

TOWN OF COLLIERVILLE

T E N N E S S E E



FY 2017-2018

Approved Annual Financial Plan
and
Annual Budget

TOWN OF COLLIERVILLE OFFICIALS

MAYOR



Stan Joyner (2020^[1])

ALDERMEN



Tom Allen (2018^[1])



Maureen Fraser (2018^[1])



Billy Patton (2018^[1])



John E. Stamps (2020^[1])



John Worley (2020^[1])

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

William Craig Hall (2022^[2])

TOWN CLERK

Lynn Carmack

DEPARTMENT DIRECTORS

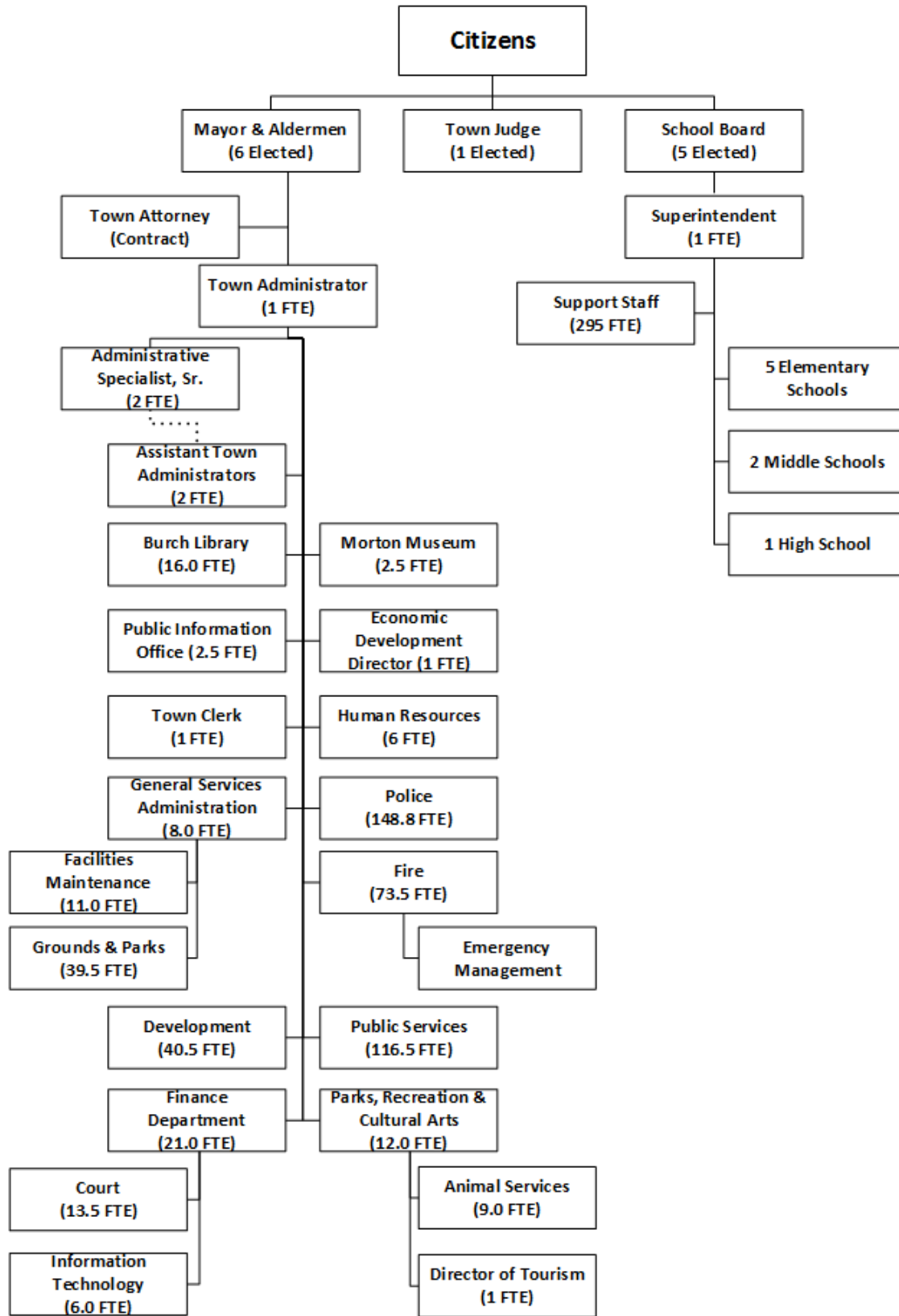
Development Director
Finance Director
Fire Chief
Director of General Services
Parks, Recreation & Cultural Arts Director
Police Chief
Public Services Director

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

^[1] Elected - term expires in November.

^[2] Elected – term expires in August.

COLLIERVILLE ORGANIZATIONAL STRUCTURE



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

Stan Joyner
Mayor

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



James H. Lewellen
Town Administrator

Lynn Carmack
Town Clerk

The Town of Collierville

Dear Fellow Collierville Residents,

It is my privilege to report that the Town's approved budget for Fiscal Year (FY) 2017-18 will continue to invest in programs and services that sustain our vision for Collierville. The development of the Town's budget is a collaborative effort between the Board of Mayor and Aldermen (BMA) and Town staff and takes place over months of work sessions. Although firmly conservative in our approach to developing the budget, we focused the FY 2017-18 budget on strategic areas such as public safety, investment in infrastructure, excellence in education and superior maintenance of our parks, green spaces and facilities.

This was a very challenging year in terms of balancing the budget. As a result of the County's property reappraisal, our property tax rate was lowered from \$1.78 to \$1.63 and the Hall Income Tax is being phased out which represents \$1.5 million decrease in revenue to the Town's budget. Our operations budget is on a solid foundation and the Town departments do an excellent job of working smart to find innovative ways to stretch their allocated dollars. The bigger challenge we faced with this loss in revenue was to continue to fund infrastructure needs, maintain safe roads, and perform maintenance on facilities while not sacrificing quality.

The FY 2017-18 budget is balanced and I am very pleased to report that the budget DOES NOT include a property tax increase. The total FY 2017-18 General Fund Budget is \$57,264,741 and our expected revenue for the fiscal year is \$58,390,823. The Town will make a total contribution to schools of \$8.9 million dollars. During the fiscal year, the Town will realize \$4.1 million dollars in revenue from the .25 cent property tax approved for funding the construction of the new high school. There is an additional \$4.8 million dollars in revenue from the half cent sales tax to fund state mandated obligations for schools. The new high school is designed to accommodate 3,100 students, it is expandable to 3,500 and will consist of 450,000 square feet of classrooms and labs. When completed this state of the art facility will be the largest high school campus in Tennessee. Classes are scheduled to begin at the new high school in August of 2018 and construction appears to be right on schedule.

The Town's FY 2017-18 Capital Investment Program (CIP) is an indication of the Boards priority to fund capital projects ensuring Collierville will be positioned to meet the demands of growth and business investment in our community. The FY 2017-18 CIP will address areas such as repairing and replacing aging water and sewer infrastructure, monitoring traffic flow and implementing signalization where needed, improving storm water and drainage systems and providing employees with up-to-date equipment and vehicles.

Because of our prudent approach to long range financial planning, Collierville finds itself in a very favorable financial position. The Town continues to maintain the Aaa bond rating from Moody's Investors Service which is the highest a municipality can receive from a national rating agency. This excellent bond rating will enable the Town to obtain lower interest rates to finance capital projects which in turn helps save taxpayer dollars. Collierville is one of only six municipalities in Tennessee to hold this prestigious bond rating.

The FY 2017-18 Budget in Brief highlights initiatives, programs and services that distinguish Collierville as one of the most desirable communities in the Mid-South in which to live and work. A summary of the Town's adopted FY 2017-18 operating budget is viewable on the Town's web site at www.collierville.com.

The implementation and delivery of the services and programs supported by this budget will be carried out by the best team of municipal employees in the industry. I am proud of their work and service to the community and honored to serve as your Mayor.

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

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.

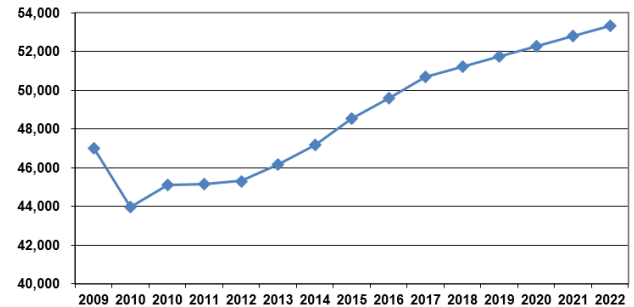


Collierville’s Historic Town Square

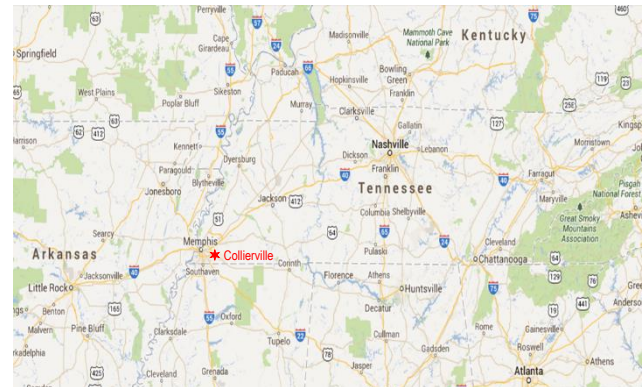
POPULATION. Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct three special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the 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 50,688. 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 \$391 million (2016 audit). Our Town area consists of approximately 23,064 acres or 36.04 square miles. Within our Reserve Area, we have another 9,597 acres in which to grow. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Our Town limits are currently 34% residential, 16% vacant/undeveloped land, 10% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

The Town is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the Board of Mayor and Aldermen.

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

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

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

- The Town completed the widening of Byhalia Road. 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.
- In anticipation of next year's opening of the Town's new high school, there are currently two traffic signal projects being managed by the Town that are funded through the Memphis Metropolitan Planning Organization (MPO). These signals will be located at the intersections of Byhalia Road and Shelby Drive and at Shelby Drive and Sycamore Road. Both traffic signal projects will receive 100% federal funding administered through the MPO and TDOT.
- The County and the State of Tennessee continue to plan, design, and construct transportation improvements in the southeast quadrant of Shelby County. These projects include a controlled access

interstate design roadway along the Town's southeastern and eastern borders and the remaining segments to the north of Collierville.

- In 2012 and 2013, the Tennessee Department of Transportation (TDOT) awarded the Town of Collierville two separate grants for Phase 1 and Phase 2 improvements to Center Street. The project, named "Collierville Center Connect," will upgrade parts of Center Street and requires a 20% local match. Phase 1 will cover Center Street from south of the intersection of South Rowlett to the intersection of South Street. The main emphasis of this phase is the separation of pedestrians from parking and vehicle movements and better design and shared marking for bike facilities. This grant along with future phases will improve transportation options, will provide an attractive gateway to the Town Square from TN Highway 385 and US Highway 72, and enhance tourism and economic development opportunities for the area. Phase 2 of Collierville Center Connect will provide a new streetscape for certain portions of Center Street between Starlight Drive and Keough Road, including the addition of bike lanes, curbs and gutters, sidewalks, crosswalks, pedestrian lighting, seating areas, and minor landscaping. In FY 2016, both phases of the Center Street project were combined. Synchronizing the design, construction administration, construction inspection, and engineering services allows the Town to achieve time and monetary savings. The design of the project was completed in FY 2017 and the right-of-way acquisition phase will end in early FY 2018. Construction is planned to start in mid FY 2018 and be completed in FY 2019.
- The Town has been awarded grants totaling \$2,215,743 from the Department of Economic Community Development's Community Development Block Funds. These funds will be used for major repair and renovations to the Town's drainage system in three areas. The first is a \$1,000,000 investment in the reconstruction of an open ditch from Sycamore Road to Center Street which will enlarge the existing ditch to accommodate new developments taking place downtown. These improvements will include decreased slope banks on the new stream, new culverts, and a new paved walking trail, along with landscaping that will be installed along side of the stream to connect U.S. 72 to Center Street. The second is \$1,085,000 to construct a new drainage pipe system through Harris Cove to West Street eliminating an existing open concrete ditch and reducing area flooding. The third is \$265,000 for the installation of drainage pipes and the elimination of an open ditch between Friendship Cove and Hurdle Street.

- 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, and irrigation. Irrigation for the medians is scheduled for construction in the fall of 2018. Additionally, Shelby Drive will be widened from an existing 2 lane rural road to a four lane divided urban roadway from approximately east property line of the new school site to Highway 72. This portion of Shelby Drive will be constructed as a 4-lane divided roadway with raised medians, bike facilities, sidewalks and ADA improvements. This section involves a cost share with TDOT who will provide eighty percent of the funds.

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

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

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

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

University of Memphis Collierville Campus



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

Wolf River Greenbelt Boardwalk – W. C. Johnson Park



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.

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

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

Collierville's independent school district has been operational since July 1, 2014 and includes eight schools - five elementary, two middle, and one high school. These former Shelby County schools were deeded to Collierville Schools in a settlement with Shelby County June 2, 2014. 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. Once construction of the new high school is complete, all Collierville high school students will attend. As mentioned

above, the Collierville Schools administrative staff is housed in the Town's historic high school building.

**Ground Breaking for New High School
Taken May 2016**



**Arial Photo of New High School Construction
Taken August 2017**



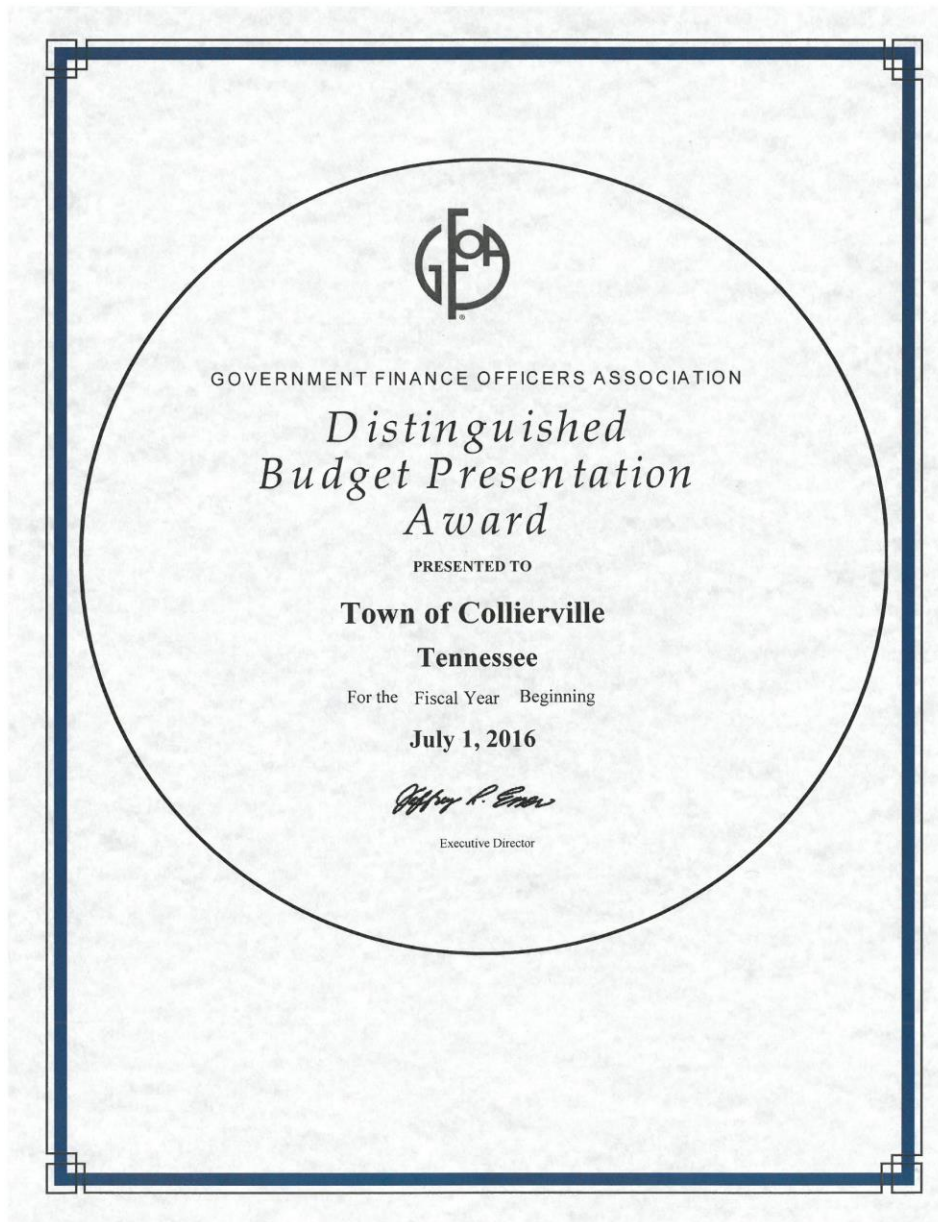
Collierville's Schools Administration Building



Collierville's Historic Town Square



GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Collierville, Tennessee for its annual budget for the fiscal year beginning July 1, 2016. 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 2017-31

RESOLUTION 2017-31



A RESOLUTION TO ADOPT THE FISCAL YEAR ANNUAL OPERATING AND CAPITAL FUNDS BUDGET AND APPROPRIATE FUNDS CONTAINED THEREIN FOR THE VARIOUS GENERAL AND SPECIAL PURPOSES OF THE TOWN OF COLLIERVILLE, TENNESSEE BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018.

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

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

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

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

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

WHEREAS, a Public Hearing on the Annual Operating and Capital Improvements Budget was held on the 12th day of June, 2017;

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 2017-2018 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	\$ 58,390,823	\$ 57,264,741
Water and Sewer Fund	\$ 13,033,541	\$ 12,754,514
State Street Aid Fund	\$ 1,525,750	\$ 1,488,630
Historic Preservation Fund	\$ 10,000	\$ 0.00
Electronic Traffic Citation Fund	\$ 26,000	\$ 0.00
Sanitation Fund	\$ 4,130,200	\$ 3,614,758
Special Drug Fund	\$ 32,500	\$ 448,745
Retirement Fund	\$ 4,919,246	\$ 1,874,844
OPEB Fund	\$ 1,029,905	\$ 365,770
General Purpose School Fund	\$ 78,562,753	\$ 78,412,314
School Federal Funds	\$ 2,474,394	\$ 2,474,394
School Nutrition Fund	\$ 2,098,483	\$ 2,129,444
School Discretionary Grants	\$ 0.00	\$ 0.00
Capital Investments	\$ 13,794,182	\$ 13,794,182

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, 2017, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 26th day of June, 2017.


Stan Joyner, Mayor


Lynn Carmack, Town Clerk

EXECUTIVE SUMMARY

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

The FY 2018 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 increasing 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.

Recognizing that the schools are a valued asset of this community and many people make a choice to live here because of the outstanding schools, the Town made the critical decision to establish a municipal school district. The Board of Mayor and Aldermen made a commitment to devote the time and resources necessary to ensure our children have the best K-12 education that the citizens of Collierville expect and our students deserve.

Not long after the Town's school system became operational, it became clear that the existing high school

facilities were inadequate to accommodate the number of high school students the Town serves. As a result, the decision was made to build a new high school and convert the existing high school to a middle school. In FY 2016, the Board of Mayor and Aldermen approved a \$.25 property tax increase to be set aside and used for debt service related to the 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 and remained the same with the adoption of the FY 2017 budget.

When preparing the FY 2018 budget, the Board of Mayor and Aldermen were faced with two major challenges. The first was State legislation that phases out and eventually eliminates the state income tax or Hall Income Tax. This six percent (6.0%) tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Over the past several years, the Town has averaged \$1.4 million in revenue from this source but, to account for the legislated reduction, revenue for FY 2018 is projected at \$900,000. This half million dollar loss is the equivalent of \$0.03 of the Town's property tax rate. When the tax is completely eliminated in 2022, the Town would have lost the equivalent of \$0.085 of its property tax rate.

The second challenge the Board faced was related to the reappraisal of properties within the Town. The State of Tennessee requires each county to re-appraise property values every four (4) years. In reappraisal years, the State requires local governments to set a certified tax rate that is revenue neutral. During periods of declining property values, the certified rate can be increased to offset potential revenue losses to the local governments. Conversely, during periods of increasing property values, the property tax rate must be "rolled back" to produce a certified rate that is revenue neutral to the local government. The results of the 2017 reappraisal showed double-digit growth values in both real and personal property. As a result, the Town was required to roll back its \$1.78 tax rate to a certified rate of \$1.63.

While the State allows local governments to raise their certified rate, this action is considered a property tax increase. The Board of Mayor and Aldermen made the tough decision to adopt the certified tax rate without any increase. Instead, departments were challenged to "tighten their belts" without compromising service delivery to the Town's citizens. The result is the adoption of a budget that includes a property tax rate decrease and a continuation of the level of safety and service that the citizens of the Town of Collierville expect and deserve.

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

This general overview of the 2018 budget for the Town of Collierville will provide Town residents with an introduction to the Town’s financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town’s budget.

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

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

These goals allow the Board of Mayor and Aldermen, as policy formulators, to analyze programs, to develop alternatives and to forecast. They are aimed at keeping the cost of Town government as low as possible, developing a solid diversified community and economic base, spreading the cost of government fairly among those served, and future expansion paying its own way. They provide 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 2018 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.

- Since 2017 is a reappraisal year, a certified tax rate must be set that will be “revenue neutral” as required by the State. As a result, the Town reduced its property tax rate by \$0.15 from \$1.78 to \$1.63. In FY 2016, the Town increased the rate by \$0.25 to fund debt service on bonds issued to fund the new high school. Despite the property tax reduction, the Board of Mayor and Aldermen continued its commitment to set aside the amount allocated for debt service. As a result, Town operations must function on a property tax rate of \$1.38.
- The Town, as are other municipalities across the State, are faced with the challenge of managing the loss of revenue from the passage of legislation that reduces and ultimately eliminates the Hall Income Tax which represents a \$1.5 million loss of revenue for the Town.
- 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.
- A review of all fees should be conducted to determine what changes, if any, are viable options for subsequent budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- 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 2018 are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the past two fiscal years.

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

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

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

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

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

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

Included within the CIP is equipment with a cost of over \$25,000 and with a life of more than five years, such as garbage and recycling trucks, dump trucks, and fire pumps. 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.

- 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.
- 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

The General Fund is a major fund of the governmental type and accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary

support is from property tax revenues and other local taxes, though it receives a great variety of other revenues and finances a wide range of programs. Most of the Town’s operation is financed from this fund.

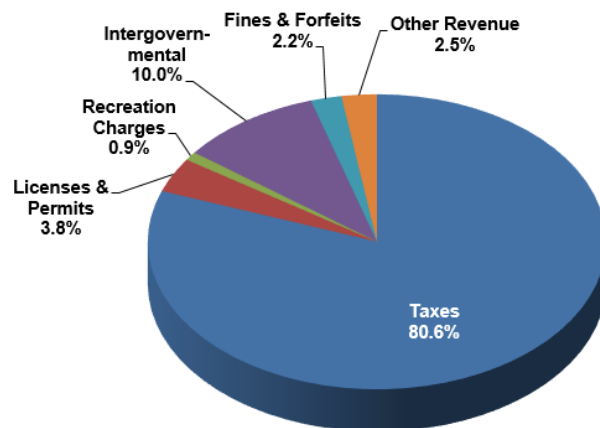
REVENUE is largely derived from general property taxes, local option sales taxes, business taxes, licenses and permits, charges for services, and revenue received from the State as shared funding (intergovernmental revenue), most of which is distributed on a per capita basis.

Overall General Fund revenue for FY 2018 is projected at \$58,390,823 a decrease of (2.3)% under the FY 2017 estimated revenue and a slight increase of 0.3% above the FY 2017 budget. The decrease is a result of the anticipation of the loss of Hall Income Tax revenue following passage of state legislation that reduces the six percent (6.0%) income tax rate by 1% annually until it is completely eliminated in 2022. The FY 2018 projection reflects the anticipated loss of revenue from this source.

In FY 2013, the local option sales tax was increased by referendum 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 property tax increase was approved to pay debt service on the Town’s FY 2016 bond issue which funded the construction of a new high school.

The additional property tax revenue and sales tax revenue is included in General Fund total revenue but set aside in assigned fund balance for the school-related expenses. The chart, *General Fund Revenue by Category*, shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 80.6%. Intergovernmental revenue, which includes state-shared revenue makes up 10.0%, and licenses & permits, 3.8%.

Figure 2: General Fund Revenue by Category



TAX REVENUE. Shelby County conducted a reappraisal in 2017 which increased the property values and assessments in the Town by 14.6%. The certified tax rate approved by the State Board of Equalization was determined to be \$1.63 for the 2018 fiscal year. This rate is a reduction of \$0.15 from the \$1.78 in the FY 2017 budget. Of the new property tax rate, \$0.25 continues to be allocated for debt service on the general obligation bonds issued for the new high school construction.

Since FY 2012, the Board of Mayor and Aldermen appropriated \$750,000 for Parks improvement plus an additional allocation for debt service on parks projects. The funding provision was adopted for the FY 2018 budget.

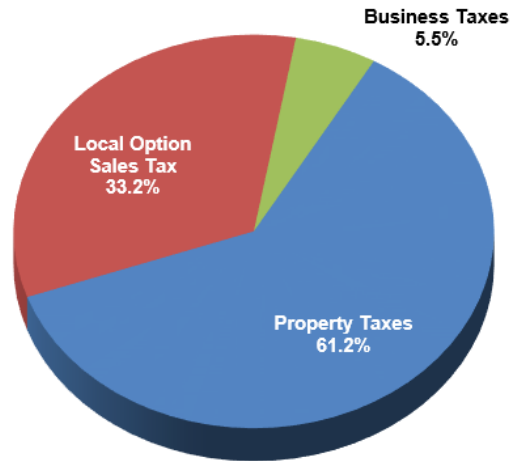
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The local option sales tax is only collected on the first \$3,200 of a single item. In FY 2013, the local option sales tax was increased from 2.25% to 2.75% to provide funding for a municipal school system 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 the last nine months of FY 2013, the revenue collected was \$3.1 million. Since that time, collections have averaged \$4.5 million. The 0.50% will provide approximately \$4.8 million for local school funding in FY 2018.

Of the 2.25% local option sales tax collected, the Town receives 50% minus 2.125% which is divided between the state and Shelby County for administration fees. The other 50% goes to the school systems in Shelby County. Of the 0.50% tax collected, the Town receives 100% minus 1.125% for state administration fees. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town. With 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 both saw sales tax revenue increases of 4.0%. The opening of new retail and restaurant establishments provided a boost in sales tax revenue in FY 2016 with growth of 8.7%. Growth in FY 2017 was more conservative with an increase of 2.2%. Local option sales tax makes up 33.2% of total tax revenue and is a highly elastic revenue source.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. The State of Tennessee began collecting and distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010, but business tax revenue has increased 3.0% or more in each subsequent fiscal year. For FY 2018, business tax revenue is estimated to increase 2.0% above FY 2017 estimated. Business taxes are 5.5% 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 61.2% of total. The local option sales tax portion includes the amount that will be assigned for school funding with a 33.2% share, and business taxes furnish the remainder of tax revenue at 5.5%.

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	ESTMD	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ 36,746,459	\$ 35,605,053	\$ 47,175,306	\$ 47,175,306	\$ 48,589,750
REVENUE					
Taxes					
Property Taxes	22,974,480	26,902,128	27,157,214	27,922,230	28,816,876
Local Option Sales Tax	14,488,300	15,129,725	15,181,715	15,181,715	15,637,166
Business Taxes	2,767,641	2,926,205	2,579,000	2,610,554	2,599,780
Licenses & Permits	2,810,175	3,618,804	2,172,015	2,732,560	2,213,006
Intergovernmental	6,029,610	6,739,911	7,506,876	7,611,204	5,851,005
Charges for Services	344,959	357,428	200,219	361,830	200,490
Recreation Charges	506,856	474,303	566,841	557,217	551,754
Fines and Forfeits	1,590,530	1,506,975	1,549,200	1,261,745	1,271,246
Other	997,196	1,467,182	1,320,405	1,535,370	1,249,500
Total Revenue	52,509,747	59,122,662	58,233,485	59,774,425	58,390,823

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 2018 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Literacy Council, Alive at 25, the Collierville Education Foundation, Books from Birth, and TV-19. For a detailed explanation of fund balance, see pages 20 and 42.

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to decrease slightly by (1.1)% below the FY 2017 budget. The decrease is directly related to the retirement of outstanding debt and thus a decrease in debt service payments. In this summary, total expenditures are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees for functions performed by General Fund departments are shown as a reduction to expenditures.

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

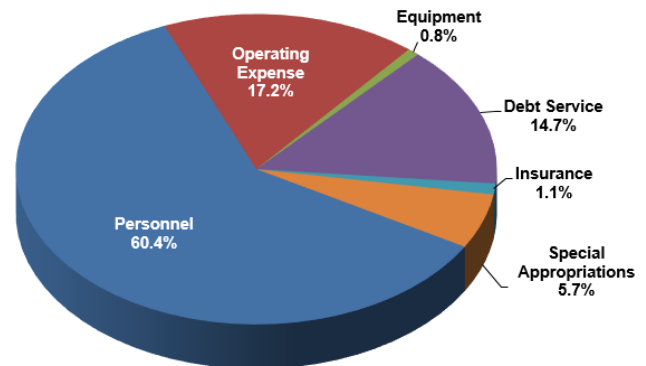
Table 2: General Fund Expenditures

	ACTUAL		BUDGET	ESTMD	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Expenditures					
Personnel	\$ 29,141,491	\$ 30,650,734	\$ 34,442,561	\$ 33,013,278	\$ 36,063,731
Operating Expense	7,760,997	7,997,290	11,542,853	11,056,079	10,263,165
Capital Outlay	510,708	690,158	754,148	668,403	475,422
Debt Service	4,025,210	5,344,492	9,322,350	9,324,065	8,794,363
Insurance	572,696	634,482	663,540	663,540	675,440
Special Appropriations	3,118,953	3,090,423	3,208,684	3,207,194	3,412,617
Total Expenditures	45,130,055	48,407,580	59,934,116	57,932,559	59,684,737
Reduction to Expenditures					
Library Fund	(114,199)	-	-	-	-
Water & Sewer Fund	(1,694,703)	(1,799,589)	(2,048,061)	(1,995,776)	(2,419,996)
General Fund Expenditures	\$ 43,321,152	\$ 46,607,991	\$ 57,886,054	\$ 55,936,783	\$ 57,264,741
Revenue over (under) expenditures	9,188,594	12,514,671	347,430	3,837,642	1,126,082
Fund Balance Appropriation	-	-	-	-	-
Other Sources (bond proceeds)	700,000	9,109,200	-	-	-
Other Uses (bond retirement)	(235,295)	(7,745,000)	-	-	-
Operating Transfer	(10,795,931)	(2,308,619)	(2,533,307)	(2,423,198)	804,936
Fund Balance:					
Nonspendable	180,804	3,035,410	261,804	228,424	170,759
Restricted	1,821,489	1,323,734	1,210,626	1,180,724	1,544,067
Committed	1,887,715	2,337,876	639,507	1,310,253	1,123,101
Assigned	13,198,818	16,060,400	24,446,803	16,287,743	20,818,813
Unassigned	18,715,001	24,416,661	18,429,463	29,581,381	26,862,802
Ending Fund Balance	\$ 35,603,827	\$ 47,174,080	\$ 44,988,204	\$ 48,588,525	\$ 50,519,542

Operating expenditures show a significant decrease of (11.1)% and attributable to an additional \$1.2 million investment in the Town’s street overlay program. While 80% of the expenditure was reimbursed through the Tennessee Department of Transportation, it is still reflected in the operating budget. Without considering the amount of the overlay expenditure, there was a much more modest decrease in operating expenditures of (0.8)%. 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 (37.0)%.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percent of expenditures, 60.4%, represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expenditures increased 4.7% over the FY 2017 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 1.8% above the FY 2017 budgeted amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: reappraisal costs, attorney and legal fees, bank charges, and election expenditures. As previously mentioned, the “maintenance of effort” payment to Collierville Schools is also included in this category. Special appropriations increased 6.4% above the FY 2017 budget.

Debt service is the payment of interest and principal on all general obligation (G.O.) debt of the Town. This expenditure makes up 14.7% of the FY 2018 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 141 and in the appendix on page 173.

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. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase is \$0.04 with two subsequent year increases of \$0.01. As a result, projected FY 2018 revenue is expected to be \$1,525,400.

Expenditures for State Street Aid are expected to be \$1,488,630 in FY 2018. 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 \$149,700 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$216,000. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid. Therefore, each year’s paving contract is based on cash on hand at the time of the award of the contract.

