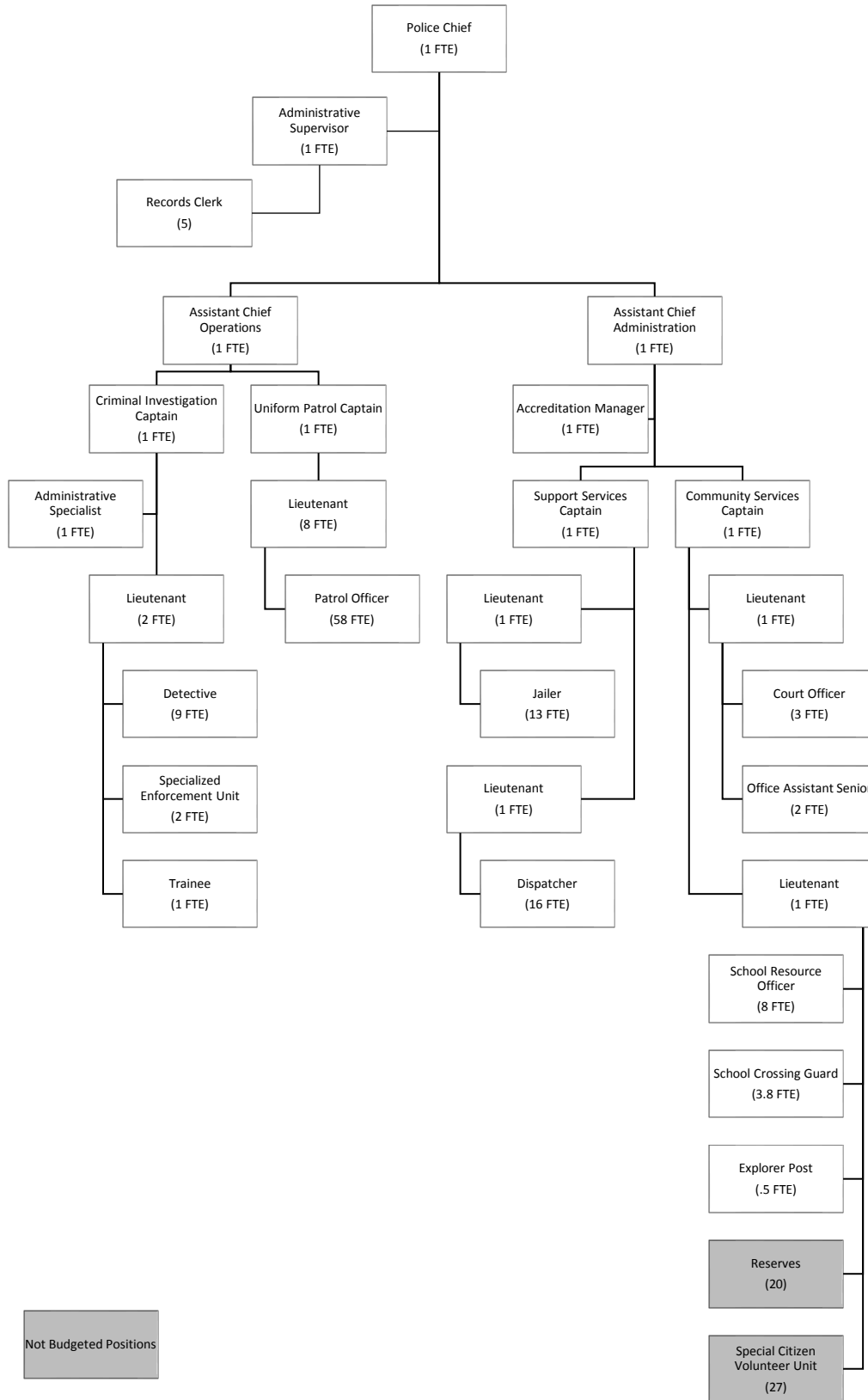
**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 651,260	\$ 678,550	\$ 822,336	\$ 837,747	\$ 864,737
Operating Expense	56,703	65,332	95,952	84,652	92,694
Capital Outlay	0	8,509	0	0	0
<b>Total</b>	<b>\$ 707,963</b>	<b>\$ 752,391</b>	<b>\$ 918,288</b>	<b>\$ 922,399</b>	<b>\$ 957,431</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	2.0	\$ 153,593	3.0	172,233	2.0	\$ 128,000
Wages	7.0	228,977	9.0	295,997	8.0	300,769
Part-time	5.0	104,987	5.0	112,000	5.0	137,070
Other Compensation		7,803		3,600		3,600
Benefits		183,191		253,917		273,140
Merit & General Adjustment				-		22,157
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>14.0</b>	<b>\$ 678,550</b>	<b>17.0</b>	<b>837,747</b>	<b>15.0</b>	<b>\$ 864,737</b>

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

**THE CRIMINAL INVESTIGATION DIVISION** provides the Town with professional and skilled investigators who are available twenty-four hours a day, seven days a week. These multifunctional employees complete all crime scene investigations, criminal investigations, interrogations, personnel background checks, and internal affairs complaints. This division also houses the Victim/Witness

Assistance 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** is responsible for educating 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 2016 Accomplishments***

- In October 2015, the department received a certificate of meritorious accreditation 2<sup>nd</sup> award through the Tennessee Law Enforcement Accreditation Program.
- Throughout this fiscal year, the department has completed the Dispatch Console / P-25 radio system conversion and the CAD / RMS database conversion projects. The In-Field reporting platform is being integrated to facilitate the addition of mobile data terminals in the coming months.
- The department raised \$30,000 during the 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 2017 Goals and Objectives***

**STEWARDSHIP**

**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).

## POLICE DEPARTMENT

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- Employ community-based resources (i.e., college job fairs, career days).
- Update recruiting material.

**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.

### SAFETY

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

Objectives:

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

**Goal: Improve traffic safety efforts.**

Objectives:

- Target enforcement efforts by addressing crash causative factors.
- Increase traffic enforcement and driver safety education efforts to better manage the traffic accident volume created by growth.
- Increase public information campaigns.
- Seek funding for safety programs through GHSO traffic safety grants.

- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported by the State of Tennessee.

### SERVICE

**Goal: 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: 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.

### SCHOOLS

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

Objectives:

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



**POLICE DEPARTMENT**

**Performance Measures**

Statistics	Actual	Estimated	Projected
	FY15	FY16	FY17
Population	48,517	49,292	49,676
Sworn Officer Complement	102	102	102
Civilian Employees	39	39	39
Volunteers	25	27	27
Reserves	5	5	5
Explorers	6	5	5
Total Incoming/Outgoing Phone Calls	144,406	147,294	150,240
Total CAD Entries / Police	41,733	42,568	43,419
Alarm Calls	2,640	2,693	2,747
911 Calls	11,993	12,233	12,478
Traffic Warnings	12,612	12,864	13,121
Traffic Citations	11,459	11,688	11,922
Total DUIs	151	154	157
Total Crashes	1,296	1,322	1,348
Auto Thefts	30	31	32
Burglaries	77	79	80
Larcenies (All Inclusive)	735	750	765

Activity	Actual	Estimated	Projected
	FY15	FY16	FY17
Total CAD Entries / Police	41,733	42,568	43,419
Average Response Time (All Calls)	7:25	7:25	7:25
Officers per 1,000 Population	2.08	2.08	2.06
Assigned Criminal Cases to CID	952	971	990
Percentage of Criminal Cases Cleared	64%	65%	65%
FBI Part I Offenses Clearance Rate	55.00%	55.00%	55.00%
Prisoners Processed	2,250	2,295	2,340

\* FY 17 projections are based on a 2% increase from FY 16 estimates

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 10,164,262	\$ 9,925,207	\$ 10,497,537	\$ 10,303,495	\$ 11,215,492
Operating Expense	854,281	764,192	1,001,596	935,796	1,060,875
Capital Outlay	208,106	117,328	305,412	269,375	327,455
<b>Total</b>	<b>\$ 11,226,650</b>	<b>\$ 10,806,727</b>	<b>\$ 11,804,545</b>	<b>\$ 11,508,666</b>	<b>\$ 12,603,822</b>

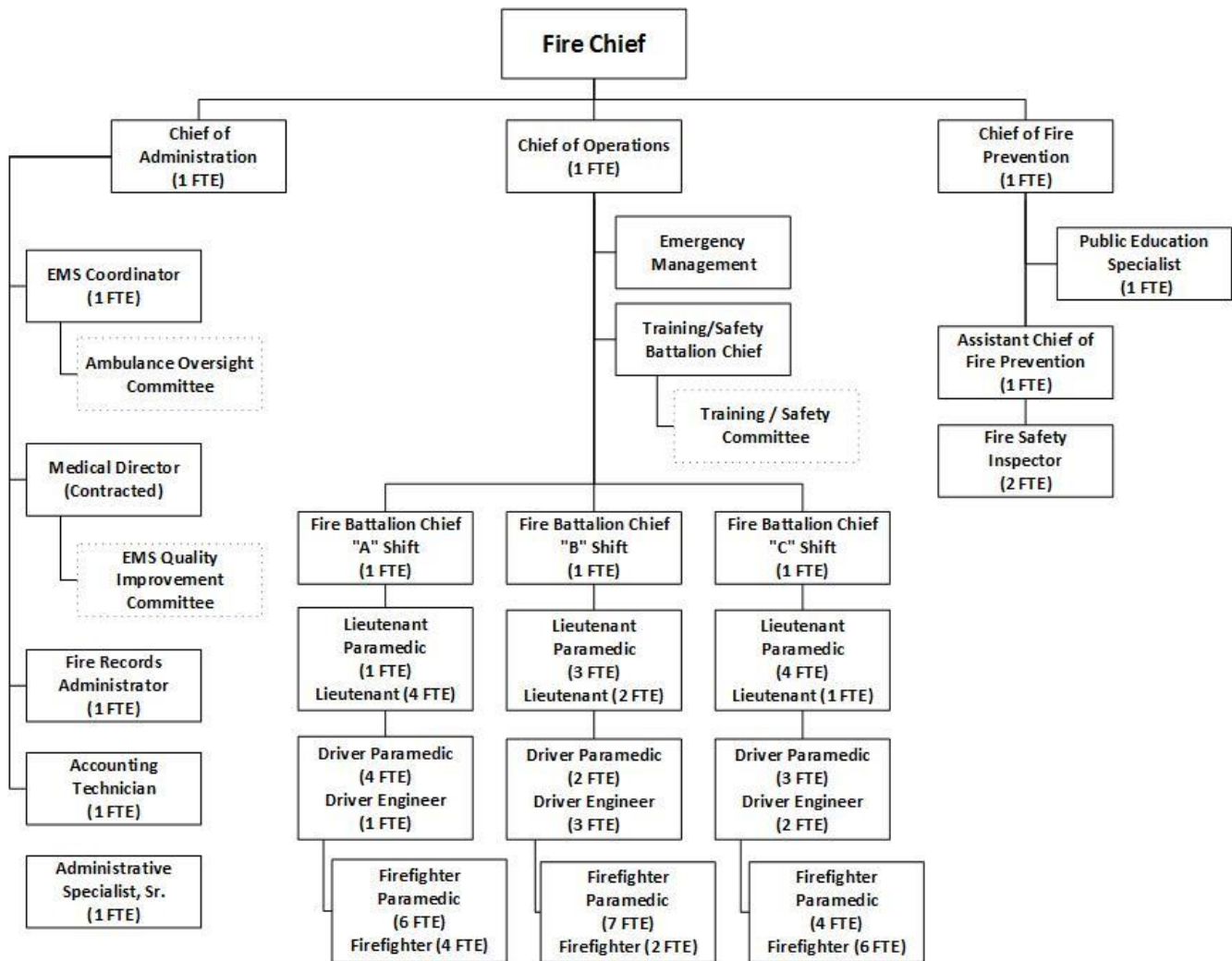
**POLICE DEPARTMENT**

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**Staffing Summary**

	<b>Actual FY 15</b>		<b>Estimated FY 16</b>		<b>Budget FY 17</b>	
Salaries	9.0	\$ 706,500	9.0	725,057	9.0	\$ 733,818
Wages	132.0	5,963,457	132.0	6,093,372	132.0	6,217,791
Part-time	17.0	76,041	16.0	92,200	17.0	100,272
Other Compensation		232,117		233,570		239,770
Benefits		2,947,092		3,159,296		3,285,060
Merit, Step & General Adjustment		0		-		638,781
Other Personnel	1.0	0	0.0	-	0.0	0
<b>Total</b>	<b>159.0</b>	<b>\$ 9,925,207</b>	<b>157.0</b>	<b>10,303,495</b>	<b>158.0</b>	<b>\$ 11,215,492</b>

# FIRE DEPARTMENT



## FIRE DEPARTMENT

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

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

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

## FIRE DEPARTMENT

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

### *FY 2016 Accomplishments*

- Technical Specifications; the Apparatus Purchasing Committee (APC) created detailed technical specification for competitive bids for a 100' heavy-duty steel 3-section rear mount ladder truck.
- Technical Specifications; the Personal Protective Equipment Committee (PPEC) created detailed technical specification for competitive bids for structural firefighting protection clothing.
- Amended Fire Code; re-adopted the requirements found in the International Residential Code (IRC) for fire sprinklers to be installed in all townhouses.
- Safety; at the request of the Town's Safety Committee, the fire department implemented a CPR/AED Program (Cardiopulmonary Resuscitation /Automatic External Defibrillator) for town-wide employees. As of this date, 150 employees have been certified.
- Safety; conducted grounding survey of each firehouse facility and installed grounding rods and lightning arrestors to the tower/antenna and coax lines leading to radio communications to prevent future damage from lightning strikes.
- Training; upgraded laptop computers and audio-visual equipment in Training/EOC which had reached the end of its shelf life and was no longer compatible with current software/operating systems.
- EMS Improvement; in order to increase survival rates of patients from cardiac arrest, the fire department implemented ResQ CPR system (CPR adjunct) which improves blood flow to the brain and vital organs. As of this date, we have had a 15% survival increase.
- EMS Improvement; as an alternative to intravenous narcotics for pain management, the fire department purchased Nitronox (nitrous-oxide) field units to be used for the immediate relief of pain when narcotics are contraindicated.
- EMS Improvement; in order to increase survival rates of heart attack patients, software was purchased which allows for the transmission of 12-lead EKG to be performed in the field and sent directly to the emergency room, which significantly reduces diagnosis times and expedites surgical intervention.
- Staffing; the command staff conducted a comprehensive promotional assessment process to fill (2) vacant Fire Lieutenant positions and (3) vacant Driver-Engineer positions.
- Staffing; the command staff conducted a recruitment and hiring process to fill (2) additional Firefighter positions and (3) vacant Firefighter-Paramedic positions.
- Staffing; the command staff conducted an internal promotional assessment to fill the vacant positions of Chief of Fire Prevention, Assistant Chief of Fire Prevention, and Fire Safety Inspector.

- Emergency Preparedness; The CFD partnered with the Assisi Foundation of Memphis and the Shelby County Government to distribute 14,400 "I'm Ready Calendars", which promote disaster preparedness education to the community.
- Emergency Preparedness; the command staff worked with AT&T and West Communications to update 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.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

**Goal: Operate the department in a fiscally responsible manner while providing the highest level of emergency and non-emergency service possible to the citizens of Collierville.**

Objectives:

- Reorganize the job duties and responsibilities of the command staff in order to improve staff work productivity and efficiency, as well as restructure the lines of authority in the organizational chart.
- Increase transparency by creating a clear path of accountability to better track resources and asset inventory.
- Improve quality control and improvement of medical reporting through computer based field equipment.

**Goal: Utilize computer-aided equipment to streamline report gathering.**

Objectives:

- Implement new FH Medic for iPad Software (electronic patient care records) for paramedics to utilize in the field to reduce on-scene time and improve data integrity and record retention with iCloud storage.
- Continue Wi-Fi transmission of 12-lead EKG directly from the field to the emergency room to significantly reduce diagnosis times and expedites surgical intervention.
- Continue to use FH Inspector for iPad to gather critical pre-plan and inspection information for immediate data access.

#### SAFETY

**Goal: Decrease fire loss and stay focused on the safety of our citizens through Community Risk Reduction Programs and Code Enforcement efforts.**

Objectives:

- Recognize changing fire and EMS trends and provide the latest information to the community through

## FIRE DEPARTMENT

formal (instructing) and informal means (social media).

- Maintain strong community partnership of trust and confidence through fire prevention and life safety education.
- Enforce adopted fire prevention and life safety codes conducting annual commercial building inspections.

### SERVICE

**Goal: Continue looking for ways to improve our quality of service to the citizens by trying to project their future needs, and making the changes necessary to respond to them.**

Objectives:

- Continue quality training of all personnel in EMS, fire suppression and special operations.
- Continue to conduct annual inspections and pre-plans of all Town commercial facilities.
- Continue servicing all community fire hydrants.

### SCHOOLS

**Goal: Work closely with the Town and State to ensure the new school facilities are designed and constructed**

**in a timely manner while meeting all fire and life safety codes.**

Objectives:

- Review construction documents to assure life safety and fire protection equipment meet minimum adopted fire and life safety codes.
- Provide required inspections throughout the construction process to ensure minimum fire and life safety requirements are met.

**Goal: Continue annual life safety inspections for all existing Town school facilities as prescribed by the State Fire Marshal's Office.**

Objectives:

- Conduct meetings with School Chief of Operations.
- Develop strategy to inspect all existing facilities.
- Provide plan of corrective action report after completion of inspection listing deficiencies.
- Receive response of plan of correction action.
- Report to State Fire Marshal's Office.