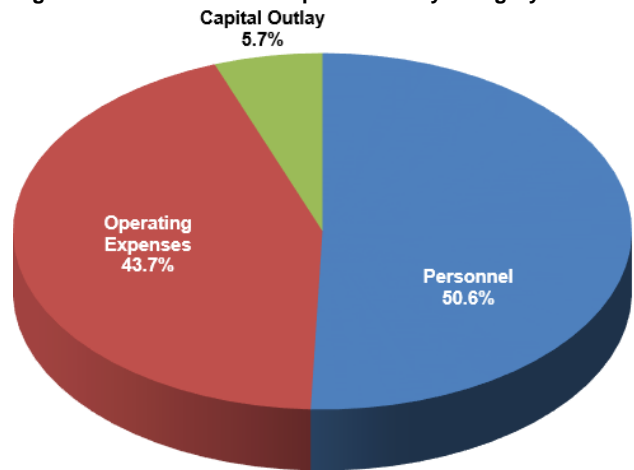
HISTORIC PRESERVATION FUND. The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be only \$10,000 for FY 2018. 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 yard waste. Sanitation Fund revenues are projected to be \$4,130,200 in FY 2018. Of the total projected revenue, \$72,000 is cart establishment fees. The remainder is revenue from collection fees and a \$5,000 recycling grant. Budgeted revenue is approximately the same as the FY 2017 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 50.6% of expenditures in the Sanitation Fund. Operating expenditures are 43.7% of total expenditures, and 5.7% is for capital outlay as shown in the chart, *Sanitation Fund Expenditures by Category*.

Figure 5: Sanitation Fund Expenditures by Category



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

For the remainder of FY 2017, revenue is estimated to be slightly above \$24,000, and for FY 2018 it is projected to be slightly higher at \$26,000. No expenditures are projected at this time. Plans are to accumulate funds to be used for an electronic traffic citation system.

SPECIAL DRUG FUND. The Police Department’s drug fund is a special revenue fund created during FY 1998 to comply with state law. Projected revenues from drug fines total \$7,500 for FY 2018 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 \$92,410 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. Additionally, the Town will fund seven (7) police cruisers from accumulated funds.

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

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

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

All residents of Shelby County pay property taxes to the County, a portion of which is distributed to all school districts in the county based on attendance. Half of the local option sales taxes collected in the county (except the .5% increase approved for school funding) also is distributed to the school districts. The local districts must spend each fiscal year for the current operation of its public

schools an amount at least equal to a fifteen cents tax levy on each \$100.00 of taxable property. The local option sales tax increase provides that funding amount for Collierville Schools.

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

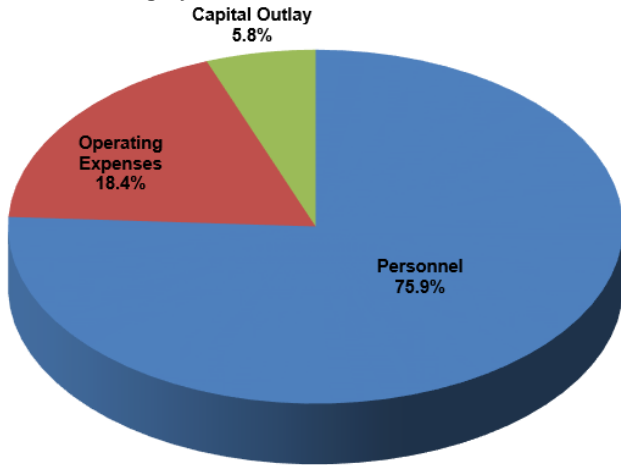
	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ 10,072,077	\$ 16,553,595	\$ 16,553,595	\$ 16,553,599
REVENUE					
County and Municipal Taxes	29,806,947	32,261,936	32,829,680	34,366,273	37,439,213
Charges for Services	1,259,486	1,306,084	1,340,895	1,440,895	1,308,936
Recurring Local Revenue	16,477	2,405	15,250	15,250	7,250
Non-recurring Local Revenue	11,535	23,672	28,250	28,250	390,608
State Education Funds	33,002,443	34,708,957	36,264,403	36,354,534	38,854,899
Other State Revenue	167,454	207,405	179,683	179,683	209,939
Federal Funds Received thru State	-	-	81,288	30,000	30,000
Other	267,725	279,815	732,403	632,403	321,908
Total Revenue	64,532,067	68,790,275	71,471,852	73,047,288	78,562,753

Table 4: General Purpose School Fund Expenditures

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Expenditures					
Personnel	47,276,978	50,269,672	54,369,170	55,225,232	59,487,612
Operating Expenses	9,631,491	10,288,570	12,796,216	13,309,022	14,401,543
Capital Outlay	2,171,822	2,177,061	4,302,466	4,564,318	4,523,159
Total Expenditure	59,080,291	62,735,302	71,467,852	73,098,572	78,412,314
Revenue over (under) expenditures	5,451,776	6,054,972	4,000	(51,284)	150,439
Fund balance appropriation	-	-	-	51,284	-
Operating Transfers	4,620,302	426,545	-	51,288	48,500
Restricted	-	-	-	-	-
Ending Fund Balance	\$ 10,072,077	\$ 16,553,595	\$ 16,557,595	\$ 16,553,599	\$ 16,752,537

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 75.9%. Operating expenditures are 18.4% and capital outlay is 5.8%. 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 2018 is \$2,098,483. Expenditures for FY 2018 total \$2,129,444, 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 2018 is projected to be \$2,474,394. 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 2018.

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 \$13,033,541, an increase of 1.9% over the FY 2017 budget. The sewer revenue generates the greatest percentage of revenue at 60.4% 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

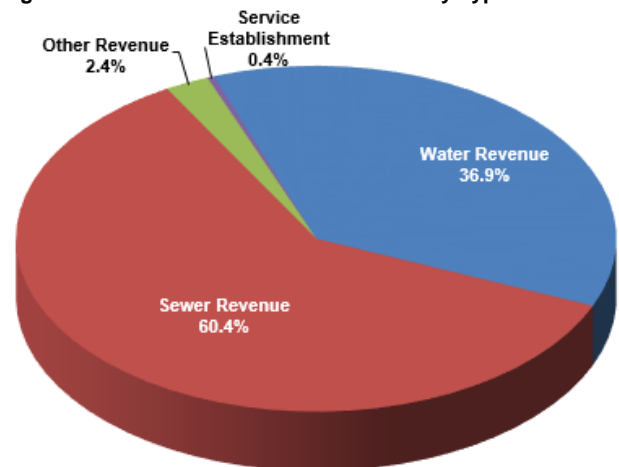


Table 5: Water and Sewer Fund Revenue

Revenue	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Water Revenue	\$ 4,514,754	\$ 4,785,713	\$ 4,944,867	\$ 4,934,337	\$ 5,033,024
Service Establishment	44,375	47,700	46,350	46,000	46,920
Sewer Revenue	7,165,829	7,361,259	7,712,889	7,712,889	7,867,147
Other Revenue	85,291	119,132	87,035	126,750	86,450
Total Revenue	\$ 11,830,250	\$ 12,313,804	\$ 12,791,142	\$ 12,819,977	\$ 13,033,541

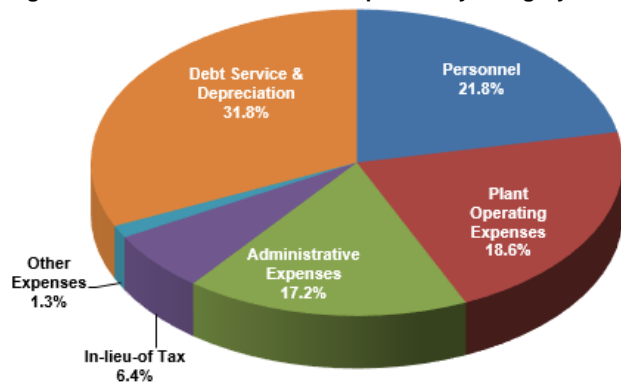
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total

\$12,801,514. This is a 1.1% increase over the FY 2017 budget, and a 4.0% increase over the estimated end-of-year expenses. Personnel expense increased 2.7% above the FY 2017 budgeted expense. Operating expenses increased 7.3% over the FY 2017 budget. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, shows a 2.4% increase.

Debt service and depreciation accounts for the largest portion of expenses at 31.8% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. In FY 2006, \$26 million in water and sewer bonds were issued to fund an upgrade and expansion at the Northwest Wastewater Treatment Plant and an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 21.8% 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 17.2% of the expenses for FY 2018. 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.

Table 6: Water and Sewer Fund Expenses

Expenses	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 2,232,720	\$ 2,310,272	\$ 2,708,501	\$ 2,694,985	\$ 2,781,271
Operating Expense	2,129,183	2,332,487	2,554,069	2,372,628	2,740,401
Capital Outlay	88,202	30,145	115,940	-	47,000
Administrative Charges	1,874,237	1,991,496	2,236,194	2,183,909	2,198,535
Special Appropriations	813,439	927,225	954,977	955,577	978,145
Debt Svc & Depreciation	4,111,133	4,128,392	4,098,088	4,097,788	4,056,163
Total	\$ 11,248,913	\$ 11,720,018	\$ 12,667,770	\$ 12,304,888	\$ 12,801,514
Capital Outlay funded through retained earnings	(88,202)	(30,145)	(115,940)	-	(47,000)
Total	\$ 11,160,711	\$ 11,689,873	\$ 12,551,830	\$ 12,304,888	\$ 12,754,514

FIDUCIARY FUNDS

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

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plan. Current assets total just over \$60.0 million. Projected expenses for FY 2018 are \$1,874,844 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 2018, the total projected revenue is \$1,029,905. Projected expenses are \$365,770.

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.

BASIS OF ACCOUNTING AND BUDGETING

(Excerpted from the June 30, 2016, CAFR Note 1)

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

FINANCIAL REPORTING ENTITY

The Town is a municipal corporation governed by an elected mayor and five-member board of aldermen. In determining the financial reporting entity, the Town complies with the provisions of GASB No. 14, The Financial Reporting Entity. Based on this standard, there are no component units, legally separate entities for which the Town is considered to be financially accountable, to be included in the Town’s financial statements. During 2016, the Town established capital projects funds #336 and #337 to account for road construction and construction activities related to the new high school respectively. These funds are reported as capital project 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 non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses. Revenues in the fiduciary funds are those additions to the plan that are generated from contributions from the Town and participants and investment related income. Expenses are those deductions to the assets of the plan that arise from the payment of benefits and administrative expenses.

BASIS OF BUDGETING

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

POLICY OVERVIEW/GOALS AND OBJECTIVES

A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen, the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2018.

LEADERSHIP POLICIES

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

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

FINANCIAL POLICIES

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

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

OPERATING BUDGET POLICIES

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

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

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

FUND BALANCE RESERVE POLICIES

Factors for maintaining sufficient Fund Balance include the ability to:

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

Assigned funds cannot cause a deficit in unassigned fund balance.

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

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

REVENUE POLICIES

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

ACCOUNTING/AUDITING/REPORTING POLICIES

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

INVESTMENT POLICIES

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

- The investment portfolio will be designed to obtain an average rate of return during budgetary and economic cycles, consistent with the investment objectives and cash flow needs.

CAPITAL BUDGET POLICIES

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

DEBT POLICIES

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

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

The Policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the Town's specific capital improvement needs; ability to repay financial obligations; the existing legal, economic, and

financial and debt market conditions. Specifically, the policies are intended to assist in the following:

- To guide the Town and its managers in policy and debt issuance decisions.
- To maintain appropriate capital assets for present and future needs.
- To promote sound financial management.
- To protect and enhance the Town's credit rating.
- To ensure the legal use of the Town's debt issuance authority.
- To promote cooperation and coordination with other stakeholders in the financing and delivery of services.
- To evaluate debt issuance options.

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

- General Fund Balance Requirement = 25%.
- Average Life of Total Debt \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.
4. Inspect buildings, homes and businesses.

5. Educate citizens on community safety and their responsibility.
6. Seek compliance with codes and regulations.

Protect life and property of citizens and businesses.

Operating Elements:

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

Promote economic growth in Collierville.

Operating Elements:

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

Provide basic utility services for an urban lifestyle.

Operating Elements:

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

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

Advocate for the interests of Collierville.

Operating Elements:

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

Develop a comprehensive transportation system.

Operating Elements:

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

Provide recreational facilities and programs.

Operating Elements:

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

BUDGET PROCESS

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

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

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

BUDGET ADOPTION

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

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

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

BUDGET AMENDMENTS

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.

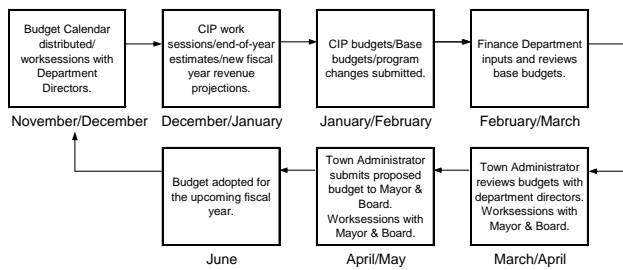
PROPRIETARY FUNDS. The budget of the Town's proprietary fund (Water and Sewer Fund) uses the accrual basis. Under the accrual basis, revenues are recorded as earned and expenses are recorded as incurred.

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

BUDGET CALENDAR

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

Figure 9: Budget Process Flowchart



- November 1 ----- Budget calendar distributed to Departments.
- December 5 ----- Departments submit program changes to Finance.
- December 19----- Departments submit vehicle and equipment purchase requests to Finance.
- January 10-- Departments submit new responsibilities & new expenses.
- January 10----- CIP work session with department directors.
- January 25----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
- February 1 ----- Departments submit end-of-year operation estimates and 2018 Revenue projections.
- February 1 ----- Personnel end of year estimates due from Human Resources.

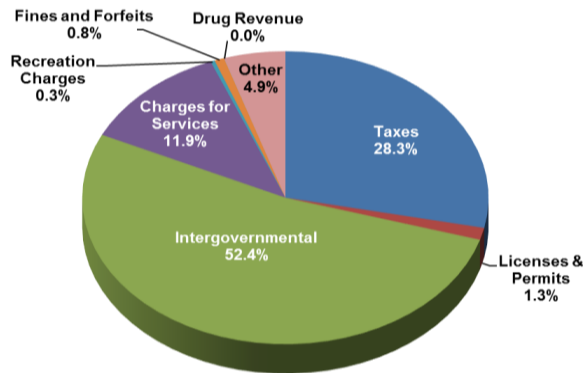
- February 2 -----Draft CIP Work-session with the Board of Mayor and Aldermen.
- February 7 ----- Departments submit base budgets to Finance Department.
- February 20----- Draft CIP budgets submitted to Finance Department.
- February 23----- Work session with the Board of Mayor and Aldermen.
- March 13-17 -----Spring Break – no work sessions.
- March 3-----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 14----- Deadline for changes to draft budgets.
- April 24----- Town Administrator submits the proposed budget to Board.
- May 3----- Deadline for changes to final draft budgets.
- May 8 -----Deadline for submission of budget summaries for public notice.
- May 8----- First reading of ordinance on the tax levy.
- June 2----- Public notice of public hearing on the proposed budget.
- June 12 -----Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- June 15 -----Deadline for changes to final draft budget.
- June 26 -----Third and final reading of ordinance on the tax levy adoption of the FY 2018 budget.
- July 1 ----- Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2018 projected revenue for all funds except the CIP totals \$166,233,595. General Purpose School Fund revenues make up the greatest portion at 47.3%. General Fund revenue is 35.1%, Water & Sewer Fund is 7.8%, Retirement Fund is 3.0%, Sanitation Fund is 2.5%, School Federal Funds is 1.5%, and School Nutrition Fund is 1.3%. The OPEB Fund is 0.6%; the State Street Aid Fund is 0.9%; and the Drug Fund, the E-Citation Fund, and Historic Preservation Fund are all less than 0.1%.

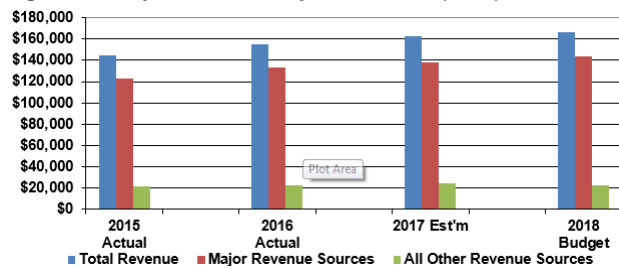
Intergovernmental revenue is the greatest amount of the total revenue at 52.4%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 28.3%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 11.9%. 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 \$43,869,119 of total revenue. Included are charts depicting the revenue history of some of these sources. The FY 2017 figures are year-end estimates, and the FY 2018 numbers are projected. The *Major and Non-major Revenues* chart compares the major revenue sources and all other revenue sources to total revenue.

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



Details of the Town’s major revenue sources follows:

Real Property Tax

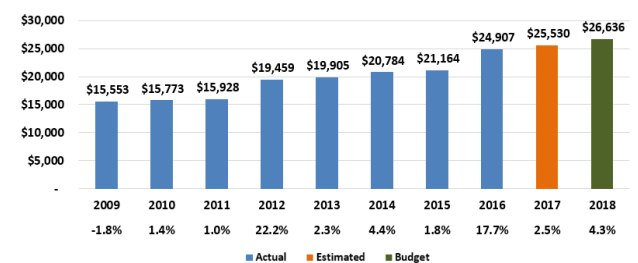
\$ 26,635,785

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 2017 was a reappraisal year, the Town was required to set a certified rate for the FY 2018 fiscal year that would be “revenue neutral”. With the Town’s increase in property values of 11.0%, the certified rate was determined to be \$1.63 per \$100 of assessed valuation. This amount represents a \$0.15 decrease from the FY 2017 rate of \$1.78.

The Board of Mayor and Aldermen continues to set aside \$0.25 of the property tax rate to pay debt service on the bond issue for the new high school construction.

Figure 12: Real Property Tax Revenue (000s)

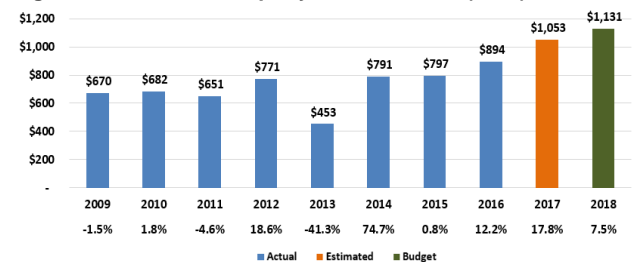


Personal Property Tax

\$1,131,200

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. The FY 2012 revenue increase is due to a tax increase. The significant decrease in FY 2013 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 2018 projection is based on new assessment values and the new tax rate. The result is a 7.5% increase above the FY 2017 estimated collections.

Figure 13: Personal Property Tax Revenues (000s)



Ad Valorem Tax

\$702,541

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 2018 revenue projection is based on the State's appraised value.

Local Option Sales Tax

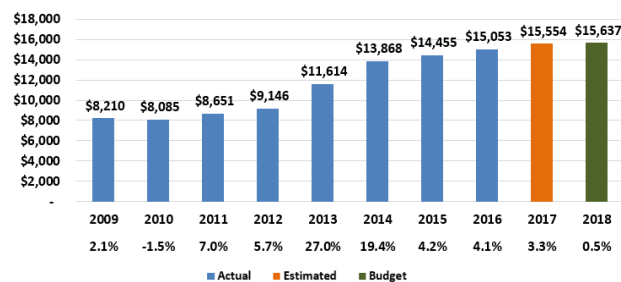
\$15,637,166

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

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

Over the last decade, sales tax revenue has shown positive growth in all but one year. This growth is beginning to slow and can be attributed to a number of factors including a shift towards online spending. For this reason, FY 2018 revenue is projected to increase at a modest 0.5% over FY 2017 estimated collections.

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

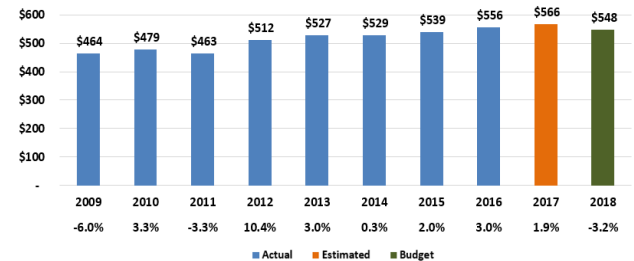


Wholesale Beer Tax

\$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. The ten-year history shows an overall increase. FY 2018 estimates considered the slightly erratic nature of collections and an unusually high collection in December 2017. As a result, the FY 2018 budget was held flat to FY 2017's budget of \$548,000. This conservative approach shows a decrease when compared to FY 2017 collections.

Figure 15: Wholesale Beer Tax Revenue (000s)

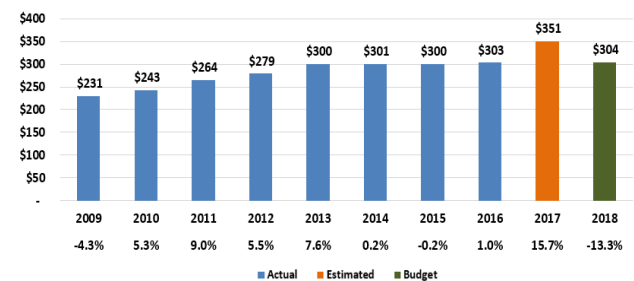


Wholesale Liquor Tax

\$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. State lawmakers enacted legislation authorizing the sale of wine in grocery stores effective July 1, 2016 which results in a significant increase compared to prior years' collection. However, the FY 2018 budget was held flat to FY 2017's \$304,000 to allow for time to observe how collections will trend moving forward.

Figure 16: Wholesale Liquor Tax Revenue (000s)

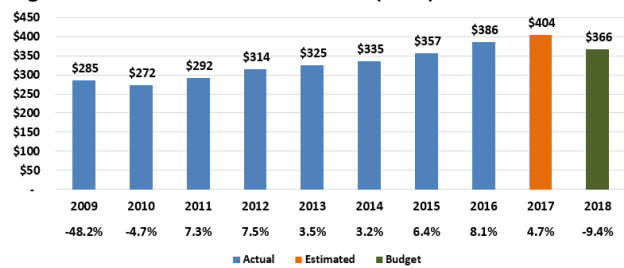


Hotel/Motel Tax

\$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 conservative approach shows a decrease compared to actuals but results in a modest increase of 2.0% over the FY 2017 approved budget of \$359,000.

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

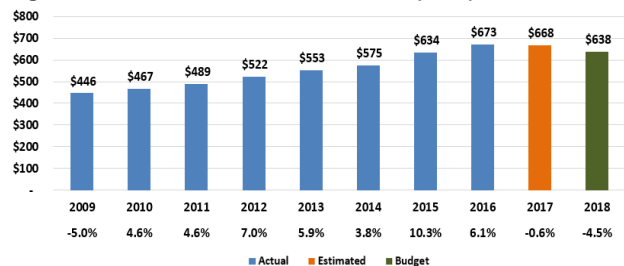


Cable TV Franchise

\$638,320

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 2018 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 1.0% over the FY 2017 approved budget of \$632,000.

Figure 18: Cable TV Franchise Revenue (000s)



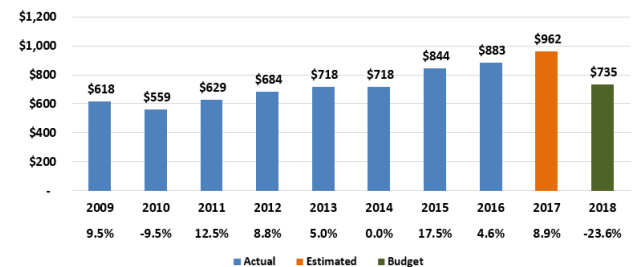
Business Tax

\$735,280

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 2018 were based on collections in years where increases were more modest. This conservative approach shows a decrease compared to actuals but results in a modest increase of 1.0% over the FY 2017 approved budget of \$728,000.

Figure 19: Business Tax Revenue (000s)

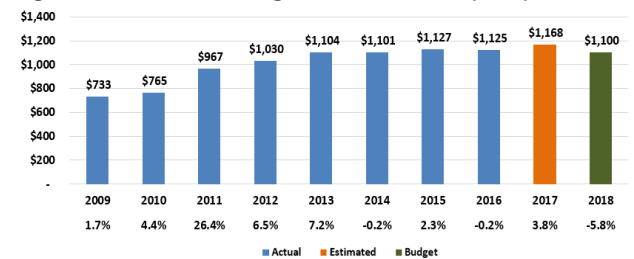


Automobile Registration

\$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. This revenue source is generally budgeted at the same level annually.

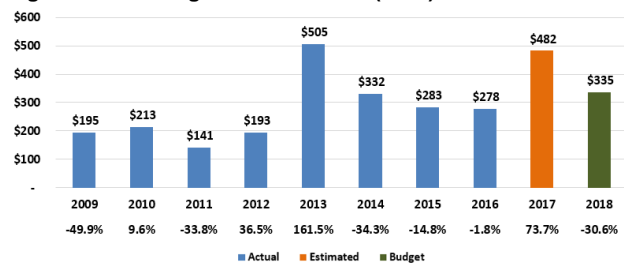
Figure 20: Automobile Registration Revenue (000s)



Building Permits \$335,000

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. The significant increase in FY 2017 permit revenue is associated with a multi-family development and an increase in new commercial development. The FY 2018 projection considers permit trends including no near future plans for any multi-family developments. Based on these considerations, the Town’s Development department, projects an increase of 13% over the FY 2017 budget of \$295,000.

Figure 21: Building Permit Revenue (000s)



TVA Payments in Lieu of \$535,213

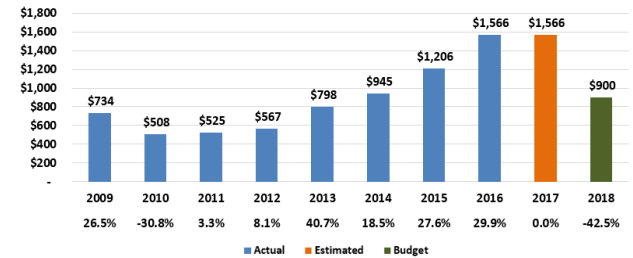
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The 2010 federal census 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 2018 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.

In 2016, the Tennessee Legislature enacted a bill that reduces the six percent (6.0%) income tax rate by 1% annually until it is completely eliminated in 2022. The FY 2018 projection reflects the anticipated loss of revenue from this source. The State Income Tax accounts for less than 2.0% of the Town’s total budgeted revenue.

Figure 22: State Income Tax (000s)

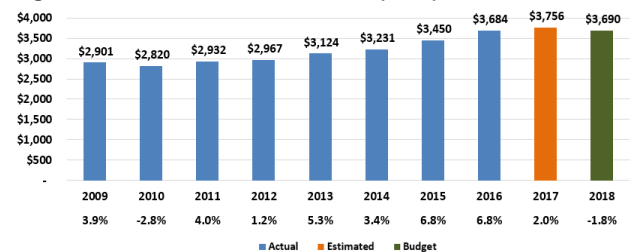


State Sales Tax \$3,689,550

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

Effective July 1, 2017, state lawmakers enacted legislation that cut the sales tax on food from 5% to 4%. This reduction will impact the amounts shared with municipalities but is expected to be minimal. So while revenue in this category has had considerable increases in the prior two years, budget projections for FY 2018 attempted to account for some loss. This result shows a decrease compared to actuals but is a conservative increase of 2.3% over the FY 2017 approved budget of \$3,608,000.

Figure 23: State Sales Tax Revenue (000s)

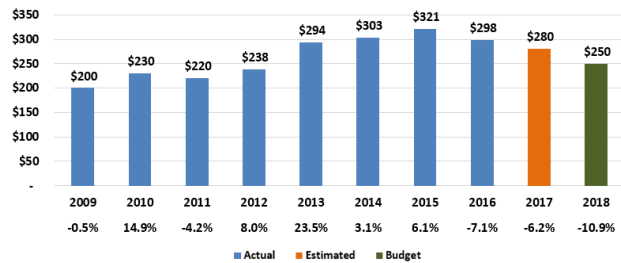


City Court Fines \$250,000

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. The loss in court fines in FY 2016 and FY 2017 are reflective of the decline in new traffic citations and new criminal cases for the same time period. The average decline for new traffic citations was down 14% and new criminal cases was down 16%. For the lack of a consistent trend in new traffic citations

and criminal cases increasing, revenue projections for FY 2018 were conservatively estimated.

Figure 24: City Court Fines (000s)

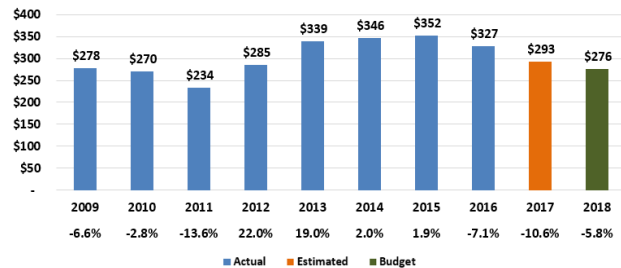


Court Costs

\$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 fines, losses in FY 2016 and FY 2017 are reflective of the decline in new traffic citations and new criminal cases for the same time period. Without data to provide a consistent trend in new traffic citations and criminal cases increasing, revenue projections for FY 2018 were conservatively estimated.

Figure 25: Court Cost Revenue (000s)

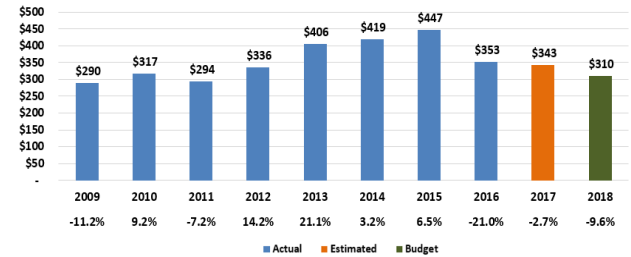


Court Costs Forfeitures

\$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. Forfeiture losses are also affected by a decline in new traffic citations and new criminal cases. Without data to provide a consistent trend in new traffic citations and criminal cases increasing, revenue projections for FY 2018 were conservatively estimated.

Figure 26: Court Cost Forfeitures (000s)

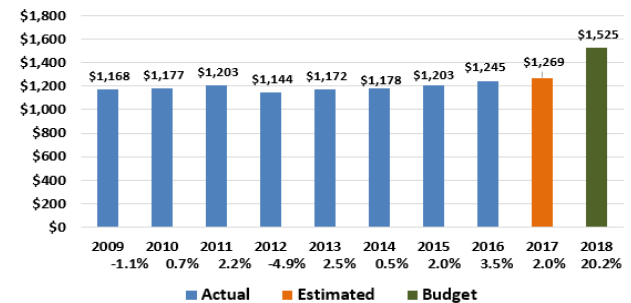


State Street Aid Revenue

\$1,525,400

The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. The state distributes the monies on a per capita basis to each municipality. The revenue is dependent on the amount of gasoline taxes collected and is restricted to street related maintenance and repair. Revenue for the last ten years has been very stable. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase is \$0.04 with two subsequent year increases of \$0.01. The FY 2018 budget reflects the additional revenue projected as a result of the increase.