## Performance Measures

Activity	Actual CY15	Estimated CY16	Projected CY17
Population	48,517	49,292	49,676
Total Number of Calls	3,450	3,668	3,899
Avg Response Time (min:sec)	4:58	5:10	5:24
Fire Dollar Loss	\$826,579	\$1,035,663	\$1,297,637
Dollar Value Saved	\$18,927,076	\$26,098,398	\$32,276,313
Fire Dollar Loss per Capita	17.00	20.00	24.00
Structure Fires	39	40	42
Vehicle Fires	5	12	10
Outside Fires	33	28	24
Other Calls (Public Assistance & Alarms)	1,052	1,117	1,187
Emergency Medical Calls	2,311	2,473	2,648
Percent of Calls that are false alarms	16.00%	16.00%	16.00%
Civillian Injuries	1	0	0
Civillian Fatalities	0	0	0
Mutual Aid Given	29	32	36
Mutual Aid Received	15	17	19
Total Number of Inspections	2,656	2,631	2,606
Total Hazards	2,301	2,765	3,323
Total Hazards corrected within 90 days	1,509	1,865	2,305
Hours spent inspecting	891	890	889
Total Fire Investigations	10	9	8
Training Hours	19,138	19,894	20,680

**FIRE DEPARTMENT**

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**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 6,655,134	\$ 6,547,823	\$ 6,881,190	\$ 6,661,815	\$ 7,302,759
Operating Expense	411,791	431,817	593,137	578,994	673,756
Capital Outlay	7,725	68,434	48,106	43,594	86,814
<b>Total</b>	<b>\$ 7,074,649</b>	<b>\$ 7,048,074</b>	<b>\$ 7,522,433</b>	<b>\$ 7,284,403</b>	<b>\$ 8,063,329</b>

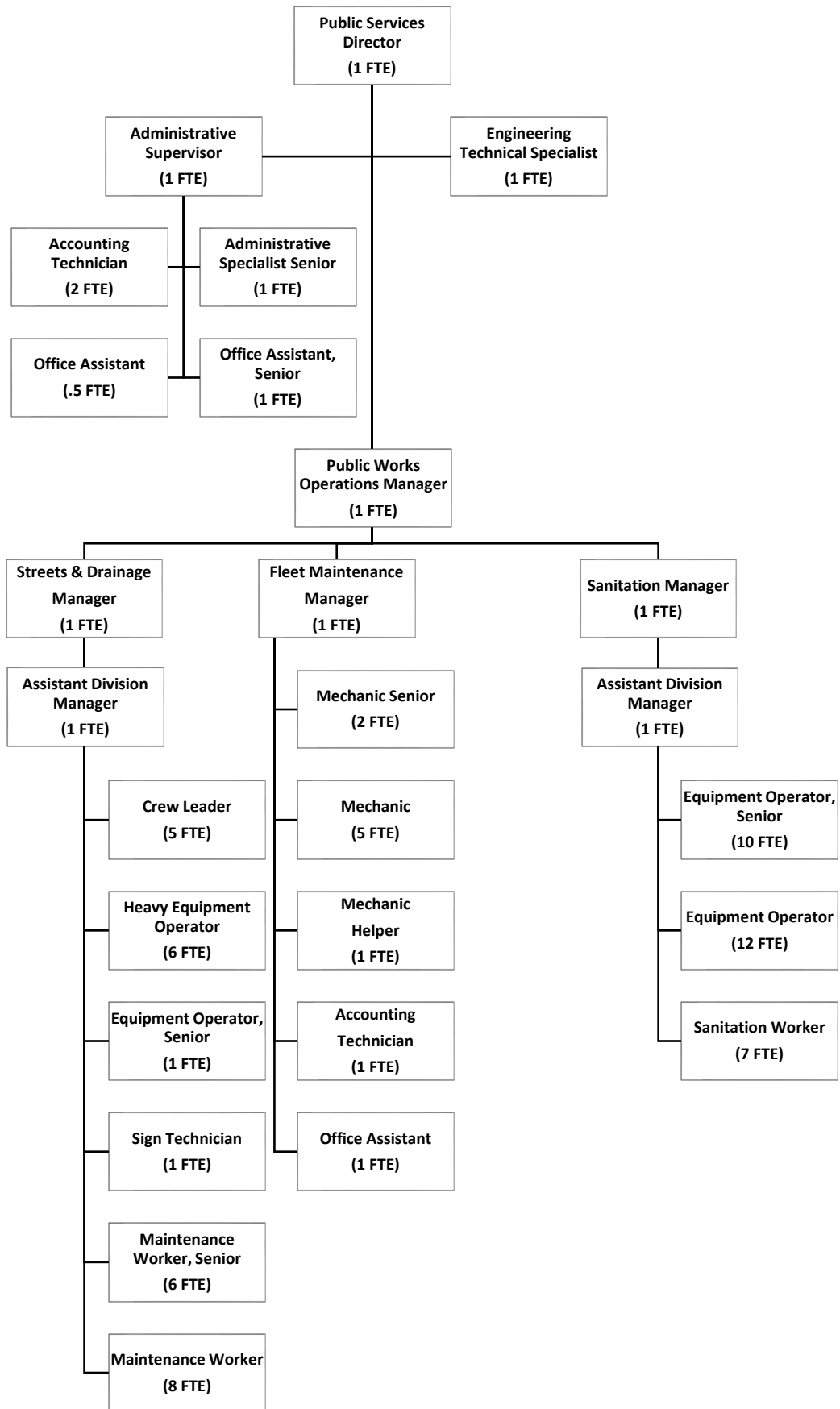
**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	7.0	\$ 625,691	7.0	654,732	8.0	\$ 706,009
Wages	62.0	3,646,016	64.0	3,676,150	65.0	3,903,491
Part-time	1.0	13,336	1.0	12,355	1.0	19,157
Other Compensation		387,415		381,544		340,546
Benefits		1,875,366		1,916,446		2,104,286
Merit, Step & General Adjustment		0		-		229,269
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>70.0</b>	<b>\$ 6,547,823</b>	<b>72.0</b>	<b>6,641,228</b>	<b>74.0</b>	<b>\$ 7,302,759</b>





**PUBLIC SERVICES**



## PUBLIC SERVICES - ADMINISTRATION

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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 2016 Accomplishments***

- Successfully completed training and implementation of the New World finance software and accounting system for the accounts payable and purchasing personnel in the Administration Division.
- 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.
- 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.

### ***FY 2017 Goals and Objectives***

#### **STEWARDSHIP**

**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: Train Department staff on the use the New World finance software and accounting system.**

Objectives:

- Provide training for management personnel.
- Provide in house software support on an as needed basis.

#### **SAFETY**

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

Objectives:

- Reduce lost time accident hours through monthly employee safety meetings.
- Train division level managers and crew leaders to monitor job sites and work practices 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.

#### **SERVICE**

**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: Track Division activities.**

Objectives:

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

**PUBLIC SERVICES - ADMINISTRATION**

**Goal: Communicate operational advice and activity information to citizens.**

- Distribute helpful procedural information by mail or handouts.

Objectives:

- Use monthly utility bill to share department guidelines.
- Publish project status in newspapers.

**Performance Measures**

Activity	Actual FY15	Estimated FY16	Projected FY17
Safety Meetings	12	12	12
Purchase orders processed	1,486	1,500	1,700
Check requests processed	234	210	215
% of purchase orders/check requests voided	8%	8%	8%
Total number of department employees	112	115	120
Number of workman's compensation claims processed	8	15	10
Man hours lost due to on the job injury	528	812	240

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 570,807	\$ 563,232	\$ 589,893	\$ 587,969	\$ 665,433
Operating Expense	65,956	60,575	70,457	65,955	70,208
Capital Outlay	0	0	0	0	0
<b>Total</b>	<b>\$ 636,762</b>	<b>\$ 623,807</b>	<b>\$ 660,350</b>	<b>\$ 653,924</b>	<b>\$ 735,641</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	\$ (285,403)	\$ (281,616)	\$ (294,946)	\$ (293,985)	\$ (332,717)
<b>General Fund</b>	<b>\$ 351,359</b>	<b>\$ 342,191</b>	<b>\$ 365,403</b>	<b>\$ 359,940</b>	<b>\$ 402,924</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	4.0	\$ 286,831	4.0	301,401	4.0	\$ 305,833
Wages	3.0	109,309	3.0	112,752	4.0	150,568
Part-time	1.0	12,477	1.0	12,688	1.0	13,551
Other Compensation		0		-		0
Benefits		154,616		161,129		187,074
Merit & General Adjustment		0		-		8,407
Other Personnel	0.0	0	0.0	-	0.0	0
<b>Total</b>	<b>8.0</b>	<b>\$ 563,232</b>	<b>8.0</b>	<b>587,969</b>	<b>9.0</b>	<b>\$ 665,433</b>

## PUBLIC SERVICES – STREETS AND DRAINAGE

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**S**treets 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 2016 Accomplishments***

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Responded to over 1,334 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.
- Decorated the Town Square for the Christmas Holiday hanging over 2,000 feet of garland and 1,600 strands of lights totaling over 200,000 lights.
- Provided snow and ice removal for major streets during the winter season.
- Replaced 1,951 feet of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.

### ***FY 2017 Goals and Objectives***

#### **STEWARDSHIP**

**Goal: Manage Division expenses and operate within budgeted line items.**

Objectives:

- Perform streets and drainage maintenance activities efficiently and effectively working within means of the division's budget.
- Work with managers to reduce maintenance costs through accurate ordering and tracking of maintenance supplies and materials used on a daily basis for repairs.
- Perform routine evaluations of division operations to identify areas where improvements can be made to increase efficiencies and lower costs.

**Goal: Provide additional training opportunities for division staff to improve infrastructure maintenance efficiency.**

Objectives:

- Identify available training opportunities for division staff.
- Schedule new hire personnel for Maintenance technology training course through the Tennessee Public Work Institute (TPWI).

#### **SAFETY**

**Goal: Perform all division maintenance operations safely and in accordance with OSHA regulations.**

Objectives:

- Reduce lost time accident hours through monthly employee safety meetings.
- Continually monitor crew job sites and work practices to ensure proper safety procedures are being followed by personnel.
- 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.

#### **SERVICE**

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

Objectives:

- Perform an annual 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.
- Inspect, document and repair concrete curbs and water tables at various locations.

**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.
- Repaint crosswalks/stop bars at all schools and intersections.
- Continue upgrading traffic control devices to meet new MUTCD requirements.

**PUBLIC SERVICES – STREETS AND DRAINAGE**

**Performance Measures**

Activity	Actual	Estimated	Projected
	FY15	FY16	FY17
Roadway Lane (miles)	680	686	692
Open ditches in miles	14	14	14
Curb and Gutter replacement, linear feet	1,600	1,951	2,000
Asphalt paving, contract (lane miles)	21.0	29.1	31.0
Cost per lane mile paved	\$47,766	\$46,797	\$47,000
Percent of streets paved	3.5%	4.2%	4.5%
Asphalt patching tons	2,050	1,544	2,000
Pavement repairs*	3,217	3,166	3,300
Street Signs	9,150	9,500	9,600
Street Signs repaired / installed	739	561	700
Work orders processed	1,200	1,334	1,400
Number of man hours paid (non-exempt)	54,846	56,160	53,516
Percent of overtime hours paid	2.2%	2.0%	1.6%
After hour call-outs	50	31	45

\* Includes major pavement repairs and potholes filled (FY15 pavement repairs [502], potholes [2,715] due to freezing weather.)

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 1,658,438	\$ 1,501,405	\$ 1,606,665	\$ 1,557,617	\$ 1,714,172
Operating Expense	1,554,352	2,407,976	2,735,785	2,713,624	2,087,991
Capital Outlay	23,611	2,661	32,000	25,586	6,000
<b>Total</b>	<b>\$ 3,236,401</b>	<b>\$ 3,912,043</b>	<b>\$ 4,374,450</b>	<b>\$ 4,296,827</b>	<b>\$ 3,808,163</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15		FY 16		FY 17	
Salaries	1.0	\$ 75,887	2.0	119,437	2.0	\$ 122,120
Wages	28.0	864,541	27.0	877,740	27.0	941,168
Part-time		0		-		0
Other Compensation		28,619		22,000		30,000
Benefits		532,358		538,440		570,838
Merit & General Adjustment		0		-		50,046
Other Personnel		0		-		0
<b>Total</b>	<b>29.0</b>	<b>\$ 1,501,405</b>	<b>29.0</b>	<b>1,557,617</b>	<b>29.0</b>	<b>\$ 1,714,172</b>

## PUBLIC SERVICES – FLEET MAINTENANCE

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**F**leet 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 2016 Accomplishments*

- Increased training opportunities for employees to improve division service levels and productivity.
- 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.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

**Goal: Lower annual maintenance costs for Town vehicles and maintenance equipment.**

Objectives:

- Continue large truck rebuild/overhaul program to extend the useful life of equipment by 20 to 25% over their expected life service.
- Work to improve replacement procedures for various department equipment needs. This includes reassigning units to other departments to limit capital expenditures.

**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.

#### SAFETY

**Goal: Perform all division maintenance operations safely and in accordance with OSHA regulations.**

Objectives:

- Reduce lost time accident hours through monthly employee safety meetings.
- Continually monitor crew job sites and work practices to ensure proper safety procedures are being followed by personnel.
- 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.

#### SERVICE

**Goal: Perform all division maintenance operations safely and in accordance with OSHA regulations.**

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.

**PUBLIC SERVICES – FLEET MAINTENANCE**

**Performance Measures**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
<b>Service Requests by Department:</b>			
Public Services	931	950	955
Police	499	450	500
Fire	120	110	120
Town Administration	1	2	2
Development	48	40	50
Finance	25	20	25
Parks	49	70	70
Animal Control	3	3	5
Number of Mechanics	6	6	7
Service orders completed	1,676	1,645	1,727
<b>Fuel Gallons Purchased:</b>			
Regular	177,476	165,000	180,000
Diesel	133,450	130,000	140,000
<b>Fuel Average Price per Gallon</b>			
Regular	2.2990	2.7500	3.0000
Diesel	2.5000	3.2500	3.5000
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	1 day	1 day	1 day
Number of man hours paid (non-exempt)	15,738	18,720	17,827
% of overtime hours paid	1.6%	1.0%	1.0%

**Budget Summary**

	<b>Actual</b>		<b>Budget</b>	<b>Estimated</b>	<b>Approved</b>
	<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 16</b>	<b>FY 17</b>
Personnel	\$ 532,923	\$ 521,588	\$ 617,248	\$ 594,009	\$ 765,330
Operating Expense	53,861	56,915	137,910	123,257	90,707
Capital Outlay	5,939	0	0	0	0
<b>Total</b>	<b>\$ 592,723</b>	<b>\$ 578,502</b>	<b>\$ 755,158</b>	<b>\$ 717,266</b>	<b>\$ 856,037</b>

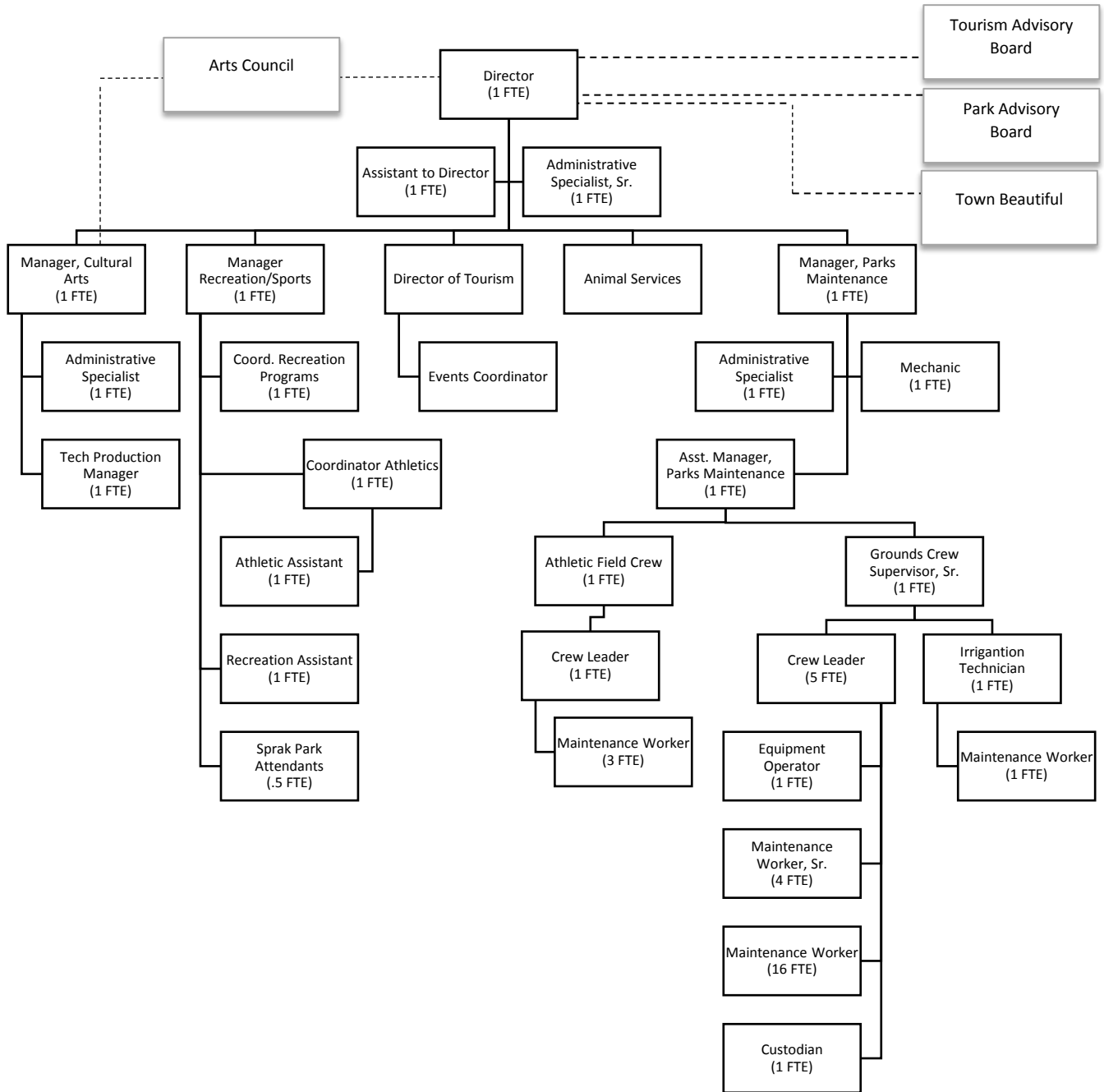
**Staffing Summary**

	<b>Actual</b>		<b>Estimated</b>		<b>Budget</b>	
	<b>FY 15</b>	<b>FY 16</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 17</b>	<b>FY 17</b>
Salaries	1.0 \$ 68,934	1.0 74,624	1.0 74,624	1.0 \$ 76,074	1.0 \$ 76,074	1.0 \$ 76,074
Wages	6.0 280,763	9.0 330,097	9.0 330,097	10.0 422,421	10.0 422,421	10.0 422,421
Part-time	1.0 0	0.0 -	0.0 -	0.0 0	0.0 0	0.0 0
Other Compensation	6,786	-	-	8,000	8,000	8,000
Benefits	165,104	189,288	189,288	233,304	233,304	233,304
Merit & General Adjustment	0	-	-	17,530	17,530	17,530
Other Personnel	1.0 0	0.0 -	0.0 -	1.0 8,000	1.0 8,000	1.0 8,000
<b>Total</b>	<b>9.0 \$ 521,588</b>	<b>10.0 594,009</b>	<b>10.0 594,009</b>	<b>12.0 \$ 765,330</b>	<b>12.0 \$ 765,330</b>	<b>12.0 \$ 765,330</b>





# 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 ensure 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.
  - Ensure 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 2016 Accomplishments***

- Celebrated opening of Hinton Park.
- Completed GPS mapping of all greenbelt trails, park exercise trails & Right-of-Way areas.
- Updated Department ADA Transition Plan for 2016.
- Secured 2016 NCAA Southern Athletic Conference Women's Softball Championship at WC Johnson Park.
- Planted over 140 new trees in the Park System.
- Completed construction and assumed grow-in maintenance on new athletic soccer field at Progress Road.
- Installed over 2.4 new miles of irrigation lines and 652 new irrigation heads.
- Added over 3,000 feet of drainage at WC Johnson Park.
- Completed the installation of new Marquee Sign for Harrell Theatre.
- Our Visual Arts outreach program to Collierville Schools was expanded with workshops presented to over 50 elementary classrooms.
- Hosted three (3) performing arts camp with over 300 participants.
- Twelve (12) local artists held showings at the Harrell Theatre.
- Presented – with a partnership with the Collierville Arts Council – the 7th annual “Symphony in the Rose Garden.
- Hosted Educational Camps at W.C. Johnson House: 6 camps with a total of 89 participants.
- Senior Trips planned/promoted/completed in FY 2015: Mackinaw, MI/Budapest, Hungary to Prague, Czech Republic with Germany/Austria/New York & Philadelphia/Memphis Zoo & Bass Pro Shop Downtown. Total senior travel miles in FY 2015: 10,710 air miles / 6,450 land miles.
- Distributed 15,000 Department Newsletters to Town Residents in the spring and fall last year – Information getting to the public! (Total of 30,000 Newsletter mailed out).
- New Senior Program “Mexican Train Dominoes” implemented.
- Co-Sponsored New Program: “Autism Advocate Group” that meets at WC Johnson Park to walk the Trails and do group art programs at WC Johnson House for Special Needs Youth throughout the year – 68 participants with Youth/Staff/Volunteers.
- Recreation Programming Staff attended a National Council on Aging Conference on Senior Citizen Centers for ideas on facilities, programs, marketing, etc.

## PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- A total of 6 Instructional Camps were offered at the WC Johnson House - all with maximum enrollment – total participation 89.
- Camp Smile Program highlighted (article with several photos) in the Kiwanis District Newsletter for Louisiana-Mississippi-West Tennessee (Oct-Dec 2015). Camp Smile Special Needs Summer Camp (2 weeks): 25 campers per week (largest program participation); also celebrated the programs 19th year this summer. Camp Smile Sponsorship donations from Kiwanis Club of Collierville (\$4,000) / Collierville Civitan Club (\$1,000) helped 10 participants attend camp, as well as, assist with field trip/activity expenses.
- Administered over 19 instructional programs with a program participation of 4,633 participants ranging in ages from 5 to 55+ and a total of 1,657 instructional hours.
- Hosted 662 instructional tennis clinic participants (approximately 693 hrs. of court time instruction) and an additional 32 adult tennis leagues (Rec-Leagues/USTA Adult Leagues), and USTA Jr. Team Tennis (100+) and Private/Group Lessons (317).
- Administered new Youth Girls Softball Program for fall season.
- Coordinated usage of 579 hours of court time with Collierville High School Tennis Program.
- Facilitated 4th Annual Sportsmanship Awards Banquet.
- No fee increases for youth baseball, football, tee ball, volleyball, basketball, and softball programs for fourth consecutive year.
- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for fifth consecutive year.
- Created and published new Collierville Greenbelt System Brochure/Map.
- Scheduled two (2) motor coach tours to Collierville Town Square.
- Hosted “Movie in the Park – Cinderella” with over 1,000 participants.
- Managed/Coordinated ten (10) community special events with over 40,000 participants.
- Partnered with the Tourism Advisory Commission to expand “Amos” tourism initiative to develop campaign sponsorship levels and to develop educational materials distributed to Collierville Elementary Schools.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

**Goal: Improve operations, efficiency and appearances in grounds and landscaping.**

#### Objectives:

- Fully establish complete grass coverage at Hinton Park.
- Contract out Right of Ways maintenance responsibilities.
- Expand the landscape crew by transferring the Right of Way employees to Landscape.
- Evaluate computer controlled remote irrigation system.

**Goal: Increase efficiency by managing all spaces at the Theatre for maximum benefit.**

#### Objectives:

- Look at the reallocation of the inner office space for Production and Management team assigned office space during productions.
- Create workable space in the equipment room for additional storage.

#### SERVICE

**Goal: Expand Collierville Greenbelt System.**

#### Objectives:

- Completion of Wolf River Blvd Trail section at Robbins Halle Natural Area.
- Identify connection opportunities along the Nonconnah Creek Trail for both east and west expansions.
- Begin layout of Wolf River Trail from WC Johnson Park East to Collierville/Arlington Road along the Wolf River.

**Goal: Improve youth and adult athletic leagues and opportunities.**

#### Objectives:

- Provide more “recreational” rules; provide more fun.
- Review all drafting and leveling procedures.
- Provide coaches training with emphasis on team and practice time management.
- Review Travel Team league for fall.
- Develop procedures to collect required information dealing with concession and cardiac arrest training.

**Goal: Enhance the Cultural Arts experience.**

#### Objectives:

- Develop plan for a concert on the Performance Lawn at Hinton Park.
- Organize a “Theatre Guild” volunteer group designed to assist in the promotion of productions at the theatre.

**PARKS, RECREATION & CULTURAL ARTS DEPARTMENT**

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

Objectives:

- Compile operational plan for senior center construction.
- Celebrate 20 years of Camp Smile.
- Develop plans for a nature education room at W.C. Johnson House.
- Host a new outdoor program at Hinton Park.

**Goal: Review and improve successful 2016 Special Events.**

Objectives:

- Move Kite Day to Hinton Park.
- Provide additional advertising and promotional information for the Annual Fishing Rodeo.
- Manage Annual 4th of July Celebration.

**Performance Measures**

Activity	Actual	Estimated	Projected
	FY15	FY16	FY17
Special Events Attendance	30,843	46,850	48,255
Instructional/Recreation program participants	15,520	15,750	15,910
Maintenance man-hours worked	78,171	86,320	82,520
Work Order Completion %	98.5%	98.7%	98.7%
Greenbelt Mileage	16.5	17.1	18.5
Park Acreage Maintained	500	610	610
Total Park Acreage (Undeveloped)	275	165	165
Cost (\$) of Park Operations/Resident	\$98.42	\$101.52	\$107.78
Miles of Right of Way	83.5	83.5	83.5
Theatre Attendance	25,489	31,412	31,750

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 2,685,816	\$ 2,590,151	\$ 2,884,469	\$ 2,818,831	\$ 3,088,025
Operating Expense	1,560,435	1,826,361	2,076,195	2,070,720	2,222,283
Capital Outlay	135,039	105,663	59,045	55,900	49,900
<b>Total</b>	<b>\$ 4,381,290</b>	<b>\$ 4,522,175</b>	<b>\$ 5,019,708</b>	<b>\$ 4,945,451</b>	<b>\$ 5,360,208</b>
<b>Reduction to expenditures</b>					
Library Fund	(9,000)	(9,000)	0	0	0
Water & Sewer Fund	(31,220)	(31,220)	(31,220)	(31,220)	(31,220)
<b>General Fund</b>	<b>\$ 4,341,070</b>	<b>\$ 4,481,955</b>	<b>\$ 4,988,488</b>	<b>\$ 4,914,231</b>	<b>\$ 5,328,988</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15	FY 16	FY 16	FY 17	FY 17	FY 17
Salaries	8.0	\$ 534,657	8.0	546,602	9.0	\$ 592,970
Wages	38.0	1,156,650	41.0	1,317,381	41.0	1,387,235
Part-time	4.0	28,445	4.0	27,516	4.0	65,233
Other Compensation		32,814		55,000		32,200
Benefits		836,580		864,233		921,159
Merit & General Adjustment		0		-		81,128
Other Personnel	0.0	1,004	3.0	8,100	3.0	8,100
<b>Total</b>	<b>50.0</b>	<b>\$ 2,590,151</b>	<b>56.0</b>	<b>2,818,831</b>	<b>57.0</b>	<b>\$ 3,088,025</b>

## NON-DEPARTMENTAL

Certain General Fund functions which cannot logically be categorized with any of the established departments are included as Non-Departmental. These activities include Debt Service, Insurance, and Special Appropriations.

**DEBT SERVICE** is the payment of interest and principal on all general obligation debt of the Town. Included in the debt service line item are fees to the paying agent. Debt service on general obligation debt is paid by Special Revenue funds to the extent bonds are issued for projects within those funds. The debt service on revenue bonds issued by the Town's Water and Sewer utility is paid and accounted for within the Water and Sewer Fund.

The Town's most recent bonds issues were in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of a fire ladder truck, a road widening project, and several drainage improvement projects. The Town also issued \$93,485,000 in general obligation bonds for the construction of a new, state of the art, high school. Simultaneously with the new money issues, the Town refunded \$8,015,000 of general obligation refunding bonds with net present value savings of \$661,735.

As of June 30, 2016, the Town is projected to have \$125,578,097 of general obligation bonds outstanding. The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt.

Information on the Town's debt is more fully detailed in the Debt Summary section of this report beginning on page 182.

**INSURANCE** accounted for within the non-departmental accounts includes:

- General liability

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

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

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

- Reappraisal costs
- Attorney and legal fees (fifteen percent (15%) paid by the Water and Sewer Fund)
- Bank charges
- Election expenses
- Ambulance contract
- Environmental Commission
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications
- "Maintenance of Effort" payment to Collierville Schools

The Town also provides funding to a number of non-profit agencies which provide needed and useful services to residents of the Town. These are:

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

### Non-Departmental Budget Summary

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Debt Service	\$ 4,048,635	\$ 4,025,210	\$ 4,574,129	\$ 4,126,878	\$ 9,326,350
Insurance	531,217	572,696	589,438	654,896	663,540
Special Appropriations	1,029,994	3,118,953	3,136,704	3,141,202	3,189,451
<b>Total</b>	<b>\$ 5,609,847</b>	<b>\$ 7,716,858</b>	<b>\$ 8,300,271</b>	<b>\$ 7,922,977</b>	<b>\$ 13,179,340</b>
<b>Reduction to expenditures</b>					
Library Fund	(11,041)	(11,041)	0	0	0
Water & Sewer Fund	(34,562)	(36,166)	(50,500)	(33,750)	(34,763)
<b>General Fund</b>	<b>\$ 5,564,244</b>	<b>\$ 7,669,651</b>	<b>\$ 8,249,771</b>	<b>\$ 7,889,227</b>	<b>\$ 13,144,578</b>



## PUBLIC SERVICES - SANITATION

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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 2016 Accomplishments*

- The Sanitation Division diverted approximately 4,500 tons of yard waste and 3,100 tons of household garbage accounting for 20% of the total solid waste collected in FY2016 from the landfill. The diversion of this material saved the Town approximately \$50,000 in disposal fees.
- The Sanitation Division continues to provide a quality solid waste collection service at the lowest monthly service fee in Shelby County.
- A new mulch site was constructed on the Town's Wastewater Treatment Plant property located on Wolf River Blvd. that will provide an additional disposal location for clean brush and leaf material adding an additional 50,000 cubic yard capacity for yard waste materials and debris storage in the event of a severe storm event.

### *FY 2017 Goals and Objectives*

#### STEWARDSHIP

**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.

#### SAFETY

**Goal: Perform all division maintenance operations safely and in accordance with OSHA regulations.**

Objectives:

- Reduce lost time accident hours through monthly employee safety meetings.
- Continually monitor collection crews and drivers to ensure proper safety procedures are being followed by personnel.
- Perform safety inspections of crews, document and review findings with drivers to develop best practices for the various collection operations performed throughout the Department.

#### SERVICE

**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
	FY15	FY16	FY17
Household garbage collected (tons)	14,332	14,000	14,500
Number of loads hauled from transfer station	695	682	703
Yard waste mulched/composted (tons)	9,358	4,500	7,000
Yard Waste landfilled (tons)	12,883	17,000	14,000
Recycled household waste (tons)	3,071	3,100	3,200
Percent of household waste recycled	21.0%	22.0%	22.0%
Number of customers per employee	481	483	485
Tons collected per employee	1,278	1,248	1,248
Cost per ton collected	\$85	\$85	\$103
Number of customers receiving Sanitation services:			
Households	14,927	14,988	15,050
Commercial	130	122	125
Appliance pickup requests	191	250	300
Monthly cost per house for curbside recycling	\$2.21	\$2.63	\$3.38
Annual recycle revenue	\$77,534	\$0	\$0
Yearly cost for loose leaf collection	\$193,000	\$198,000	\$200,000
Number of manhours paid (non-exempt)	57,187	60,400	59,797
% of overtime hours paid	3.3%	2.0%	2.5%

**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
Personnel	\$ 1,588,495	\$ 1,585,434	\$ 1,735,221	\$ 1,683,509	\$ 1,806,588
Operating Expense	1,998,978	1,255,861	1,351,497	1,139,941	1,532,905
Capital Outlay	937,838	466,272	409,208	409,208	621,000
Debt Service	74,226	69,217	67,148	66,148	54,989
<b>Total</b>	<b>\$ 4,599,536</b>	<b>\$ 3,376,784</b>	<b>\$ 3,563,075</b>	<b>\$ 3,298,807</b>	<b>\$ 4,015,482</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 15	FY 16	FY 16	FY 17	FY 17	FY 17
Salaries	1.0	\$ 54,506	1.0	59,416.24	1.0	\$ 57,373
Wages	27.0	917,349	30.0	971,621.97	30.0	1,034,509
Part-time		0		-		0
Other Compensation		41,087		35,000.00		35,000
Benefits		572,493		617,470.78		641,308
Merit & General Adjustment		0		-		38,397
Other Personnel	2.0	0	0.0	-	0.0	0
<b>Total</b>	<b>30.0</b>	<b>\$ 1,585,434</b>	<b>31.0</b>	<b>1,683,508.99</b>	<b>31.0</b>	<b>\$ 1,806,588</b>



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,

## COLLIERVILLE SCHOOLS

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

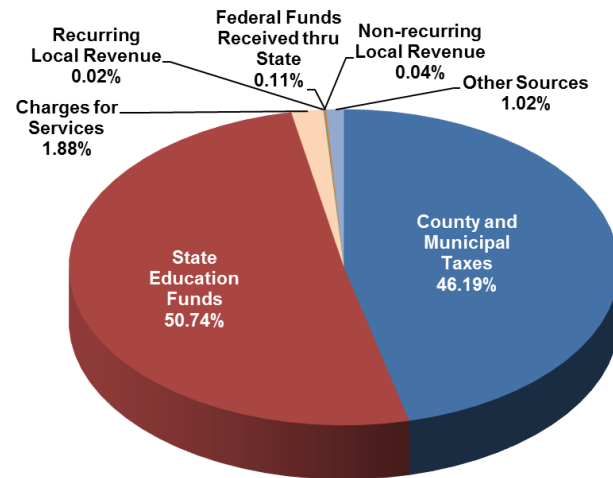
**BUDGET STRUCTURE** After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school's funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue 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 fiscal year, a municipality must spend an amount of money on current school operations that is, at least, equal to fifteen cents (\$0.15) per one hundred dollars (\$100.00) of the local tax levy. This amount is addition to school funding received from the County. By referendum, the citizens of Collierville voted to increase the local option sales tax from 2.25% to 2.75% with the additional ½ cent collected to be used as the required funding amount.

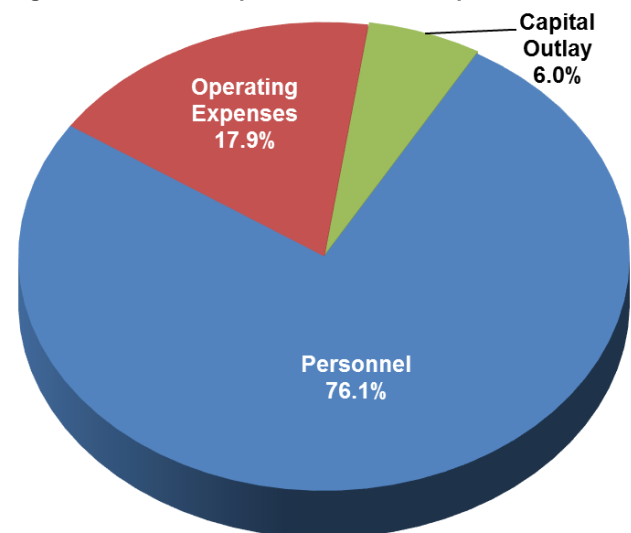
Other sources of funding include: tuition charges, payments for shared services, federal funding for special education students, and mixed drink taxes.