Figure 27: State Street Aid (000s)

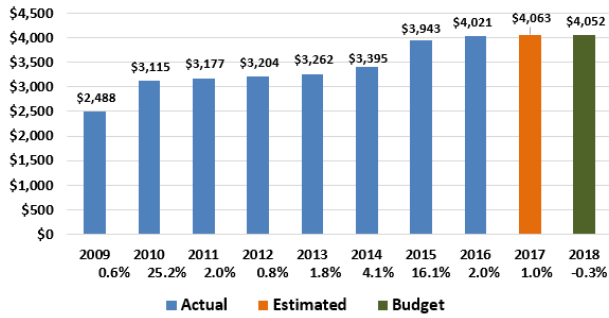


Solid Waste Collection

\$4,052,400

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)

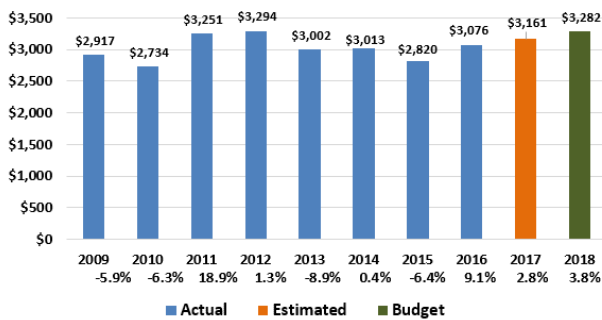


Water Volume Charge

\$3,281,547

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)

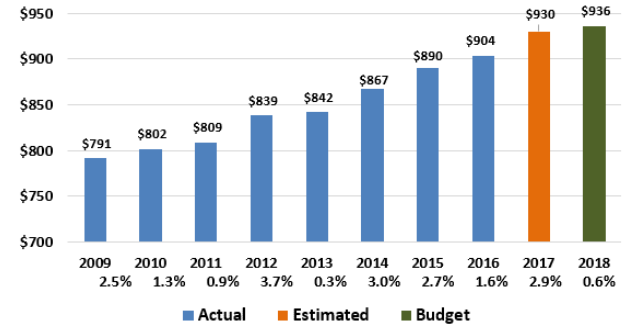


Water Base Rate

\$936,325

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)

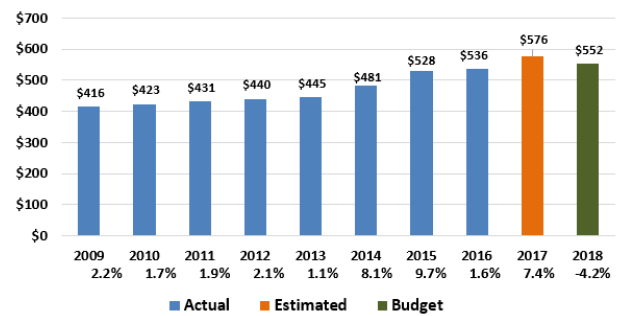


Water Customer Service

\$551,686

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

Figure 31: Water Customer Service (000s)

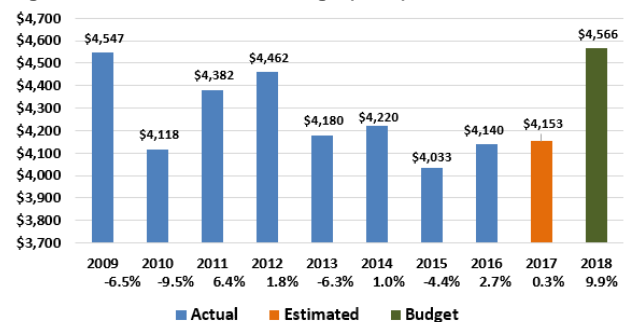


Sewer Volume Charge

\$4,566,222

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)

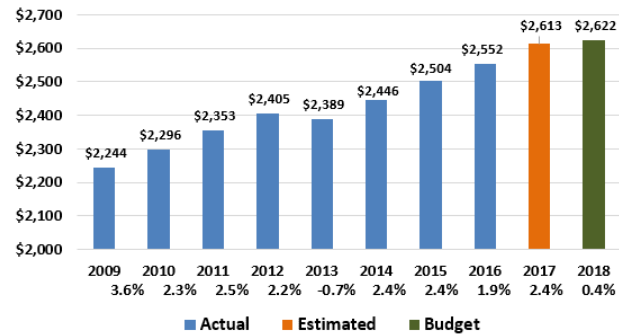


Sewer Base Rate

\$2,622,350

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

Figure 33: Sewer Base Charge (000s)

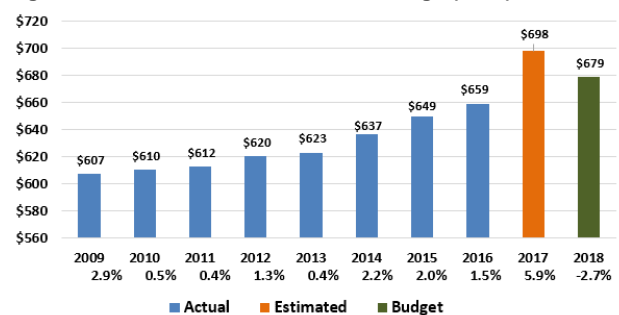


Sewer Customer Service

\$678,575

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 \$143,869,119. The State of Tennessee provides education funding to schools based on a formula which allocates funds according to student attendance. Property tax and local option sales tax revenue from the County is distributed to all school districts in the county based on average daily attendance as well.

The chart *Major and Non-major Revenue* shows the percentage of each category relative to total revenue. The chart *Major Revenue Sources by Category* shows the percent of each category of major revenue. Taxes make up 55.5% of the 86.5% followed by state revenue at 30.4%. Charges for services is 12.2%, licenses and permits 1.3% and court revenue is 0.6%.

Figure 35: Major and Non-major Revenue

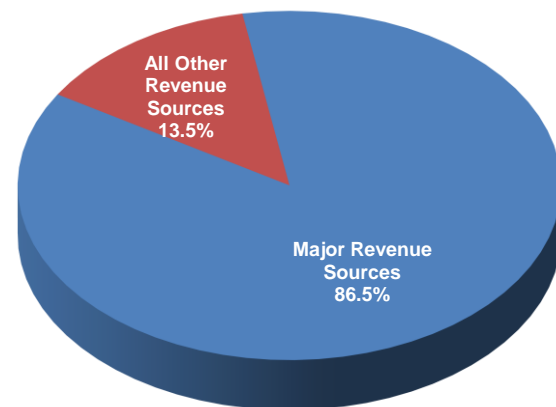
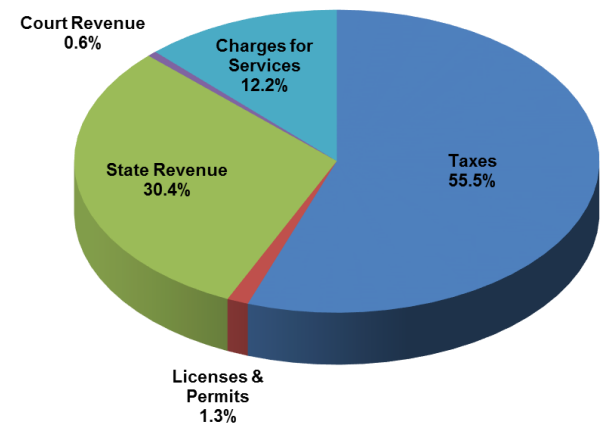


Figure 36: Major Revenue Sources by Category

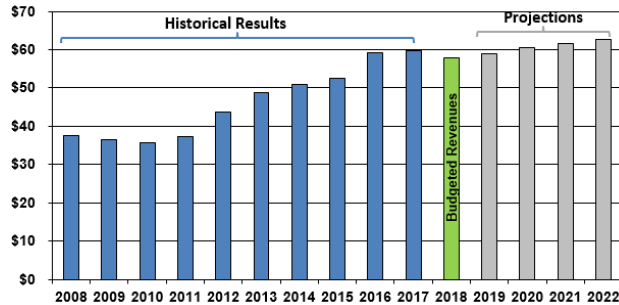


5-Year Projected Revenue

The next two charts show actual and projected operating revenue for two of the Town's major funds: General Fund and Water and Sewer Fund. Projections for FY 2018-2022 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.

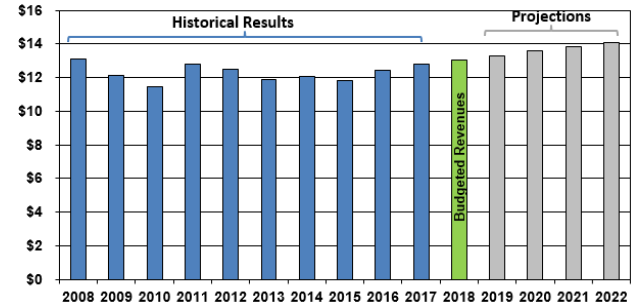
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations. 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 2008 through 2016; estimated for 2017 and projected for FY 2018 through 2022. 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

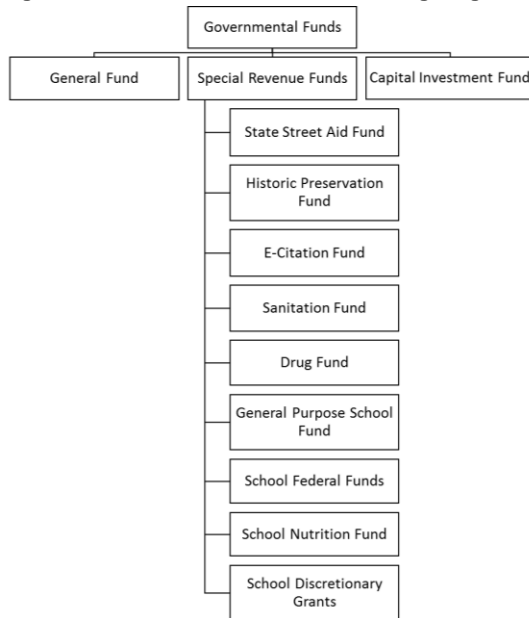
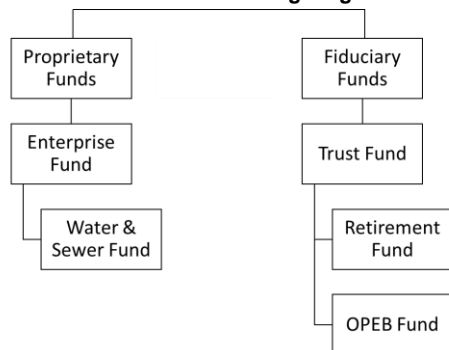


Figure 40: Accrual Basis of Budgeting



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
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Balance	\$ 149,119,321	\$ 165,831,935	\$ 191,905,395	\$ 191,905,395	\$ 197,791,959
REVENUE					
Taxes					
Property Taxes	22,974,480	26,902,128	27,157,214	27,922,230	28,816,876
Local Option Sales Tax	14,488,300	15,129,725	15,181,715	15,181,715	15,637,166
Business Taxes	2,813,766	2,937,087	2,589,000	2,644,944	2,609,780
Licenses & Permits	2,810,175	3,618,804	2,172,015	2,732,560	2,213,006
Intergovernmental	72,667,967	78,651,291	81,336,412	83,048,004	87,134,850
Charges for Services	18,278,383	19,026,090	19,474,721	19,777,946	19,784,717
Recreation Charges	506,856	474,303	566,841	557,217	551,754
Fines and Forfeits	1,608,498	1,535,536	1,578,700	1,285,745	1,297,246
Drug Revenue	197,347	112,618	32,500	87,500	32,500
Other	8,120,028	7,130,787	8,290,003	9,640,535	8,155,700
Total Revenue	144,465,799	155,518,369	158,379,121	162,878,395	166,233,595
EXPENDITURES					
Legislative & General Government	5,486,597	7,068,105	8,304,218	7,923,959	11,739,302
Public Safety	20,087,213	20,458,770	23,553,089	22,550,979	23,985,711
Roads and Public Works	5,595,872	5,556,510	7,550,647	7,262,712	6,337,899
Culture and Recreation	4,481,955	4,485,372	5,318,309	5,039,096	2,352,560
State Street Aid	1,315,145	1,246,020	1,326,630	1,321,430	1,488,630
Historic Preservation	-	-	-	-	-
Sanitation	3,307,567	3,239,731	4,200,493	4,123,814	3,614,758
Drug Prevention	89,145	82,429	135,566	117,858	448,745
Education	63,156,115	67,693,235	76,402,665	78,040,434	83,016,152
Water & Sewer Systems	9,284,616	9,778,420	10,660,631	10,413,389	10,903,311
Debt Service	5,032,690	6,202,960	10,125,427	10,126,842	9,475,525
Special Appropriations	3,896,225	3,987,484	4,128,878	4,128,009	4,357,612
Insurance	741,188	826,390	851,673	851,673	867,335
Retirement	1,101,858	1,328,402	1,665,430	1,663,876	1,874,844
OPEB	240,922	432,950	361,648	356,350	365,770
Total Expenditures	123,817,109	132,386,777	154,585,305	153,920,421	160,828,155
Revenue over (under) expenditures	20,648,690	23,131,591	3,793,816	8,957,974	5,405,440
Fund Balance Appropriation	400,738	14,294	409,978	229,377	447,206
Other Sources (bond proceeds)	700,000	9,109,200	-	-	-
Other Uses (bond retirement)	(235,295)	(7,745,000)	-	-	-
Gain/Loss on Disposal of Assets	13,565	(119)	-	-	-
Operating Transfer	(5,863,393)	(1,982,783)	(3,512,807)	(4,071,410)	889,897
Non-operating Revenue	1,103,298	2,238,706	1,000,000	1,000,000	1,000,000
Capital Contribution	345,748	1,321,865	-	-	-
W & S Capital Outlay/Projects	-	-	(205,940)	-	(47,000)
Retained Earnings	53,582,706	57,767,089	57,935,461	58,417,178	59,649,205
Fund Balance:					
Nonspendable	180,804	3,035,410	261,804	228,424	170,759
Restricted	66,823,140	69,599,372	72,865,621	74,130,830	77,855,084
Committed	3,259,388	4,472,868	2,483,717	2,592,805	2,931,095
Assigned	23,270,895	32,613,994	41,004,397	32,841,342	37,571,350
Unassigned	18,715,001	24,416,661	18,429,464	29,581,381	26,862,802
Ending Balance	\$ 165,831,935	\$ 191,905,395	\$ 192,980,464	\$ 197,791,959	\$ 205,040,296

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 2015 and FY 2016 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 2015 and FY 2016 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 this table. The table, *Major and Non-Major Funds*, shows actual and estimated budgets for prior years and the approved budget for the current fiscal year.

BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS

	MAJOR FUNDS (GOVERNMENTAL)						NON-MAJOR FUNDS	
	General Fund			General Purpose School Fund			FY 16 ACTUAL	FY 17 ESTM'D
	FY 16 ACTUAL	FY 17 ESTM'D	FY 18 ADOPTED	FY 16 ACTUAL	FY 17 ESTM'D	FY 18 ADOPTED		
Beginning Balance	\$ 35,603,827	\$ 47,174,080	\$ 48,588,525	\$ 10,072,077	\$ 16,553,595	\$ 16,553,599	\$ 2,450,261	\$ 3,291,674
REVENUE								
Taxes								
Property Taxes	26,902,128	27,922,230	28,816,876	-	-	-	-	-
Local Option Sales Tax	15,129,725	15,181,715	15,637,166	-	-	-	-	-
Business Taxes	2,926,205	2,610,554	2,599,780	-	-	-	10,882	34,390
Licenses & Permits	3,618,804	2,732,560	2,213,006	-	-	-	-	-
Intergovernmental	6,739,911	7,611,204	5,851,005	67,178,298	70,930,490	76,534,051	4,733,082	4,506,310
Charges for Services	357,428	361,830	200,490	1,306,084	1,440,895	1,308,936	5,167,906	5,281,994
Recreation Charges	474,303	557,217	551,754	-	-	-	-	-
Fines and Forfeits	1,506,975	1,261,745	1,271,246	-	-	-	28,561	24,000
Drug Revenue	-	-	-	-	-	-	112,618	87,500
Other	1,467,182	1,535,370	1,249,500	305,893	675,903	719,766	481,334	506,056
Total Revenue	59,122,662	59,774,425	58,390,823	68,790,275	73,047,288	78,562,753	10,534,383	10,440,250
EXPENDITURES								
Legislative & General Government	7,068,105	7,923,959	11,739,302	-	-	-	-	-
Public Safety	20,458,770	22,550,979	23,985,711	-	-	-	-	-
Roads and Public Works	5,556,510	7,262,712	6,337,899	-	-	-	-	-
Culture and Recreation	4,485,372	5,039,096	2,352,560	-	-	-	-	-
State Street Aid	-	-	-	-	-	-	1,246,020	1,321,430
Historic Preservation	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	3,239,731	4,123,814
Drug Prevention	-	-	-	-	-	-	82,429	117,858
Education	-	-	-	62,735,302	73,098,572	78,412,314	4,957,932	4,941,862
Water & Sewer Systems	-	-	-	-	-	-	-	-
Debt Service	5,344,492	9,324,065	8,794,363	-	-	-	66,148	54,989
Special Appropriations	3,060,259	3,172,432	3,379,467	-	-	-	-	-
Insurance	634,482	663,540	675,440	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
OPEB	-	-	-	-	-	-	-	-
Total Expenditures	46,607,991	55,936,783	57,264,741	62,735,302	73,098,572	78,412,314	9,592,260	10,559,952
Revenue over (under) expenditures	12,514,671	3,837,642	1,126,082	6,054,972	(51,284)	150,439	942,123	(119,703)
Fund Balance Appropriation	-	-	-	-	51,284	-	14,294	178,093
Other Sources	9,109,200	-	-	-	-	-	-	-
Other Uses	(7,745,000)	-	-	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	-	-	-	-	-	-	-
Operating Transfer	(2,308,619)	(2,423,198)	804,936	426,545	51,288	48,500	(100,710)	(834,500)
Non-operating Revenue	-	-	-	-	-	-	-	-
Capital Contribution	-	-	-	-	-	-	-	-
W & S Capital Outlay/Projects	-	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-	-	-
Fund Balance:								
Nonspendable	3,035,410	228,424	170,759	-	-	-	-	-
Restricted	1,323,734	1,180,724	1,544,067	-	-	-	1,156,682	1,054,919
Committed	2,337,876	1,310,253	1,123,101	-	-	-	2,134,992	1,282,552
Assigned	16,060,400	16,287,743	20,818,813	16,553,595	16,553,599	16,752,537	-	-
Unassigned	24,416,661	29,581,381	26,862,802	-	-	-	-	-
Ending Balance	\$ 47,174,080	\$ 48,588,525	\$ 50,519,542	\$ 16,553,595	\$ 16,553,599	\$ 16,752,537	\$ 3,291,674	\$ 2,337,471

(GOVERNMENTAL)	PROPRIETARY FUND			FIDUCIARY FUND			TOTAL ALL FUNDS		
	FY 18 ADOPTED	FY 16 ACTUAL	FY 17 ESTM'D	FY 18 ADOPTED	FY 16 ACTUAL	FY 17 ESTM'D	FY 18 ADOPTED	FY 16 ACTUAL	FY 17 ESTM'D
\$ 2,337,471	\$ 53,582,706	\$ 57,767,089	\$ 58,417,178	\$ 64,123,063	\$ 67,118,957	\$ 71,895,187	\$ 165,831,935	\$ 191,905,395	\$ 197,791,959
-	-	-	-	-	-	-	26,902,128	27,922,230	28,816,876
10,000	-	-	-	-	-	-	15,129,725	15,181,715	15,637,166
-	-	-	-	-	-	-	2,937,087	2,644,944	2,609,780
4,749,794	-	-	-	-	-	-	3,618,804	2,732,560	2,213,006
5,328,200	12,194,672	12,693,227	12,947,091	-	-	-	78,651,291	83,048,004	87,134,850
-	-	-	-	-	-	-	19,026,090	19,777,946	19,784,717
26,000	-	-	-	-	-	-	474,303	557,217	551,754
32,500	-	-	-	-	-	-	1,535,536	1,285,745	1,297,246
150,833	119,132	126,750	86,450	4,757,245	6,796,456	5,949,151	112,618	87,500	32,500
							7,130,787	9,640,535	8,155,700
10,297,327	12,313,804	12,819,977	13,033,541	4,757,245	6,796,456	5,949,151	155,518,369	162,878,395	166,233,595
-	-	-	-	-	-	-	7,068,105	7,923,959	11,739,302
-	-	-	-	-	-	-	20,458,770	22,550,979	23,985,711
-	-	-	-	-	-	-	5,556,510	7,262,712	6,337,899
-	-	-	-	-	-	-	4,485,372	5,039,096	2,352,560
1,488,630	-	-	-	-	-	-	1,246,020	1,321,430	1,488,630
-	-	-	-	-	-	-	-	-	-
3,614,758	-	-	-	-	-	-	3,239,731	4,123,814	3,614,758
448,745	-	-	-	-	-	-	82,429	117,858	448,745
4,603,838	-	-	-	-	-	-	67,693,235	78,040,434	83,016,152
-	9,778,420	10,413,389	10,903,311	-	-	-	9,778,420	10,413,389	10,903,311
-	792,320	747,788	681,163	-	-	-	6,202,960	10,126,842	9,475,525
-	927,225	955,577	978,145	-	-	-	3,987,484	4,128,009	4,357,612
-	191,908	188,133	191,896	-	-	-	826,390	851,673	867,335
-	-	-	-	1,328,402	1,663,876	1,874,844	1,328,402	1,663,876	1,874,844
-	-	-	-	432,950	356,350	365,770	432,950	356,350	365,770
10,155,971	11,689,873	12,304,888	12,754,514	1,761,351	2,020,226	2,240,614	132,386,777	153,920,421	160,828,155
141,356	623,931	515,089	279,027	2,995,894	4,776,230	3,708,536	23,131,591	8,957,974	5,405,440
447,206	-	-	-	-	-	-	14,294	229,377	447,206
-	-	-	-	-	-	-	9,109,200	-	-
-	-	-	-	-	-	-	(7,745,000)	-	-
-	(119)	-	-	-	-	-	(119)	-	-
36,461	-	(865,000)	-	-	-	-	(1,982,783)	(4,071,410)	889,897
-	2,238,706	1,000,000	1,000,000	-	-	-	2,238,706	1,000,000	1,000,000
-	1,321,865	-	-	-	-	-	1,321,865	-	-
-	-	-	(47,000)	-	-	-	-	-	(47,000)
-	57,767,089	58,417,178	59,649,205	-	-	-	57,767,089	58,417,178	59,649,205
-	-	-	-	-	-	-	3,035,410	228,424	170,759
707,294	-	-	-	67,118,957	71,895,187	75,603,723	69,599,372	74,130,830	77,855,084
1,807,994	-	-	-	-	-	-	4,472,868	2,592,805	2,931,095
-	-	-	-	-	-	-	32,613,994	32,841,342	37,571,350
-	-	-	-	-	-	-	24,416,661	29,581,381	26,862,802
\$ 2,515,287.71	\$ 57,767,089	\$ 58,417,178	\$ 59,649,205	\$ 67,118,957	\$ 71,895,187	\$ 75,603,723	\$ 191,905,395	\$ 197,791,959	\$ 205,040,296

BUDGET SUMMARY BY FUND

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

	Special Revenue Funds										Proprietary Fund	Fiduciary Funds		TOTAL ALL FUNDS
	GENERAL FUND	STATE ST. AID	HIST. PRES.	SANITATION FUND	DRUG FUND	E-CIT. FUND	GP SCHOOL FUND	FEDERAL FUNDS	NUTRITION FUND	GRANTS FUND	W & S FUND	RETIRE. FUND	OPEB FUND	
Beginning Balance	\$ 48,588,525	\$ 427,559	\$ 45,272	\$ 1,237,280	\$ 555,487	\$ 70,392	\$ 16,553,599	\$ -	\$ (6,018)	\$ 7,499	\$ 58,417,178	\$ 60,437,117	\$ 11,458,070	\$ 197,791,999
REVENUE														
Taxes														
Property Taxes	28,816,876	-	-	-	-	-	-	-	-	-	-	-	-	28,816,876
Local Option Sales Tax	15,637,166	-	-	-	-	-	-	-	-	-	-	-	-	15,637,166
Business Taxes	2,599,780	-	10,000	-	-	-	-	-	-	-	-	-	-	2,609,780
Licenses & Permits	2,213,006	-	-	-	-	-	-	-	-	-	-	-	-	2,213,006
Intergovernmental	5,851,005	1,525,400	-	5,000	-	-	76,534,051	2,474,394	745,000	-	-	-	-	87,134,850
Charges for Services	200,490	-	-	4,125,200	-	-	1,308,936	-	1,203,000	-	12,947,091	-	-	19,784,717
Recreation Charges	551,754	-	-	-	-	-	-	-	-	-	-	-	-	551,754
Fines and Forfeits	1,271,246	-	-	-	-	26,000	-	-	-	-	-	-	-	1,297,246
Drug Revenue	-	-	-	-	32,500	-	-	-	-	-	-	-	-	32,500
Other	1,249,500	350	-	-	-	-	719,766	-	150,483	-	86,450	4,919,246	1,029,905	8,155,700
Total Revenue	58,390,823	1,525,750	10,000	4,130,200	32,500	26,000	78,562,753	2,474,394	2,098,483	-	13,033,541	4,919,246	1,029,905	166,233,595
EXPENDITURES														
Personnel	33,954,680	-	-	1,829,294	-	-	59,487,612	2,105,754	1,163,244	-	2,781,271	-	-	101,321,854
Operating Expense	9,986,248	1,488,630	-	1,580,465	92,410	-	14,401,543	316,589	946,200	-	2,740,401	-	-	31,552,486
Capital Outlay	474,545	-	-	205,000	366,335	-	4,523,159	52,051	20,000	-	-	-	-	5,631,090
Debt Service	8,794,363	-	-	-	-	-	-	-	-	-	4,056,163	-	-	12,850,525
Administrative Charges	-	-	-	-	-	-	-	-	-	-	2,006,639	-	-	2,006,639
Insurance	675,440	-	-	-	-	-	-	-	-	-	191,896	-	-	867,335
Special Appropriations	3,379,467	-	-	-	-	-	-	-	-	-	978,145	-	-	4,357,612
Retirement	-	-	-	-	-	-	-	-	-	-	-	1,874,844	-	1,874,844
OPEB	-	-	-	-	-	-	-	-	-	-	-	-	365,770	365,770
Total Expenditures	57,264,741	1,488,630	-	3,614,758	448,745	-	78,412,314	2,474,394	2,129,444	-	12,754,514	1,874,844	365,770	160,828,155
Revenue +/- exp.	1,126,082	37,120	10,000	515,442	(416,245)	26,000	150,439	-	(30,961)	-	279,027	3,044,402	664,135	5,405,440
Fund Balance Approp.	-	-	-	-	416,245	-	-	-	30,961	-	-	-	-	447,206
Non-operating Rev.	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
Operating Transfer	804,936	-	-	-	5,500	-	48,500	-	30,961	-	-	-	-	889,897
W & S Capital	-	-	-	-	-	-	-	-	-	-	(47,000)	-	-	(47,000)
Retained Earnings	-	-	-	-	-	-	-	-	-	-	59,649,205	-	-	59,649,205
Fund Balance:														
Nonspendable	170,759	-	-	-	-	-	-	-	-	-	-	-	-	170,759
Restricted	1,544,067	464,679	-	-	144,742	96,392	-	-	(6,018)	7,499	-	63,481,518	12,122,205	77,855,084
Committed	1,123,101	-	55,272	1,752,722	-	-	-	-	-	-	-	-	-	2,931,095
Assigned	20,818,813	-	-	-	-	-	16,752,537	-	-	-	-	-	-	37,571,350
Unassigned	26,862,802	-	-	-	-	-	-	-	-	-	-	-	-	26,862,802
Ending Balance	50,519,542	464,679	55,272	1,752,722	144,742	96,392	16,752,537	-	(6,018)	7,499	59,649,205	63,481,518	12,122,205	205,040,296

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 154.

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

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

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

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

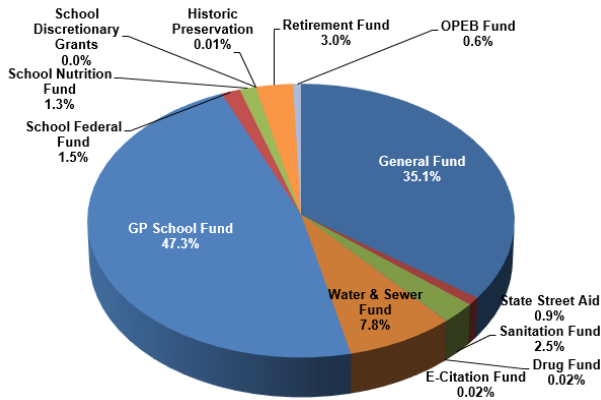
Capital outlay and capital projects are not accounted for in the operating budget of the Water and Sewer Fund, but are shown as a decrease to retained earnings.

The fund balances in the governmental fund types are shown divided into four categories. These categories are explained in detail in the reserve policy on page 20 and in the fund balance chart on page 42.

FY 2018 REVENUE - ALL FUNDS

The chart, *Total Revenue All Funds*, shows the percentage of total revenues of each fund reported. The General Purpose School Fund revenues make up the greatest percentage at 47.3%. General Fund is next with 35.1%. Water and Sewer Fund brings in 7.8% of total revenue. Following these funds are: Retirement Fund, 3.0%; Sanitation Fund, 2.5%; School Federal Fund, 1.5%; School Nutrition Fund, 1.3%; OPEB Fund 0.6%, State Street Aid, 0.9%; Special Drug Fund and E-Citation Fund, 0.02% and Historic Preservation Fund, 0.01%. No revenue was budgeted for School Discretionary Grants.

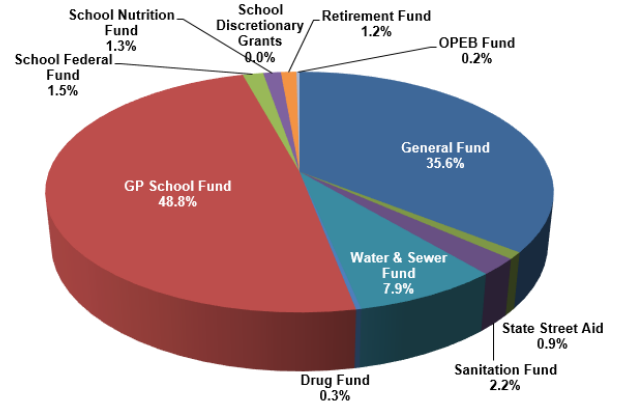
Figure 41: Total Revenue All Funds - \$166,233,595



FY 2018 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 48.8%. General Fund is next with 35.6%. Water and Sewer Fund expends 7.9% of total. Following these funds are Sanitation Fund with 2.2%; School Federal Fund, 1.5%; School Nutrition Fund, 1.3%; Retirement Fund, 1.2%; State Street Aid, 0.9%; Special Drug Fund, 0.3%; and OPEB Fund, 0.2%. There were no expenditures budgeted for School Discretionary Grants, E-Citation Fund and Historic Preservation Fund.

Figure 42: Total Expenditures All Funds - \$160,828,155



GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ 36,746,459	\$ 35,603,827	\$ 47,174,080	\$ 47,174,080	\$ 48,588,525
REVENUE					
Taxes					
Property Taxes	22,974,480	26,902,128	27,157,214	27,922,230	28,816,876
Local Option Sales Tax	14,488,300	15,129,725	15,181,715	15,181,715	15,637,166
Business Taxes	2,767,641	2,926,205	2,579,000	2,610,554	2,599,780
Licenses & Permits	2,810,175	3,618,804	2,172,015	2,732,560	2,213,006
Intergovernmental	6,029,610	6,739,911	7,506,876	7,611,204	5,851,005
Charges for Services	344,959	357,428	200,219	361,830	200,490
Recreation Charges	506,856	474,303	566,841	557,217	551,754
Fines and Forfeits	1,590,530	1,506,975	1,549,200	1,261,745	1,271,246
Other	997,196	1,467,182	1,320,405	1,535,370	1,249,500
Total Revenue	52,509,747	59,122,662	58,233,485	59,774,425	58,390,823
EXPENDITURES					
Mayor and Board of Aldermen	145,557	142,944	199,613	199,986	239,416
Town Administrator's Office	704,096	767,988	851,566	840,034	907,461
Morton Museum	180,013	185,327	208,852	178,202	200,990
Library	1,941	1,149,871	1,112,646	1,086,466	1,129,245
Human Resources	392,387	444,066	582,695	568,247	662,084
Financial Administration	1,013,245	1,104,566	1,249,799	1,122,968	1,219,907
Information Technology	619,992	689,781	835,060	739,377	767,467
General Services					
Administration	1,479,571	1,600,111	2,156,264	2,136,873	649,268
Facilities Maintenance	-	-	-	-	1,700,293
Grounds & Parks Maintenance	-	-	-	-	3,083,607
Development					
Administration	288,379	263,021	314,538	262,709	317,819
Office of Planning	661,416	720,430	793,184	789,096	861,746
Office of Engineer	763,136	808,077	2,482,522	2,308,361	1,002,968
Code Enforcement	965,584	1,023,795	1,163,562	1,079,597	1,131,548
Public Safety					
Animal Services	514,301	560,324	677,508	645,145	629,157
Municipal Court	752,391	875,451	959,118	925,293	991,494
Police Department	10,806,727	10,874,738	12,639,126	12,039,158	13,062,076
Fire Department	7,048,074	7,124,463	8,113,775	7,861,786	8,171,437
Public Works					
Administration	342,191	345,070	402,924	382,772	440,383
Fleet Maintenance	578,502	703,456	857,037	810,447	876,773
Streets and Drainage	3,912,043	3,699,908	3,808,164	3,761,131	4,017,775
Parks and Recreation	4,481,955	4,485,372	5,318,309	5,039,096	2,352,560
Non-Departmental Accounts					
Special Appropriations	3,082,787	3,060,259	3,173,901	3,172,432	3,379,467
Debt Service	4,025,210	5,344,492	9,322,350	9,324,065	8,794,363
Insurance	561,655	634,482	663,540	663,540	675,440
Total Expenditures	43,321,152	46,607,991	57,886,054	55,936,783	57,264,741
Revenue over (under) expenditures	9,188,594	12,514,671	347,430	3,837,642	1,126,082
Fund Balance Appropriation	-	-	-	-	-
Other Sources	700,000	9,109,200	-	-	-
Other Uses	(235,295)	(7,745,000)	-	-	-
Operating Transfer	(10,795,931)	(2,308,619)	(2,533,307)	(2,423,198)	804,936
Fund Balance:					
Nonspendable	180,804	3,035,410	261,804	228,424	170,759
Restricted	1,621,489	1,323,734	1,210,626	1,180,724	1,544,067
Committed	1,887,715	2,337,876	639,507	1,310,253	1,123,101
Assigned	13,198,818	16,060,400	24,446,803	16,287,743	20,818,813
Unassigned	18,715,001	24,416,661	18,429,463	29,581,381	26,862,802
Ending Fund Balance	\$ 35,603,827	\$ 47,174,080	\$ 44,988,204	\$ 48,588,525	\$ 50,519,542

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ 36,746,459	\$ 35,603,827	\$ 47,174,080	\$ 47,174,080	\$ 48,588,525
REVENUE					
Taxes					
Property Taxes	22,974,480	26,902,128	27,157,214	27,922,230	28,816,876
Local Option Sales Tax	14,488,300	15,129,725	15,181,715	15,181,715	15,637,166
Business Taxes	2,767,641	2,926,205	2,579,000	2,610,554	2,599,780
Licenses & Permits	2,810,175	3,618,804	2,172,015	2,732,560	2,213,006
Intergovernmental	6,029,610	6,739,911	7,506,876	7,611,204	5,851,005
Charges for Services	344,959	357,428	200,219	361,830	200,490
Recreation Charges	506,856	474,303	566,841	557,217	551,754
Fines and Forfeits	1,590,530	1,506,975	1,549,200	1,261,745	1,271,246
Other	997,196	1,467,182	1,320,405	1,535,370	1,249,500
Total Revenue	52,509,747	59,122,662	58,233,485	59,774,425	58,390,823
EXPENDITURES					
Personnel	27,696,029	29,090,145	32,904,142	31,498,106	33,954,680
Operating Expense	7,445,815	7,797,958	11,073,515	10,615,408	9,986,248
Capital Outlay	509,657	680,655	748,606	663,232	474,545
Debt Service	4,025,210	5,344,492	9,322,350	9,324,065	8,794,363
Insurance	561,655	634,482	663,540	663,540	675,440
Special Appropriations	3,082,787	3,060,259	3,173,901	3,172,432	3,379,467
Total General Fund Expenditures	43,321,152	46,607,991	57,886,054	55,936,783	57,264,741
Revenue over (under) expenditures	9,188,594	12,514,671	347,430	3,837,642	1,126,082
Fund Balance Appropriation	-	-	-	-	-
Other Sources	700,000	9,109,200			
Other Uses	(235,295)	(7,745,000)			
Operating Transfer	(10,795,931)	(2,308,619)	(2,533,307)	(2,423,198)	804,936
Fund Balance:					
Nonspendable	180,804	3,035,410	261,804	228,424	170,759
Restricted	1,621,489	1,323,734	1,210,626	1,180,724	1,544,067
Committed	1,887,715	2,337,876	639,507	1,310,253	1,123,101
Assigned	13,198,818	16,060,400	24,446,803	16,287,743	20,818,813
Unassigned	18,715,001	24,416,661	18,429,463	29,581,381	26,862,802
Ending Fund Balance	\$ 35,603,827	\$ 47,174,080	\$ 44,988,204	\$ 48,588,525	\$ 50,519,542

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.