Figure 49: General Purpose School Fund Revenue



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

Figure 50: General Purpose School Fund Expenditures



## COLLIERVILLE SCHOOLS

The table, *Collierville Schools General Operating Budget Summary*, shows the General Purpose School Fund, the general operating fund for Collierville Schools.

The revenue section shows the categories of funding sources for Collierville Schools for FY 2014 - FY 2017.

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.

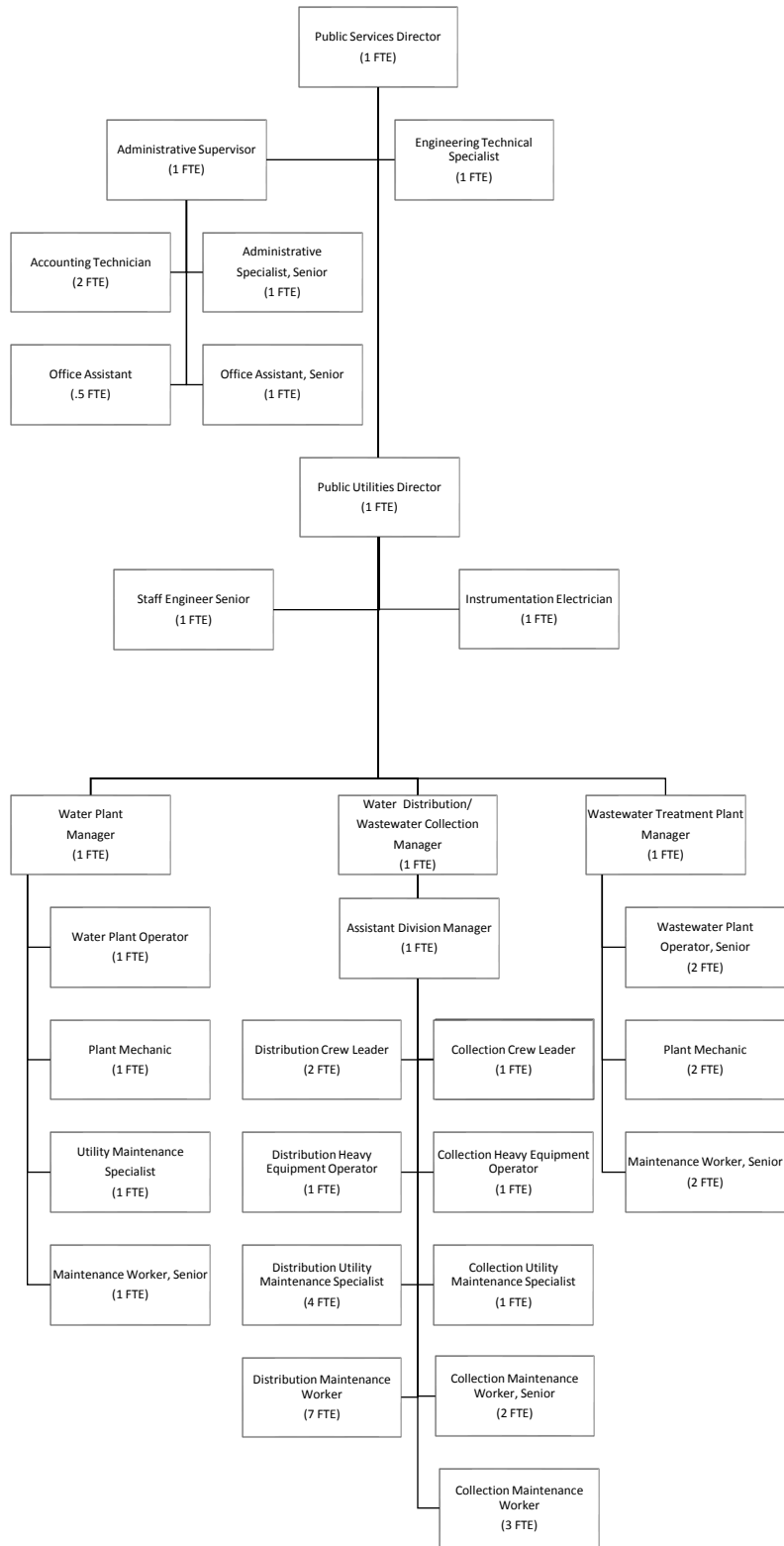
Expenses for each category are shown in the chart on page 52 in the Budget Summary section.

**Table 9: Collierville Schools General Operating Budget Summary**

	ACTUAL		BUDGET	ESTM'D	PROPOSED
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 10,072,078	\$ 10,072,078	\$ 10,072,078
<b>REVENUE</b>					
County and Municipal Taxes	0	29,806,947	30,359,273	30,533,543	32,829,680
Charges for Services	397,168	1,259,486	1,089,895	1,248,095	1,340,895
Recurring Local Revenue	0	16,477	24,000	10,250	15,250
Non-recurring Local Revenue	0	11,535	28,250	28,250	28,250
State Education Funds	0	33,002,443	34,365,000	34,615,534	36,264,403
Other State Revenue	0	167,454	175,648	175,648	179,683
Federal Funds Received thru State	0	0	110,534	30,000	81,288
Other	0	267,725	297,671	412,470	732,403
<b>Total Revenue</b>	<b>397,168</b>	<b>64,532,068</b>	<b>66,450,272</b>	<b>67,053,790</b>	<b>71,471,852</b>
<b>EXPENDITURES</b>					
Regular Instruction Program	0	32,184,626	35,476,857	35,503,836	35,581,614
Alternative Education Program	0	268,589	284,086	207,007	202,704
Special Education Program	0	4,241,943	4,631,262	4,760,536	5,551,299
Career and Technical Education Program	0	883,537	915,203	915,203	983,624
Student Services	246,328	780,316	702,834	702,834	627,941
Health Services	0	771,907	875,273	915,825	976,685
Other Student Support	0	1,479,595	1,625,852	1,625,852	1,614,765
Support-Regular Instruction	58,036	1,649,342	1,760,081	1,875,856	1,920,088
Support-Special Education	29,256	1,179,987	1,301,595	1,303,373	1,346,463
Support-Career and Technical Education	8,636	29,614	33,754	33,754	34,169
Board of Education	94,511	1,136,920	1,567,271	1,655,196	1,630,544
Office of the Superintendent	167,314	382,607	394,180	411,754	434,884
Office of the Principal	20,189	4,235,364	4,457,132	4,510,772	4,631,326
Fiscal Services	110,987	583,749	621,642	621,821	638,711
Human Resources	126,915	258,354	306,795	373,655	324,319
Operation of Plant	88,792	2,938,214	3,361,866	3,314,115	3,501,859
Maintenance of Plant	4,762	1,245,083	1,321,407	1,322,446	1,440,822
Transportation	134,673	2,310,427	3,334,330	3,342,079	3,053,116
Special Services	375,476	0	0	0	0
Technology	75	2,013,443	2,481,385	2,660,409	6,134,236
Regular Capital Outlay	15,000	506,674	1,045,000	1,045,000	842,683
<b>Total Expenditure</b>	<b>1,480,950</b>	<b>59,080,291</b>	<b>66,497,804</b>	<b>67,101,323</b>	<b>71,471,852</b>
Revenue over (under) expenditures	(1,083,782)	5,451,776	(47,532)	(47,533)	0
Fund Balance Appropriation	0	0	47,532	47,533	0
Operating Transfer from GF	1,083,782	4,620,302	47,533	47,533	0
Restricted	-	10,072,078	10,072,079	10,072,078	10,072,078
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,079</b>	<b>\$ 10,072,078</b>	<b>\$ 10,072,078</b>



**PUBLIC UTILITIES**



## PUBLIC UTILITIES

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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

twenty inches with pressure on those mains ranging from 55 to 107 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 6.0 MGD in 2016.

**THE WASTEWATER DISTRIBUTION** division is responsible for the maintenance and repair of over 250 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 fourteen employees and an Instrumentation Electrician who oversees all electrical issues within utilities.

**THE WASTEWATER COLLECTION** division is responsible for the maintenance and repair of over 240 miles of gravity sewer mains that range in size from 6 inches to 48 inches and the operation of 23 sewer lift stations. The division is also responsible for conducting infiltration and inflow studies on gravity sewer mains. Wastewater Collection works under the general direction of the Water Distribution/Collection Manager who coordinates the daily work schedules of eight employees.

**THE WASTEWATER TREATMENT** division is responsible for the processing and treatment of sewer wastewater prior to being discharged into the Wolf River. The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Shelton Road Treatment Plant has a capacity of 3.5 MGD. The Northwest Treatment Plant has a capacity of 6.0 MGD. An average daily flow in 2015 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, 2016, the Town is projected to have \$20,531,902 of Water and Sewer Fund debt outstanding.

<b>Debt</b>	<b>Balance 6/30/16</b>
2005 Tax & Revenue Ref Bond	\$ 290,000
2006 Tax & Revenue Bond	1,260,000
2010 General Imp. Ref Bond	1,902
2012 Tax & Revenue Ref Bond	13,675,000
<u>2015 Tax &amp; Revenue Ref Bond</u>	<u>5,305,000</u>
<b>TOTAL</b>	<b>\$20,531,902</b>

## 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 182.

**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 2016 Accomplishments***

#### **Water Treatment:**

- Perfect compliance record following all state and federal guidelines.
- Water Production:
  - Yearly Average – 6.035 MGD
  - Monthly Average Maximum – 8.854 MGD, occurred in July, 2015
  - Daily Maximum – 12.473 MMG, occurred in August, 2015
- Inspected and repaired Well #102.

#### **Water Distribution:**

- Exercised all water valves in Town.
- Started redesign of 16" waterline on Shelby Drive from Sycamore Road to Quinn Road.
- Started construction of 16" waterline on Shelby Drive from Houston Levee Road to Reynolds Road.

- Started construction of 12" waterline on Forest-Hill Irene Road from Shelby Drive to the State line.
- Started construction of water line replacement on Center Street from Highway 72 to South Rowlett.

#### **Wastewater Collection:**

- There were 16 sewer overflows in calendar year 2015.
- Replaced air release valves on Nonconnah Pump Station force mains.
- Completed manhole rehabilitation project.
- Completed installation of 30" force from Hammerly Court to the Northwest Wastewater Treatment Plant.
- Completed Sanitary Sewer Evaluation Study (SSES).

#### **Wastewater Treatment Plant (WWTP):**

- Shelton Road and Northwest WWTP's were in compliance with State and Federal Laws and Regulations for all of FY 2016.
- Submitted a rewrite of the Sewer Use Ordinance to the Tennessee Department of Environment and Conservation.

### ***FY 2017 Goals and Objectives***

#### **SAFETY**

##### **Goal: Meet Federal and State Regulations and Laws.**

Objectives:

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

#### **SERVICE**

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

**PUBLIC UTILITIES**

- Completed replacement of water line on Center Street.
- Add approximately 38 new fire hydrants in the southwest annexation area, to meet the 500 ft. spacing requirements.

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

**Objectives:**

- Install sewer for Orgill along Houston Levee Road.
- Eliminate Burrows Road pump station.
- Complete design of Sycamore Road sewer from Highway 72 to Nonconnah Interceptor.

**Statistics**

<b>Statistics</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
<b>Water System</b>			
Number of customers	16,937	17,100	17,700
Miles of water main	250	250	264
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)	5.5	6.0	6.0
Peak day pumpage (million gallons)	10.6	12.4	12.4
<b>Sewer System</b>			
Number of customers	15,333	15,450	15,870
Miles of sewer main	230	240	241
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)	9.6	9.5	9.5
Sewer Overflows per 100 miles of sewer	6.1	5.4	4.0

**Performance Measures**

<b>Activity</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Service orders completed	2,328	2,800	2,800
TN One Call Requests	4,250	7,500	7,500
TN One Call Requests requiring Collierville Utilities Assisanc	1,480	3,800	3,800
Number of man hours paid per division (non-exempt):			
Water Treatment	7,953	8,450	8,555
Water Distribution	27,048	28,380	30,357
Wastewater Collection	12,318	12,856	14,280
WWTP	12,032	12,145	10,793
Percent of overtime hours paid per division:			
Water Treatment	5.9%	5.9%	6.5%
Water Distribution	4.7%	4.7%	5.2%
Wastewater Collection	4.2%	4.2%	5.3%
WWTP	0.9%	0.9%	1.2%
Cost per 1,000 gallons treated for:			
Water Treatment	\$0.97	\$0.94	\$0.94
Water Distribution	\$1.19	\$1.16	\$1.16
Wastewater Collection	\$0.94	\$1.11	\$1.11
WWTP	\$1.39	\$1.39	\$1.39



**PUBLIC UTILITIES**

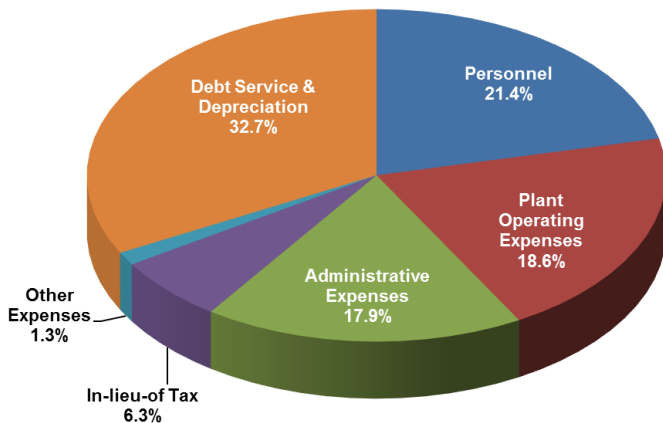
**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 14	FY 15	FY 16	FY 16	FY 17
<b>Expenses</b>					
Personnel	\$ 2,291,620	\$ 2,232,720	\$ 2,451,059	\$ 2,378,667	\$ 2,684,001
Operating Expense	2,043,345	2,129,183	2,669,928	2,533,813	2,552,609
Capital Outlay	85,765	88,202	42,000	42,000	100,500
Administrative Charges	1,842,343	1,874,237	2,164,634	2,138,450	2,236,193
Special Appropriations	864,693	813,439	948,971	949,571	950,171
Debt Svc & Depreciation	4,204,087	4,111,133	4,146,071	4,098,481	4,098,088
<b>Total</b>	<b>\$ 11,331,853</b>	<b>\$ 11,248,913</b>	<b>\$ 12,422,662</b>	<b>\$ 12,140,982</b>	<b>\$ 12,621,563</b>
Capital Outlay funded through retained earnings	(85,765)	(88,202)	(42,000)	(42,000)	(100,500)
<b>Total</b>	<b>\$ 11,246,089</b>	<b>\$ 11,160,711</b>	<b>\$ 12,380,662</b>	<b>\$ 12,098,982</b>	<b>\$ 12,521,063</b>

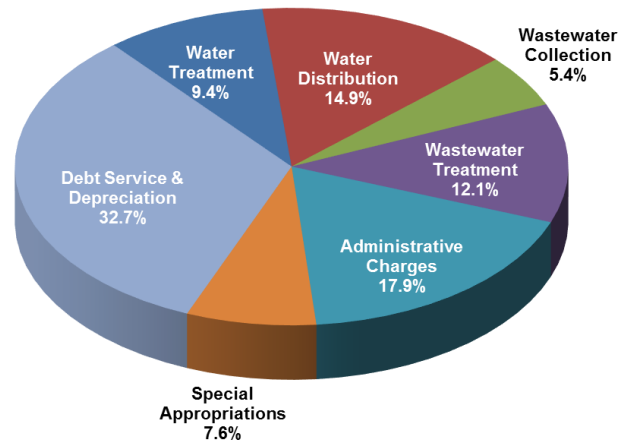
**Staffing Summary**

	Actual		Estimated		Budget	
		FY 15		FY 16		FY 17
Salaries	5.0	\$ 372,835	5.0	\$ 381,570	5.0	\$ 390,775
Wages	29.0	1,074,753	31.0	1,125,048	34.0	1,258,949
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		69,536		85,000		84,000
Benefits		715,595		787,049		878,715
Merit & General Adjustment		0		0		71,562
Other Personnel	0.0	0		0		0
<b>Total</b>	<b>34.0</b>	<b>\$ 2,232,720</b>	<b>36.0</b>	<b>\$ 2,378,667</b>	<b>39.0</b>	<b>\$ 2,684,001</b>

**Figure 51: FY 2017 Adopted Budget by Category**



**Figure 52: FY 2017 Adopted Budget by Division**



**FY 2017 Schedule of Utility Rates in Force**

**Monthly Rates**

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

<b>Water</b>				<b>Sewer</b>			
<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>	<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
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):

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>	<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
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):

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
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):

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
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

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The Capital Investment Program (“CIP”) as a planning guide does not fund projects but provides an orderly schedule for implementing projects and purchasing equipment. It is reviewed and updated annually in order to maintain a current and viable program of on-going capital projects. In evaluating each of the approved projects, the CIP process takes into account such factors as population growth, density, economic development concerns, the Town’s fiscal ability, and the desired service levels.

The long-range goals of the Mayor and Board of Aldermen to be a financially sound government, to become a high performance service organization, to preserve Collierville’s heritage and character, and to be recognized as a regional leader are all part of the planning process for the CIP.

**POLICY.** The Capital Investment Program provides for the orderly and systematic financing and acquisition of public improvements. By projecting capital investments in advance of actual need, several advantages accrue to the Town:

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

**FUNDING.** The majority of the funding for the CIP projects comes from two major sources: long-term borrowing (G.O. bonds) and current revenues. The operating budget is the primary mechanism through which current revenues are appropriated to capital projects. Other sources of financing are the fund balances which remain within the respective funds at the end of each fiscal year, specialized federal and state grants, Water and Sewer fund resources, and developer contributions in the form of fees charged for specific purposes and maintained in separate accounts.

The amount appropriated for capital projects each year is based on the Capital Investment Program in effect at the time of the development of the budget. Recommendations in subsequent CIPs may result in revisions to the amounts appropriated for specific projects.

**GUIDELINES.** The following guidelines are considered in determining capital items and their inclusion within the Capital Budget:

- A) Construction projects and capital purchases which cost more than \$25,000 and with a life of more than five years will be included in the CIP. Capital outlays of \$25,000 or less will be accounted for in the operating budget.
- B) Every CIP project will have a project manager who will prepare the project proposal, ensure that the required phases are completed on schedule, authorize all project expenditures, ensure that all laws and regulations are observed, and periodically report project status.
- C) The Town Administrator or designee will review project proposals, determine project phasing, review and evaluate the draft CIP budget document and report CIP project progress annually.
- D) The CIP will emphasize project planning with projects progressing through at least two and up to six of the following phases:
  - 1) Designation: sets aside funding for future project development under “pay-as-you-go” financing.
  - 2) Study: includes concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, and specification preparation for equipment purchases.
  - 3) Acquisition: includes equipment purchases and property acquisition for projects, if necessary.
  - 4) Design: includes final design, plan and specification preparation, and construction cost estimate.
  - 5) Construction: includes bid administration, construction, project inspection and management, and close-out.
  - 6) Debt Service: installment payments of principal and interest for completed projects funded through debt financing.

**FUNDING SOURCES** identified in the FY 2017 Capital Investment Program are as follows:

- General Obligation bonds – proceeds from a FY 2016 bond issue will be used to fully or partially fund the Sanders Creek Bank Stabilization, Collierville Center Connect, and Shelby Drive/Sycamore Road Improvements.
- 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.

## CAPITAL INVESTMENT PROGRAM SUMMARY

- The Parks Improvement revenue is set aside by the Board of Mayor and Aldermen to fund parks projects. For FY 2017, the approved amount is \$750,000 which will provide funding for improvements to several parks and renovations to restrooms on the Town Square.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town's stormwater drainage system.
- Fire Facility Fees will be used to help fund the design portion of a renovation project to improve Fire Station #2.
- Equipment replacement reserves (i.e. committed fund balance within the fund) will be used to purchase equipment for the Sanitation Department.
- Police Privilege Taxes will be used for a firing range project.
- Tennessee Department of Transportation grant funds, along with required matches from General Fund reserves, will be used to fund several signalization and road improvement projects.

The following detailed description of each FY 2017 capital project/equipment purchase provides information about its funding source, the responsible department, and its impact on the operating budget. For more comprehensive details including background information and maps, please see the Capital Budget document on our website [www.collierville.com](http://www.collierville.com) on the Finance Department page.

The table, *Current Year CIP Projects*, lists each project and the amount of funding that was approved in the FY 2017 CIP. The projects are divided according to the divisions responsible for oversight of the project.

Total project funding for FY 2017 is \$10,029,000. Some projects were funded in prior years (engineering, design, land acquisition, etc.), and the funding for construction is in the current year.

Following the descriptions is a chart showing the five-year CIP with proposed funding and funding sources.

Approved funding is for FY 2017. Years 2-5 are for planning purposes only.

**Table 10: Current Year CIP Projects**

Department/Project	Cost
<b>General Government</b>	
Facilities Maintenance Shop Renovation	35.0
<b>Development</b>	
Sanders Creek Bank Stabilization	65.0
Lateral K Bank Stabilization	70.0
Signalization of Poplar Ave. & Progress Rd.	160.0
Signalization of Byhalia Rd. & Shelby Dr.	458.3
Signalization of Shelby Dr. & Sycamore Rd.	458.3
Terry Dan Lake - Lateral I	600.0
Shelby Drive Widening (Sycamore Rd. to Hwy 72)	901.0
Collierville Center Connect	2,253.5
Shelby Drive/Sycamore Road Improvements	2,275.0
<b>Public Safety</b>	
Police Firing Range	250.0
Fire Station #2 Renovations	350.0
<b>Parks &amp; Recreation</b>	
Park Maintenance Equipment	65.0
Playground Surfaces Renovations	100.0
Town Square Restrooms	232.0
H.W. Cox Baseball Complex Lighting Renovation	350.0
<b>Public Services</b>	
Equipment - Salt Spreader	35.0
Parts Storage Mezzanine	85.0
Equipment - Backhoe	110.0
<b>Sanitation</b>	
Equipment - Brush Truck	151.0
Equipment - Automated Leaf Machine	170.0
Equipment - Automated Garbage Truck	300.0
<b>Public Utilities</b>	
Building for Vacuum Truck	85.0
Equipment - Single Axle Dump Truck	120.0
Fire Hydrant Installation	150.0
Houston Levee Road Sewer Extension	200.0
<b>Total FY 2017 CIP</b>	<b>10,029.0</b>
<b>Funding Sources</b>	
General Obligation Bonds	1,505.7
Sanitation Equipment Replacement Fund	621.0
Fire Facility Fees	347.0
Police Privilege Taxes	250.0
TDOT	1,637.3
Parks Improvement Funds	682.0
General Fund Reserves	3,111.0
Stormwater Fees	670.0
Water & Sewer Fund Reserves	1,205.0
<b>Total Funding Sources</b>	<b>10,029.0</b>

### 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 Fund Reserves

Department: General Services Department

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

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Sanders Creek Bank Stabilization**

**\$65,000**

This will be the design for a grade control structure for Sanders Creek at the confluence of the Wolf River. The (Phase 1) design will consist of soil borings, topographical survey work, sheet pile sizing, and application for Aquatic Resource Alteration Permit (ARAP) permit. The Phase 1 grade control structure needs to be completed prior to the construction of the Phase 2 grade control structure. The design has been completed for the second phase in a prior fiscal year.

Funding Source                      General Obligation Bonds  
Department                          Development Department  
Operating Budget Impact:      Routine maintenance and clean-out of systems.

### **Lateral K Bank Stabilization**

**\$70,000**

This project will stabilize the banks of Lateral K by re-grading the bank or installing sheet piles or some type of mechanical wall system (retaining wall). This is the lateral that runs behind Collierville Elementary School. Trees and brush have fallen into the ditch, obstructing flow and contributing to the erosion of the ditch banks. The design phase will take place and consist of data collection, determining the best option to stabilize the bank, and engineering plans. As part of the design phase, the engineering firm will submit three options for stabilization.

Funding Source                      Storm Water Fees  
Department                          Development Department  
Operating Budget Impact:      Yearly routine maintenance and repairs. Total \$500 annually.

### **Signalization of Poplar Avenue & Progress Road**

**\$160,000**

This project will consist of the installation of a traffic signal at State Route 57 (Poplar Ave) at Grand Steeple Drive and Progress Road. In addition, it will include left turn lanes for both eastbound and westbound Poplar Avenue. This project is to also include a small amount of roadway widening on the east end of project to allow for a left turn lane for westbound traffic. This project was designed in house and the final plans will need to be approved by Tennessee Department of Transportation.

Funding Source                      General Fund Reserves  
Department                          Development Department  
Operating Budget Impact:      Normal operational maintenance. (approximately \$800 per year)

### **Signalization of Byhalia Road & Shelby Drive**

**\$458,250**

This project involves the installation of a new decorative traffic signal at the intersection of Byhalia Road and Shelby Drive. Also included will be environmental approvals, design drawings, ROW acquisition (if necessary), inspection services and close out procedures according to TDOT Guidelines.

Funding Source                      General Fund Reserves (TDOT)  
Department                          Development Department  
Operating Budget Impact:      Normal, minor, and routine maintenance.

### **Signalization of Shelby Drive & Sycamore Road**

**\$458,250**

This project involves the installation of a new decorative traffic signal at the intersection of Shelby Drive and Sycamore Road. Also included will be the environmental approvals, design drawings, ROW acquisition (if necessary), inspection services and close out procedures according to TDOT Guidelines.

Funding Source                      General Fund Reserves (TDOT)  
Department                          Development Department  
Operating Budget Impact:      Normal, minor, and routine maintenance.

### **Lateral I Improvements (Terry Dan Lake)**

**\$600,000**

Design of a grade control structure was budgeted in FY 2016. Design included surveying, soil borings, and the design of sheet piles to control grade along the ditch facility. In FY 2017, the construction phase will consist of the construction of the grade control structure. It is anticipated that it will be constructed along the Town's Greenbelt Trail that goes to Terry Dan Lake on the west side of W.C. Johnson Park.

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

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Shelby Dr. Widening (Sycamore Road to Highway 72)**

**\$901,000**

Overall proposed scope would widen Shelby Drive from an existing two (2) lane rural road to a four (4) lane divided urban roadway. This phase of the project will consist of an environmental study from Sycamore Road to Highway 72 with the design portion starting at the new high school's eastern most improvements to Shelby Drive and continue to Highway 72. The current funding is for preliminary engineering and National Environmental Policy Act (NEPA) environmental documents.

Funding Source            General Fund Reserves (TDOT)

Department                Development Department

Operating Budget Impact: None.

### **Collierville Center Connect**

**\$2,253,500**

For FY 2016, this CIP project combined 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 / General Fund Reserves

Department                Development Department

Operating Budget Impact: Yearly maintenance/repair costs: \$10,000/year beginning in year four.

### **Shelby Drive/Sycamore Road Construction**

**\$2,275,000**

This project consists of the design and the construction of Shelby Drive and Sycamore Road from an existing two lane rural cross section to a 4-lane divided section. The Shelby Drive construction will begin at Deep Woods Road and end at the approximate east property line of the new school site. The project will include design, right-of-way acquisition, and the construction of sewer, water, 4-lane road section, bridge construction and irrigation. This project is related to the construction of the new Collierville High School. Irrigation for the medians will be constructed in fall of 2018.

Funding Source            General Obligation Bonds / General Fund Reserves / Water & Sewer Retained Earnings

Department                Development Department

Operating Budget Impact: Routine maintenance and overlay once every 20 years.

### **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.

### **Fire Station #2 Renovation**

**\$350,000**

The building renovation and expansion project will require contracting with an architectural design firm for preparing construction drawings and specifications to increase the current 3,832 sq. ft. building by 960 sq. ft. for a total building footprint of 4,792 sq. ft. The construction phase of the project will include expanding the west

## CAPITAL INVESTMENT PROGRAM SUMMARY

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end of the building in order to relocate the bed hall and create new bathrooms with showers. The existing bed hall will be turned into a new office for the Battalion Chief and a new room for relocating the washer and dryer units from the truck bay and food lockers from the living area. Interior upgrades will take place in the kitchen and dayroom areas along with ADA improvements to meet current building codes. Currently, there is minimal storage space for turn-out gear, medical supplies, and other firefighting equipment in the bay area. Additional storage will be created by adding a door between the truck bay and vacated Battalion Chief's office. No exterior improvements will be necessary other than installing new energy efficient windows. New HVAC equipment and parking lot expansion will be a part of the project scope.

Funding Source                    General Fund Reserves / Fire Facility Fees  
Department                    General Services Department  
Operating Budget Impact:    Minimal to none. Minor increase in electrical due to additional light fixtures and HVAC coverage.

### **Parks Maintenance Equipment** **\$65,000**

This funding includes the acquisition of new and replacement equipment for the operation of Park Maintenance. In FY 2017, the department plans to purchase a 10' Parks Grounds 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                    General Fund Reserves  
Department                    Parks Department  
Operating Budget Impact:    A reduction in labor, parts, and maintenance downtime for required upkeep of older equipment.

### **Playground Surfaces Renovations** **\$100,000**

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 access by all users, and eliminates routine maintenance of the surface. FY 2017 surface installations include Ashton Hall, Steeplechase, and Planter's Ridge.

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

### **Town Square Restrooms** **\$232,000**

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).

### **H.W. Cox Baseball Complex Lighting Renovation** **\$350,000**

This project involves the re-lighting of three (3) baseball fields located at the H.W. Cox Baseball Complex and will include the installation of state-of-the-art athletic lighting system with control link features for operational efficiency. The updated system will provide a more efficient and effective lighting system reducing utilities while providing a safer playing field. Approximately 14 poles will be installed, with an approximate 72 fixtures.

Funding Source                    Parks Improvement Funds

## CAPITAL INVESTMENT PROGRAM SUMMARY

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Department Parks Department  
Operating Budget Impact: Reduction in maintenance operations and utility costs of \$2,500 per year.

### **Equipment – Salt Spreader** **\$35,000**

Purchase of a new stainless steel salt spreader. Material spreaders are used each year to spread salt and cinder/sand along roadways during ice and snow storms in the winter. Each year, the Streets and Drainage Division applies between 100 to 200 tons of salt mix material on Town roads during winter weather storms utilizing two salt spreaders (the amount of salt mix material used each year is dependent on winter weather storm severity). Due to the corrosive nature of salt, Unit #267A is rusting through. As the holes created by rust increase in size, Unit #267A will no longer be in sufficient shape to operate efficiently. Because Unit #267A is made out of ordinary steel, it is much more susceptible to the corrosive nature of salt compared to some of the newer model salt spreaders on the market. The new salt spreader will be constructed of stainless steel, a feature that will greatly extend the new unit's service life.

Funding Source General Fund Reserves  
Department Public Services Department  
Operating Budget Impact: None.

### **Parts Storage Mezzanine** **\$85,000**

This is a mezzanine in the parts storage room in the Fleet Maintenance Shop. The parts room was originally designed to have a mezzanine level to allow for additional parts storage for Fleet Maintenance. The Mezzanine was not included during initial construction of the Fleet Maintenance building due to budgetary constraints.

Funding Source General Fund Reserves  
Department Public Services Department  
Operating Budget Impact: None.

### **Equipment – Backhoe** **\$110,000**

Purchase a replacement backhoe.

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

### **Equipment – Brush Truck** **\$151,000**

Purchase a new Brush Truck in FY 2017. A brush truck is 30 cubic yard flatbed dump truck with sides and a mounted knuckle boom loader to mechanically pick up brush, debris, appliances and other large materials. Brush Trucks collect large items on daily sanitation routes and appliances on special pickups. They are also used by other departments (ex: Streets and Drainage/Parks and Recreation) to clean up trees and brush. In an average year, the Sanitation Division brush trucks collect over 34,000 cubic yards of material. These trucks are also critical for cleaning up after emergency storm events. The Sanitation Division has four primary brush collection trucks and four backup trucks.

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

### **Equipment – Automated Leaf Machine** **\$170,000**

Purchase of a new automated leaf machine in FY 2017. An automated leaf machine is a leaf vacuum system mounted to a truck chassis with a remotely operated collection hose. This unit will be utilized to collect loose leaves placed at the curb by residents between the months of November and April. This piece of equipment will also be used throughout the year to remove leaves and debris from street gutters as needed. The automated leaf machine will allow for either a one-man or two-man operation compared to a three-man operation using our current trailered leaf vacuum units. By utilizing an automated leaf machine, the Department will save approximately \$10,000 in personnel costs on an annual basis. The estimated service life for this unit is 10 – 12 years.

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



## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Equipment – Automated Garbage Truck** **\$300,000**

Purchase a new Automated Garbage Truck in FY 2017. Automated garbage trucks are utilized for the collection of residential garbage from the 95 gallon green garbage carts.

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

### **Building for Vacuum Truck** **\$85,000**

Build an approximately 45 feet by 25 feet metal building near the existing storage buildings at Public Services. This building will store the vacuum/water sewer truck. The building will be heated to prevent the truck from freezing in the winter.

Funding Source                      Water & Sewer Fund Retained Earnings  
Department                          Public Utilities Department  
Operating Budget Impact:      Approximately \$1,200 per year in energy costs.

### **Equipment - Single Axle Dump Truck** **\$120,000**

Purchase a single axle dump truck to replace a 1997 model. Dump trucks are used daily by the Water and Sewer construction crews to carry materials like sand and gravel. Reliable equipment will maintain the efficiency of water and sewer line repairs and minimize the down time for residents. Dump trucks are used to haul construction materials to job sites such as dirt, sand, and gravel. They also haul off broken asphalt and other materials from street repairs.

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

### **Fire Hydrant Installation (WDSI)** **\$150,000**

Install new fire hydrants in the southwestern section of Collierville that was recently annexed. This will provide a fire hydrant every 500 feet for better fire protection. These fire hydrants will be installed in areas where Collierville will take over the water system from Memphis Light Gas and Water (MLGW) as required by the approved Plan of Services for the annexation area.

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

### **Houston Levee Road Sewer Extension** **\$200,000**

This project will consist of the construction of a sewer outfall along the east side of Houston Levee Road to the Orgill site. A work session was held with the BMA in November and direction was given to move forward with the design. A budget amendment was approved at the December 14, 2015 BMA meeting to place funds in Public Services operating account. The construction will consist of running approximately 1,320 feet of sewer to the northwest corner of the proposed Orgill site. The design contract was approved administratively in December of 2015. Both easements have been have been acquired.

Funding Source                      Water & Sewer Fund Retained Earnings  
Department                          Public Utilities Department  
Operating Budget Impact:      Routine maintenance.

## CAPITAL INVESTMENT PROGRAM SUMMARY

(All amounts are in 000's dollars.)