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. The majority of operating transfers in other years are transfers to the CIP. For FY 2017, there are transfers in for a Water and Sewer In-Lieu-Of payment 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, 2017. The total revenue contains revenue that has been assigned to specific purposes. If not used for current expenditures, the revenue is assigned in fund balance for future expenditures for that purpose.

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

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

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

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

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

The overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2016 was 52.4% of expenditures. The estimated ending unassigned fund balance for FY 2017 is 51.1% of expenditures, and in FY 2018 it is projected to be 46.9%.

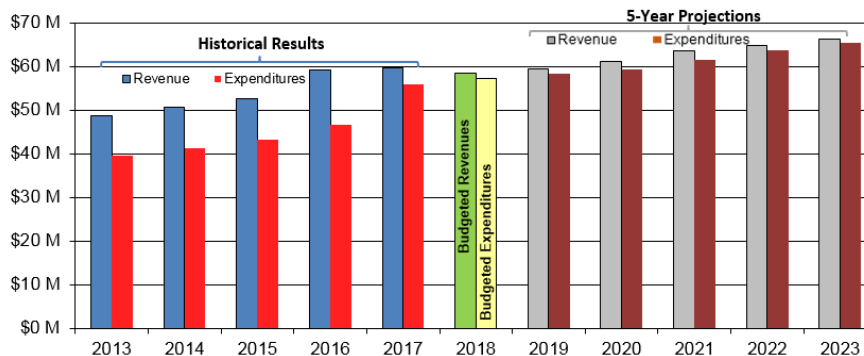
Table 8: Fund Balance Summary

Beginning Fund Balance	\$ 48,588,525
Total Revenue	\$ 58,390,823
Less Non-Operating Revenue	
Half-cent sales tax for schools	4,977,939
Property tax for debt service on school bond	4,085,241
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	760,000
Total Non-Operating Revenue	10,923,180
Total Operating Revenue	\$ 47,467,643
EXPENDITURES	
Total Expenditure	\$ 57,264,741
Expenditures Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required "maintenance of effort"	2,488,472
Debt Service on High School Bonds	5,423,800
Parks Improvement Funds used for debt service	217,560
Reserved for CIP	3,129,600
Total Expenditures Funded by Non-Operating Revenues	11,259,432
Total Operating Expenditures	\$ 46,005,309
Revenue over (under) expenditures from operations	1,462,334
Fund Balance Appropriation	-
Change in Fund Balance from Non-Operating Revenues	(336,252)
Operating Transfer	
Transfer from Water In Lieu of Tax	810,436
Transfer to Drug Fund	(5,500)
Ending Fund Balance	\$ 50,519,543
Fund Balance Detail	
Non-spendable	
Multiple departments - inventories	170,759
Restricted	
Fees in lieu of construction	1,103,575
Reserved for sidewalks	150,598
Reserved for court	41,343
Donations	248,552
Committed	
Parkland Dedication Fees	840,096
Fire Facility Fee	230,601
Alternate Transportation	34,613
Police Privilege Tax	17,792
Assigned	
Codes Software	81,144
Planning Electronic Fee	30,250
Police body cameras	140,000
Athletic Field Maintenance	20,382
Health Insurance Trust Call	200,000
Street and median lighting	1,604,403
Sales tax reserved for Schools	4,441,576
Budgeted in previous CIP	9,073,534
Assigned for CIP	3,129,600
Parks Improvement Fund	840,515
Tree Replacement	64,789
Crime Stoppers	1,200
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	1,098,018
Unassigned	26,862,802
Ending Fund Balance	\$ 50,519,542

HISTORICAL RESULTS AND FUTURE OUTLOOK

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

	ACTUAL				ESTIMATED	BUDGETED	PROJECTED				
	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Beginning Fund Balance	\$ 24,061,291	\$ 30,945,404	\$ 36,746,459	\$ 35,605,053	\$ 47,175,306	\$ 48,588,525	\$ 50,519,542	\$ 51,852,484	\$ 53,720,574	\$ 55,879,397	\$ 57,175,655
REVENUES											
Taxes											
Property Taxes	21,613,088	22,682,125	22,974,480	26,902,128	27,922,230	28,816,876	29,393,214	30,275,010	32,091,511	32,733,341	33,388,008
Local Option Sales Tax	12,351,378	13,894,730	14,488,300	15,129,725	15,181,715	15,637,166	15,949,909	16,587,906	17,085,543	17,598,109	18,126,053
Business Taxes	2,553,095	2,560,070	2,767,641	2,926,205	2,610,554	2,599,780	2,651,776	2,678,293	2,758,642	2,841,401	2,926,643
Licenses	3,457,895	2,735,207	2,810,175	3,618,804	2,732,560	2,213,006	2,257,266	2,302,411	2,348,460	2,395,429	2,443,337
Intergovernmental	5,409,158	5,779,052	6,029,610	6,739,911	7,611,204	5,851,005	5,909,515	5,909,515	5,850,420	5,850,420	5,850,420
Charges	396,752	363,937	344,959	357,428	361,830	200,490	206,505	212,700	219,081	225,653	232,423
Recreation Charges	473,788	483,247	506,856	474,303	557,217	551,754	557,272	562,844	568,473	574,157	579,899
Fines and Forfeits	1,465,296	1,521,362	1,590,530	1,506,975	1,261,745	1,271,246	1,283,958	1,296,798	1,309,766	1,322,864	1,336,092
Other	981,745	761,143	997,196	1,467,182	1,535,370	1,249,500	1,261,995	1,249,375	1,274,363	1,287,106	1,299,977
Total Revenue	\$ 48,702,197	\$ 50,780,873	\$ 52,509,747	\$ 59,122,662	\$ 59,774,425	\$ 58,390,823	\$ 59,471,410	\$ 61,074,853	\$ 63,506,257	\$ 64,828,481	\$ 66,182,852
EXPENDITURES											
Mayor and Board of Aldermen	189,882	279,091	145,557	142,944	199,986	239,416	241,810	244,228	246,670	249,137	251,629
Town Administrator's Office	576,448	617,478	704,096	767,988	840,034	907,461	934,685	962,726	991,608	1,021,356	1,051,996
Morton Museum	155,534	209,803	180,013	185,327	178,202	200,990	203,000	205,030	207,081	209,151	211,243
Library	-	-	1,941	1,149,871	1,086,466	1,129,245	1,151,830	1,174,866	1,198,364	1,222,331	1,246,778
Human Resources	312,443	370,087	392,387	444,066	568,247	662,084	681,946	702,405	723,477	745,181	767,536
Financial Administration	988,292	1,017,295	1,013,245	1,104,566	1,122,968	1,219,907	1,256,505	1,294,200	1,333,026	1,373,016	1,414,207
Information Technology	543,689	561,065	619,992	689,781	739,377	767,467	805,840	846,132	888,439	932,860	979,504
General Services - Administration	1,331,161	1,454,722	1,479,571	1,600,111	2,136,873	649,268	662,253	675,498	689,008	702,788	716,844
General Services - Buildings	-	-	-	-	-	1,700,293	1,751,302	1,803,841	1,857,957	1,913,695	1,971,106
General Services - Grounds & Parks	-	-	-	-	-	3,083,607	3,176,115	3,271,398	3,369,540	3,470,627	3,574,745
Development	-	-	-	-	-	-	-	-	-	-	-
Administration	279,153	302,338	288,379	263,021	262,709	317,819	330,532	343,753	357,503	371,803	386,675
Office of Planning	625,268	675,244	661,416	720,430	789,096	861,746	878,981	896,560	914,491	932,781	951,437
Office of Engineer	683,577	759,241	763,136	808,077	2,308,361	1,002,968	1,043,087	1,084,810	1,128,203	1,173,331	1,220,264
Construction Codes	779,552	924,337	965,584	1,023,795	1,079,597	1,131,548	1,142,863	1,154,292	1,165,835	1,177,493	1,189,268
Public Safety											
Animal Services	489,187	996,440	514,301	560,324	645,145	629,157	679,489	733,848	792,556	855,961	924,438
Municipal Court	679,778	707,963	752,391	875,451	925,293	991,494	1,041,068	1,093,122	1,147,778	1,205,167	1,265,425
Police Department	10,889,420	11,226,650	10,806,727	10,874,738	12,039,158	13,062,076	13,584,559	14,127,941	14,693,059	15,280,781	15,892,013
Fire Department	6,969,012	7,074,649	7,046,849	7,124,463	7,861,786	8,171,437	8,580,009	9,009,009	9,459,460	9,932,433	10,429,054
Public Works											
Administration	323,793	351,359	342,191	345,070	382,772	440,383	449,191	458,175	467,338	476,685	486,219
Vehicle Maintenance	529,619	592,723	578,502	703,456	810,447	876,773	920,611	966,642	1,014,974	1,065,723	1,119,009
Streets and Drainage	3,661,778	3,236,401	3,912,043	3,699,908	3,761,131	4,017,775	4,218,664	4,429,597	4,651,077	4,837,120	5,030,605
Parks and Recreation	4,045,119	4,341,070	4,481,955	4,485,372	5,039,096	2,352,560	2,470,188	2,593,697	2,671,508	2,724,938	2,779,437
Non-Departmental Accounts											
Special Appropriations	1,254,947	995,432	3,082,787	3,060,259	3,172,432	3,379,467	3,480,851	3,585,276	3,692,835	3,803,620	3,917,728
Debt Service	3,686,827	4,048,635	4,025,210	5,344,492	9,324,065	8,794,363	7,858,378	6,919,544	7,018,244	7,147,744	6,778,141
Insurance	513,927	520,176	561,655	634,482	663,540	675,440	709,211	744,672	781,906	821,001	862,051
Total Expenditure	39,508,405	41,262,199	43,319,927	46,607,991	55,936,783	57,264,741	58,252,968	59,321,263	61,461,934	63,646,723	65,417,350
Revenue over (under) expenditures	9,193,792	9,518,673	9,189,820	12,514,671	3,837,642	1,126,082	1,218,442	1,753,590	2,044,324	1,181,758	765,502
Fund Balance Appropriation	-	-	-	-	-	-	-	-	-	-	-
Other Sources	5,405,265	-	700,000	9,109,200	-	-	-	-	-	-	-
Other Uses	(5,343,793)	-	(235,295)	(7,745,000)	-	-	-	-	-	-	-
Operating Transfer	(2,371,153)	(3,717,618)	(10,795,931)	(2,308,619)	(2,423,198)	804,936	114,500	114,500	114,500	114,500	114,500
Fund Balance:											
Nonspendable	161,315	172,028	180,804	3,035,410	228,424	170,759	150,000	150,000	150,000	150,000	150,000
Restricted	1,872,274	1,469,326	1,621,489	1,323,734	1,180,724	1,544,067	687,157	687,157	687,157	687,157	687,157
Committed	1,566,727	1,565,296	1,887,715	2,337,876	1,092,676	1,123,101	1,123,101	1,123,101	1,123,101	1,123,101	1,123,101
Assigned	10,292,131	15,822,524	13,198,818	16,060,400	16,287,743	20,818,813	16,616,876	16,637,479	17,130,239	16,643,738	16,341,975
Unassigned	17,052,956	17,717,286	18,716,227	24,417,887	29,800,182	26,862,802	33,275,349	35,122,836	36,788,900	38,571,658	39,753,423
Ending Fund Balance	\$ 30,945,404	\$ 36,746,459	\$ 35,605,053	\$ 47,175,306	\$ 48,589,750	\$ 50,519,542	\$ 51,852,484	\$ 53,720,574	\$ 55,879,397	\$ 57,175,655	\$ 58,055,657



STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ 634,085	\$ 521,964	\$ 528,639	\$ 528,639	\$ 427,559
REVENUE					
State Revenue	1,202,603	1,252,346	1,200,000	1,220,000	1,525,400
Interest Income	421	349	500	350	350
TOTAL REVENUE	1,203,023	1,252,696	1,200,500	1,220,350	1,525,750
EXPENDITURES					
Operating Expenses	1,315,145	1,246,020	1,318,630	1,313,430	1,488,630
Capital Outlay	-	-	8,000	8,000	-
TOTAL EXPENDITURES	1,315,145	1,246,020	1,326,630	1,321,430	1,488,630
Revenue over (under) expenditures	(112,121)	6,676	(126,130)	(101,080)	37,120
Fund Balance Appropriation	112,121	-	126,130	101,080	-
Restricted	521,964	528,639	402,509	427,559	464,679
Ending Fund Balance	\$ 521,964	\$ 528,639	\$ 402,509	\$ 427,559	\$ 464,679

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 2018 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 2018, \$1,311,000 is being used for street overlays and repairs. The fund balance of \$464,679 is maintained for cash flow purposes.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ 415,940	\$ 538,792	\$ 580,170	\$ 580,170	\$ 555,487
REVENUE					
Drug Revenue	197,347	112,618	32,500	87,500	32,500
Substance Tax	-	-	-	-	-
Other Revenue	44	174	-	175	-
TOTAL REVENUE	197,391	112,792	32,500	87,675	32,500
EXPENDITURES					
Operating Expenses	24,090	36,469	68,725	51,017	92,410
Capital Outlay	65,055	45,959	66,841	66,841	356,335
TOTAL EXPENDITURES	89,145	82,429	135,566	117,858	448,745
Revenue over (under) expenditures	108,246	30,363	(103,066)	(30,183)	(416,245)
Fund balance appropriation	-	-	103,066	30,183	416,245
Operating Transfer	14,606	11,014	5,500	5,500	5,500
Restricted	538,792	580,170	482,604	555,487	144,742
Ending Fund Balance	\$ 538,792	\$ 580,170	\$ 482,604	\$ 555,487	\$ 144,742

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 2018, that amount is \$5,500. The fund is under the administration of the Police Department.

Expenditures for FY 2018 include:

- The purchase of seven (7) fully-equipped patrol vehicles.
- The purchase of a one-ton pick-up truck.

- 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	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ 655,726	\$ 1,371,674	\$ 2,124,110	\$ 2,124,110	\$ 1,237,280
REVENUE					
Recycling Grant	8,996	4,116	4,200	8,979	5,000
Solid Waste Collection Fee	3,942,646	4,022,977	4,010,000	4,048,094	4,052,400
Special Refuse Pick-up Fee	1,120	880	500	900	800
Public Auction	2,322	-	-	-	-
Cart Establishment Fee	72,050	74,360	60,000	74,000	72,000
Miscellaneous Refunds	-	56,250	-	-	-
Recycling Revenue	65,597	19,732	-	-	-
Total Revenue	4,092,732	4,178,315	4,074,700	4,131,973	4,130,200
EXPENDITURES					
Personnel	1,585,434	1,628,252	1,819,288	1,767,849	1,829,294
Operating Expenses	1,255,861	1,220,321	1,520,205	1,494,965	1,580,465
Capital Outlay	466,272	391,158	861,000	861,000	205,000
Debt Service	69,217	66,148	54,989	54,989	-
Total Expenditure	3,376,784	3,305,879	4,255,482	4,178,803	3,614,758
Revenue over (under) expenditures	715,947	872,436	(180,782)	(46,830)	515,442
Fund balance appropriation	-	-	180,782	46,830	-
Operating transfer from General Fund	-	-	-	-	-
Operating transfer to GF (Interfund Loan)	-	(120,000)	(120,000)	(840,000)	-
Nonspendable	-	-	-	-	-
Committed	1,371,674	2,124,110	1,823,328	1,237,280	1,752,722
Ending Fund Balance	\$ 1,371,674	\$ 2,124,110	\$ 1,823,328	\$ 1,237,280	\$ 1,752,722

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.

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 2018 \$205,000 will be used for the purchase of a rear loading garbage truck and a half-ton pick-up truck.

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ -	\$ 10,882	\$ 10,882	\$ 45,272
REVENUE					
Building Assessments	46,126	10,882	10,000	34,390	10,000
TOTAL REVENUE	46,126	10,882	10,000	34,390	10,000
EXPENDITURES					
Operating Expenses	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	55,140	-	-	-	-
TOTAL EXPENDITURES	55,140	0	0	0	0
Revenue over (under) expenditures	(9,015)	10,882	10,000	34,390	10,000
Fund Balance Appropriation	-	-	-	-	-
Operating Transfer	9,015	-	-	-	-
Restricted	-	10,882	20,882	45,272	55,272
Ending Fund Balance	\$ -	\$ 10,882	\$ 20,882	\$ 45,272	\$ 55,272

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

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

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

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

With the decline in growth, revenue in this fund steadily decreased. The only budgeted expenditure between FY 2011 and FY 2015 was for debt service on the original Town Square renovation project, and there was a transfer from General Fund to cover the deficit. The debt has been retired and there are no expenditures are budgeted for FY 2018.

E-CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ 17,832	\$ 46,392	\$ 46,392	\$ 70,392
REVENUE					
Electronic Traffic Citation Fee	17,969	28,561	29,500	24,000	26,000
Other Revenue	-	-	-	-	-
TOTAL REVENUE	17,969	28,561	29,500	24,000	26,000
EXPENDITURES					
Operating Expenses	137	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	137	-	-	-	-
Revenue over (under) expenditures	17,832	28,561	29,500	24,000	26,000
Fund balance appropriation	-	-	-	-	-
Operating Transfer	-	-	-	-	-
Restricted	17,832	46,392	75,892	70,392	96,392
Ending Fund Balance	\$ 17,832	\$ 46,392	\$ 75,892	\$ 70,392	\$ 96,392

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 2018 is projected at \$26,000. 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	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ 10,072,077	\$ 16,553,595	\$ 16,553,595	\$ 16,553,599
REVENUE					
County and Municipal Taxes	29,806,947	32,261,936	32,829,680	34,366,273	37,439,213
Charges for Services	1,259,486	1,306,084	1,340,895	1,440,895	1,308,936
Recurring Local Revenue	16,477	2,405	15,250	15,250	7,250
Non-recurring Local Revenue	11,535	23,672	28,250	28,250	390,608
State Education Funds	33,002,443	34,708,957	36,264,403	36,354,534	38,854,899
Other State Revenue	167,454	207,405	179,683	179,683	209,939
Federal Funds Received thru State	-	-	81,288	30,000	30,000
Other	267,725	279,815	732,403	632,403	321,908
Total Revenue	64,532,067	68,790,275	71,471,852	73,047,288	78,562,753
EXPENDITURES					
Regular Instruction Program	32,184,626	34,137,860	35,581,614	37,961,940	39,072,829
Alternative Education Program	268,589	187,512	202,704	187,776	173,324
Special Education Program	4,241,943	4,948,364	5,551,299	5,553,749	5,881,029
Career and Technical Education Program	883,537	911,915	983,624	983,624	991,030
Student Services	780,316	639,213	627,941	627,940	616,630
Health Services	771,907	855,336	976,685	990,685	1,021,546
Other Student Support	1,479,595	1,472,986	1,614,765	1,660,409	1,854,384
Support-Regular Instruction	1,649,342	1,556,391	1,920,088	2,072,470	2,100,906
Support-Alternative Instruction	-	-	-	-	2,000
Support-Special Education	1,179,987	1,322,398	1,346,463	1,355,285	1,562,005
Support-Career and Technical Education	29,614	33,754	34,169	34,169	25,549
Board of Education	1,136,920	1,510,527	1,630,544	1,639,544	1,831,906
Office of the Superintendent	382,607	372,659	430,884	509,884	495,823
Office of the Principal	4,235,364	4,511,509	4,631,326	4,631,326	4,935,022
Fiscal Services	583,749	600,701	638,711	860,540	927,603
Human Resources	258,354	277,218	324,319	331,911	335,665
Operation of Plant	2,938,214	2,793,157	3,501,859	3,560,684	3,585,041
Maintenance of Plant	1,245,083	1,206,562	1,440,822	1,440,822	1,333,946
Transportation	2,310,427	2,403,720	3,053,116	3,055,516	3,152,459
Technology	2,013,443	2,591,801	6,134,236	4,725,874	5,670,183
Regular Capital Outlay	506,674	401,718	842,683	914,424	2,843,434
Total Expenditure	59,080,291	62,735,302	71,467,852	73,098,572	78,412,314
Revenue over (under) expenditures	5,451,776	6,054,972	4,000	(51,284)	150,439
Fund Balance Appropriation	-	-	-	51,284	-
Operating Transfers	4,620,302	426,545	-	51,288	48,500
Restricted	10,072,077	16,553,595	16,557,595	16,553,599	16,752,537
Ending Fund Balance	\$ 10,072,077	\$ 16,553,595	\$ 16,557,595	\$ 16,553,599	\$ 16,752,537

GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ 10,072,077	\$ 16,553,595	\$ 16,553,595	\$ 16,553,599
REVENUE					
County and Municipal Taxes	29,974,401	32,469,341	33,009,363	34,545,956	37,649,152
Charges for Services	1,259,486	1,306,084	1,340,895	1,440,895	1,308,936
Recurring Local Revenue	16,477	2,405	15,250	15,250	7,250
Non-recurring Local Revenue	11,535	23,672	28,250	28,250	390,608
State Education Funds	33,002,443	34,708,957	36,264,403	36,354,534	38,854,899
Federal Funds Received thru State	-	-	81,288	30,000	30,000
Other	267,725	279,815	732,403	632,403	321,908
Total Revenue	64,532,067	68,790,275	71,471,852	73,047,288	78,562,753
EXPENDITURES					
Personnel	47,276,978	50,269,672	54,369,170	55,225,232	59,487,612
Operating Expenses	9,631,491	10,288,570	12,796,216	13,309,022	14,401,543
Capital Outlay	2,171,822	2,177,061	4,302,466	4,564,318	4,523,159
Total Expenditure	59,080,291	62,735,302	71,467,852	73,098,572	78,412,314
Revenue over (under) expenditures	5,451,776	6,054,972	4,000	(51,284)	150,439
Fund balance appropriation	-	-	-	51,284	-
Operating Transfers	4,620,302	426,545	-	51,288	48,500
Restricted	-	-	-	-	-
Ending Fund Balance	\$ 10,072,077	\$ 16,553,595	\$ 16,557,595	\$ 16,553,599	\$ 16,752,537

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

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

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

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

SCHOOL FEDERAL FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
TITLE I-A	346,589	553,137	503,312	512,849	417,894
TITLE II-A	226,598	301,999	275,933	290,733	244,817
TITLE III English Language Learners	5,116	81,214	26,908	31,265	29,213
IDEA-B Individuals w/ Disabilities Ed. Act	1,138,197	1,677,534	1,558,213	1,559,979	1,622,725
IDEA Preschool Incentive	6,423	29,139	17,709	18,628	17,723
Consolidated Administration	158,280	161,463	167,707	143,378	142,022
Total Revenue	1,881,202	2,804,486	2,549,782	2,556,831	2,474,394
EXPENDITURES					
TITLE I-A	346,589	553,137	503,312	512,848	417,894
TITLE II-A	226,598	301,999	275,933	290,733	244,817
TITLE III English Language Learners	5,116	81,214	26,908	31,265	29,213
IDEA-B Individuals w/ Disabilities Ed. Act	1,138,197	1,671,652	1,558,213	1,559,979	1,622,725
IDEA Preschool Incentive	-	29,139	17,709	18,628	17,723
Preschool Incentive	6,423	5,882	-	-	-
Consolidated Administration	158,280	161,463	167,707	143,378	142,022
Total Expenditure	1,881,202	2,804,486	2,549,782	2,556,831	2,474,394
Revenue over (under) expenditures	-	-	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

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

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

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

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

SCHOOL NUTRITION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ -	\$ (6,018)	\$ (6,018)	\$ (6,018)
REVENUE					
Income from Lunches/Breakfasts	597,298	675,402	696,000	696,000	735,000
Ala Carte Sales	315,865	390,973	460,000	460,000	465,000
Other Charges for Services	-	3,314	3,000	3,000	3,000
Other Local Revenue	310,958	245,444	261,451	261,451	150,483
School Nutrition - State Matching	-	34,034	13,500	13,500	15,000
USDA Lunch, Breakfast, and Other	568,712	638,099	707,000	707,000	730,000
Total Revenue	1,792,833	1,987,265	2,140,951	2,140,951	2,098,483
EXPENDITURES					
Personnel	1,096,215	1,108,877	1,207,247	1,207,247	1,163,244
Operating Expenses	944,765	883,315	889,042	889,042	946,200
Capital Outlay	40,470	9,366	44,662	44,662	20,000
Total Expenditure	2,081,449	2,001,559	2,140,951	2,140,951	2,129,444
Revenue over (under) expenditures	(288,617)	(14,294)	-	-	(30,961)
Fund balance appropriation	288,617	14,294	-	-	30,961
Operating transfer	288,617	8,276	-	-	30,961
Fund Balance:					
Restricted	-	(6,018)	(6,018)	(6,018)	(6,018)
Ending Fund Balance	\$ -	\$ (6,018)	\$ (6,018)	\$ (6,018)	\$ (6,018)

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	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ -	\$ 7,499	\$ 7,499	\$ 7,499
REVENUE					
America's Farmers Grow	-	25,000	796	796	-
Wal-Mart Grant	-	1,500	-	-	-
Race 4 the Ville	-	6,614	15,975	15,975	-
Spark Grant	-	1,098	-	-	-
Read to be Ready	-	-	5,000	5,000	-
Safe Schools Grant	36,940	38,580	38,030	38,030	-
Teacher Leader Council Grant	4,003	1,997	4,997	4,997	-
Voluntary Pre-K	-	-	89,281	89,281	-
Coordinated School Health Grant	72,229	81,081	90,000	90,000	-
Healthy Hunger Free Kids Act	-	3,515	-	-	-
Total Revenue	113,172	159,386	244,080	244,080	-
EXPENDITURES					
Personnel	7,008	9,619	128,988	128,988	-
Operating Expenses	65,794	119,768	100,176	100,176	-
Capital Outlay	40,370	22,501	14,915	14,915	-
Total Expenditure	113,172	151,888	244,080	244,080	-
Revenue over (under) expenditures	-	7,499	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	-	7,499	7,499	7,499	7,499
Ending Fund Balance	\$ -	\$ 7,499	\$ 7,499	\$ 7,499	\$ 7,499

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
- Read to be Ready
- Voluntary Pre-K

Other support

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

No discretionary grants have been budgeted for FY 2018.

RETIREMENT FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Balance	\$ 49,538,009	\$ 53,720,549	\$ 56,406,531	\$ 56,406,531	\$ 60,437,117
REVENUE					
Contributions - Employer	2,894,722	2,768,540	2,941,462	2,941,462	3,129,094
Contributions - Employee	494,259	520,538	504,424	506,000	527,202
Contrib. Reimb. - non vested	(53,814)	(108,514)	(25,000)	(27,000)	(25,000)
Gain/Loss	2,156,506	1,533,505	500,000	1,362,000	500,000
Unrealized Gain/Loss	(1,351,299)	(1,935,515)	-	-	-
Interest/Dividend Revenue	1,144,024	1,235,829	765,000	912,000	787,950
Total Revenue	5,284,397	4,014,384	4,685,886	5,694,462	4,919,246
OPERATING EXPENSES					
Attorney Fees	2,998	4,826	6,180	5,000	6,304
Premium/Discount	74,382	123,952	69,600	69,600	63,036
Professional Services	-	-	-	-	-
Trustee/Advisor Fees	173,699	145,960	178,900	180,000	170,000
Plan Administrator Fee	14,420	16,625	25,750	25,750	26,265
Distributions - Retirees	836,358	1,037,039	1,385,000	1,383,526	1,609,240
Total Expenses	1,101,858	1,328,402	1,665,430	1,663,876	1,874,844
Revenue over (under) expenses	4,182,539	2,685,982	3,020,456	4,030,586	3,044,402
Fund balance appropriation	-	-	-	-	-
Adjustments	-	-	-	-	-
Transfer	-	-	-	-	-
Restricted	53,720,549	56,406,531	59,426,987	60,437,117	63,481,518
Ending Balance	\$ 53,720,549	\$ 56,406,531	\$ 59,426,987	\$ 60,437,117	\$ 63,481,518

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	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Balance	\$ 9,678,545	\$ 10,402,515	\$ 10,712,426	\$ 10,712,426	\$ 11,458,070
REVENUE					
Contributions - Employer	516,256	559,931	574,744	574,744	689,905
Contributions - Employee	94,378	83,728	110,000	109,500	110,000
Gain/Loss	436,525	411,969	100,000	247,000	100,000
Unrealized Gain/Loss	(290,899)	(532,027)	-	-	-
Dividend/Interest Revenue	208,631	219,260	130,000	170,750	130,000
Total Revenue	964,892	742,861	914,744	1,101,994	1,029,905
OPERATING EXPENSES					
Attorney Fees	579	-	1,200	600	750
Professional Services	-	517	-	-	-
Trustee/Advisor Fees	24,869	25,526	28,200	27,000	30,000
Reinsurance Premium	4,924	-	-	-	-
Claims	127,608	321,755	-	-	-
Insurance Expense	-	-	228,498	215,000	229,000
3rd Party Administration Fee	592	-	-	-	-
Supplemental Reimbursement	70,599	83,703	101,500	101,000	103,020
Plan Administrator Fee	11,750	1,450	2,250	12,750	3,000
Total Expenses	240,922	432,950	361,648	356,350	365,770
Revenue over (under) expenses	723,970	309,912	553,095	745,644	664,135
Fund balance appropriation	-	-	-	-	-
Adjustments	-	-	-	-	-
Transfer	-	-	-	-	-
Restricted	10,402,515	10,712,426	11,265,522	11,458,070	12,122,205
Ending Balance	\$ 10,402,515	\$ 10,712,426	\$ 11,265,522	\$ 11,458,070	\$ 12,122,205

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 2018, the total projected revenue is \$1,029,905. Projected expenses are \$365,770. Expenses are rather low at this time as the Town has a relatively low number of retirees enrolled in the Town's health plan.