	APPROVED FY 2017	PROJECTED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021
<b>Expenses</b>					
General Government	35.0	465.0	-	-	-
Development	7,241.0	2,199.7	4,158.5	560.0	10,375.0
Public Safety	600.0	-	738.0	-	-
Parks & Recreation	747.0	955.0	515.0	475.0	775.0
Public Services	851.0	425.0	125.0	-	250.0
Public Utilities	555.0	40.0	1,655.0	1,405.0	1,350.0
<b>Total Expenses</b>	<b>10,029.0</b>	<b>4,084.7</b>	<b>7,191.5</b>	<b>2,440.0</b>	<b>12,750.0</b>
<b>Funding Sources</b>					
General Obligation Bonds	1,505.7	465.0	-	-	-
Sanitation Equipment Replacement Fund	621.0	180.0	-	-	-
Fire Facility Fees	347.0	-	400.0	-	-
Police Privilege Taxes	250.0	-	-	-	-
CDBG Grants	-	-	200.0	-	200.0
TDOT	1,637.3	931.8	1,814.4	-	8,000.0
Parks Improvement Funds	682.0	660.0	195.0	380.0	700.0
General Fund Reserves	3,111.0	822.9	2,094.6	95.0	2,325.0
Stormwater Fees	670.0	985.0	832.5	560.0	175.0
Water & Sewer Fund Reserves	1,205.0	40.0	1,655.0	1,405.0	1,350.0
<b>Total Funding Sources</b>	<b>10,029.0</b>	<b>4,084.7</b>	<b>7,191.5</b>	<b>2,440.0</b>	<b>12,750.0</b>

Figure 53: FY 2017 Capital Investments by Function

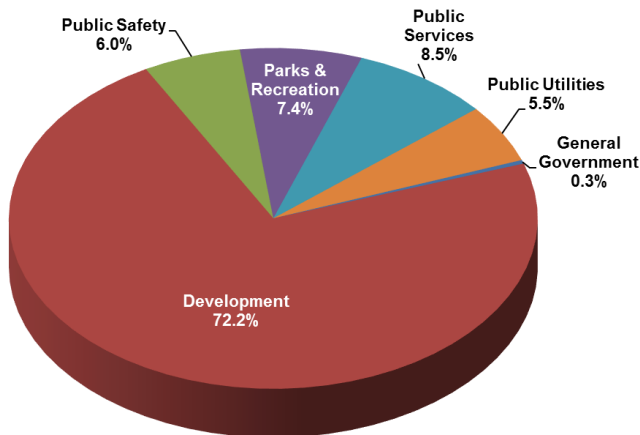
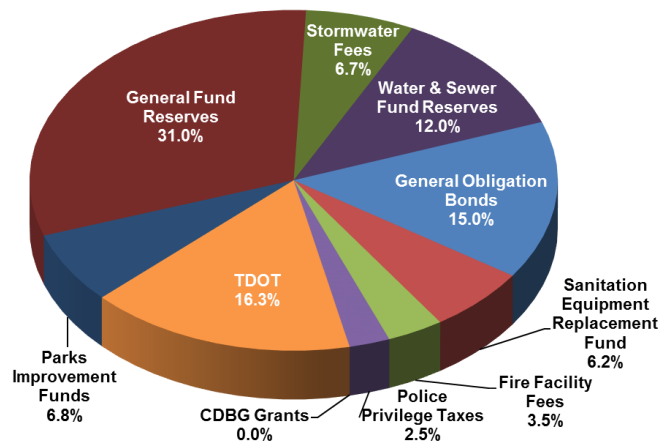


Figure 54: FY 2017 Capital Investment Program Funding Sources



# CAPITAL INVESTMENT PROGRAM SUMMARY

## FIVE-YEAR PROJECT SUMMARY (000S)

PROJECT	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	5 YEAR CIP
<b>General Government</b>						
Facilities Maintenance Shop Renovation	35.0	465.0	-	-	-	500.0
<b>Development</b>						
Sanders Creek Bank Stabilization	65.0	525.0	425.0	-	-	1,015.0
Lateral K Bank Stabilization	70.0	425.0	-	-	-	495.0
Signalization of Poplar Ave. & Progress Rd.	160.0	-	-	-	-	160.0
Signalization of Byhalia Rd. & Shelby Dr.	458.3	-	-	-	-	458.3
Signalization of Shelby Dr. & Sycamore Rd.	458.3	-	-	-	-	458.3
Terry Dan Lake - Lateral I	600.0	-	-	-	-	600.0
Shelby Drive Widening (Sycamore to Hwy 72)	901.0	-	773.0	-	10,000.0	11,674.0
Collierville Center Connect	2,253.5	-	-	-	-	2,253.5
Shelby Drive/Sycamore Road Improvements	2,275.0	-	85.0	-	-	2,360.0
Drainage Improvements - Mill St. to Sycamore	-	35.0	425.0	-	-	460.0
Miscellaneous Pedestrian Crossing Projects	-	50.0	-	-	-	50.0
Shelby Drive Widening (Jasper Park to Shelby Post)	-	1,164.7	-	-	-	1,164.7
Queen Oaks Phase 3	-	-	47.5	525.0	-	572.5
Houston Downs S/D Drainage Improvements	-	-	50.0	-	-	50.0
South Rowlett Drainage Improvements	-	-	85.0	-	-	85.0
SR 57 Widening Project	-	-	2,268.0	-	-	2,268.0
Drainage Improvements - Center St. to Mill St.	-	-	-	35.0	375.0	410.0
<b>Public Safety</b>						
Police Firing Range	250.0	-	-	-	-	250.0
Fire Station #2 Renovations	350.0	-	-	-	-	350.0
Replacement Rescue/Pumper Truck (1)	-	-	738.0	-	-	738.0
<b>Parks &amp; Recreation</b>						
Park Maintenance Equipment	65.0	90.0	120.0	95.0	75.0	445.0
Playground Surfaces Renovations	100.0	-	-	-	100.0	200.0
Town Square Restrooms	232.0	-	-	-	-	232.0
H.W. Cox Baseball Complex Lighting Renovation	350.0	-	-	-	-	350.0
Equipment Wash Down Station	-	70.0	-	-	-	70.0
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
Tom Brooks Park	-	290.0	-	195.0	-	485.0
Estanuala Park Restrooms	-	-	195.0	-	-	195.0
Medians - Irrigation/Landscaping	-	-	200.0	-	-	200.0
Harrell Theatre Renovations - Seating	-	-	-	85.0	-	85.0
H.W. Cox Tennis Lights - Renovations	-	-	-	-	100.0	100.0
W.C.J. West Complex - Synthetic Turf Renovations	-	-	-	-	500.0	500.0
<b>Public Services</b>						
Equipment - Salt Spreader	35.0	-	-	-	-	35.0
Parts Storage Mezzanine	85.0	-	-	-	-	85.0
Equipment - Backhoe	110.0	-	-	-	-	110.0
Equipment - Brush Truck	151.0	-	-	-	-	151.0
Equipment - Automated Leaf Machine	170.0	-	-	-	-	170.0
Equipment - Automated Garbage Truck	300.0	-	-	-	-	300.0
Parking Lot Expansion at PS	-	50.0	-	-	-	50.0
Security Fence and Gates	-	60.0	-	-	-	60.0
Equipment - 1 Ton Truck with Dump Bed	-	65.0	-	-	-	65.0
Heavy Truck Lift	-	70.0	-	-	-	70.0
Equipment - Rear Loading Garbage Truck	-	180.0	-	-	-	180.0
Equipment - Tandem Axle Dump Truck	-	-	125.0	-	-	125.0
Fuel Island	-	-	-	-	250.0	250.0
<b>Public Utilities</b>						
Building for Vacuum Truck	85.0	-	-	-	-	85.0
Equipment - Single Axle Dump Truck	120.0	-	-	-	-	120.0
Fire Hydrant Installation (WDSI)	150.0	-	-	-	-	150.0
Houston Levee Road Sewer Extension	200.0	-	-	-	-	200.0
Remote Drinking Water Testing Sites	-	40.0	-	-	-	40.0
Equipment - Tandem Axle Dump Truck	-	-	125.0	-	-	125.0
Shop Building Water Plant #4	-	-	180.0	-	-	180.0
Water Distribution System Improvements	-	-	600.0	600.0	600.0	1,800.0
Sewer System Improvements	-	-	750.0	750.0	750.0	2,250.0
Equipment - Mini-Excavator	-	-	-	55.0	-	55.0
<b>Total CIP</b>	<b>10,029.0</b>	<b>4,084.7</b>	<b>7,191.5</b>	<b>2,440.0</b>	<b>12,750.0</b>	<b>36,495.2</b>
<b>Funding Sources</b>						
General Obligation Bonds	1,505.7	465.0	-	-	-	1,970.7
Sanitation Equipment Replacement Fund	621.0	180.0	-	-	-	801.0
Fire Facility Fees	347.0	-	400.0	-	-	747.0
Police Privilege Taxes	250.0	-	-	-	-	250.0
CDBG Grants	-	-	200.0	-	200.0	400.0
TDOT	1,637.3	931.8	1,814.4	-	8,000.0	12,383.5
Parks Improvement Funds	682.0	660.0	195.0	380.0	700.0	2,617.0
General Fund Reserves	3,111.0	822.9	2,094.6	95.0	2,325.0	8,448.5
Stormwater Fees	670.0	985.0	832.5	560.0	175.0	3,222.5
Water & Sewer Fund Reserves	1,205.0	40.0	1,655.0	1,405.0	1,350.0	5,655.0
<b>Total Funding Sources</b>	<b>10,029.0</b>	<b>4,084.7</b>	<b>7,191.5</b>	<b>2,440.0</b>	<b>12,750.0</b>	<b>36,495.2</b>



# STAFFING SUMMARY

## FULL-TIME POSITIONS

	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16 Est.	Var	% Inc/Dec	FY 17 Bud	Var	% Inc/Dec
<b>Full-time Positions</b>														
Mayor and Board of Aldermen	7	7	6	6	6	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	6	6	6	6	6	7	6	6	7	1	16.7%	8	1	14.3%
Morton Museum					1	1	2	2	2	0	0.0%	2	0	0.0%
Library									0			8	8	0.0%
Financial Administration	18	19	19	18	19	19	19	19	21	2	10.5%	19	-2	-9.5%
Human Resources	4	4	4	4	4	4	5	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	11	13	13	13	13	14	15	15	16	1	6.7%	18	2	12.5%
<b>Development</b>														
Administration	2	2	3	2	2	2	3	3	3	0	0.0%	3	0	0.0%
Office of Planning	11	11	9	9	9	9	9	9	10	1	11.1%	10	0	0.0%
Code Enforcement	19	18	12	12	10	11	14	14	14	0	0.0%	15	1	7.1%
Office of Engineer	14	14	11	12	11	11	11	11	12	1	9.1%	12	0	0.0%
<b>Public Safety</b>														
Animal Services	6	6	6	5	5	4	4	4	5	1	25.0%	5	0	0.0%
Municipal Court	9	9	9	9	9	9	9	9	12	3	33.3%	10	-2	-16.7%
Police Department	140	139	138	138	138	138	141	141	141	0	0.0%	141	0	0.0%
Fire Department	70	70	68	68	69	69	69	69	71	2	2.9%	73	2	2.8%
<b>Public Services</b>														
Administration	5	5	5	5	5	7	7	7	7	0	0.0%	8	1	14.3%
Fleet Maintenance	9	9	9	8	8	7	7	7	10	3	42.9%	11	1	10.0%
Streets and Drainage	25	25	24	25	25	29	29	29	29	0	0.0%	29	0	0.0%
Sanitation	36	36	34	32	27	28	28	28	31	3	10.7%	31	0	0.0%
Parks and Recreation	44	46	45	44	44	44	46	46	49	3	6.5%	50	1	2.0%
<b>Public Utilities</b>														
Water Treatment Plant	5	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	12	13	13	13	13	12	16	16	17	1	6.3%	19	2	11.8%
Wastewater Collection	10	10	10	10	10	10	6	6	7	1	16.7%	8	1	14.3%
Wastewater Treatment Plant	8	7	7	7	7	7	7	7	7	0	0.0%	7	0	0.0%
<b>Total</b>	<b>476</b>	<b>479</b>	<b>461</b>	<b>456</b>	<b>451</b>	<b>458</b>	<b>469</b>	<b>469</b>	<b>493</b>	<b>24</b>	<b>3.6%</b>	<b>509</b>	<b>16</b>	<b>3.2%</b>

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 page 2 or the charts for each department

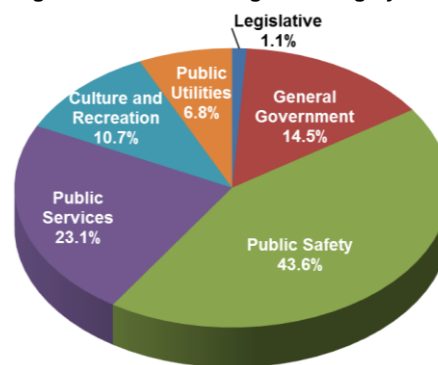
## STAFFING BY FUNCTION

The Town strives to staff departments at levels that are adequate to provide the high quality services Collierville residents expect. Staffing levels have historically remained consistent with departments adjusting staffing levels as warranted.

For FY 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.

For FY 2017, nine full-time positions were added and a part-time Prosecutor was added in Court. Positions added include: a Director of Tourism in Parks and Recreation, an

Figure 55: FY 2017 Budget Staffing by Function



administrative specialist in Administration, a facilities maintenance technician in General Services, a code enforcement officer, a fire training officer, assistant chief of fire prevention, an accounting technician in Public Services, a mechanic in Fleet Services, a utility maintenance specialist and maintenance worker both in Public Utilities.

**STAFFING BY CLASSIFICATION**

Positions	FY 15 Actual		FY 16 Estimated			FY 17 Budget		
	Full Time	Part Time	Full Time	Part Time	Inc / (Dec)	Full Time	Part Time	Inc / (Dec)
Mayor and Board of Aldermen	6.0	-	6.0	-	-	6.0	-	-
Town Administrator's Office	6.0	3.0	7.0	3.0	1.0	8.0	1.0	(1.0)
Morton Museum	2.0	1.0	2.0	1.0	-	2.0	1.0	-
Library	-	-	-	-	-	8.0	15.0	23.0
Financial Administration	19.0	1.0	21.0	1.0	2.0	19.0	1.0	(2.0)
Human Resources	5.0		5.0		-	5.0		-
Information Technology	5.0		6.0	1.0	2.0	6.0	1.0	-
General Services	15.0		16.0		1.0	18.0		2.0
Development								
Administration	3.0	-	3.0	-	-	3.0	-	-
Office of Planning	9.0	-	10.0	1.0	2.0	10.0	1.0	-
Code Enforcement	14.0	1.0	14.0	1.0	-	15.0	-	-
Office of Engineer	11.0		12.0		1.0	12.0		-
Public Safety								
Animal Services	4.0	5.0	5.0	5.0	1.0	5.0	6.0	1.0
Municipal Court	9.0	5.0	12.0	5.0	3.0	10.0	5.0	(2.0)
Police Department	141.0	17.0	141.0	16.0	(1.0)	141.0	17.0	1.0
Fire Department	69.0	1.0	71.0	1.0	2.0	73.0	1.0	2.0
Public Services								
Administration	7.0	1.0	7.0	1.0	-	8.0	1.0	1.0
Fleet Maintenance	7.0	1.0	10.0	-	2.0	11.0	-	1.0
Streets and Drainage	29.0	-	29.0		-	29.0		-
Sanitation	28.0	-	31.0		3.0	31.0		-
Parks and Recreation	46.0	4.0	49.0	4.0	3.0	50.0	4.0	1.0
Public Utilities								
Water Treatment Plant	5.0		5.0		-	5.0		-
Water Distribution System	16.0	-	17.0	-	1.0	19.0	-	2.0
Wastewater Collection	6.0		7.0		1.0	8.0		1.0
Wastewater Treatment	7.0		7.0		-	7.0		-
<b>Total</b>	<b>469.0</b>	<b>40.0</b>	<b>493.0</b>	<b>40.0</b>	<b>24.0</b>	<b>509.0</b>	<b>54.0</b>	<b>30.0</b>

	Actual FY 15		Estimated FY 16		Budget FY 17	
Salaries	84.0	\$ 5,792,511	95.0	6,240,743	94.0	\$ 6,368,459
Wages	385.0	16,023,878	406.0	16,968,069	415.0	17,959,118
Part-time	40.0	343,524	55.0	551,830	54.0	707,043
Other Compensation		814,977		846,802		782,116
Benefits		9,970,879		10,888,609		11,680,656
Merit & General Adjustment		0		-		1,403,722
Other Personnel	6.0	13,876	7.0	60,497	6.0	46,924
<b>Total</b>	<b>515.0</b>	<b>\$ 32,959,646</b>	<b>563.0</b>	<b>35,556,550</b>	<b>569.0</b>	<b>\$ 38,948,037</b>

Note: Full-time employees are those that are scheduled to work 2,080 hours a year. Part-time employees are scheduled to work 1,040 hours a year. Other personnel include seasonal and temporary employees. For current full-time equivalent designations in each department, please see the organizational chart on page 2 or the charts for each department.

## DEMOGRAPHIC AND ECONOMIC STATISTICS

### Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Population</b>	<b>Personal Income</b> <i>(thousands of dollars)</i>	<b>Per Capita Personal Income</b>	<b>School Enrollment</b>	<b>Unemployment Rate<sup>b</sup></b>
2006	41,923 <sup>a</sup>	\$ 1,268,255	\$ 30,252	7,887 <sup>f</sup>	6.2
2007	41,923 <sup>a</sup>	1,268,255	30,252	8,322 <sup>f</sup>	4.1
2008	44,304 <sup>c</sup>	1,445,418	32,625 <sup>d</sup>	8,604 <sup>f</sup>	6.5
2009	44,304 <sup>c</sup>	1,445,418	32,625	8,535 <sup>f</sup>	7.7
2010	44,304 <sup>c</sup>	1,445,418	32,625	8,562 <sup>f</sup>	7.0
2011	43,965 <sup>e</sup>	1,703,424	38,745 <sup>e</sup>	8,516 <sup>f</sup>	7.4
2012	43,965 <sup>e</sup>	1,703,424	38,745 <sup>e</sup>	8,639 <sup>f</sup>	6.5
2013	43,965 <sup>e</sup>	1,749,279	39,788 <sup>e</sup>	9,062 <sup>f</sup>	6.6
2014	43,965 <sup>e</sup>	1,719,119	39,102 <sup>e</sup>	8,572 <sup>f</sup>	6.3
2015	43,965 <sup>e</sup>	1,760,447	40,042 <sup>e</sup>	9,646	5.6

<sup>a</sup> Information is available through the 2000 Federal Census. Mid-decade information is unavailable for the Town.

<sup>b</sup> Information about unemployment is provided by the Tennessee Department of Labor and Workforce Development.

<sup>c</sup> Population according to the special census conducted by the Town of Collierville in 2008.

<sup>d</sup> Per capita income is provided by the Collierville Chamber of Commerce.

<sup>e</sup> Population and per capita income according to the U. S. Census Economic Data.

<sup>f</sup> School enrollment includes statistics for public, private and home schools within the Town's borders. In 2015 Collierville began its own municipal school system and assumed operation of the public schools within the Town formerly operated by Shelby County Schools.

## PRINCIPAL EMPLOYERS

### Current year and Nine Years Ago

<b>Employer</b>	<b>2015</b>			<b>2006</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment<sup>1</sup></b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment<sup>1</sup></b>
FedEx	2,445	1	0.60%	2,504	2	0.55%
Carrier Corporation	1,800	2	0.44	2,564	1	0.56
Collierville Schools	782	3	0.19			-
Kroger	480	4	0.12			-
Town of Collierville	479	5	0.12	395	3	0.09
Helena Chemical	421	6	0.10	217	8	0.05
Baptist Hospital - Collierville	349	7	0.09	260	5	0.06
Wal-Mart	338	8	0.08			-
Juice Plus (NSA)	237	9	0.06			-
Philipps Bodine	175	10	0.04	220	7	0.05
Pepsi Americas	-	-	-	300	4	0.07
AIMS Logistics	-	-	-	228	6	0.05
Central Woodwork	-	-	-	165	9	0.04
ConStar Plastics				160	10	0.03
<b>Total</b>	<b>7,506</b>		<b>1.84%</b>	<b>7,013</b>		<b>1.55%</b>

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

<sup>1</sup> 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	49,071,269	43,321,152	1.53	48,744	485	9.95
2016**	54,501,754	48,248,731	1.78	49,487	492	9.94

\*Employees who work 2,080 hours per year, excluding elected officials.

\*\*Estimated

Note: For this chart employee counts are for full-time staff only minus elected officials. For current full time equivalents in each department, please see the organizational chart page 2 or the charts for each department.



## 2010 CENSUS QUICK FACTS

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

<b>Employment Status</b>	<b>Number</b>	<b>Percent</b>
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%
<b>Commuting to Work</b>		
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	
<b>Occupation</b>		
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%
<b>Industry</b>		
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%
<b>Class of Worker</b>		
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%
<b>Income and Benefits (in 2010 Inflation-Adjusted Dollars)</b>		
Total households	14,435	
Less than \$10,000	185	1.30%
\$10,000 to \$14,999	301	2.10%
\$15,000 to \$24,999	873	6.00%
\$25,000 to \$34,999	689	4.80%
\$35,000 to \$49,999	1,249	8.70%
\$50,000 to \$74,999	2,153	14.90%
\$75,000 to \$99,999	1,885	13.10%
\$100,000 to \$149,999	3,424	23.70%
\$150,000 to \$199,999	2,040	14.10%
\$200,000 or more	1,636	11.30%
Median household income (dollars)	97,302	
Mean household income (dollars)	114,197	

**STATISTICAL DATA COMPARISON – COMPARABLE TENNESSEE CITIES**

<u>City</u>	FY 2016				FY 2015			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>
Bartlett	56,488	1.625	139,634,099	563	56,488	1.625	138,482,455	523
Brentwood <sup>1</sup>	40,413	0.440	78,924,460	254	39,012	0.440	74,702,350	272
Cleveland	43,634	1.766	117,826,563	317	43,238	1.766	126,176,838	498
Collierville	48,744	1.780	143,691,346	502	48,744	1.530	136,728,156	479
Cookeville <sup>2</sup>	31,154	0.900	132,788,309	422	31,154	0.900	127,692,354	419
Franklin <sup>3</sup>	66,335	0.407	122,958,418	717	66,335	0.377	119,147,208	708
Germantown	40,123	1.930	116,665,000	391	40,123	1.930	109,639,893	389
Hendersonville	55,153	0.758	42,275,781	315	53,080	0.650	42,478,529	317
Maryville <sup>4</sup>	28,476	2.170	127,607,459	304	28,233	2.170	119,153,133	304

<u>City</u>	FY 2014				FY 2013			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>
Bartlett	56,488	1.625	61,432,311	523	54,613	1.490	58,531,019	518
Brentwood <sup>1</sup>	40,021	0.440	74,299,820	270	37,060	0.440	71,567,660	267
Cleveland	42,810	1.766	134,087,521	504	42,386	1.490	108,983,618	487
Collierville	47,171	1.530	71,066,887	524	46,151	1.430	64,775,578	458
Cookeville <sup>2</sup>	31,154	0.900	130,816,261	412	30,552	0.900	129,566,281	408
Franklin <sup>3</sup>	66,370	0.377	104,063,995	690	62,487	0.377	122,676,454	663
Germantown	40,123	1.930	62,300,378	368	40,123	1.485	60,506,210	363
Hendersonville	54,068	0.650	41,067,806	301	53,080	0.650	40,145,547	304
Maryville <sup>4</sup>	28,233	2.170	112,521,533	304	27,922	2.170	110,950,354	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 = 52% of General Fund revenue or twice the amount of property taxes.
- 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**

<u>City</u>	<u>Population</u>	<u>Water Minimum</u>			<u>Sewer Minimum</u>			<u>Garbage</u>	
		<u>Gallons</u>	<u>Meter</u>	<u>Rate</u>	<u>Gallons</u>	<u>Rate</u>	<u>P/U / Wk.</u>	<u>Cost/month</u>	
Bartlett	56,488	2,000	3/4"	5.80 Min	2,000	6.19 Min	1	22.00	
Brentwood	40,413	2,000	5/8"	11.62 Min	2,000	14.53 Min	n/a	n/a	
Cleveland	43,634	1,400	5/8"	9.93 Min	1,400	12.08 Min	1	17.87	
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	N/C	
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"	8.78 Min	2,000	5.07 Min	1	29.50	
Hendersonville	55,153	n/a			n/a		2	21.92	
Maryville	28,476	1,500	5/8"	9.05 Min	1,000	11.98 Min	1	N/C	

## OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<i>Function/Program</i>	<u>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>	<u>2015</u>
Development										
Permits issued	5,047	3,648	3,242	2,434	2,438	2,610	3,130	4,050	3,893	3,355
Inspections conducted	20,161	15,932	14,917	13,523	6,470	7,280	9,163	12,652	12,395	11,417
Police <sup>a</sup>										
Physical arrests	1,777	1,573	1,781	2,764	2,704	2,392	2,591	2,424	2,745	N/A
Traffic citations	11,444	9,805	9,166	10,901	9,075	9,978	12,001	11,643	12,731	N/A
DUI arrests	120	135	103	169	150	138	152	125	138	N/A
Fire										
Emergency responses	2,485	2,551	2,624	2,446	2,633	2,785	2,799	3,011	3,066	3,207
Fires extinguished	138	159	116	105	96	105	94	102	93	88
Inspections	1,803	2,948	2,300	1,609	1,740	2,659	2,637	2,615	2,789	2,717
Sanitation										
Refuse collected (tons) <sup>b</sup>	14,893	15,000	15,091	14,838	14,295	14,124	13,993	14,344	14,812	14,332
Recyclables collected (tons)	1,819	1,810	1,776	1,867	1,809	1,900	1,927	1,835	1,872	3,071
Other public works										
Street resurfacing (miles)	17	19	11	13	20	12	33	27	24	20
Sidewalk replacement (linear feet)	250	420	150	100	132	240	401	223	235	175
Pavement repairs	500	500	550	600	450	300	238	220	380	502
Parks and Recreation										
Adult/youth sports participants	5,737	5,844	6,019	6,250	6,452	5,790	5,546	5,879	5,872	5,989
Community center admissions	143,424	143,901	145,340	135,166	136,500	139,450	140,211	140,536	140,548	140,829
Harrell Theatre attendance	39,938	41,023	41,733	39,646	36,500	32,836	30,112	22,857	22,922	31,412
Library										
Volumes in collection	85,209	88,733	93,796	101,694	106,049	113,785	117,057	122,209	129,452	134,452
Total volumes circulated	266,049	324,185	351,133	349,731	344,280	345,914	350,044	362,498	348,300	340,902
Water										
New connections	520	386	312	169	139	182	154	212	264	262
Water main breaks	8	9	33	6	21	32	15	39	25	45
Average daily consumption (thousands of gallons)	6,883	7,342	6,996	6,222	5,950	6,821	6,803	6,006	5,933	5,586
Peak day consumption (thousands of gallons)	14,999	16,142	16,791	13,484	12,710	11,898	15,472	14,543	10,862	10,601
Wastewater										
Average daily sewage treatment (thousands of gallons)	4,910	4,471	4,241	4,290	4,318	3,868	3,937	4,144	4,233	4,174

**Sources:** Various town departments.

**Notes:**

<sup>a</sup>The Police Department measures are by calendar year.

<sup>b</sup>Household garbage only. Junk and yard waste is not included.

## CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<i>Function/Program</i>	<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>	<u>2015</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	0	1	0	0	0	0	0	0	0	0
Patrol units	66	72	76	80	75	75	75	79	79	79
Fire stations	5	5	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	22	22	22	22	22	24	24	26	26	26
Recycle Trucks <sup>a</sup>	4	5	5	5	5	0	0	0	2	3
Other public works										
Streets (miles)	248	260	264	261	268	278	311	336	340	340
Streetlights	5,775	5,920	6,200	6,291	6,515	6,576	6,599	6,599	6,599	6,695
Traffic Signals (intersections)	32	33	34	34	35	38	39	39	40	40
Education <sup>e</sup>										
Schools										
High	-	-	-	-	-	-	-	-	1	1
Middle	-	-	-	-	-	-	-	-	2	2
Elementary	-	-	-	-	-	-	-	-	5	5
Parks and Recreation										
Parks	15	15	15	15	18	18	18	18	18	20
Acreage <sup>b</sup>	487	487	487	496	625	750	750	750	775	1025
Playgrounds <sup>c</sup>	12	12	12	13	13	13	13	13	13	15
Baseball/softball diamonds	15	15	15	15	15	15	15	15	15	15
Soccer/football fields	11	12	12	11	11	11	11	11	11	12
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	228	230	232	232	240	240	240	240	242	248
Fire hydrants	2,832	2,860	3,010	3,010	3,010	3,103	3,103	3,103	3,366	3,400
Water treatment plants	5	5	5	5	5	5	5	5	5	5
Storage capacity (thousands of gallons) <sup>d</sup>	3,500	3,500	3,500	3,500	3,500	4,250	4,250	4,250	4,250	4,250
Wastewater										
Sewer mains (miles)	216	218	220	220	228	228	228	228	230	235
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	6,500	6,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500

**Sources:** Various town departments.

**Notes:**

<sup>a</sup>Recycled operations were contracted out during 2011. The Town resumed operations in FY 2013.

<sup>b</sup>Includes Department owned wetlands.

<sup>c</sup>Includes new Hinton Park facility.

<sup>d</sup>In 2011 water storage capacity increased due to expansion of Water Treatment Plant 2.

<sup>e</sup>In 2014, the Town received 8 schools from Shelby County Schools in a transfer of operations. The Collierville Schools opened to students in August, 2014.

## TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS

### Last Ten Fiscal Years

(modified accrual basis of accounting)

Fiscal Year	Property	In Lieu of	Local Option Sales	Beer & Liquor	Business & Privilege	Motor Vehicle	Park Land Dedication	Historic Preservation	Substance	Total
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	120,960	16,158	-	41,037,636
2015 <sup>a</sup>	22,974,480	390,395	14,488,300	842,076	1,925,564	1,126,878	206,640	46,126	-	42,000,459
Change										
2006-2015	58.3%	36.1%	93.8%	41.8%	39.9%	61.0%	-39.3%	-37.9%	-100.0%	65.5%

<sup>a</sup>Beginning in 2015 a portion of the Town's taxes are required to be used to support Coollierville municipal schools and are included as revenue for the General Purpose School Fund instead of the General Fund. For comparative purposes total property taxes continue to be reflected on this schedule.

## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

### Last Ten Fiscal Years

(in thousands of dollars)

Fiscal Year	Farm Property	Residential Property	Commercial Property	Industrial Property	Multiple Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
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
2015	10,392	1,018,956	324,199	41,174	4,432	53,375	1,452,528	1.53	5,255,180	27.640

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 <sup>a</sup>	Adjustments to Initial Levy <sup>b</sup>	Final Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years <sup>c</sup>	Total Collections to Date	
				Amount <sup>c</sup>	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 14,394,186	\$ (95,386)	\$ 14,298,800	\$ 13,888,702	97.13%	\$ 381,495	\$ 14,270,198	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	441,017	16,725,198	99.88
2010	17,413,217	(455,751)	16,957,466	16,460,339	97.07	461,185	16,921,523	99.79
2011	17,282,758	(265,731)	17,017,027	16,579,268	97.43	417,027	16,996,295	99.88
2012	20,816,706	(289,394)	20,527,312	20,081,479	97.83	380,721	20,462,200	99.68
2013	21,458,562	(200,281)	21,258,282	20,820,857	97.94	347,020	21,167,877	99.57
2014	22,137,343	(223,883)	21,913,460	21,576,099	98.46	184,867	21,760,966	99.30
2015	22,223,670	(12,322)	22,211,348	21,957,997	98.86	-	21,957,997	98.86

Source: Shelby County Assessor's Office

- Initial certified levy before Board of Appeals adjustments and other change orders.
- Adjustments include change orders and new bills.
- Beginning with the CAFR for the year ended June 30, 2012, this schedule has been revised to net refunds and returned checks from collections.

**PRINCIPAL PROPERTY TAX PAYERS**

*Current year and Nine Years Ago*

<b>Taxpayer</b>	<b>2015</b>			<b>2006</b>		
	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Town Taxable Assessed Value</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Town Taxable Assessed Value</b>
AT&T Mobility, LLC	\$ 30,564,055	1	2.05%	\$ -	-	- %
G&I VII (Carriage Crossing)	28,286,160	2	1.90	8,023,385	5	0.70
Carrier Corporation	19,060,460	3	1.28	15,732,330	1	1.38
Legacy Farm LLC	13,243,870	4	0.89	10,030,880	2	0.88
Madison 324 LLC	11,611,430	5	0.78	-	-	-
Dogwood Creek Associates	9,624,770	6	0.65	6,853,040	8	0.60
Bailey Creek Associates	8,912,790	7	0.60	-	-	-
Cole MT (Gallina Centro)	8,637,640	8	0.58	-	-	-
Baptist Memorial Hospital	8,356,960	9	0.56	7,566,080	6	0.66
Westbrook Crossing Group	7,387,160	10	0.50	-	-	-
Delta Beverage Group	-	-	-	9,072,850	3	0.80
G&I IV Madison	-	-	-	8,498,720	4	0.75
Cingular Wireless	-	-	-	7,042,419	7	0.62
Christian Mission	-	-	-	6,745,680	9	0.59
G&I IV Bailey Creek LP	-	-	-	5,862,840	10	0.51
<b>Total</b>	<b>\$ 145,685,295</b>		<b>9.8%</b>	<b>\$ 85,428,224</b>		<b>7.5%</b>

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)*

<b>Fiscal Year</b>	<b>Town Direct Rates</b>		<b>Total Direct Rate</b>	<b>Overlapping Rate<sup>a</sup></b>
	<b>Basic Rate</b>	<b>Parks Improvement<sup>b</sup></b>		<b>Shelby County</b>
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
2015	1.53	-	1.53	4.37

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

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

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

## DEBT SUMMARY

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

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

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

The Town's ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria and to account for the anticipated issuance of bonds related to construction of a new state of the art high school.

### Town Infrastructure

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

### School Infrastructure

General Fund Balance Requirement	N/A
Average Life of Total Debt	30-yr Level DS
Percentage of Principal Paid within 10 Yrs	N/A
Net Direct Debt / Full Value	< 3.00%
Net Direct Debt / Operating Revenues	< 3.00%

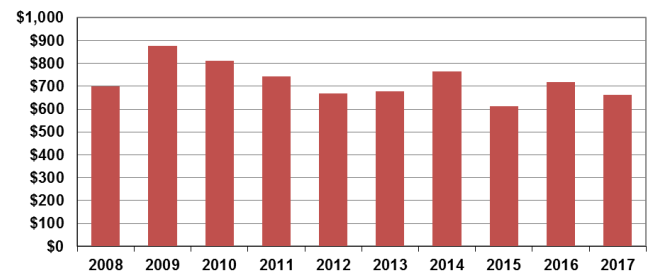
In FY 2016, the Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvement projects. Additionally, the Town issued \$93,485,000 in general obligation bonds for the construction of a new high

school. Debt service payments related to the school construction became payable in FY 2017.

Simultaneously, the Town issued general obligation refunding bonds with net present value savings of \$661,736 or 8.54%.

As of June 30, 2016, the Town is projected to have \$125,578,097 of general obligation bonds outstanding of which \$93,485,000 is related to the construction of a new high school (which for illustrative purposes is excluded from the following calculations). The ratio of net direct debt to full assessed value for Town related infrastructure is 0.59%. The net direct debt to operating revenues is 0.57%. The ratio of bonded debt to full value of property is a measure of the Town's capacity to generate additional revenues to pay debt service. The percentage of General Fund revenues applied to debt service for FY 2017 is estimated at 17.8%. The chart below depicts the net general bonded debt per capita over the last ten years and excludes debt related to the new high school.

**Figure 56: Net General Bonded Debt Per Capita**



The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt. The Town has no plans to issue additional debt in the next several years.