WATER & SEWER FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Retained Earnings	\$ 51,450,556	\$ 53,582,706	\$ 57,767,089	\$ 57,767,089	\$ 58,417,178
REVENUE					
Water Revenue	4,514,754	4,785,713	4,944,867	4,934,337	5,033,024
Service Establishment	44,375	47,700	46,350	46,000	46,920
Sewer Service Charge	7,185,829	7,361,259	7,712,889	7,712,889	7,867,147
Other Revenue	85,291	119,132	87,035	126,750	86,450
Total Revenues	11,830,250	12,313,804	12,791,142	12,819,977	13,033,541
EXPENSES					
Water Treatment Plant	1,074,955	1,082,013	1,179,251	1,127,228	1,309,513
Water Distribution System	1,533,623	1,565,555	1,865,933	1,849,986	1,969,862
Wastewater Collection	532,746	795,119	673,769	653,881	746,422
Wastewater Treatment	1,220,580	1,200,073	1,543,617	1,436,518	1,495,875
Town Administrator's Office	124,252	135,527	145,512	148,241	160,140
Human Resources	69,245	78,365	102,829	100,279	116,838
Information Technology	55,580	59,969	67,570	63,436	65,760
General Services	129,041	138,595	166,529	164,192	95,440
Financial Administration	545,594	594,767	661,175	604,675	656,873
Development Administration	50,890	46,415	55,507	46,360	56,086
Office of Planning	116,720	127,135	139,974	139,252	152,073
Office of Engineer	254,379	269,359	310,267	347,580	334,323
Public Services Administration	281,616	288,073	332,717	315,778	335,957
Parks & Recreation	31,220	31,220	31,220	31,220	-
Attorney's Fees	36,166	30,164	34,763	34,763	33,150
Insurance Costs	179,533	191,908	188,133	188,133	191,896
Non-Departmental Accounts					
Special Appropriations	813,439	927,225	954,977	955,577	978,145
Debt Service & Depreciation	4,111,133	4,128,392	4,098,088	4,097,788	4,056,163
Total Expenses	11,160,711	11,689,873	12,551,830	12,304,888	12,754,514
Revenue over (under) expenses	669,539	623,931	239,312	515,089	279,027
Retained earnings appropriation	-	-	-	-	-
Gain/Loss on Disposal of Assets	13,565	(119)	-	-	-
Non Operating Revenue	1,103,298	2,238,706	1,000,000	1,000,000	1,000,000
Capital Contribution	345,748	1,321,865			
Operating Transfer	-	-	(865,000)	(865,000)	-
Capital Outlay/Projects	-	-	(205,940)	-	(47,000)
Ending Balance	\$ 53,582,706	\$ 57,767,089	\$ 57,935,461	\$ 58,417,178	\$ 59,649,205

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Retained Earnings	\$ 51,450,556	\$ 53,582,706	\$ 57,767,089	\$ 57,767,089	\$ 58,417,178
REVENUE					
Water Revenue	4,514,754	4,785,713	4,944,867	4,934,337	5,033,024
Service Establishment	44,375	47,700	46,350	46,000	46,920
Sewer Service Charge	7,185,829	7,361,259	7,712,889	7,712,889	7,867,147
Other Revenue	85,291	119,132	87,035	126,750	86,450
Total Revenues	11,830,250	12,313,804	12,791,142	12,819,977	13,033,541
EXPENSES					
Personnel	2,232,720	2,310,272	2,708,501	2,694,985	2,781,271
Operating Expenses	2,129,183	2,332,487	2,554,069	2,372,628	2,740,401
Administrative Charges	1,694,703	1,799,589	2,048,061	1,995,776	2,006,639
Insurance	179,533	191,908	188,133	188,133	191,896
Special Appropriations	813,439	927,225	954,977	955,577	978,145
Debt Service & Depreciation	4,111,133	4,128,392	4,098,088	4,097,788	4,056,163
Total Expenses	11,160,711	11,689,873	12,551,830	12,304,888	12,754,514
Revenue over (under) expenses	669,539	623,931	239,312	515,089	279,027
Retained Earnings Appropriation	-	-	-	-	-
Gain/Loss on Disposal of Assets	13,565	(119)	-	-	-
Non Operating Revenue	1,103,298	2,238,706	1,000,000	1,000,000	1,000,000
Capital Contribution	345,748	1,321,865	-	-	-
Operating Transfer	-	-	(865,000)	(865,000)	-
Capital Outlay/Projects	-	-	(205,940)	-	(47,000)
Ending Balance	\$ 53,582,706	\$ 57,767,089	\$ 57,935,461	\$ 58,417,178	\$ 59,649,205

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

The summary above lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The capital contributions in FY 2015 and FY 2016 are donated infrastructure from developers.

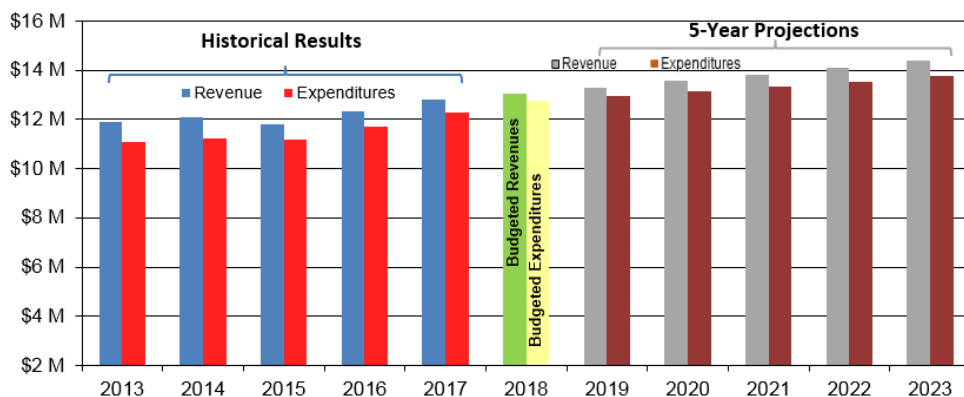
The Town conducted a water and sewer rate study in FY 2005. As a result, a new ten-year rate structure was adopted and the Board of Mayor and Aldermen agreed to review the rates periodically in order to determine if they were sufficient to recover the revenue requirements or if the revenue collected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

In 2008, the Town conducted an update to the 2005 rate study. This resulted in water rates remaining unchanged and the sewer volume charge reduced until January 2010. The Board approved postponing a scheduled increase in fees for the FY 2011 budget. A rate study update was conducted again in 2012 which set rates for the next ten years. Revenue from service fees for FY 2018 is projected to be 1.7% above the 2017 budgeted revenue.

WATER & SEWER FUND - HISTORICAL RESULTS AND FUTURE OUTLOOK

The Water and Sewer Fund revenue presented below is actual operating revenue for FY 2013 through 2016, estimated for 2017, budgeted for FY 2018, and projected for 2019 through 2023. A 10-year rate schedule was approved by the Board of Mayor and Aldermen in late FY 2012. 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 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	
Retained Earnings	46,687,488	48,597,078	51,450,556	53,582,706	57,767,089	58,417,178	59,649,205	59,821,965	59,855,628	59,872,276	59,948,895	
REVENUES												
Interest	35,456	26,264	25,715	71,357	72,300	31,000	31,620	32,252	32,897	33,555	34,227	
Miscellaneous	9,194	15,202	19,589	6,009	7,950	8,020	8,020	8,020	8,020	8,020	8,020	
Water Volume Charge	3,001,915	3,013,295	2,819,533	3,088,703	3,217,203	3,281,547	3,347,178	3,414,121	3,482,404	3,552,052	3,623,093	
Water Base Rate	841,739	867,170	890,212	904,440	917,966	936,325	955,052	974,153	993,636	1,013,508	1,033,779	
Water Customer Service	445,074	481,237	528,090	536,968	540,868	551,686	562,720	573,974	585,453	597,162	609,106	
Water System Analysis	4,312	5,242	5,061	8,617	2,800	2,856	2,913	2,971	3,031	3,091	3,153	
Forfeited Discount	241,765	218,998	226,570	214,738	218,000	222,360	226,807	231,343	235,970	240,690	245,503	
Servicing Customer	49,000	50,125	47,125	43,525	50,000	51,000	52,020	53,060	54,122	55,204	56,308	
Service Establishment	48,141	47,935	44,375	47,700	46,000	46,920	46,920	46,920	46,920	46,920	46,920	
Misc. Water Revenue	40,522	52,524	38,152	30,488	34,000	34,680	35,027	35,377	35,731	36,088	36,449	
Sewer Volume Charge	4,180,001	4,220,421	4,032,709	4,146,020	4,476,688	4,566,222	4,657,546	4,750,697	4,845,711	4,942,625	5,041,478	
Sewer Base Rate	2,388,990	2,445,887	2,503,827	2,555,389	2,570,932	2,622,350	2,674,797	2,728,293	2,782,859	2,838,516	2,895,286	
Sewer Customer Service	622,965	636,745	649,293	659,850	665,270	678,575	692,147	705,990	720,109	734,512	749,202	
Total Revenues	11,909,075	12,081,044	11,830,250	12,313,804	12,819,977	13,033,541	13,292,766	13,557,173	13,826,863	14,101,945	14,382,524	
EXPENSES												
Water Treatment Plant	1,050,950	1,090,418	1,074,955	1,082,013	1,127,228	1,309,513	1,335,704	1,362,418	1,389,666	1,417,459	1,445,809	
Water Distribution System	1,282,652	1,477,939	1,533,623	1,565,555	1,849,986	1,969,862	2,028,958	2,089,826	2,152,521	2,217,097	2,283,610	
Wastewater Collection	674,991	603,329	532,746	795,119	653,881	746,422	768,815	791,879	815,635	840,104	865,308	
Wastewater Treatment	1,263,928	1,163,279	1,220,580	1,200,073	1,436,518	1,495,875	1,540,751	1,586,974	1,634,583	1,683,620	1,734,129	
City Administrator's Office	97,956	109,040	124,252	135,527	148,241	160,140	164,944	169,893	174,990	180,239	185,646	
Human Resources	55,137	65,309	69,245	78,365	100,279	116,838	120,343	123,954	127,672	131,503	135,448	
Information Technology	48,947	49,645	55,580	59,969	63,436	65,760	67,732	69,764	71,857	74,013	76,233	
Financial Administration	532,157	547,775	129,041	138,595	164,192	95,440	98,303	101,252	104,289	107,418	110,641	
General Services	116,464	124,814	545,594	594,767	604,675	656,873	676,579	696,877	717,783	739,317	761,496	
Development Administration	48,362	53,354	50,890	46,415	46,360	56,086	57,768	59,501	61,286	63,125	65,019	
Office of Planning	111,241	119,161	116,720	127,135	139,252	152,073	155,114	158,216	161,381	164,608	167,901	
Office of Engineer	227,859	253,080	254,379	269,359	347,580	334,323	344,352	354,683	365,323	376,283	387,572	
Public Services Administration	265,014	285,403	281,616	288,073	315,778	335,957	346,036	356,417	367,110	378,123	389,467	
Parks & Recreation	31,220	31,220	31,220	31,220	31,220	-	-	-	-	-	-	
Attorney's Fees	24,727	34,562	36,166	30,164	34,763	33,150	34,144	35,169	36,224	37,311	38,430	
Insurance Costs	152,567	168,981	179,533	191,908	188,133	191,896	197,653	203,582	209,690	215,980	222,460	
Non-Departmental Accounts												
Special Appropriations	851,362	864,693	813,439	927,225	955,577	978,145	1,007,489	1,037,714	1,068,845	1,100,911	1,133,938	
Debt Service & Depreciation	4,273,095	4,204,087	4,111,133	4,128,392	4,097,788	4,056,163	3,995,320	3,935,390	3,876,359	3,818,214	3,760,941	
Total Expenses	11,108,630	11,246,089	11,160,711	11,689,873	12,304,888	12,754,514	12,940,006	13,133,509	13,335,215	13,545,325	13,764,045	
Revenue over (under) expenses	800,444	834,956	669,539	623,931	515,089	279,027	352,760	423,663	491,648	556,619	618,479	
Retained earnings appropriation	-	-	-	-	-	-	-	-	-	-	-	
Gain/Loss on Disposal of Assets	(388,722)	(32,697)	13,565	(119)	-	-	-	-	-	-	-	
Non Operating Revenue	1,494,368	1,700,358	1,103,298	2,238,706	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
Contributed Capital	3,500	350,862	345,748	1,321,865	-	-	-	-	-	-	-	
Operating Transfer	-	-	-	-	(865,000)	-	-	-	-	-	-	
Capital Outlay/Projects	-	-	-	-	-	(47,000)	(1,180,000)	(1,390,000)	(1,475,000)	(1,480,000)	(1,000,000)	
Ending Balance	48,597,078	51,450,556	53,582,706	57,767,089	58,417,178	59,649,205	59,821,965	59,855,628	59,872,276	59,948,895	60,567,374	

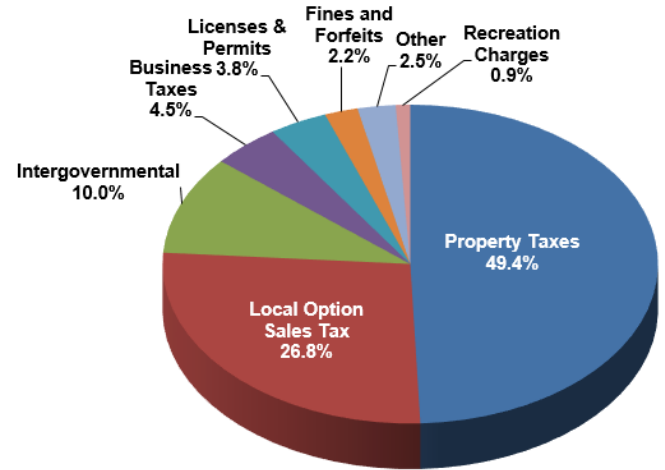


REVENUES BY SOURCE – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Revenue by Category*, shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2018 total \$58,390,823. Property tax revenue accounts for the largest portion of total revenue at 49.4% followed by local option sales tax at 26.8%. Intergovernmental revenues make up 10.0%, and licenses and permits, 3.8%. Business taxes are 4.5%, fines and forfeits 2.2%, recreation charges 0.9%, and other revenue, which includes interest income, is 2.5% of the total.

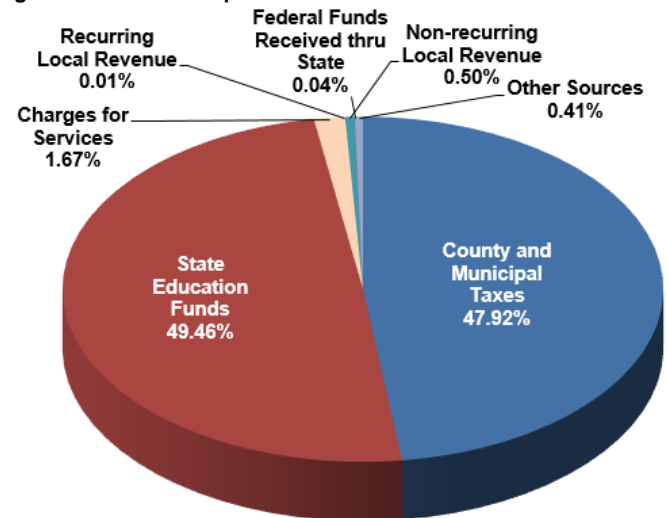
Figure 43: General Fund Revenue by Category



GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$78,562,753. The chart, *General Purpose School Fund Revenue*, shows the percentage of total revenues of each category. State education funds are the greatest percentage of revenue at 49.46% followed by county and municipal taxes (including the state alcoholic beverage tax) at 47.92%. Other revenues are: charges for services (this includes tuition payments), 1.67%; federal funds received through the state, 0.04%; recurring local revenue, 0.01%; non-recurring local revenue, 0.50%; and other sources (federal grants), 0.41%.

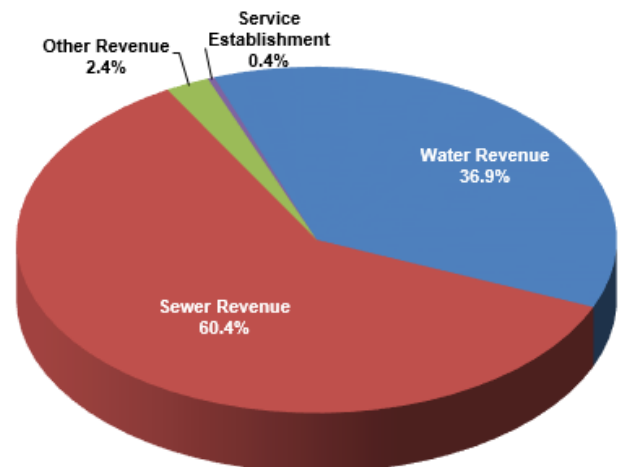
Figure 44: General Purpose School Fund Revenue



WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$13,033,541, an increase of 1.9% over the FY 2017 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 60.4% 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

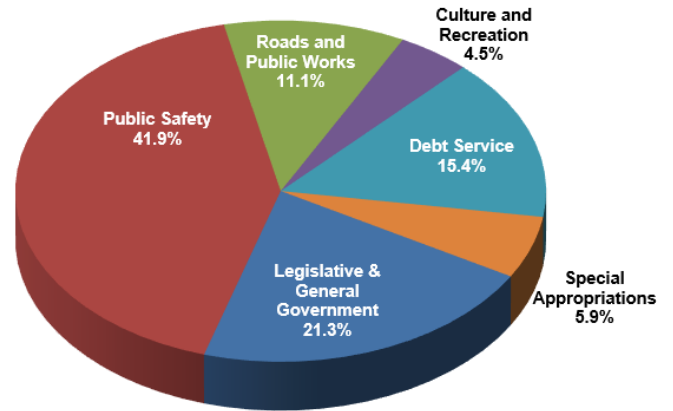


EXPENDITURES BY FUNCTION – MAJOR FUNDS

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 41.9% of expenditures. Legislative and General Government expends 21.3%, Roads and Public Works, 11.1%, and Culture & Recreation, 4.5%. The remainder is for debt service (including debt service related to the construction of a new high school) with 15.4% and special appropriations 5.9%.

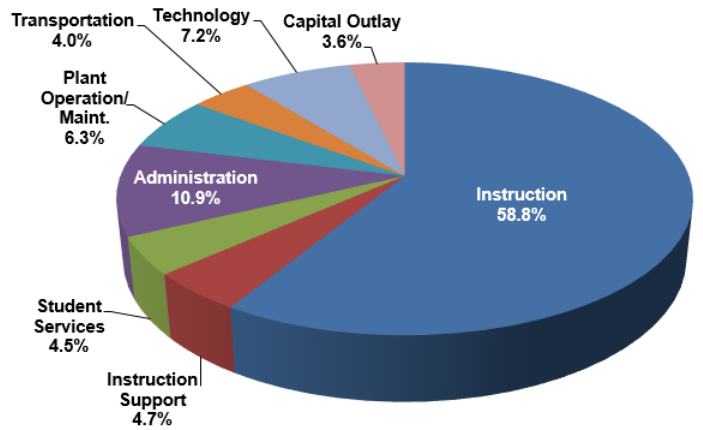
Figure 46: General Fund Expenditures



GENERAL PURPOSE SCHOOL FUND

The chart to the right shows the percentage of total expenses each unit or function expends. Classroom instruction expends 58.8%, Administration, including the Board of Education, Superintendent, Principal's Office Finance, HR, Special Services, Planning and School Safety 10.9%, Student Services 4.5%, Operation and Maintenance of Plant 6.3%, Transportation 4.0%, Instruction Support 4.7%, Technology 7.2% and Regular Capital Outlay 3.6%.

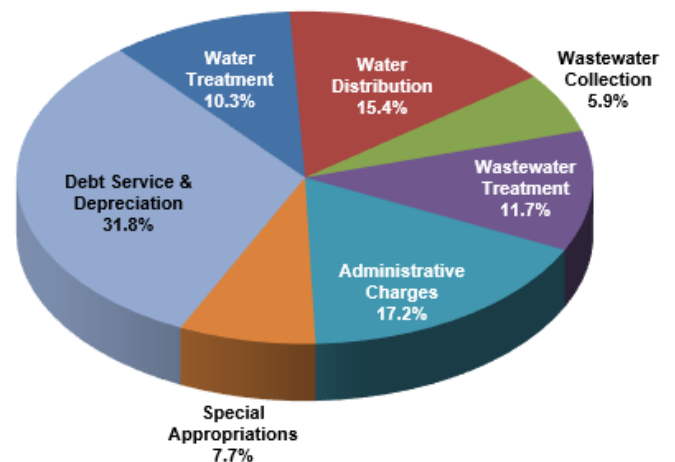
Figure 47: General Purpose School Fund Expenditures



WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenditures*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 10.3%, Water Distribution 15.4%, Wastewater Collection 5.9%, Wastewater Treatment 11.7%, Administrative charges by General Fund departments are 17.2% of total expenses, Special Appropriations 7.7%, and Debt Service & Depreciation make up 31.8%.

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	92.11	7.89								
General Services	87.18	12.82								
General Services - Facilities	94.86	5.14								
General Services - Parks & Grounds	90.57	9.43								
<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	56.73	43.27								
Fleet Maintenance	100.00									
Streets and Drainage	100.00		100.00							
Sanitation				100.00						
<i>Parks and Recreation</i>	100.00									
<i>Public Utilities</i>										
Water Treatment Plant		100.00								
Water Distribution System		100.00								
Wastewater Collection		100.00								
Wastewater Treatment		100.00								

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

BOARD OF MAYOR AND ALDERMEN

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

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

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

FY 2018 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.

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

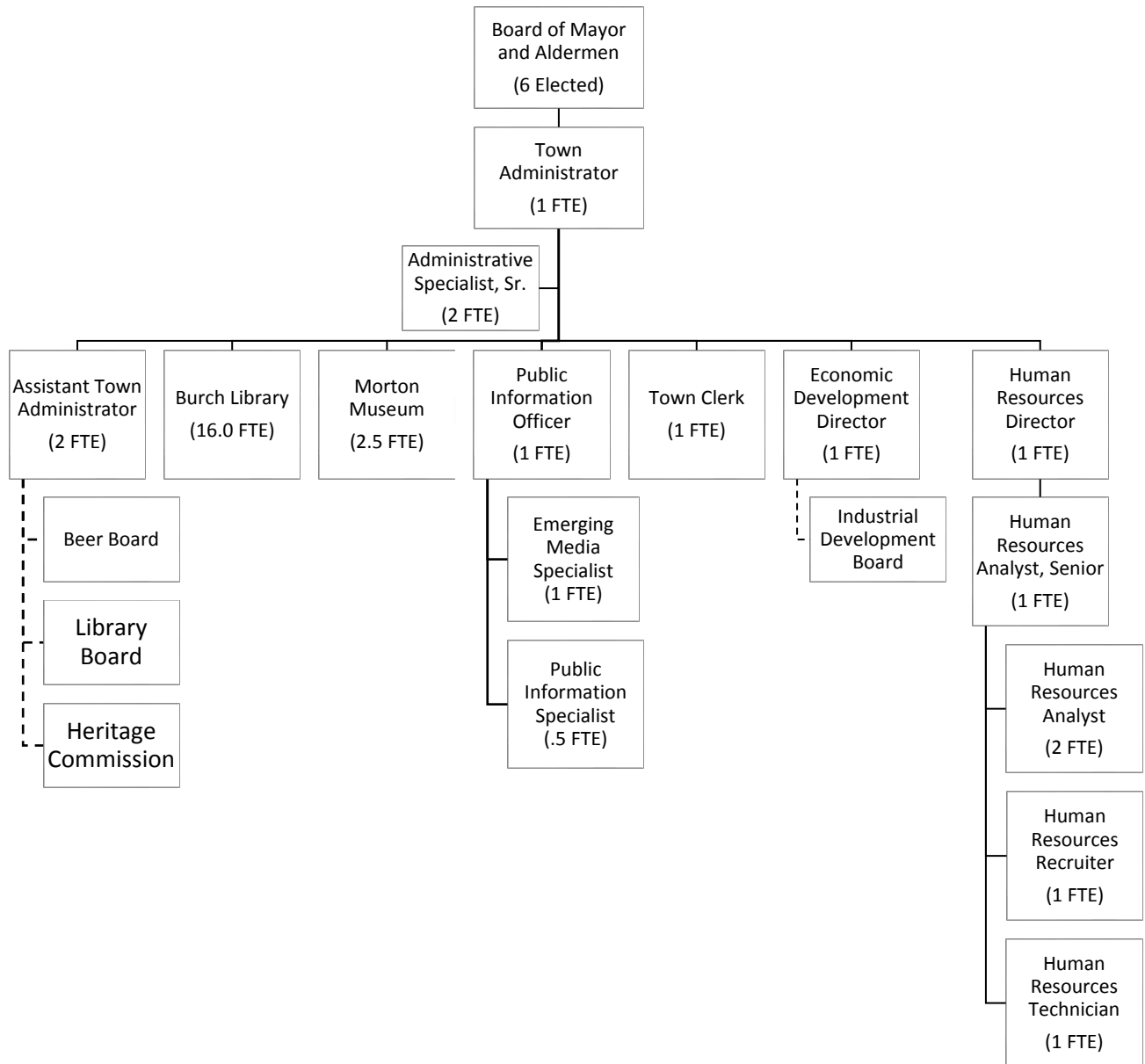
Budget Summary

	Actual		Budget		Estimated		Approved	
	FY 15	FY 16	FY 17	FY 17	FY 17	FY 17	FY 18	FY 18
Personnel	\$ 80,655	\$ 89,654	\$ 133,123	\$ 133,123	\$ 133,496	\$ 133,496	\$ 168,366	\$ 168,366
Operating Expense	64,902	50,890	65,860	65,860	65,860	65,860	71,050	71,050
Capital Outlay	-	2,400	630	630	630	630	-	-
Total	\$ 145,557	\$ 142,944	\$ 199,613	\$ 199,613	\$ 199,986	\$ 199,986	\$ 239,416	\$ 239,416
Reduction to expenditures								
Water & Sewer Fund	-	-	-	-	-	-	-	-
General Fund	\$ 145,557	\$ 142,944	\$ 199,613	\$ 199,613	\$ 199,986	\$ 199,986	\$ 239,416	\$ 239,416

Staffing Summary

	Actual		Estimated		Budget	
	FY 16	FY 16	FY 17	FY 17	FY 18	FY 18
Salaries	6.0	\$ 39,601	6.0	\$ 68,800	6.0	\$ 98,000
Wages	0.0	-	0.0	-	0.0	-
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		50,053		64,696		70,366
Merit & General Adjustment		-		-		-
Other Personnel	0.0	-	0.0	-	0.0	-
Total	6.0	\$ 89,654	6.0	133,496	6.0	\$ 168,366

TOWN ADMINISTRATOR'S OFFICE



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

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

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

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

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

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

STEWARDSHIP

- Continue to assess Collierville’s citizens’ needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends.
- Continue to keep the Board of Mayor and Aldermen well informed of the matters under our control and the various issues facing the Town.
- Implement a centralized communications plan to increase and encourage informed citizen engagement with local government.
- 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.

Budget Summary

	Actual		Budget		Estimated		Approved	
	FY 15	FY 16	FY 17	FY 17	FY 17	FY 17	FY 18	FY 18
Personnel	\$ 703,355	\$ 761,524	\$ 860,593	\$ 860,593	\$ 856,543	\$ 856,543	\$ 947,492	\$ 947,492
Operating Expense	124,993	115,782	134,925	134,925	130,172	130,172	120,110	120,110
Capital Outlay	-	26,210	1,560	1,560	1,560	1,560	-	-
Total	\$ 828,348	\$ 903,516	\$ 997,078	\$ 997,078	\$ 988,275	\$ 988,275	\$ 1,067,602	\$ 1,067,602
Reduction to expenditures								
Water & Sewer Fund	(124,252)	(135,527)	(145,512)	(145,512)	(148,241)	(148,241)	(160,140)	(160,140)
General Fund	\$ 704,096	\$ 767,988	\$ 851,566	\$ 851,566	\$ 840,034	\$ 840,034	\$ 907,461	\$ 907,461

Staffing Summary

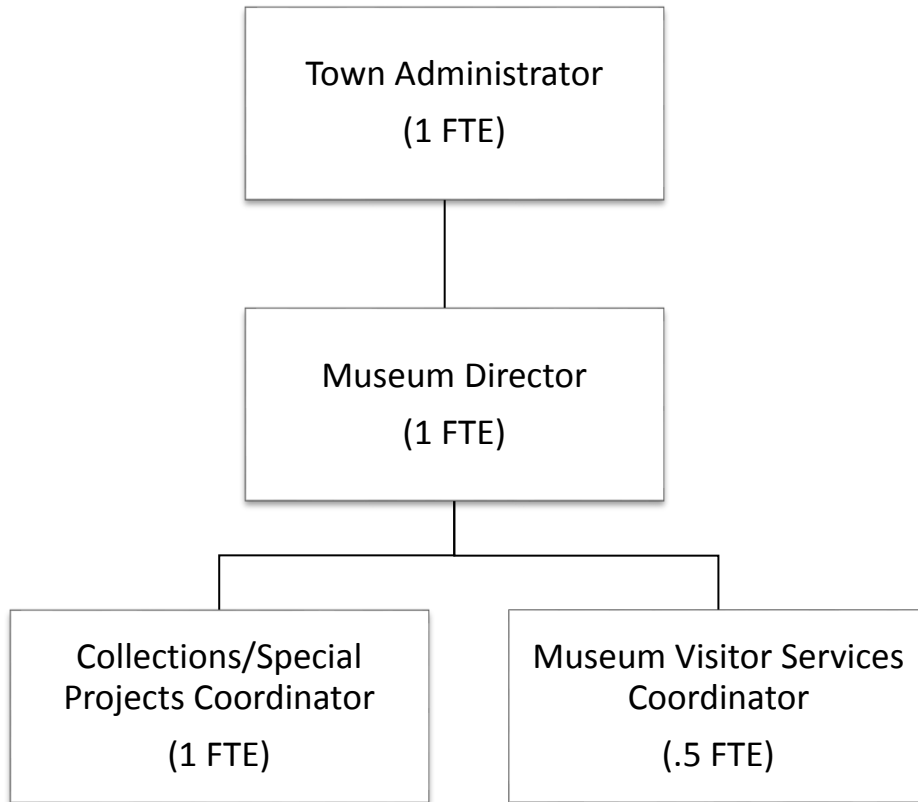
	Actual		Estimated		Budget	
	FY 16	FY 16	FY 17	FY 17	FY 18	FY 18
Salaries	5.0	\$ 468,812	6.0	\$ 508,199	6.0	\$ 553,501
Wages	3.0	71,198	3.0	95,280	3.0	104,361
Part-time	2.0	29,419	1.0	18,708	1.0	19,457
Other Compensation		-		-		-
Benefits		181,568		234,357		251,370
Merit & General Adjustment		-		-		18,802
Other Personnel	0.0	10,528	0.0	-	0.0	-
Total	10.0	\$ 761,524	10.0	856,543	10.0	\$ 947,492

Statistics

Activity	Actual FY15	Actual FY16	Estimate FY17	Projected FY18
Total Budget Managed*	\$ 123,815,883	\$ 132,386,777	\$ 153,912,421	\$ 160,828,155
Total Value of all Capital Projects	10,005,459	15,704,170	10,029,000	13,794,182
Total Number of Capital Projects	38	35	26	24
Full-Time Employees Managed	469	500	512	512
% of Personnel Expenses to Overall Budget	67.1%	66.5%	62.5%	64.3%
# 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
# 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

* Does not include CIP budget

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



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 2017 Accomplishments

- Experienced a 103% increase in museum volunteerism from FY16 totaling over 500 hours of service.
- Offered 146 free programs attended by more than 3,000 community members, including lectures, Saturday family events, youth summer workshops, walking tours, and biweekly adult lunch series.
- 40% of programs held were conducted in community partnership with organizations such as St. George’s Independent School, the Shelby East Garden Club, Collierville Arts Council, and many others.
- Received 5 awards of Excellence, the highest award given, from the Tennessee Association of Museums for Temporary Exhibit: Portrait of Collierville; Educational Program: Kid’s Dairy Workshop; Special Recognition: Frisco 1351 Restoration Project; Special Event: 2016 Train Heritage day; Volunteerism: Bettina Ong-Halleron.
- 850 people attended Train Heritage Day held August 13, 2016 to celebrate the Town’s railroad history. Events included model train displays, crafts for youth, tours of the train depot, and partnership with eight area railroad groups.

FY 2018 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.
- Train staff to maintain, revise, and promote the online collections catalog.

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

Objectives:

- Provide opportunities for staff to attend webinars and workshops.
- 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 maximize efficiencies in Museum revenue.

Objectives:

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

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

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

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

Objectives:

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

Goal: To promote the Town's Heritage.

Objectives:

- Organize and promote walking tours of Collierville historic district, including the Civil War walking trails and staff-guided tours that discuss Collierville's railroad history and historic development of Town Square.
- Host Collierville Dairy Day 2017, the Museum's annual signature event, to promote Collierville history and Town Square.
- Develop living history programming and extend the Museum's reach to the log cabin and Town Square.
- Expand partnerships with local railroad groups and contacts to grow Collierville's Train Heritage Day.

SCHOOLS

Goal: Promote the Museum as an education partner.

Objectives:

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

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
# of acquired objects	50	22	290	49
# of students participating in Museum programs	800	588	967	1,031
# of educational programs held	140	116	144	146
# of Community Partner programs held	45	49	43	59
Amount of secured grant funding	\$ -	\$ 2,500	\$ -	\$ -
Corporate donations*	\$ 50	\$ 2,800	\$ 2,500	\$ -
Individual Donations*	\$ 300	\$ 2,869	\$ 2,187	\$ 647
Facility rental revenue	\$ 3,500	\$ 4,518	\$ 3,406	\$ 4,499
Number of new Museum Facebook Fans	350	957	293	348
Number of Museum volunteers**	70	48	57	116
Number of Museum visitors	8,000	6,661	7,854	7,941
Gift shop revenue	\$ 450	\$ 278	\$ 392	\$ 446
Revenue from fee-based programming***	\$ -	\$ 1,446	\$ 1,480	\$ 929

Corporate and individual donations are being made to the Friends of the Morton Museum who have 501c3

* Status.

Increased number of volunteers due to Museum participating as a volunteer site for the Collierville Juvenile

** Probation program.

*** No longer have a painting instructor.

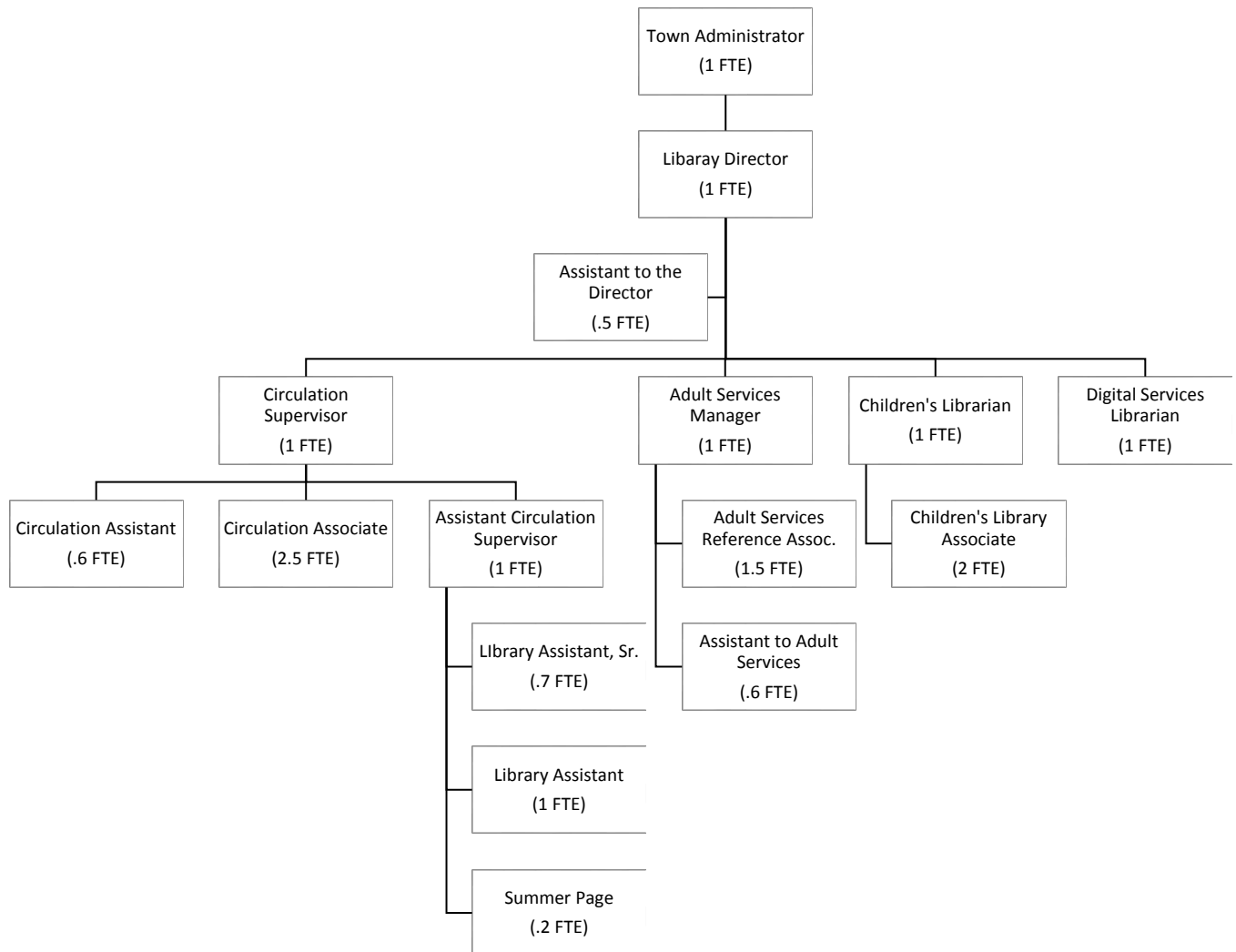
Budget Summary

	Actual		Budget		Estimated		Approved	
	FY 15	FY 16	FY 17	FY 17	FY 17	FY 18	FY 18	
Personnel	\$ 114,549	\$ 125,417	\$ 135,977	\$ 108,987	\$ 108,987	\$ 127,065	\$ 127,065	
Operating Expense	65,463	59,909	66,547	62,887	62,887	63,925	63,925	
Capital Outlay	-	-	6,328	6,328	6,328	10,000	10,000	
Total	\$ 180,013	\$ 185,327	\$ 208,852	\$ 178,202	\$ 178,202	\$ 200,990	\$ 200,990	

Staffing Summary

	Actual		Estimated		Budget	
	FY 16	FY 16	FY 17	FY 17	FY 18	FY 18
Salaries	1.0	\$ 52,522	1.0	\$ 44,814	1.0	\$ 47,476
Wages	1.0	30,537	1.0	23,853	1.0	27,848
Part-time	1.0	12,133	1.0	10,834	1.0	15,787
Other Compensation		-		-		-
Benefits		30,225		29,485		32,552
Merit & General Adjustment						3,402
Other Personnel	0.0	-	0.0	-	0.0	-
Total	3.0	\$ 125,417	3.0	108,987	3.0	\$ 127,065

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



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

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

The Library owns over 126,000 volumes and subscribes to 153 magazine titles and 13 local and national newspapers. Thirty-one magazine titles are available digitally, and the Knoxville News-Sentinel, the Tennessean and The Commercial Appeal newspapers are available full-text through the Tennessee Electronic Library. Access to 71 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 85,000 digital eBooks, eAudiobooks, and film titles are available through R.E.A.D.S. and OverDrive. Also, the Library offers additional audiobooks through Recorded Books.

FY 2017 Accomplishments

- Provided a Story Walk at the Town Square for the annual Christmas in Collierville event, in coordination with the Main Street Merchants and Tourism Director reaching 179 patrons.
- Offered a new series of public classes entitled, Anyone Can Use...for Pinterest, Facebook, Library eBooks, digital magazines, and online databases and new service of 1-on-1 Tech Help.
- Established a free of charge Guest Pass Computer for patrons requiring short term access to the Internet.
- Offered software classes for Microsoft Word, Microsoft PowerPoint, MS Excel, and a general Introduction to Computers class which reached 96 patrons.
- Installed smart TVs in both the Halle Conference Room and the children's Story Time Room for improved instructional and entertainment use.
- Provided Collierville Middle School library card sign-up so that all students in 6th grade language arts classes would have access to the Library's digital resources in order to enhance classroom instruction.
- Various staff attended special training sessions including those concerning the Supersign LCD PR monitor system, LibCal - the library's event and room management software system, robotics, digital skills for older adults, service excellence, outreach to nonprofits, programming for adult readers, social media, collection development, and merchandising.

- Recognized milestone 100th birthday for Collierville resident and life-long reader Edith Gurner with a double decker bus ride, party, special proclamation by Senator Mark Norris, Mayor Stan Joyner, and Town of Collierville Board of Alderman, the Collierville Burch Library Board, Friends of the Library and many relatives and friends.
- Provided the first All-Library Staff Training Day offering sessions concerning Changing Collierville, How to Read Your Customers Like a Book, Active Shooter Training, Emotional Development in Young Children and Customer Service Challenges.
- Friends of the Library special book sale events raised \$17,871.46. Bookstore sales raised \$21,245.15. Total donations to the Library were \$16,380.
- Secured more than \$7,750 in-kind donations from 41 local businesses and organizations for Summer Reading prizes.
- Received \$4,000 in donations from Edith Burch Caywood, private citizens, and local organizations, including the Contemporary Club, the Kappa Kappa Gamma Fraternity, and the Collierville Women's Club.
- Received 8,861 hours, or the equivalent of 4.26 full time staff, of volunteer help in programming and services from 378 individual volunteers.
- Received formal recognition from the Collierville Schools and Collierville School Board for the Library's continuous support and dedication to the families and educators within the school district.
- Hosted the 2017 Summer Reading Program which had over 1,800 children, teens and adults attend programming.
- Provided the AARP Tax Aide program every Tuesday from February through April 15th which served 284 individual taxpayers.
- Provided an updated public computer print system for the public.
- Hosted special programs with local author and forensic investigator Steve Bradshaw, teen author Francesca Zappia, author and Olympic Gold Medalist Rochelle Stevens, and adult authors A.J. Scudiere, D.B. Sieders, Savannah Kade, and Victoria Raschke.
- Director made presentation to both the Collierville Leadership class and the Collierville Women's Club concerning the mission of the modern public library and its services.
- Social media activity included, 445 Library Facebook posts with 2,003 new likes, 3,226 Pinterest followers, and 224 Tweets with 323 followers.
- Partnered with the Friends of the Library to offer a Halloween Boo Bash program for children, the Books from Birth Foundation for a kindergarten program, and the Parks and Recreation Department for Arbor Day events.

- Created 225 new articles for the website and completed a redesign of the website which included a new color scheme, and graphics and improved layout.
- 30,615 users viewed 167,560 pages and completed 83,135 sessions on the Library’s website.
- Provided outreach which included both library card registration and promotion of digital resources and services for Hispanic parents at Collierville Middle School, the Crosswind Elementary School Get Plugged In event, and the Collierville Schools District Learning Day.
- Provided the Brentwood Public Library with procedures and policies so they could implement the Burch Library developed Educator Card Program in the Brentwood Schools.

FY 2018 Goals and Objectives

STEWARDSHIP

Goal: To provide staff exceptional opportunities for professional development.

Objectives:

- Improve job knowledge and skills through ongoing training.
- Provide training for the Tennessee Electronic Library (TEL) given by Erin Loree, Tennessee State Library and Archives.
- Attend and participate in conferences, seminars, webinars, workshops, and other activities.

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

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

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

Objectives:

- Provide a coding program for Collierville elementary school students.
- Partner with the Town Tourism Director to provide a special program for the community.
- Host a Solar Eclipse Family Day event centered upon the National Library of Medicine exhibit, “Harry Potter’s World: Renaissance Science, Magic, and Medicine.”
- Distribute monthly electronic newsletters to inform patrons concerning Library events and services.
- Partner with the Books from Birth Foundation to host a literacy program.
- Emphasize communication through print and digital channels.
- Educate patrons about library events and services.

SCHOOLS

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

Objectives:

- Meet with school librarians in each public school to discuss Burch Library programs, resources, and services.
- Provide two outreach programs to Collierville Schools to enhance literacy.
- Partner with Collierville Middle School 6th grade Language Arts teachers to ensure that every student in 6th grade has a library card to use library digital resources for school assignments.
- Meet with the Collierville Schools Curriculum Supervisor to discuss both partnerships and information concerning new resources and services.

Performance Measures

Measure	Target	Actual		Actual
		FY15	Actual FY16	FY17
Total circulation transactions per staff	23,000	21,576	21,939	22,515
Circulations per capita	7	7	6.8	6.9
Circulations per registered borrower	15	9.3	11.8	14
New cards issued	2,700	2,328	2,416	2,721
Total collection size	126,000	134,452	125,120	126,015
Total reference questions answered per staff	1,800	2,161	2,006	1,666
Total programs offered/	510	491	513	480
Total Attendance	12,500	13,356	14,783	12,038
Average Attendance	25	27	29	25
Total patron visits	182,000	191,713	183,220	180,822
Total ILL requests	100	25	157	94
Total Donations to Library	\$ 20,500	\$ 23,746	\$ 24,178	\$ 19,342
Percentage of population who are registered borrower:	50.0%	72%	57.6	46.4%
Operating expenditures per capita	22	25	23.4	21.3
Total Circulation	350,000	340,902	333,478	340,713
Total Facebook Fans	2,250	350	1,407	2,003
% Increase from Previous Year	9.0%	NA	402%	42.4%

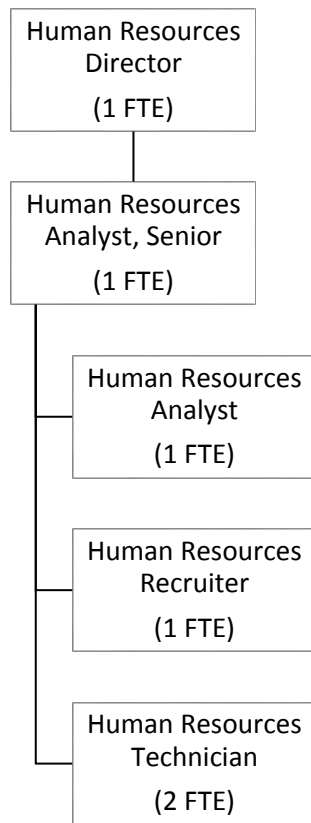
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 1,941	\$ 638,174	\$ 669,026	\$ 654,070	\$ 694,746
Operating Expense	-	490,734	441,649	432,396	433,662
Capital Outlay	-	20,963	1,971	-	837
Total	\$ 1,941	\$ 1,149,871	\$ 1,112,646	\$ 1,086,466	\$ 1,129,245

Staffing Summary

	Actual		Estimated		Budget	
	FY 16		FY 17		FY 18	
Salaries	5.0	\$ 240,354	1.0	\$ 139,575	1.0	\$ 76,253
Wages	3.0	66,820	7.0	179,628	7.0	243,660
Part-time	15.0	162,559	16.0	189,438	16.0	205,709
Other Compensation		-		-		-
Benefits		165,001		141,748		146,400
Merit & General Adjustment						19,045
Other Personnel	2.0	3,441	2.0	3,680	2.0	3,680
Total	25.0	\$ 638,174	26.0	654,070	26.0	\$ 694,746

HUMAN RESOURCES



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

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

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

FY 2017 Accomplishments

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

- Completed Town-wide Worker's Compensation and FMLA training.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

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

Objective:

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

Goal: To develop and expand the recruiting channel.

Objective:

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

SERVICE

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

Objectives:

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

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

Objectives:

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

Goal: To continue management development training.

Objectives:

- Continue classes in leadership and workforce development.

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Applications processed	1,319	1,249	1,494	1,144
Employee Orientation Programs conducted	12	15	12	12
New employees hired	71	63	82	60
Workman's compensation claims processed	45	52	35	39
Unemployment compensation costs	\$ 1,200.00	\$ 2,396.00	\$ 3,089.00	\$ 811.00
# days to process an application	2	2	2	2
% employees assisted with health insurance claims	55%	75%	75%	85%
% open positions filled within 90 days	75%	93%	73%	68%
% performance evaluations submitted to payroll by 1st pay period after being received	95%	95%	95%	95%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	91%	78%	86%	88%

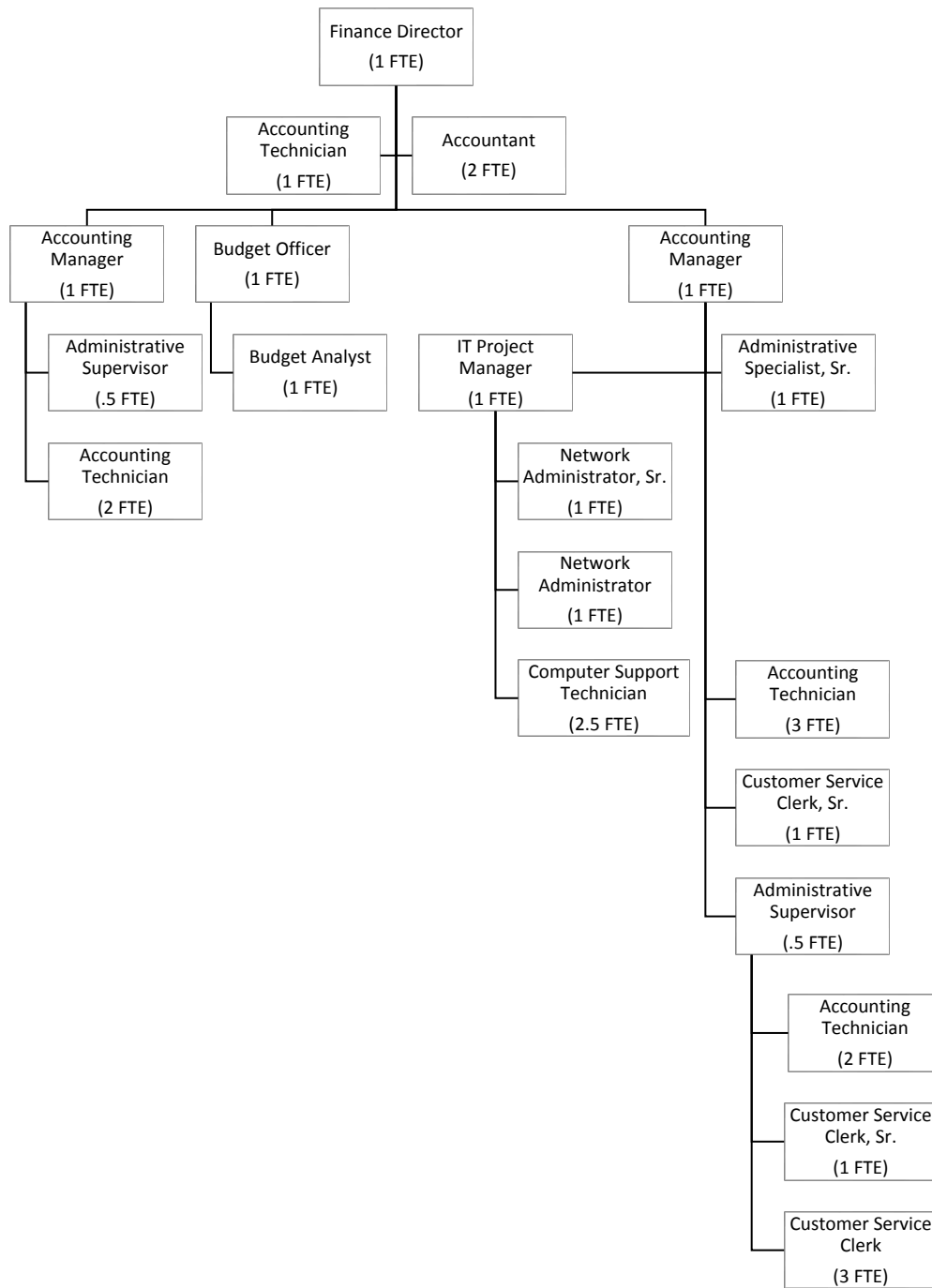
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 389,253	\$ 434,749	\$ 458,247	\$ 455,449	\$ 547,221
Operating Expense	66,706	87,682	227,277	213,077	227,401
Capital Outlay	5,673	-	-	-	4,300
Total	\$ 461,632	\$ 522,431	\$ 685,524	\$ 668,526	\$ 778,922
Reduction to expenditures					
Water & Sewer Fund	(69,245)	(78,365)	(102,829)	(100,279)	(116,838)
General Fund	\$ 392,387	\$ 444,066	\$ 582,695	\$ 568,247	\$ 662,084

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
	4.0	\$	3.0	\$	4.0	\$
Salaries	4.0	\$ 290,847	3.0	\$ 251,832	4.0	\$ 293,440
Wages	1.0	38,166	2.0	74,452	2.0	76,467
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		105,737		129,165		165,573
Merit & General Adjustment		-		-		11,741
Other Personnel	0.0	-	0.0	-	0.0	-
Total	5.0	\$ 434,749	5.0	455,449	6.0	\$ 547,221

FINANCIAL ADMINISTRATION



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

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

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

FY 2017 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 2016 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2017 budget.
- Financial statements prepared and audit-ready by the end of August.
- Reviewed situs reports for four revenue sources to identify misclassifications.
- Maintained financial ratios and standards as required by the Town's debt policy.
- Conducted eight internal audits.
- Completed implementation of financial software package.
- Distributed all monthly financial reports in a timely manner.
- Provided for a minimum of eight hours job-related training for all full-time finance employees.
- Provided seven training sessions to internal customers on various finance functions.
- Sent property tax courtesy reminders a minimum of four times during the year.

- Improved efficiency of the Accounts Payable department to take advantage of vendor's early-payment discounts.

FY 2018 Goals and Objectives

STEWARDSHIP

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the twenty-first Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-sixth Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Have the financial statements audit-ready by the end of August.
- Maximize revenue collection by reviewing four situs reports.
- Perform eight internal audits by June 30, 2017.

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, 2018.
- 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.

Performance Measures

Measure	Target	Actual	Actual	Actual
		FY15	FY16	FY17
Number of adjusting entries for audit purposes	10	3	7	10
Percent of property tax levy collected	97.0%	98.9%	98.9%	98.5%
Revenue collected as a percent of budgeted revenue	100.0%	104.9%	104.2%	102.7%
Internal audits performed	8	11	10	8
Percent of monthly financial reports delivered by 20th of following month	100%	100%	100%	100%
Percent of total payments received at drive through window	2.1%	2.8%	2.6%	2.2%
Percent of customers utilizing electronic payment options	51.0%	46.1%	48.3%	50.2%
Percent of full-time employees completing 8 hours of in-service training	100%	95%	100%	100%
Number of training sessions to internal customers	7	7	7	7
Situs reports reviewed	4	4	4	4
Times per year courtesy reminders sent	4	4	4	4

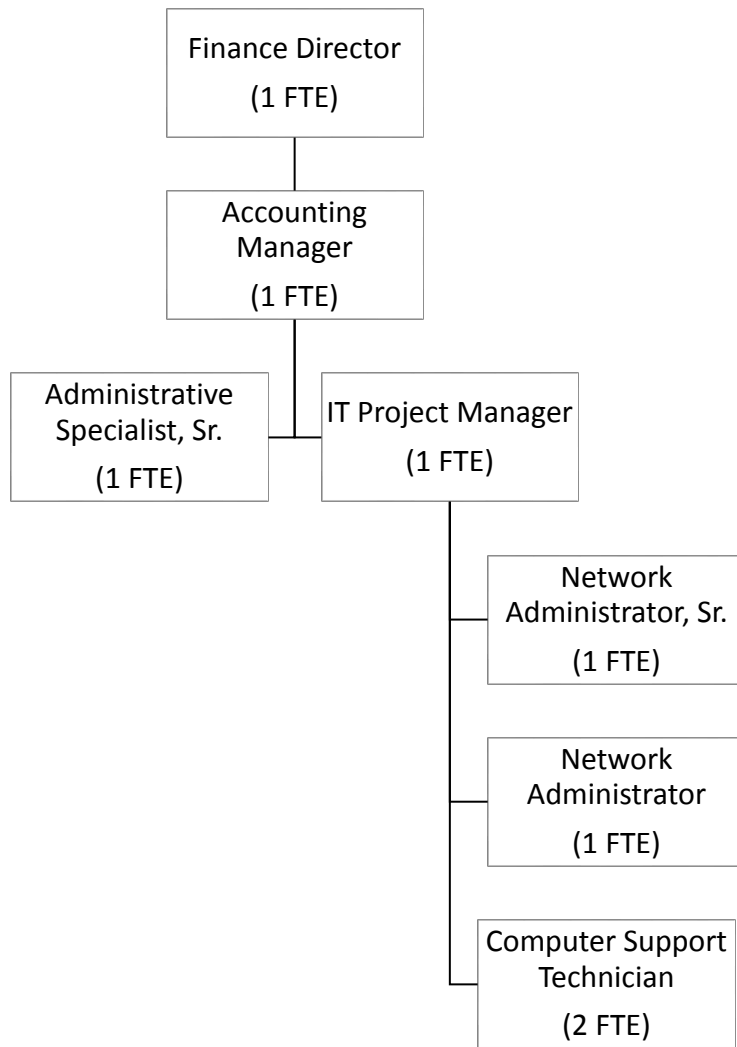
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 1,327,291	\$ 1,478,939	\$ 1,443,262	\$ 1,387,099	\$ 1,540,567
Operating Expense	231,548	220,394	452,712	326,794	336,214
Capital Outlay	-	-	15,000	13,750	-
Total	\$ 1,558,839	\$ 1,699,333	\$ 1,910,974	\$ 1,727,643	\$ 1,876,781
Reduction to expenditures					
Water & Sewer Fund	(545,594)	(594,767)	(661,175)	(604,675)	(656,873)
General Fund	\$ 1,013,245	\$ 1,104,566	\$ 1,249,799	\$ 1,122,968	\$ 1,219,907

Staffing Summary

	Actual		Estimated		Budget	
	FY 16		FY 17		FY 18	
Salaries	8.0	\$ 646,649	7.0	\$ 499,364	7.0	\$ 503,311
Wages	11.0	400,710	12.0	412,124	13.0	478,368
Part-time	1.0	18,798	1.0	24,614	2.0	37,051
Other Compensation		-		-		-
Benefits		411,432		450,997		484,370
Merit & General Adjustment				-		32,466
Other Personnel	1.0	1,350	0.0	-	0.0	5,000
Total	21.0	\$ 1,478,939	20.0	1,387,099	22.0	\$ 1,540,567

INFORMATION TECHNOLOGY



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

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

The IT Department's responsibilities include:

- Network security and maintenance:
 - Currently, the Department manages a municipal area network built on a fiber backbone which connects Town Hall to the Police Department, the Emergency Dispatch Center, Public Services, the Community Center, all Fire Stations, Facilities Maintenance, Parks Maintenance, the Animal Shelter, the Fleming Road water plant, both wastewater treatment plants, the Morton Museum, and the Library. This includes a number of switches and fiber modules.
 - VPNs (virtual private networks) through Comcast Cable provide connections to the Johnson Park house, laptops for Police Officers in the field, and to 3 water plants and 11 sewer lift stations for monitoring purposes.
- Support and maintenance of phone systems and computer assets:
 - The Department maintains 426 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 2017 Accomplishments

- Purchased and installed 36 new and replacement computers, laptops and servers.
- With the installation of a backup generator at Town Hall, critical IT services are provided with continuous power supply, and are bridged with new, short term battery backups.

- Continued maintenance and support responsibilities of Polaris, Envisionware and other Library systems.
- Continued support and additional staff training on the Police software system.
- Configured and installed virtual servers in support of the new tax and business license software.
- Supported upgrade of purchasing software and the custom interface with the financial software.
- Worked with Police to configure and install new mobile data terminals.
- Installed backup storage array for Town Hall.
- Installed replacement file server for Police/Court.
- Expanded wireless access for Police in-car video, mobile data terminals, Development areas and Court.
- Supported design and installation of Court video presentation capabilities.
- Converted two water monitoring sites from radio to network access.
- Installation of security camera systems for Town Hall and Police/Jail.
- Purchased and installed network asset inventory software.
- Purchased Help Desk software.
- Began Office 365 evaluation and conversion.
- Purchased backup file server for Police/Court
- Purchased storage array for Town Hall
- Provided network access to new facilities at the Animal Shelter and Depot.
- Review of annual maintenance contract resulted in savings for the Town.

FY 2018 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 40 new and replacement desk top computers and 15 laptops and servers
- Implementation of new help desk software.
- Install Office 365 on new and existing computers.
- Install a back-up storage array at Town Hall.
- Install replacement backup server for Police/Court.
- Support installation of finance document management system.
- Utilize new network inventory system to facilitate updates and improve security.
- Support development of interface between Public Services work order system and utilities software.
- Support implementation of online account access and payment services for utility customers.
- Replace switches at Police, Library and Fire.
- Upgrade memory for Police and Dispatch servers.

- Improve wireless access in Police office areas.
- Provide wireless access in Parks conference room.
- Provide and install equipment for four new positions throughout the Town.
- Negotiate renewal of Microsoft License agreement due in early FY 19.
- Secure new telecommunication services contract.
- Evaluate existing software conflicts with Windows 10 and begin rollout where appropriate.
- Provide file transfer site for Development and Codes.
- Assist with the evaluation of public Wi-Fi in selected parks.
- Improve bandwidth of internet access and renew contract.

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

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.
- Provide necessary training for staff member to attain MS Server Certification.
- Utilize the helpdesk tracking system to provide measurements of staff's workload.
- Provide training for departmental users on new help desk software.
- Identify Office 365 training resources for departmental users.

Performance Measures

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

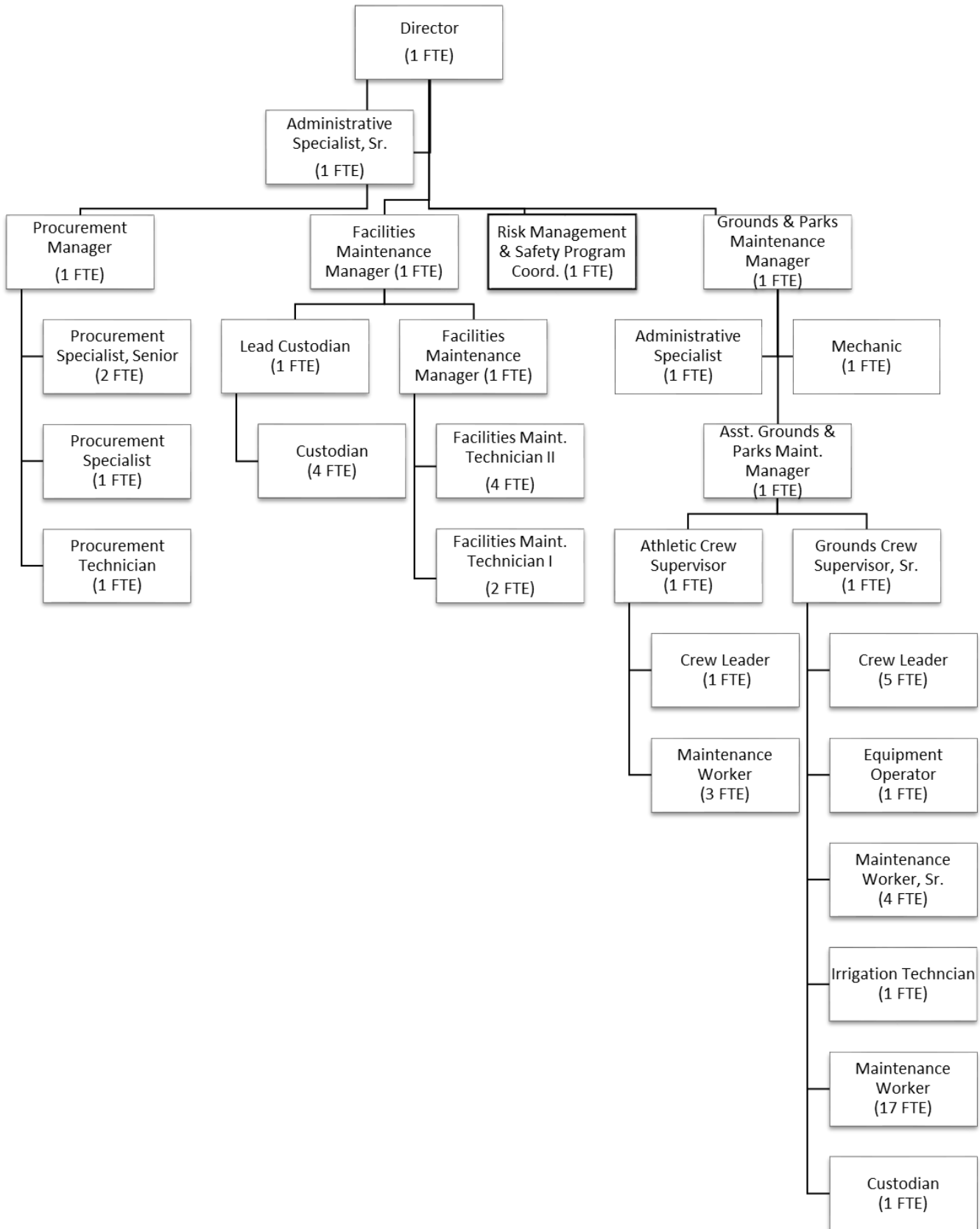
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 370,535	\$ 399,795	\$ 450,467	\$ 422,905	\$ 438,397
Operating Expense	220,886	238,976	278,738	256,908	278,829
Capital Outlay	103,219	110,980	173,425	123,000	116,000
Total	\$ 694,640	\$ 749,751	\$ 902,630	\$ 802,813	\$ 833,226
Reduction to expenditures					
Library Fund operations	(19,067)	-	-	-	-
Water & Sewer Fund	(55,580)	(59,969)	(67,570)	(63,436)	(65,760)
General Fund	\$ 619,992	\$ 689,781	\$ 835,060	\$ 739,377	\$ 767,467

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	3.0	\$ 182,667	3.0	\$ 193,553	3.0	\$ 194,782
Wages	3.0	115,311	3.0	118,978	3.0	119,870
Part-time	1.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		101,817		110,374		113,248
Merit & General Adjustment		-		-		10,497
Other Personnel	0.0	-	0.0	-	0.0	-
Total	7.0	\$ 399,795	6.0	422,905	6.0	\$ 438,397

GENERAL SERVICES



The General Services Department was created during the FY 2004 budget year and was placed under the direction of the Finance Director. Before FY 2004, the General Services staff was part of the Finance Department and the Parks and Recreation Department. During the budget approval process for FY 2009, the Board of Mayor and Aldermen approved the separation of the General Services Department from the Finance Department establishing it as a stand-alone department. The department consists of the following divisions: Administration, Purchasing, Facilities Management, Contract Administration and Risk Management. Town-wide Safety Program responsibilities were added in 2011.