**WATER & SEWER DEBT.** Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds which are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2016, the Town is projected to have \$20,531,902 of Water and Sewer Fund debt outstanding. In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town's two wastewater treatment plants. In FY 2016, the Town issued \$5.3 million in refunding bonds with net present value savings of \$707,980 or 11.7%. No bond issue is planned for FY 2017.



## OUTSTANDING DEBT BY SERIES

### General Obligation Debt Outstanding 6/30/16

General Improvement Bonds, Series 2008	\$ 3,010,000
General Improvement Bonds, Series 2013	6,790,000
General Improvement Bonds, Series 2015A	93,485,000
General Improvement Bonds, Series 2015B	4,960,000
General Improvement Refunding Bonds, Series 2005	535,000
General Improvement Refunding Bonds, Series 2010	483,098
General Improvement Refunding Bonds, Series 2011	3,085,000
General Improvement Refunding Bonds, Series 2012	5,215,000
General Improvement Refunding Bonds, Series 2015C	<u>8,015,000</u>
<b>Total</b>	<b>\$ 125,578,098</b>

### Water & Sewer Debt Outstanding 6/30/16

General Improvement Refunding Bonds, Series 2010	\$ 1,902
Water & Sewer Refunding Bonds, Series 2005	290,000
Water & Sewer Revenue & Tax Bonds, Series 2006	1,260,000
Water & Sewer Refunding Bonds, Series 2012	13,675,000
Water & Sewer Refunding Bonds, Series 2015D	<u>5,305,000</u>
<b>Total</b>	<b>\$ 20,531,902</b>

## 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			
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	958	1.68
2015	11,830	7,058	4,772	2,093	890	1.60

## RATIO OF GENERAL BONDED DEBT

### Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita <sup>a</sup>
	General Obligation Bonds <sup>e</sup>	Bond Anticipation Notes	Total		
2006	\$ 30,875	\$ -	\$ 30,875	0.75%	\$ 705 <sup>b</sup>
2007	28,710	-	28,710	0.64	636 <sup>b</sup>
2008	26,450	2,980	29,430	0.64	664 <sup>c</sup>
2009	37,420	-	37,420	0.78	845 <sup>c</sup>
2010	34,885	-	34,885	0.65	787 <sup>c</sup>
2011	32,255	-	32,255	0.61	734 <sup>d</sup>
2012	29,331	-	29,331	0.56	667 <sup>d</sup>
2013	27,936	-	27,936	0.51	635 <sup>d</sup>
2014	32,753	-	32,753	0.63	745 <sup>d</sup>
2015	30,020	-	30,020	0.57	683 <sup>d</sup>

a. The population is estimated unless otherwise noted.

b. Population according to the 2005 Special Census.

c. Population according to the 2008 Special Census.

d. Population according to the 2010 Census Redistricting Data.

e. Starting in the Comprehensive Annual Financial Report for Year Ending June 30, 2011, General Obligation Bonds (for all years) includes general obligation debt for governmental activities and business-type activities.

## RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	Governmental Activities					Business-type Activities		Total Primary Government	Percentage of Personal Income	Per Capita <sup>b</sup>
	General Obligation Bonds	Notes Payable	Bond Anticipation Notes	Settlement Obligation	Capital Lease	Water & Sewer Revenue & Tax Bonds	General Obligation Bonds			
2006 <sup>a</sup>	\$ 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 <sup>c</sup>
2009	37,393	1,869	-	-	-	35,435	27	74,724	5.17	1,687 <sup>c</sup>
2010	34,860	1,624	-	-	-	33,710	25	70,219	4.19	1,585 <sup>c</sup>
2011	32,235	1,372	-	-	-	31,930	20	65,557	3.85	1,491 <sup>d</sup>
2012	29,315	1,113	-	-	-	29,631	16	60,075	3.53	1,366 <sup>d</sup>
2013	27,924	846	-	-	-	29,504	12	58,286	3.33	1,326 <sup>d</sup>
2014	32,746	572	-	5,381	-	27,303	7	66,009	3.77	1,501 <sup>d</sup>
2015	30,015	290	-	5,025	465	25,043	5	60,842	3.46	1,384 <sup>d</sup>

a. The 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.

b. The population is estimated unless otherwise noted.

c. Population according to the 2008 Special Census.

d. Population according to the 2010 Census Economic Data.

**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 <sup>a</sup>	\$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 <sup>b</sup>	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 <sup>c</sup>	3,047	966	4,013	48,495	8.28

a. Excludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.

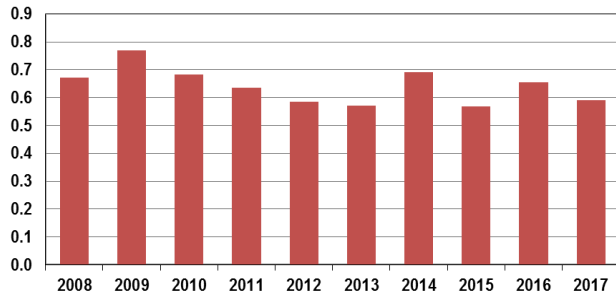
b. Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

c. Includes proposed \$5,000,000 general obligation bond issue.

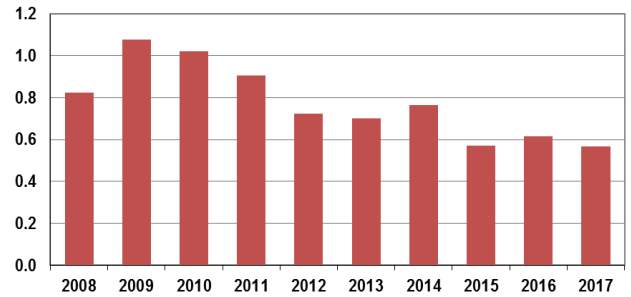


## DEBT CHARTS

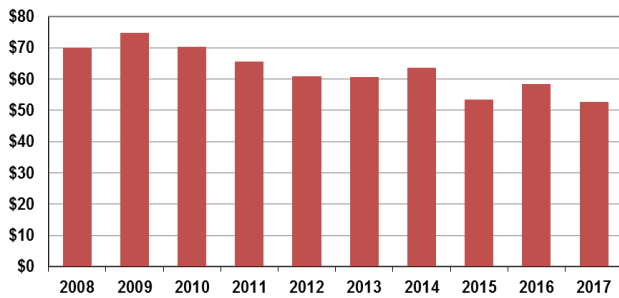
(Excludes \$93,485,000 for new high school.)



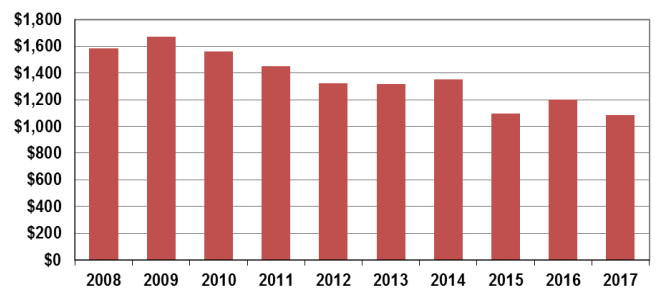
Net Debt to Assessed Valuation - Goal  $\leq 0.75\%$



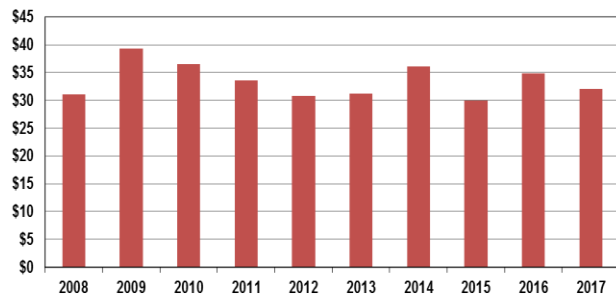
Net Debt to Operating Revenues - Goal  $\leq 0.67\%$



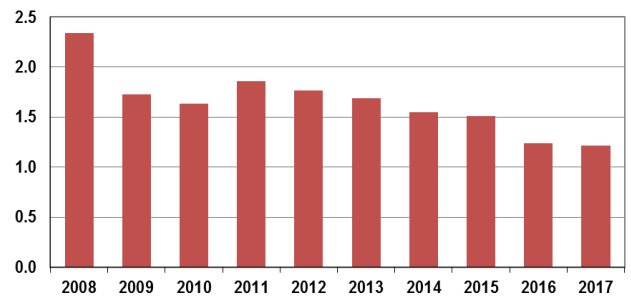
Total Bonded Debt (Millions)



Total Bonded Debt Per Capita



Net Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal  $> 1.0$

Note: 2016 estimated and 2017 projected.

## GLOSSARY OF TERMS

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<b>Account</b>	A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
<b>Accounting Period</b>	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.
<b>Accounts Payable</b>	A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.
<b>Accounts Receivable</b>	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.
<b>Accrual Basis</b>	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.
<b>ADA</b>	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.
<b>ADM</b>	Average Daily Membership refers to student enrollment data. It is used in the formula for distributing funds to school districts.
<b>Ad Valorem Tax</b>	A separate tax which applies to utility property.
<b>Adopted Budget</b>	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
<b>AICPA</b>	The American Institute of Certified Public Accountants.
<b>Appraised Value</b>	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.
<b>Appropriation</b>	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.
<b>ARAP</b>	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.
<b>Assessed Value</b>	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> .
<b>Assessment</b>	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)

## GLOSSARY OF TERMS

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<b>Assessment Ratio</b>	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.
<b>Assessment Year</b>	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.
<b>Assessor</b>	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.
<b>Asset</b>	A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.
<b>Assigned Fund Balance</b>	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.
<b>Audit</b>	An examination, usually by an official or private accounting firm retained by the Board, that reports on the accuracy of the annual financial report.
<b>Balanced Budget</b>	A budget is balanced when expenditures do not exceed revenues or other financing sources.
<b>Benefits</b>	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
<b>BEP</b>	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.
<b>Board of Equalization</b>	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
<b>Bond</b>	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.
<b>Bond Anticipation Notes (BANS)</b>	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
<b>Bonded Debt</b>	The portion of the Town's total indebtedness represented by outstanding bonds.
<b>Budget</b>	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.
<b>Budget Amendment</b>	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.
<b>Budget Calendar</b>	The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.
<b>Budget Document</b>	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
<b>BZA</b>	Board of Zoning Appeals.
<b>CAD</b>	Computer Aided Dispatch. The system used by emergency dispatchers answering 911 calls.
<b>CAFR</b>	Comprehensive Annual Financial Report. The official annual report of a government.
<b>Capital Asset</b>	Major asset that is used in governmental operations. Capital assets are intended to be held or used for an extended period of time in the operation of the Town. To be classified as a capital asset, a specific item must have an initial useful life of one (1) year or greater and have an initial value equal to or greater than \$5,000 per item (including ancillary costs).

## GLOSSARY OF TERMS

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<b>Capital Budget</b>	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.
<b>Capital Expenditure</b>	The acquisition of newly purchased capital assets or an investment that improves the useful life of an existing capital asset.
<b>Capital Investment Program (CIP)</b>	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.
<b>Capital Outlay</b>	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.
<b>Cash Basis</b>	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
<b>CDBG</b>	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
<b>Chart of Accounts</b>	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
<b>Coding</b>	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
<b>Collateral</b>	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.
<b>Committed Fund Balance</b>	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.
<b>Construction in Progress</b>	A fixed asset account reflecting the cost of construction work for projects not yet completed.
<b>Contingency</b>	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.
<b>Credit</b>	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.
<b>Debt Service</b>	Payment of interest and repayment of principal on Town debt.
<b>Deficit</b>	The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
<b>Department</b>	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.



## GLOSSARY OF TERMS

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<b>Depreciation</b>	(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.
<b>Direct Debt</b>	The sum total of bonded debt issued by the Town.
<b>DRC</b>	Design Review Commission.
<b>EMT</b>	Emergency Medical Technician.
<b>Encumbrance</b>	A recorded expenditure commitment representing a contract to purchase goods or services.
<b>Enterprise Fund</b>	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.
<b>Excise Tax</b>	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.
<b>Expenditure</b>	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.
<b>FASB</b>	Financial Accounting Standards Board.
<b>Fees</b>	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
<b>Fiduciary Fund</b>	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.
<b>Financial Statements</b>	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.
<b>Fiscal Year (FY)</b>	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.
<b>Fire Facility Fee</b>	A fee established by the Town and imposed and collected for the purpose of providing additional funds necessary to ensure the Town's ability to maintain fire protection in accordance with its current standards. One-half of the funds collected from one- and two-family residential structures between 3,500 gross square feet and 4,500 gross square feet shall be used for the purposes of educating the public and promoting the installation of residential automatic sprinkler systems.
<b>Fixed Assets</b>	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
<b>FMLA</b>	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.
<b>FTE</b>	Full Time Equivalent. Personnel who work 2,080 hours per year.
<b>Function</b>	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
<b>Fund</b>	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.

## GLOSSARY OF TERMS

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<b>Fund Balance</b>	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.
<b>GAAP</b>	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.
<b>GASB</b>	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
<b>General Fund</b>	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.
<b>General Obligation Bond</b>	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.
<b>GFOA</b>	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
<b>GIS</b>	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.
<b>Goal</b>	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.
<b>Governmental Fund</b>	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.
<b>GPS</b>	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 <sup>th</sup> Space Wing.
<b>Grant</b>	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.
<b>HDC</b>	Historic District Commission.
<b>HIPAA</b>	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
<b>Industrial Property</b>	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.
<b>In Lieu of Taxes</b>	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a "tax equivalent amount."
<b>Interest</b>	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
<b>Interfund Transfers</b>	Amounts transferred from one fund to another.
<b>Intergovernmental Revenue</b>	Revenue received from another government for general purposes or a special purpose.

## GLOSSARY OF TERMS

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<b>Internal Service Fund</b>	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
<b>ISO</b>	Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.
<b>Jurisdiction</b>	(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.
<b>LAN</b>	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
<b>LEA</b>	Local Education Agency is a commonly used synonym for a school district.
<b>Lease</b>	A contract for temporary use of equipment or facilities at a negotiated price.
<b>Letter of Credit</b>	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
<b>LGIP</b>	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91 <sup>st</sup> 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.
<b>Liabilities</b>	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.
<b>Line Item Budget</b>	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
<b>Long-Term Debt</b>	A financial obligation with maturity of more than one year after the date of issuance.
<b>Major Fund</b>	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.
<b>Modified Accrual Basis</b>	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.
<b>Moody's Investor Service</b>	A recognized bond rating agency.
<b>Municipal Bonds</b>	Bonds of local governmental subdivisions which are exempt from federal income taxation.
<b>MPO</b>	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
<b>MS4</b>	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.
<b>MTAS</b>	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.
<b>NCIC</b>	National Crime Information Center is the United States' central database for tracking crime-related information.
<b>Net Assets</b>	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.
<b>Net Bonded Debt</b>	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.

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<b>NPDES</b>	The National Pollutant Discharge Elimination System, a federal program.
<b>Object</b>	A more detailed and specific listing of expenditures under “department” in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
<b>Objective</b>	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
<b>OPEB</b>	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees.
<b>Operating Budget</b>	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.
<b>Operating Expenses</b>	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
<b>Operating Transfer</b>	The routine and/or recurring transfer of assets between funds.
<b>Pension Trust Fund</b>	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
<b>Per Capita Debt</b>	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.
<b>Performance Measures</b>	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
<b>Personal Property</b>	(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.
<b>Personnel Expenses</b>	Cost of salaries, wages, and fringe benefits such as employer’s share of social security contributions, retirement expenses, and health and life insurance payments.
<b>PILOT</b>	Payment in-lieu-of taxes. Under a Payment-in-Lieu-of-Taxes (PILOT) agreement, payments are made to the Town in-lieu-of ad valorem taxes on the property involved in the Project. Generally, for real property, such amounts are to be based on the taxes being generated at the time the Board takes title to the property typically considering only the value of the unimproved property. Generally, for tangible personal property, such amounts are to be based on the taxes being generated on the current assessed value of the property at the time the Board takes title to the property.
<b>Plat</b>	(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.
<b>Program Budget</b>	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).
<b>Program Change</b>	An alteration or enhancement of current services or the provision of new services.
<b>Project (Capital)</b>	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.
<b>Proprietary Fund</b>	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

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	government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.
<b>Purchase Order</b>	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.
<b>Ratings</b>	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
<b>Real Property</b>	Land and improvements to the land.
<b>Reappraisal</b>	The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.
<b>Recommended Budget</b>	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
<b>Reserve</b>	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
<b>Resource</b>	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.
<b>Restricted Fund Balance</b>	Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
<b>Revenue</b>	A term used to represent actual or expected income to a specific fund.
<b>Revenue Bonds</b>	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
<b>Risk Management</b>	An organized attempt to protect a government's assets against accidental loss in the most economical method.
<b>Sales Ratio</b>	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.
<b>Self-supporting Debt</b>	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.
<b>Source</b>	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.
<b>Special Revenue Fund</b>	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.
<b>SSES</b>	Sanitary Sewer Evaluation Survey.
<b>Structure</b>	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.
<b>Surplus</b>	Total assets minus the sum of all liabilities. Excess of revenues over expenditures.
<b>Tax or Taxes</b>	Compulsory charges levied by a governmental unit for the purpose of raising revenue.
<b>Taxable Value</b>	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.
<b>Tax Base</b>	Total assessed value in a given tax district.

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<b>Tax Exemptions</b>	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.
<b>Tax Levy</b>	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
<b>Tax Rate</b>	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2016 is \$1.78 per \$100 assessed value.
<b>Tax Relief</b>	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.
<b>Tax Roll</b>	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.
<b>TDOT</b>	Tennessee Department of Transportation.
<b>TPA</b>	Third party administrator. The company that administers the Town's health insurance plan.
<b>Unassigned Fund Balance</b>	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.
<b>Unencumbered Balance</b>	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
<b>User Fees</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
<b>Valuation</b>	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.
<b>VLAN</b>	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.
<b>VoIP</b>	Voice over Internet Protocol is phone service over the Internet.
<b>VPN</b>	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.
<b>Zoning</b>	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.