The General Services Department serves Collierville and its citizens by supporting other Town departments in achieving their mission and the goals established by the Board of Mayor and Alderman. It performs a variety of functions that include purchasing, facilities maintenance, risk management, contract administration and safety program as well as many special assigned projects. In FY 2018, the maintenance of all public grounds, including mowing, landscaping, athletic fields, right-of-way areas, street medians and basic parks and grounds maintenance throughout the town was moved into a newly created division within the General Services Department and is called Grounds and Parks Maintenance.

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 2017 Accomplishments

Administration

- Managed the smooth transitioning of Parks Maintenance personnel, equipment and operations into the General Services department.
- Managed the completion Phase 1 construction events of the Collierville Historic High School Renovation under the approved budget and well within the goal of 3% allowable project change orders.

Procurement

- Restructured the Purchasing and Contract Administration Divisions into a single Procurement Division. Redefined the staff positions to allow a single staff member to work a project from beginning

to project completion which provides improved communication, centralized management of each contract and more efficient resolution of contract issues.

- Completed the interface between the new financial software and the purchasing software which created efficiencies by providing the ability to close purchase orders, the ability complete an electronic rather than a manual three-way match between purchase order, invoice and receipt (a best practice), and the availability of payment information to be viewed by staff and vendors in BSO.
- Increased digital footprint by providing documents to contractors through Dropbox which created cost savings by reducing printed copies of bid documents an increase staff efficiency by making plan holders lists immediately available to bidders and contractors increasing staff efficiency.

Facilities Maintenance

- With the two new positions of a Level I Technician Facilities Maintenance has been able to improve its building equipment preventative maintenance program by being able to perform neglected time consuming duties of changing filters, performing monthly equipment inspections, re-lighting buildings, and etc. allowing Level II Technicians to focus more of their efforts on completing work orders and special projects.
- After many years of not being able to provide music on the square for special occasions and on the quarter hour due to malfunctioning equipment, a new system was researched, purchased and installed with Wi-Fi capabilities restoring music transmitted from the gazebo.

Grounds and Parks Maintenance

- Performed in-house renovations to over 4,000 square feet of baseball field backstop fencing at Cox Park.
- Completed in-house renovations of distance marker signs on Johnson Park softball fields.
- Completed the installation of an irrigation system, shrub bed, and sodding at the University of Memphis retaining wall on Poplar Avenue.

FY 2018 Goals and Objectives

Administration

STEWARDSHIP

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

Objectives:

- Review each division's mission and vision.
- Conduct a S.W.O.T. analysis to identify desired outcomes to be accomplished to achieve the division's mission and vision.
- Institute changes in processes and/or staffing, including reassignments and restricting, changes in roles and responsibilities, or the addition or elimination of positions as deemed necessary.

Procurement Division

SERVICE

Goal: To create, promote and foster individual and agency effectiveness by developing and offering an innovative and diverse Procurement Training Program with an array of topics and opportunities for learning.

Objectives:

- Seek out innovative training ideas and utilize assessments to identify and create training topics that become tools that improve and enhance workflow efficiency and improve processes and services. .

STEWARDSHIP

Goal: To establish a P-Card (Purchasing Card) Purchasing Value Proposition for use as a long-term, cost saving strategy for efficient purchasing.

Objectives:

- Conduct research into P-Card programs including controls benefits, challenges, best practices and contract options
- Review the benefits and challenges of implementing a program.

Facilities Maintenance Division

STEWARDSHIP

Goal: To prepare proposed program changes for improved division operations by utilizing the management positions of Lead Maintenance Technician and Lead Custodian..

Objectives:

- Perform research, write proper job description and justification for Lead Maintenance Technician and

Lead Custodian positions and present it to Department Director for FY 2019 budget program changes.

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

SERVICE

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

Objectives:

- Use funding appropriated in FY 2018 budget to train maintenance personnel in the areas of building trades, customer service and computer classes.
- Research more in depth training classes for maintenance and custodial staff.
- Present proposed training program to director for FY 2019 budget planning.

Ground and Parks Maintenance Division

STEWARDSHIP

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

Objectives:

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

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

Objectives:

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

Statistics

Statistics	Actual FY15	Actual FY16	Estimated FY17	Projected FY18
Number of formal bids to solicit	54	59	45	45
Number of formal bids awarded	45	57	44	42
Procedural infractions found during purchase order audits	29	15	4	3
Number of RFPs/SOQs solicited	8	4	6	5
Number of RFPs/SOQs awarded	5	4	5	5
Total number of contracts executed	98	94	81	85
Contracts administered				
Construction contracts	35	39	23	25
Term contracts	122	136	145	148
One-time and professional services contracts	60	57	33	35

Performance Measures

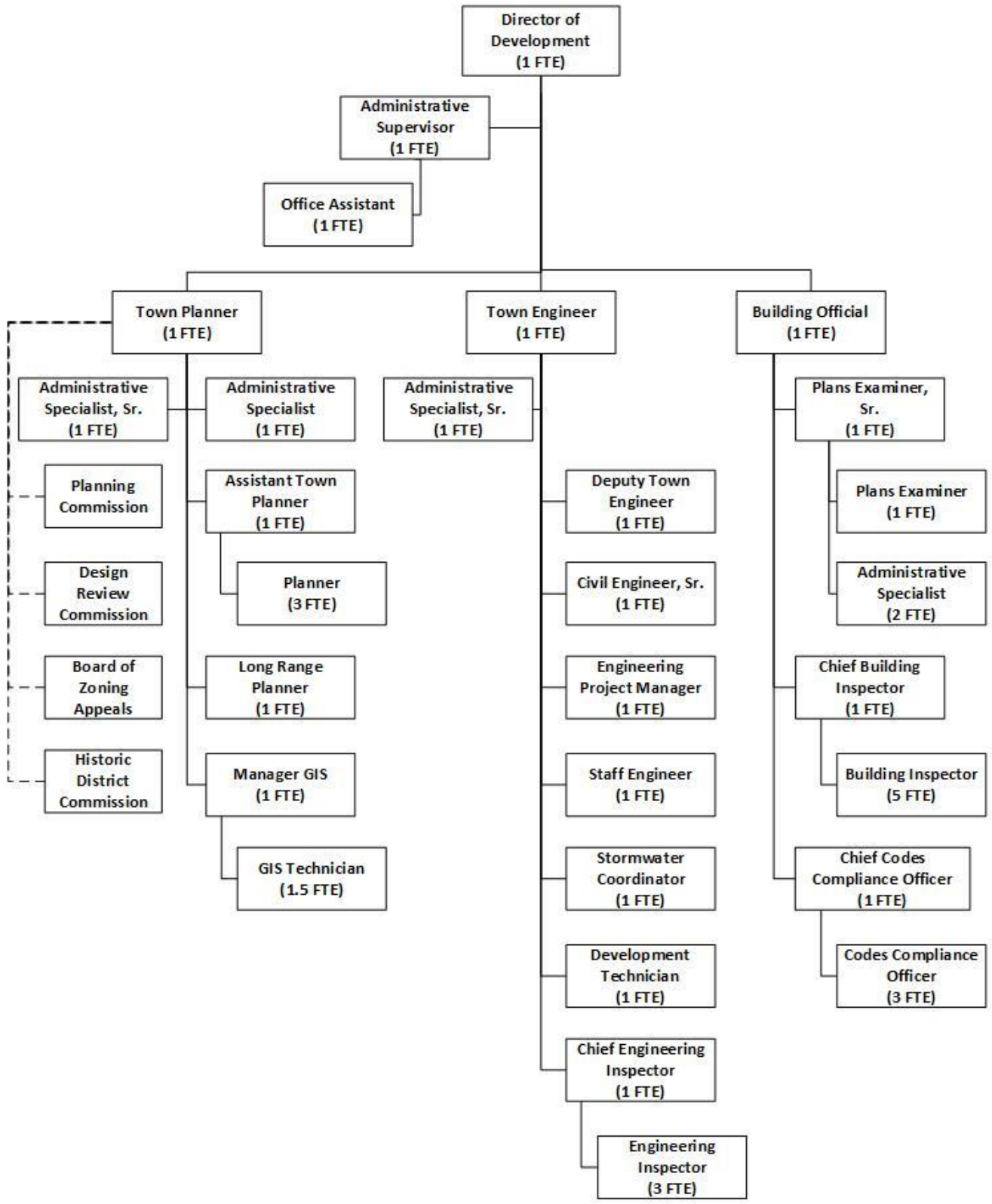
Measure	Target	Actual FY15	Actual FY16	Actual FY17
Amount of facility work orders completed	950	1,156	1,221	969
Average cost per completed work order	\$225.00	\$266.00	\$215.11	\$230.54
Average number of hours spent on work orders	2	2.2	1.98	1.98
Property and Casualty Claims:				
Claims received	50	56	42	43
Claims processed thru TML	25	18	21	27
Total amount paid out due to claims	\$ 20,000.00	\$ 12,306.00	\$ 14,192.03	\$ 18,575.00

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
Total	\$ 1,640,943	\$ 1,683,703	\$ 2,084,929	\$ 2,091,208	\$ 2,273,292
Reduction to expenditures					
Library Fund	(61,407)	(75,091)	0	0	0
Water & Sewer Fund	(124,814)	(129,041)	(143,191)	(144,133)	(166,529)
General Fund	\$ 1,454,722	\$ 1,479,571	\$ 1,941,738	\$ 1,947,075	\$ 2,106,763

Staffing Summary

	Actual FY 15		Estimated FY 16		Budget 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
Total	16.0	\$ 860,273	16.0	960,886	18.0	\$ 1,110,191



DEVELOPMENT - ADMINISTRATION

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

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

permitting, review and inspection of all new construction within the Town. Compliance staff inspects for compliance with standards established by the Town Code and the Zoning Ordinance.

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

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

Metrics

- By December 1, 2017, schedule leadership and customer service training for entire department.
- By January 1, 2018, establish meeting schedules that promote priority setting and open communication throughout the department.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 255,969	\$ 228,900	\$ 248,649	\$ 203,357	\$ 247,235
Operating Expense	83,300	80,537	120,567	104,884	126,669
Capital Outlay	-	-	829	829	-
Total	\$ 339,269	\$ 309,436	\$ 370,045	\$ 309,070	\$ 373,904
Reduction to expenditures					
Water & Sewer Fund	(50,890)	(46,415)	(55,507)	(46,360)	(56,086)
General Fund	\$ 288,379	\$ 263,021	\$ 314,538	\$ 262,709	\$ 317,819

Staffing Summary

	Actual		Estimated		Budget	
	FY 16		FY 17		FY 18	
Salaries	2.0	\$ 136,039	2.0	\$ 123,205	2.0	\$ 152,476
Wages	1.0	24,711	1.0	25,207	1.0	25,349
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		68,150		54,945		62,770
Merit & General Adjustment		-		-		6,641
Other Personnel	0.0	-	0.0	-	0.0	-
Total	3.0	\$ 228,900	3.0	203,357	3.0	\$ 247,235

DEVELOPMENT - PLANNING

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

- 133 Land Use Applications
- 678 Site Inspections
- 191 Sign Permits
- 280 Board/Commission Staff Reports
- 850 Miscellaneous Administrative Reviews

FY 2017 Accomplishments

Stewardship

- Worked with the Planning Commission and Board of Mayor and Aldermen to adopt several amendments to the Collierville 2040 Plan, which include reducing the amount of the “Emerging Residential” Place Type from what was planned for in 2012 and adding a policy on what constitutes a compatible transition from existing estate-sized residential lots to new, more suburban residential neighborhoods.
- Supported the efforts (internally initiated and by private sector applicants) to update to the Major Road Plan.
- Town staff, engineering consultant A2H, the public, and the Tennessee Department of Transportation (TDOT) collaborated on the finalization of construction plans for both Phases 1 and 2 of the “Collierville Center Connect”. During the past year, staff secured 89% of the right-of-way and easements to construct the project so that construction can begin in FY 2018.
- Updated an inventory developed in FY 2016 of existing public and private parking spaces available around the Historic Town Square area to reflect recent project approvals and new construction.
- Provided a variety of learning opportunities to all staff and to all Boards and Commissions on planning and GIS “best practices”. In FY 2017, it is estimated that a combined total of 150 hours were spent in training by those charged with planning for Collierville’s future.

Safety

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

Service

- Provided the seventh annual Development Report, which tracks existing and approved developments against the policies in the Collierville 2040 Plan (adopted 2012). This demographic information helps the Town Departments and the newly-formed Collierville Municipal School District plan for facilities and services for the build-out of the community.
- Collaborated with the Building Safety and Codes Compliance Division on the implementation of the new web-based Building and Codes Permitting Software. In FY 2017 fence and sign permits began to be processed through this new software.
- Provide monthly updates to the online interactive Development Activity Map, which increased in usage by 33% since last fiscal year.
- Provided regular updates as needed to other online interactive maps (Zoning, Land Use, etc.), which increased in usage by 29% since last fiscal year. Supported Public Services on the tracking and maintenance of the Town’s infrastructure, including stormwater, sanitary sewer, and water supply infrastructure.
- Discovered a significantly cheaper method to collect the Town’s water valve location information. This project is expected to be completed during FY 2018 and could save over \$100,000.00 using this cheaper locating method.
- Coordinated with Code Enforcement staff and Paladin Data Systems (vendor) to integrate and keep current our enterprise GIS data with the new Code Enforcement software (SMARTGov).
- Coordinated with Finance staff, and the vendor for the new Finance software, to incorporate into their implementation efforts.
- Coordinated 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) and InformCAD (Emergency Services).
- Supported Public Services Solid Waste Division on the development of routes in a GIS format. Maps will be used to communicate these routes to the individual drivers. Organized 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.
- Coordinated with other Town departments (Public Services, Engineering, Parks & Recreation, and Planning), as needed, on a plan to ensure requested integrations and application development of GIS data to support their business processes.

Schools

- Prepared the necessary resolutions to initiate the required process to annex land along Shelby Drive to expand upon the road improvements occurring for the new Collierville High School Campus.
- Provided local housing trend demographics to municipal school planners to aid in facility planning (elementary and middle schools) and possible rezoning's.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Provide opportunities for all boards, commissions, and planning staff to obtain education on various timely planning topics and development trends.

Metrics

- Have all board and commission members earn at least 4 hours of continuing education credits in FY 2018, as required by state law.
- Provide opportunities for all planners to obtain at least eight (8) hours of education and/or training, as required by state law, in FY 2018.
- Provide staff certified planners with opportunities to obtain at least 16 hours of continuing education credits in FY 2018.
- Provide GIS staff with opportunities to obtain at least 16 hours of continuing education credits in FY 2018.
- Continue to have internal training programs for Planning staff on the BMA's adopted policies.

Metrics

- Conduct monthly BMA policy training with planning staff.
- Review monthly, the development application process to make sure it is consistent with current BMA adopted policies. If there are inconsistencies, report them to the Development Director.

Goal: To provide an oversight and application review process that effectively responds to the changing built environment in Collierville.

Objectives:

- Implement a web-based development project tracking system that can eventually be accessed by Town staff and residents.

Metrics

- By December 1, 2017, complete the installation of the Planning Module of the SMARTGov software.

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

Objectives:

- Begin construction of the Collierville Center Connect project in FY 2018.

Metrics

- By November 30, 2017, complete right-of-way/easement acquisition for "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- By February 1, 2018, bid for construction for "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Promote the orderly expansion and growth of Collierville.

Metrics

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

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

Objectives:

- Review and revise, where necessary, the Town's development regulations to carry out the goals and objectives of the 2040 Land Use Plan.

Metrics

- By December 1, 2017, present a general update of the Subdivision Regulations to the Planning Commission for adoption to address submittal requirements and processes.
- By June 30, 2018, perform a general update of the Zoning Ordinance, Design Guidelines, and Historic District Guidelines to be presented to the applicable board/commission for a recommendation.
- By June 30, 2018, an update of the Zoning Ordinance will be presented to the Planning Commission for recommendation to consolidate and modernize the Town's policies related to existing trees and landscaping.

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

Objectives:

- Expand awareness to Town employees the capabilities and products GIS can produce.

Metrics

- By November 1, 2017, Public Services (Solid Waste/Recycling) will begin using GIS data and maps to communicate their various pick up routes.
- By December 1, 2017, conduct a town-wide GIS needs assessment by meeting with all Town department heads to discuss the current and future needs of their respective departments.
- Conduct quarterly meetings of the Data Directions group to expose potential users to GIS data, services, and technological advances that would benefit them in effectively completing their assigned duties. Gain feedback from these participants in the prioritization of GIS information and products.
- By June 30, 2018, the Town’s approximately 45,000 water valves will be inventoried (in a GIS format) using highly-accurate street level imagery.

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

Objectives:

- Increase awareness of Collierville’s historic resources to the public.

Metrics

- By June 30, 2018, update the Historic Resources Map on the Town’s Map Gallery page on the website.

SAFETY

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

Objectives:

- Support dispatching and emergency services with geospatial information.

Metrics

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

Goal: To provide proper regulatory oversight of landscaping, lighting, and mobility (pedestrian and

vehicular) in the built environment during the application review process.

Objectives:

- Provide for a safer environment for pedestrians and vehicular traffic.

Metrics

- By November 30, 2017, a general update of the Major Road Plan will be presented to the Planning Commission for adoption to address demonstrated needs to change the future cross sections of certain thoroughfares.
- By June 30, 2018, update the lighting ordinance to reflect emerging LED technology related to illumination levels, light color, and glare.

SERVICE

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

Objectives:

- Create a better environment for increased customer use of the Town website.

Metrics

- Provide monthly updates to the online interactive Development Activity Map to communicate the status of development applications to the public.
- By October 1, 2017, provide the geospatial location component of Planning’s legacy data that will be imported into SMARTGov.
- By January 1, 2018, allow for the online submission of sign and fence permits through SMARTGov software.
- By January 1, 2018, update all of the Town’s interactive mapping apps to one of the new ESRI templates, beginning with the Zoning app.
- By January 30, 2018, GIS staff will support the Development Department by configuring and launching internal applications to improve existing internal workflows (Storm Water Inspections, Engineering Project Tracking, and Planning Site Inspections).
- By June 30, 2018, staff will use highly-accurate street level imagery and planimetrics data to improve the accuracy of features in existing infrastructure datasets (i.e. sewer/drain manholes, inlets, etc.) and to add missing features to existing datasets (i.e. traffic signs, handicap ramps, etc.).

Goal: To create and maintain the Town’s geospatial information.

Objectives:

- Implement a constant update schedule for our customers.

Metrics

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

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

Objectives:

- Use GIS to increase the efficiency of all Town departments.

Metrics

- Provide monthly updates for the thirteen (13) web mapping applications in the Map Gallery.

- Within 60 days of a request, provide project scoping for requests for new GIS mapping applications.
- By January 1, 2018, provide a plan for upgrading our GIS software version and all associated internal GIS apps.

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

Objectives:

- Find ways to connect Town software with GIS.

Metrics

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

SCHOOLS

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

Objectives:

- Assist the school board with projecting where new households likely to contain children will be located and when they will be constructed.

Metrics

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

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
No. of Applications Received				
Rezoning (Conventional)	6	6	10	10
Zoning Ordinance or Guidelines Text Amendments	4	7	7	5
Planned Developments (new and revisions)	1	5	6	7
Land Use Map or Text Amendments	2	1	6	4
Variances/Administrative Appeals	18	10	13	23
Annexation	0	0	1	1
Conditional Use (includes non-exempt Class II Events)	9	13	9	8
Preliminary Site Plan	16	8	17	14
Final Site Plan	14	14	10	15
Site Plan Modifications/Ext Alts (including cell co-locations)	26	23	23	35
Subdivision Sketch Plan	2	2	0	4
Subdivision Preliminary Plat	8	24	16	17
Subdivision Final Plat	26	11	20	24
Right-of-Way or Easement Vacation	0	1	0	1
Total Applications	132	125	138	168
No. of Planning Permits Received				
Produce Vendor Permits	4	4	4	2
Charitable Solicitor Permits	5	9	5	2
Sign Permits	202	190	224	191
Fence Permits (Residential)	280	248	284	306
Total Planning Permits	491	451	517	501
No. of Board/Commission Reports Produced				
Board of Mayor and Aldermen	70	50	86	88
Planning Commission	66	52	61	67
Board of Zoning Appeals	18	10	13	16
Design Review Commission	30	13	18	27
Historic District Commission	38	21	46	35
DRT Items Reviewed (full staff review)	44	68	81	47
Total Reports	266	214	305	280
No. of Development and Pre-application Meetings	100	141	148	116
Misc. Admin. Reviews (Zoning Letters & Business Licenses)				
Zoning Letters	30	32	25	20
Accessory Structures	26	17	24	29
Special Events (Class 2)(exempt from CUP)	16	26	24	12
Business Licenses	200	235	227	227
Home Occupations	66	98	80	85
Total reviews	338	408	380	373
Field/Site Inspections (approx)	628	866	740	678
Avg. No. of Days btwn. Application and Response	10	10	10	10
*Measure began with FY 2010				
* This task was not formally tracked during that FY				

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 691,691	\$ 763,731	\$ 846,278	\$ 841,969	\$ 884,541
Operating Expense	86,445	83,833	86,880	86,380	127,727
Capital Outlay	-	-	-	-	1,550
Total	\$ 778,136	\$ 847,564	\$ 933,158	\$ 928,349	\$ 1,013,818
Reduction to expenditures					
Water & Sewer Fund	(116,720)	(127,135)	(139,974)	(139,252)	(152,073)
General Fund	\$ 661,416	\$ 720,430	\$ 793,184	\$ 789,096	\$ 861,746

Staffing Summary

	Actual		Estimated		Budget	
	FY 16	FY 16	FY 17	FY 17	FY 18	FY 18
Salaries	7.0	\$ 434,894	7.0	\$ 462,752	7.0	\$ 470,662
Wages	3.0	108,150	3.0	111,789	3.0	114,962
Part-time	1.0	12,768	1.0	14,500	1.0	23,257
Other Compensation		-		-		-
Benefits		207,919		252,928		256,128
Merit & General Adjustment		-		-		19,533
Other Personnel	0.0	-	0.0	-	0.0	-
Total	11.0	\$ 763,731	11.0	841,969	11.0	\$ 884,541

DEVELOPMENT - ENGINEERING

FY 2017 Accomplishments

Stewardship

- Secured Surface Transportation Program (STP) funding for signalization at Shelby Drive and Byhalia Road and Shelby Drive at Sycamore Road.
- Staff continues to work with TDOT on developing the intersection improvements at Poplar Avenue and Houston Levee Road based on the safety audit.
- Worked with TDEC on new stormwater requirements.
- Actively managed and inspected 20 on-going Capital Improvement Projects for the Town.
- Employee education: Inspectors attended TDOT certification class; Deputy Town Engineer and Stormwater Coordinator attended annual Tennessee Storm Water Association conference; Town Engineer and Senior Staff Engineer attended TDOT Right-of-Way Certification and Local Programs Class; Staff Engineer attended Traffic Signal Class; Inspectors renewed their Level 1 Stormwater certification.

Safety

- In conjunction with Shelby County gained approval for construction of a signal at Poplar Avenue and Easley Street/Collierville-Arlington Road using Congestion Mitigation Air Quality (CMAQ) funds.
- Completed the construction for Royal Pecan Drainage Improvements.
- Completed the design for Hartwell Drainage Improvements.
- Completed the design for Cooper Road Detention Pond Modifications.
- Completed the construction for the signal at Poplar Avenue at Steeple Chase and Progress Road
- Completed construction for the reinstallation of the signal at Shelton Road at Collierville-Arlington Road.
- Completed the construction for railroad safety improvements at the Poplar Avenue and Houston Levee Road railroad crossing.
- Worked with Public Services to install a pedestrian flasher for the Frank Road Greenbelt trail crossing.
- Completed the sidewalk design for Poplar View Parkway from Baron Swallow to Civic Center Drive.
- Produced a video in conjunction with the Public Information Division on how to maintain and keep clean stormwater inlets.
- Inspectors actively inspecting or inspected 24 Capital Projects, 51 Residential Projects, and 48 Commercial Projects.
- Responded to 16 general engineering cases on the MAC.

Service

- Responded and resolved 41 traffic signal cases on the Mayor's Action Center (MAC).
- Worked with other Departments throughout the Town to assist in an American with Disabilities Act to develop a transition plan.
- Organized and conducted a workshop and meetings to meet TDEC MS4 requirements that included an off-site Tennessee Smart Yards Workshop.
- Annual mailer of approximately 2500 storm water brochures.
- Participated with Environmental Commission representative at Fair on the Square for storm water education.
- Continue to monitor and record education classes completed by new Town employees regarding Stormwater Pollution Prevention.
- Responded and resolved 95 drainage cases on the MAC.
- Created and managed Development Agreements for 11 residential subdivisions, 12 commercial projects, 16 reductions, 8 conversions for plat recording, and 7 that were releases.
- Assisted citizens in efforts to obtain flood insurance in flood prone areas.
- Continue to update standardized construction details and made available to contractors on line through the Town website.

Schools

- Completed plans and began construction for Shelby Drive and Sycamore Road Improvements related to new Collierville High School.

FY 2018 Goals and Objectives

STEWARDSHIP

Goal: To reduce cost of capital projects.

Objectives:

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

Metrics

- Complete at least three in-house design projects with the Engineering staff.
- When feasible, combine smaller projects into one larger project for an economy of scale.
- For FY 2018, work with other departments on preparing plans and specifications.

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

Objectives:

- Complete the MS4 Audit by Tennessee Department of Environmental and Conservations (TDEC).

Metrics

- Successfully pass the TDEC MS4 audit scheduled for the week of August 28, 2017.
- Complete the educational requirements of MS4 for the Town.

Metrics

- Annually provide an education al outreach item by way of our website, pamphlets, workshops, utility bill messages, and/or a mass mailer of at least 2,500 pamphlets containing stormwater information.
- Educate new employees on how to detect stormwater violations.

Metrics

- Track stormwater video training, including illicit discharges detention for new employees.
- Update Environmental Commission on any new or alterations in TDEC regulations.

Metrics

- Have staff attend at least six of the Environmental Commission meetings.

SAFETY

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

Objectives:

- Complete two construction projects.

Metrics

- Shelby Drive construction will be completed by July 31, 2018.
- Complete the construction of a sidewalk on Poplar View Parkway, with ADA compliant ramps from Barn Swallow Lane to Civic Center Drive by December 31, 2017.
- Complete the signalization of Collierville – Arlington Road/Easley Street at Poplar Avenue.

Metrics

- Complete the signalization installation of the intersection by March 30, 2018
- Complete the design for two signalization projects with the Engineering staff.

Metrics

- Complete the design plans for Byhalia Road and Shelby Drive signalization by March 30, 2018.
- Provide updated traffic counts for the Town.

Metrics

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

SERVICE

Goal: To make Progress on Stormwater Projects.

Objectives:

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

Metrics

- Complete the following drainage and infrastructure projects outlined in the Capital Improvement Projects report by June 30, 2018.
 - Poplar View Parkway Sidewalk Improvements
 - Shelby Drive Widening
 - Design Washington Street Improvements
 - Cooper Road Detention Modifications
 - Design Downtown Drainage Phase 2 (2018)
 - Echo Cove/Harris Cove Drainage Improvements
 - Hartwell Drainage Improvements
 - Halley Street/Hurdle Street Drainage Improvements
 - Mt. Pleasant Drainage Improvements
- Improve communication within the Development community.

Metrics

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

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Private Development projects				
Number of Projects Reviewed (site plans, plats, etc.)	150	129	121	168
Number of New Residential Lots Approved (plats recorded)	140	88	169	187
Amount Approved Commercial/Industrial (sq. ft.)	140,000	181,612	37,286	466,541
Average Plan Review Time (Number of Days)	10	11	10	9
Percent of Reviews within 3 weeks	100%	100%	100%	100%
Capital Investment Program				
Number of Capital Investment Projects - Design Start	8	7	10	7
Number of Capital Investment Projects - Design Complete	5	8	9	9
Number of Capital Investment Projects - Bid Opening	8	12	9	6
Number of Capital Investment Projects -Construction Start	8	12	10	6
Number of Capital Investment Projects -Construction Complete	5	11	8	5

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 834,534	\$ 911,954	\$ 1,023,277	\$ 1,013,871	\$ 1,061,466
Operating Expense	182,181	143,196	1,769,512	1,642,070	275,825
Capital Outlay	800	22,285	-	-	-
Total	\$ 1,017,515	\$ 1,077,436	\$ 2,792,789	\$ 2,655,942	\$ 1,337,291
Reduction to expenditures					
Water & Sewer Fund	(254,379)	(269,359)	(310,267)	(347,580)	(334,323)
General Fund	\$ 763,136	\$ 808,077	\$ 2,482,522	\$ 2,308,361	\$ 1,002,968

Staffing Summary

	Actual		Estimated		Budget	
	7.0	FY 16	7.0	FY 17	7.0	FY 18
Salaries	7.0	\$ 428,985	7.0	\$ 488,531	7.0	\$ 493,069
Wages	5.0	228,872	5.0	214,725	5.0	222,139
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		254,097		310,615		319,549
Merit & General Adjustment		-		-		26,709
Other Personnel	0.0	-	0.0	-	0.0	-
Total	12.0	\$ 911,954	12.0	1,013,871	12.0	\$ 1,061,466

DEVELOPMENT – CODE ENFORCEMENT

FY 2017 Accomplishments

Stewardship

- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Safety and Codes Compliance Division staff attended 50 classes for a total of 145+ training hours. The training hours were applicable to the Building, Mechanical, Plumbing, and Electrical codes. The Building Official, Chief Building Inspector and Sr. Plans Examiner attended the Tennessee Building Officials Association (TBOA) Education conference which was held in Chattanooga, TN. The Building Official and Sr. Plans Examiner were elected to the TBOA Board of Directors for 2017. In addition to the training hours, the Sr. Plans Examiner gained 3 certifications (Commercial Mechanical Inspector, Mechanical Plans Examiner and Residential Energy,) and the Plumbing Inspector gained his Residential Mechanical Inspector certification. Several Codes staff members attended local West Tennessee Building Official Association monthly meetings. The Building Official met with other local Building Officials for code consistency and gain knowledge of surrounding jurisdictions.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Thirteen (13) of 3,374 total zoning code cases required court action during the fiscal year.

Safety

- Staff initiated 3,090 zoning code actions and responded to 284 citizen initiated complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module. Full time Zoning Code Officers averaged 10.0 inspections per day.

Service

- The Building Safety and Codes Compliance Division held 10 Pre-Construction Meetings in FY 2017 for major commercial projects. At the meeting, the Town reviews requirements and expectations with the owner, architect, and contractor on new commercial projects. Some of last year’s projects included Orgill office, Chemstation, Bank 1905, Discount Tire, Meridian Park Apts., CCL Label, First Pentecostal Church, and Villages at Porter Farms Assisted Living.
- The total number of building trade inspections was 11,061 for the fiscal year, with a pass rate of 79%. The trade inspectors averaged 9.1 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 1018 plans reviewed. Six hundred ninety three (693) were residential plans, which consisted of 199 new single-family dwellings and 494 other residential projects. Three hundred twenty five (325) were commercial plans, which consisted of 14 new commercial projects, 104 other commercial projects, and 207 multi-family units.
- There were a total of 3,754 construction permits issued for the year. The breakdown of each permit type is: 1018 Building, 698 Electrical, 1217 Mechanical and 821 Plumbing.
- There were a total of 70 new businesses visited for the year.
- Conducted 97%+ of building inspections within 24 hours (next workday) of inspection request.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

Metrics

- Attend the annual Tennessee Building Officials Association (TBOA) Education Conference in April 2018. Building Official and Sr. Plans Examiner are part of the TBOA Board of Directors.
- Attend the monthly Southwest Tennessee Building Officials Association (SWTBOA) Chapter meetings in Bartlett.
- Encourage staff growth by providing 16 hours of training in job related classes by professional programs.

Metrics

- Obtain at least 8 credit hours from an International Code Council (ICC) presented class by June 30, 2018.
- Obtain a minimum of 4 credit hours of training by attending the SWTBOA monthly meetings by June 30, 2018.
- Obtain at least 4 credit hours of training from an ICC preferred provider by June 30, 2018.
- Conduct regular staff meetings for improved consistency.

Metrics

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

Metrics

- Make a recommendation to the BMA for adopting the 2014 National Electrical Code by January 31, 2018.

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

Objectives:

- Review fee schedule and adjust if necessary, to ensure cost of service provided is accounted for.

Metrics

- Collect statistical data by October 31, 2017.
- Make presentation for the need to adjust fees to the BMA by January 31, 2018.

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

Metrics

- Have at least one more inspector that can perform two or more trade inspections by June 30, 2018.

SAFETY

Goal: To 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:

- Provide staff with a minimum of four hours of post natural disaster response training.

Metrics

- By September 15, 2017, research and schedule post disaster training for all Development Department staff.

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

Metrics

- By September 15, 2017, update and improve the “Frequently Asked Questions” portion of our website for better understanding.

SERVICE

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

Objectives:

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

Metrics

- By October 1, 2017, add at least two informational documents to our webpage.
- By October 1, 2017, update pictures on our webpage.

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

Metrics

- Have a mailer prepared and ready to distribute by January 31, 2018.

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

Metrics

- By December 1, 2017, research and contact organizations that are willing to help.
- Have a list ready to be circulated by January 1, 2018.

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

Objectives:

- Provide accountability through positive customer service survey feedback.

Metrics

- Continue to distribute and encourage submittal of surveys by builders and homeowners.
- By October 1, 2017 research new ways of evaluating customer service.

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

Metrics

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

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

Metrics

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

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

Metrics

- By September 15, 2017, evaluate and create new ideas and methods to welcome businesses.

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

Metrics

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

SCHOOLS

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

Objectives:

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

Metrics

- Always be available to provide solutions to construction challenges.

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

Objectives:

- Meet with school officials and discuss.

Metrics

- Make an appointment and meet with school officials by October 15, 2017 to gauge their interest in supporting a program.

Performance Measures

Measures	Target	Actual FY15	Actual FY16	Estimated FY17
Zoning Code Compliance Activity				
New Cases				
Town Staff Initiated	3,300	3,586	2,893	3,380
Citizen Initiated	280	435	374	289
Total New Cases	3,580	4,021	3,267	3,669
Open Cases Carried Over From Previous Month	500	384	292	622
Permit Activity - Key Indicators				
Number of Commercial/Industrial New Buildings or Expansior	10	9	7	14
Amount of Commercial/Industrial Square Footage Permitted	200,000	197,919	31,654	802,056
Number of Commercial/Industrial Buildouts	50	83	58	60
Amount of Commercial/Industrial Buildouts (sq.ft.)	100,000	385,847	405,691	163,182
Number of Single Family Units Permitted	175	150	173	199
Number of Multi-Family Units Permitted	-	-	16	207
Total Units Permitted	175	150	189	406
Construction Activity				
Number of Permits				
Building	800	738	880	849
Electrical	800	884	822	698
Plumbing	800	685	740	821
Mechanical	1,200	1,048	1,216	1,217
Fences	250	-	-	287
Total Permits	3,850	3,355	3,658	3,872
Number of Inspections				
Building	3,800	4,035	3,764	3,885
Electrical	2,300	2,712	2,317	2,354
Plumbing	2,500	3,036	2,627	2,425
Mechanical	2,200	1,634	2,022	2,397
Total Inspections	10,800	11,417	10,730	11,061
Number of Failed Inspections	2,376	2,681	2,531	2,327
Number of Courtesy Inspections	-	3	2	-
Average Number of Inspections per Work Day	9	8.6	9.3	9.1
Rate of Past Inspections (%)	78.0%	77.0%	76.0%	79.0%
Financial Tracking				
Fees				
Building	\$ 335,000	\$ 281,440	\$ 351,680	\$ 408,081
Electrical	83,000	72,361	79,644	79,735
Plumbing	94,000	74,465	93,025	115,178
Mechanical	138,000	118,110	143,435	157,365
Re-Inspections	13,000	74,320	29,790	15,300
Building Plans Review	160,000	113,069	107,875	140,346
Other (Sign, Fence, etc.)	22,000	23,302	24,200	24,910
Total Fees	845,000	757,067	829,649	940,914
Valuations				
Dwelling	60,000,000	53,253,800	73,787,030	75,451,270
Commercial/Industrial	15,000,000	29,852,115	432,714	130,797,872
Miscellaneous	6,000,000	7,602,540	7,644,417	9,605,941
Total Valuations	81,000,000	90,708,455	81,864,161	215,855,083

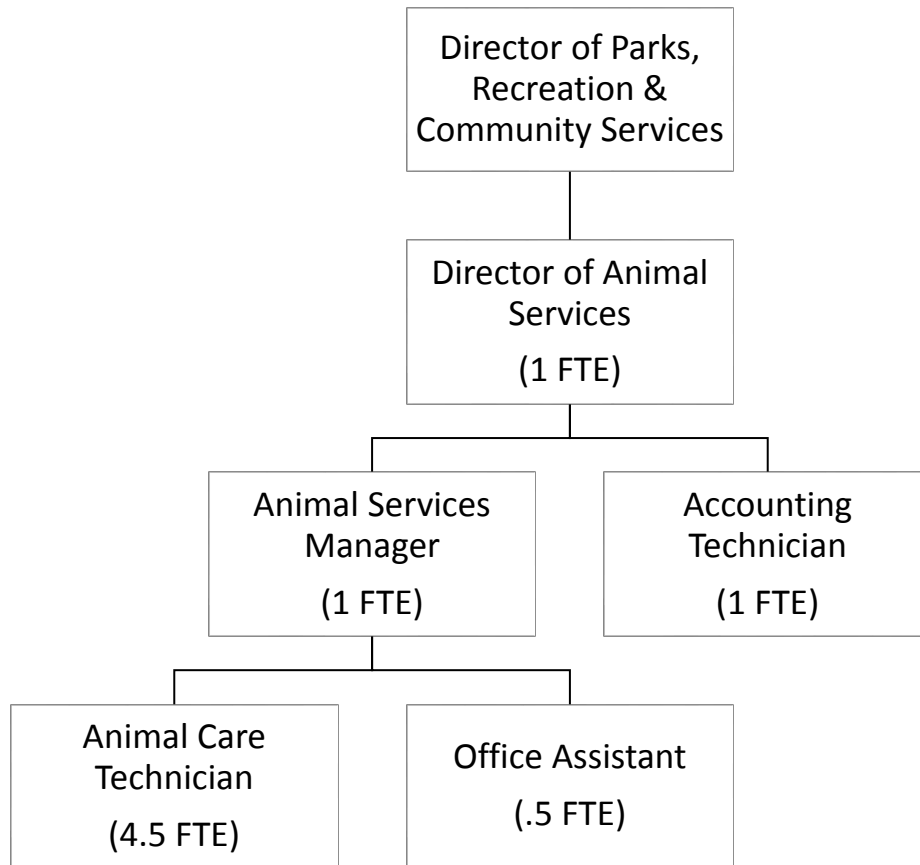
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 901,950	\$ 894,374	\$ 1,040,194	\$ 981,786	\$ 1,034,370
Operating Expense	48,434	49,713	100,248	78,434	97,178
Capital Outlay	15,200	79,707	23,120	19,377	-
Total	\$ 965,584	\$ 1,023,795	\$ 1,163,562	\$ 1,079,597	\$ 1,131,548

Staffing Summary

	FY 16		FY 17		FY 18	
Salaries	4.0	\$ 267,618	4.0	\$ 258,980	4.0	\$ 260,848
Wages	11.0	390,172	11.0	433,212	11.0	445,985
Part-time	1.0	7,754	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		228,830		289,593		301,913
Merit & General Adjustment		-		-		25,624
Other Personnel	0.0	-	0.0	-	0.0	-
Total	16.0	\$ 894,374	15.0	981,786	15.0	\$ 1,034,370

ANIMAL SERVICES



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

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

The Collierville Animal Shelter strives:

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

FY 2017 Accomplishments

- Hosted Kids Camp for over 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.

- Director became a Certified Humane Educator Specialist through Humane Society of the United States University Program.
- Director attended Association of Professional Humane Education (APHE) National Conference.
- Completed our Collierville Animal Shelter building expansion project which included a new cat area, resource room with computer for volunteers, additional storage areas, and new surgery center with exam/prep room as well as dog and cat isolation rooms.
- 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 – three (3) mobile storage units, Kennel Shade System, Flower Boxes, & sitting benches.
- Partnered with Carriage Crossing for Fall Paw Fest to provide an off-site animal adoption location.
- The Animal Services Director continues to serve for the past 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.
- Worked with Collierville schools such as: St. George's High School, Collierville High School and Collierville Elementary on humane education programs and student community service projects.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

SAFETY

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

Objectives:

- Review and update departmental Policies and Procedure manuals, disaster and emergency response procedures periodically.

- Periodically review TOSHA and OSHA regulations and Association of Shelter Veterinarians guidelines to ensure a safe and healthy work environment.
- Support and promote the Town of Collierville safety committee training programs and activities.

SERVICE

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

Goal: To review and update animal related Town ordinances.

Objectives:

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

SCHOOLS

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

Objectives:

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

Statistics

Activity	Actual FY15	Actual FY16	Actual FY17
Animals taken in at shelter	1,425	1,444	1,255
Surrenders	371	289	238
Strays	862	722	628
Reclaimed	230	250	188
Wildlife	2	14	5
Adoptions	646	655	600
Euthanasias	174	238	188
Animals Neutered	255	400	577
Dogs Spayed	115	200	182
Dogs Neutered	130	200	112
Cats Spayed	140	200	169
Cats Neutered	125	200	114
No Cost Spay/Neuter Program	91	202	58
TNR (Trap, Neuter, Release)	100	217	124
Donation Dollars	\$ 65,553	\$ 78,881	\$ 147,323

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
% of Animals Adopted out	60.0%	64.3%	60.0%	55.0%
% of Animals Reclaimed	35	23.0%	25.0%	30.0%
Community Service Hours	3,100	3,100	3,100	3,100
Volunteer Hours <i>(including foster care)</i>	70,000	31,000	31,000	60,000
Eagle Scout Projects	6	5	5	4
Number of Kids Camp Attendees	200	75	125	130

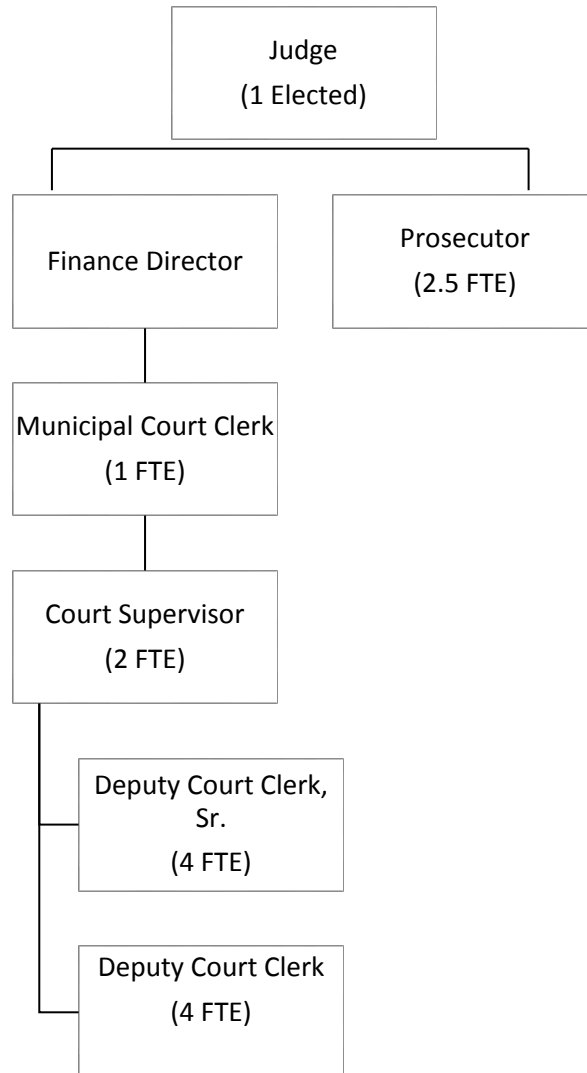
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 281,540	\$ 367,086	\$ 445,796	\$ 410,772	\$ 465,215
Operating Expense	232,761	173,576	221,713	224,373	163,942
Capital Outlay	-	19,662	10,000	10,000	-
Total	\$ 514,301	\$ 560,324	\$ 677,508	\$ 645,145	\$ 629,157

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	2.0	\$ 104,058	2.0	\$ 78,168	1.0	\$ 68,658
Wages	3.0	98,449	4.0	130,698	4.0	160,150
Part-time	5.0	50,458	6.0	80,000	6.0	93,132
Other Compensation		2,043		2,500		2,500
Benefits		112,078		119,406		132,686
Merit & General Adjustment		-		-		8,089
Other Personnel	0.0	-	0.0	-	0.0	-
Total	10.0	\$ 367,086	12.0	410,772	11.0	\$ 465,215

MUNICIPAL COURT



This is a municipal court with general sessions jurisdiction. This court exercises original jurisdiction over all misdemeanor cases. Felony cases are heard up to the preliminary hearing stage in this court. In addition, the court decides traffic cases and city ordinance violations. There is one Judge who presides over six or seven permanent court dates a month and as many times as needed for special court. The Judge is elected for an eight-year term. The Town employs 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 2017 Accomplishments

- Partnered with the CLIF2012 Foundation to develop and implement monthly Distracted Driving Presentations targeting Juvenile traffic offenders in an effort to warn teenage drivers of the dangers of texting while driving and promote public safety.
- Realigned Court's morning and afternoon sessions' dockets to provide a better balance of court cases resulting in the elimination of overtime usage.
- Collaborated with the Shelby County Public Defender's Office in demonstrating the need for an additional Public Defender to serve Collierville Court resulting in increasing our service to in-custody and indigent defendants by 50% at no additional operating costs.
- Migrated to a new web-based Over-the-Counter Credit Card payment system increasing functionality and user friendliness in daily balancing procedures in addition to cost avoidance for the new equipment.
- Implemented internal control enhancement within ADSi court software limiting refunds to active cash bonds and preventing the potential of a refund for surety bonds.
- Strengthened staff training within the Traffic and Criminal Divisions to ensure the respectively assigned courtroom clerks were individually and collectively knowledgeable and proficient in performing all aspects of required workflows.
- Developed a Juvenile Probation bulletin for Court's website to inform parents/guardians of the program's requirements for successful completion.

- Increased online court payments by nearly 10%, which resulted in generating \$461,013 in costs and fines.
- Collected \$1,292,842 in Court revenue.
- Collaborated with Collierville Police Department to streamline workflow procedures to reduce court delays.
- Consistently met deadlines to prepare and accurately process court docket.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts and MTAS.
- Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

Goal: To continue staff training and policy review.

Objectives:

- Conduct cross-training initiatives for the Traffic and Criminal divisions' courtroom clerks to achieve a seamless interchange among divisions to strengthen the staff's working job knowledge and preparedness.
- Conduct customer service training for all staff members.
- Evaluate, review and amend departmental policies and procedures to ensure proper documentation and guidelines are provided to the staff for all job processes.
- Develop a comprehensive training manual to serve as a centralized resource for existing and new staff members.

Goal: To implement paperless E-Citations.

Objectives:

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

SAFETY

Goal: To continue safety training initiatives.

Objectives:

- Work with Collierville Police to relocate Court Officer to the Courthouse lobby for an increased visible presence for the safety of Court visitors and staff.
- Collaborate with Collierville Police Department to train Court staff in safety awareness issues and methods to ensure the safety of Court visitors.
- Monitor and review work practices to ensure Court staff operate in a safe work environment.

SERVICE

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

Objectives:

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

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

Goal: To enhance collections of costs and fines.

Objectives:

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

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Total Charges				
Charge Dispositions	17,201	17,985	18,239	16,382
Held to state (Grand Jury)	340	449	440	324
Guilty plea	6,232	3,218	6,324	5,935
Guilty verdict	205	132	144	195
Dismissed with cost	4,400	5,067	4,400	4,190
Dismissed without cost	1,132	738	958	1,099
Not guilty	7	4	11	4
Traffic Forfeit (paid after court judgment)	1,027	1,364	1,206	978
Active pac (unpaid tickets)	1,227	1,123	1,208	1,169
Other (nolle prosequi)	1,104	1,241	1,393	1,051
Total Cases				
Case Dispositions				
Criminal cases	1,961	1,648	2,201	1,868
Traffic cases	10,860	12,325	11,179	10,343
Total case dispositions	12,821	13,973	13,380	12,211
Total cases on docket	19,670	22,476	21,682	18,733
Percent of cases disposed	65%	62%	62%	65%
New case files prepared for court docket	5,916	7,106	6,036	5,634
Defendants w/misdemeanor dispositions	1,476	1,284	1,536	1,406
Warrants processed	1,086	866	1,020	1,034
Subpoenas issued	564	510	509	538
Traffic tickets processed	11,925	12,504	10,303	11,357
Parking tickets processed	308	164	124	299
Traffic ticket cases paid (closed status-without court hearing)	4,324	5,351	4,363	4,118
Scheduled court docket				
Sessions	160	138	160	162
Days	82	70	84	83
Revenue collected				
	\$ 1,292,842	\$ 1,552,162	\$ 1,532,122	\$ 1,398,352
Online Credit Card Transactions in Dollars	\$ 484,063	\$ 456,716	\$ 427,079	\$ 461,013
Online Credit Card Transactions	3,603	3,575	3,267	3,431
Cash Bond Activity				
Cash Bonds Posted	\$ 228,365	\$ 290,660	\$ 258,650	\$ 217,490
Cash Bond Forfeits	\$ 53,078	\$ 38,950	\$ 67,280	\$ 50,550
Cash Bonds Transferred to fines	\$ 166,438	\$ 117,394	\$ 196,502	\$ 158,512
Cash Bonds Refunded	\$ 76,213	\$ 77,013	\$ 60,704	\$ 72,583
Active Bonds	\$ 233,328	\$ 220,620	\$ 258,481	\$ 222,217

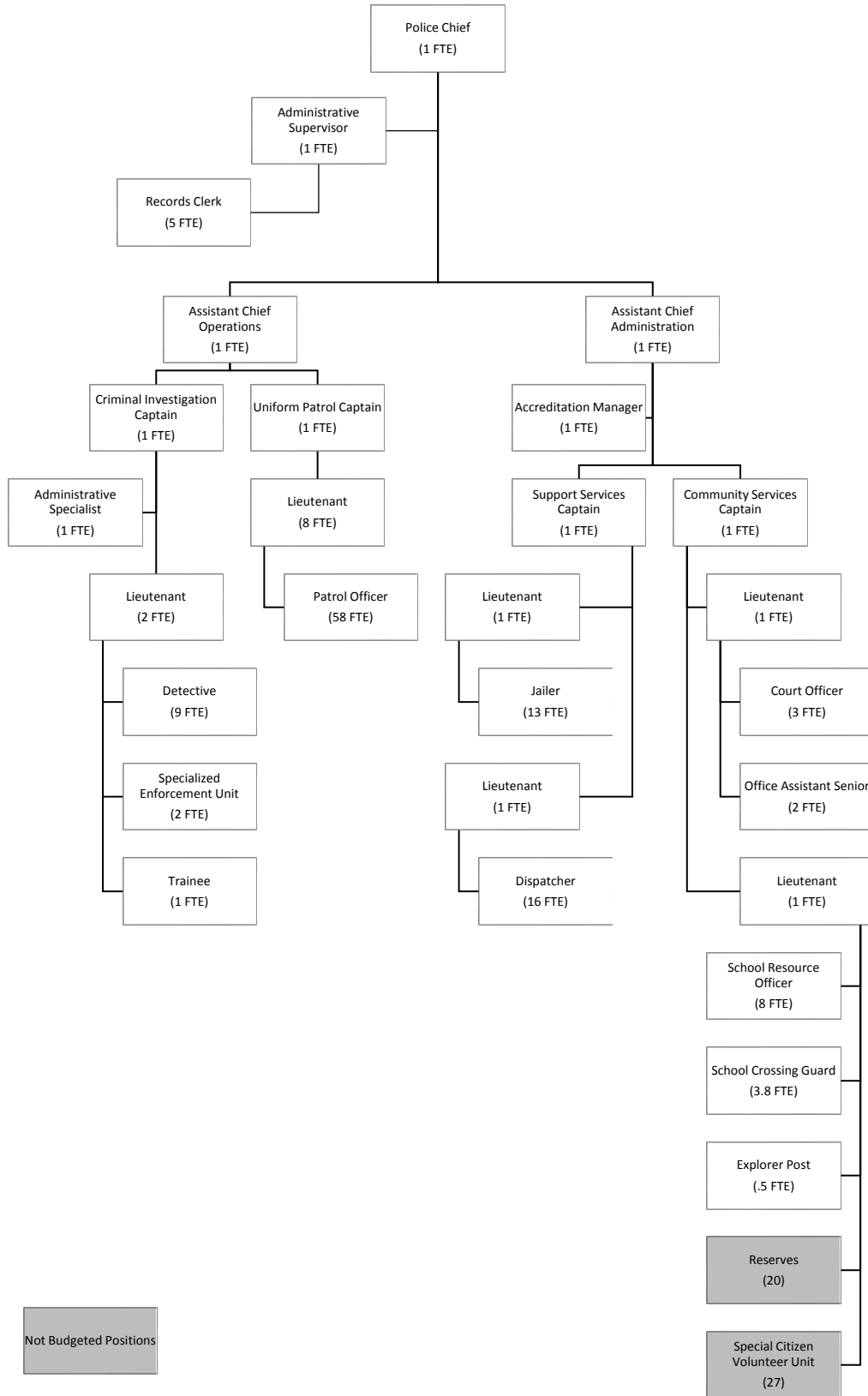
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 678,550	\$ 810,759	\$ 864,740	\$ 846,409	\$ 895,195
Operating Expense	65,332	64,692	94,378	78,884	96,299
Capital Outlay	8,509	-	-	-	-
Total	\$ 752,391	\$ 875,451	\$ 959,118	\$ 925,293	\$ 991,494

Staffing Summary

	Actual		Estimated		Budget	
	FY 16		FY 17		FY 18	
Salaries	2.0	\$ 171,191	2.0	\$ 129,723	2.0	\$ 130,800
Wages	9.0	289,067	9.0	301,013	9.0	307,624
Part-time	5.0	108,786	5.0	135,205	5.0	142,834
Other Compensation		282		1,200		3,600
Benefits		241,434		279,268		290,160
Merit & General Adjustment				-		20,177
Other Personnel	0.0	-	0.0	-	0.0	-
Total	16.0	\$ 810,759	16.0	846,409	16.0	\$ 895,195

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, Domestic Violence Unit, and the Specialized Enforcement Unit that investigates illegal narcotics.

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

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

FY 2017 Accomplishments

- During FY17, the men and women of CPD received countless gestures of gratitude and support from the community during what was a very difficult year for law enforcement both locally and nationally. This was viewed as a tribute to the dedication and professionalism of our agency by the community as a whole.
- Throughout the fiscal year, the department continued to implement a host of technologies geared towards improving our delivery of services. FY17 saw the addition of Mobile Data Terminals, which provide us with in-field reporting, criminal justice database access, and electronic traffic citation capabilities. Full implementation is expected in early FY18.
- The department raised more than \$30,000 during the annual Classic Car Show sponsored by Lander's Ford of Collierville. The proceeds benefitted 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 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

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

Objectives:

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

SAFETY

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

Objectives:

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

Goal: To improve traffic safety efforts.

Objectives:

- Target enforcement efforts by addressing crash causative factors.

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

SERVICE

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

Objectives:

- Implement advanced technologies associated with Electronic Citations through our MDT program and continued research for future implementation of Body Cameras.
- Provide technology training to personnel.
- Collaborate with and continue routine meetings with IT and department's technology committee.

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

Objectives:

- Ensure proper staffing of police districts.
- Analyze call volume and district boundaries.
- 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: To continue building effective communication with the community, schools, civic groups, and other community leaders within the Town of Collierville.

Objectives:

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

Statistics	Actual FY15	Actual FY16	Estimated FY17	Projected FY18
Population	48,517	49,292	49,676	49,914
Sworn Officer Complement	102	102	102	102
Civilian Employees	39	39	39	38
Volunteers	25	25	27	27
Reserves	5	5	5	5
Explorers	6	6	5	5
Total Incoming/Outgoing Phone Calls	144,406	132,762	133,866	136,543
Total CAD Entries / Police	41,733	43,499	48,590	49,562
Alarm Calls	2,640	3,170	3,250	3,315
911 Calls	11,993	10,711	9,542	9,733
Traffic Warnings	12,612	12,553	15,770	16,085
Traffic Citations	11,459	9,045	11,452	11,681
Total DUIs	151	102	130	133
Total Crashes	1,296	1,143	1,274	1,299
Auto Thefts	30	29	26	27
Burglaries	77	90	58	59
Larcenies (All Inclusive)	735	640	732	747
Prisoners Processed	2,250	2,121	2,608	2,660

* Actual and Estimated figures represent totals from 2015 / 2016 calendar years respectively.

* FY18 projections are based on a 2% increase from FY17 estimates

Performance Measures

Measures	Target	Actual FY15	Actual FY16	Estimated FY17
Total CAD Entries / Police	49,562	41,733	43,499	48,590
Average Response Time (All Calls)	7:25	7:25	7:25	7:25
Officers per 1,000 Population	2.06	2.08	2.08	2.06
Assigned Criminal Cases to CID	1,018	952	1,030	998
Percentage of Criminal Cases Cleared	65%	64%	65%	65%
FBI Part I Offenses Clearance Rate	55.00%	55.00%	55.00%	55.00%

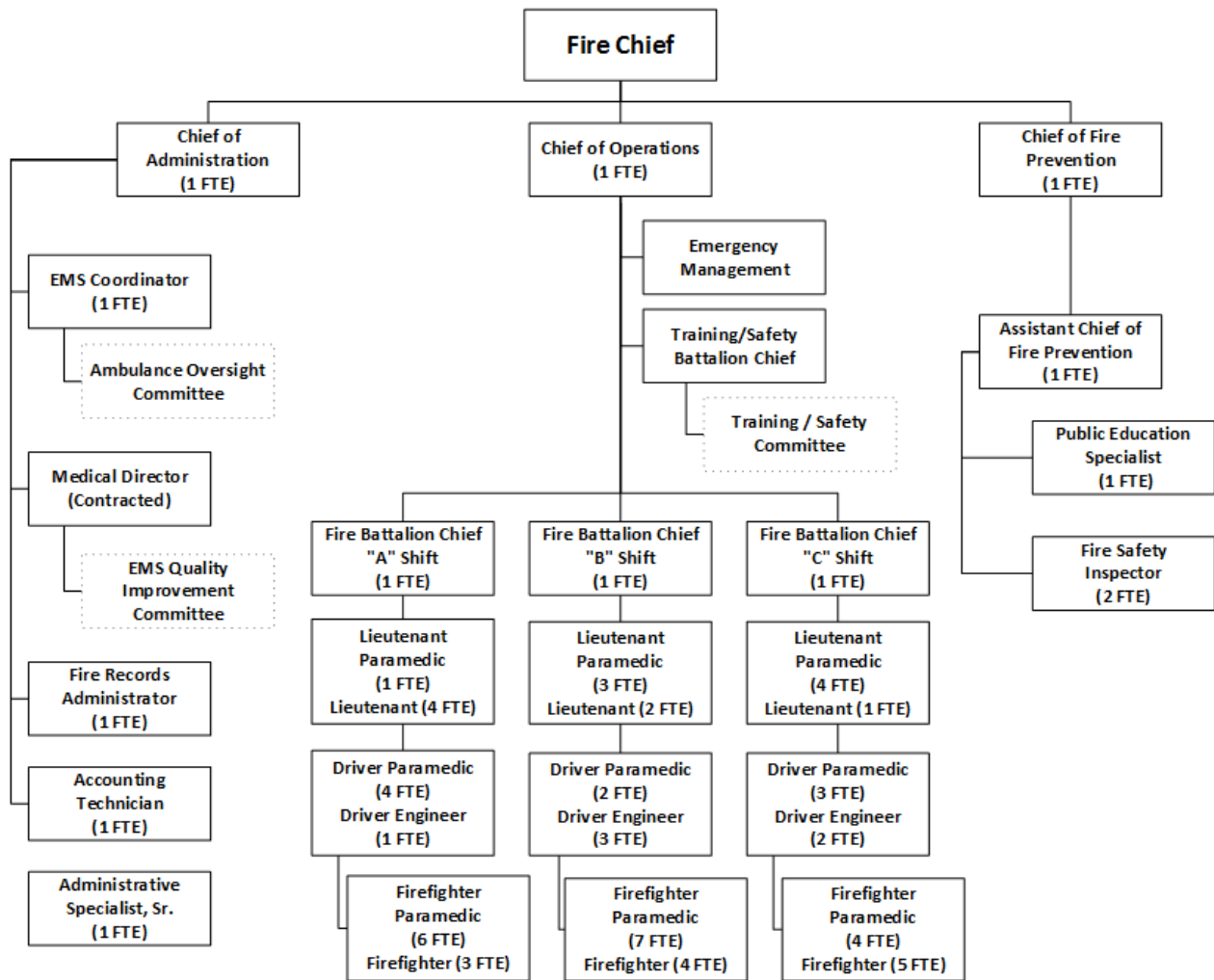
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 9,925,207	\$ 9,851,238	\$ 11,235,492	\$ 10,719,402	\$ 11,905,985
Operating Expense	764,192	808,629	1,049,179	980,301	1,116,724
Capital Outlay	117,328	214,871	354,455	339,455	39,367
Total	\$ 10,806,727	\$ 10,874,738	\$ 12,639,126	\$ 12,039,158	\$ 13,062,076

Staffing Summary

	Actual		Estimated		Budget	
	FY 16		FY 17		FY 18	
Salaries	9.0	\$ 734,798	9.0	\$ 753,907	9.0	\$ 775,847
Wages	132.0	5,957,730	132.0	6,423,079	132.0	6,950,624
Part-time	17.0	92,964	17.0	85,000	17.0	100,277
Other Compensation		249,644		135,000		241,200
Benefits		2,816,103		3,322,416		3,525,664
Merit, Step & General Adjustment		-		-		312,373
Other Personnel	0.0	-	0.0	-	0.0	-
Total	158.0	\$ 9,851,238	158.0	10,719,402	158.0	\$ 11,905,985

FIRE DEPARTMENT



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

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

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

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

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

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

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

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

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

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

FY 2017 Accomplishments

- **Fire Improvement**; improved the Collierville's ISO (Insurance Service Organization) Rating from a Class 3 to a Class 2.
- **Staffing**; appointment of a new Fire Chief.
- **Staffing**; reorganized 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.
- **Safety**; at the request of the Town's Safety Committee, the fire department implemented a CPR/AED Program for town-wide employees. As of this date, 150 employees have been certified.
- **Fire Prevention**; converted hardcopies of pre-incident plans on businesses and industries to electronic and placed on engine company iPads in order to have the capability to quickly recall the information (data, site plans, construction schematics, hazardous material listings and digital pictures) during emergency operations; thereby enhancing firefighter safety and complying with various NFPA 1500 standards.
- **EMS Improvement**; in order to increase survival rates of patients from cardiac arrest, the fire department implemented ResQCPR 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.
- **EMS Improvement**; in order to improve the outcome of musculoskeletal sports injuries, the fire department working in collaboration with the National Athletic Trainers Association created emergency action plans to deal with football injuries. Specialized equipment was purchased to remove athletic gear, and new immobilization and stabilization equipment was purchased to provide a higher level of quality patient care.
- **Technical Report**; conducted cost analysis on renovating, rebuilding and/or relocating firehouse #2.
- **Technical Report**; conducted feasibility and cost analysis on utilizing a squad concept in conjunction with new ladder truck for EMS responses in firehouse #5's district.
- **Technical Specifications**; the Apparatus Purchasing Committee created detailed technical specification for

competitive bids for fire hose, nozzles, tools and appliances for the new ladder truck.

- **Technical Specifications**; the Apparatus Purchasing Committee created detailed technical specification for competitive bids for a 100' heavy-duty steel 3-section rear mount ladder truck.
- **Uniform Change**; as part of the Fire Chief's Professional Image and Competency Campaign, dress and work uniforms were changed to influence public perception on professionalism and promote morale within the ranks.
- **GIS**; worked with GIS Department to provide updated maps with interstate mile markers for SR-385 and I-269.
- **GIS**; worked with GIS Department to create new golf fairway maps in order to locate patients more quickly.
- **Fire Prevention**; worked in collaboration with Morton Museum to create "Rising from the Ashes: The Collierville Fire Department," an exhibit outlining the creation and progression of the Collierville Fire Department.
- **Facility Improvements**; to improve functionality, safety and security, the card reader access system at the Fire Administration facility was upgraded. This provided compatibility with Town Hall's system, allowed system management to be managed by the IT Department, limited direct access to staff offices, and secured the training/EOC areas.
- **Fire Prevention**; working in collaboration with Town's Safety Committee, Fire Inspectors taught 345 Town and School employees a basic fire extinguisher class designed to raise awareness of fire hazards and how to act safely in the event of an emergency fire situation.
- **Fire Prevention**; created a "Live Christmas Tree Safety" pamphlet and distributed to local vendors who sell Live Christmas trees to give to each consumer in an attempt to reduce home Christmas tree fires.
- **Communications**; created fire department Facebook page to enhance communication with citizens and to augment the department's online presence.

FY 2018 Goals and Objectives

STEWARDSHIP

Goal: To increase employee resiliency and enhance continuity of departmental operations through additional employee training and development.

Objectives:

- By September 2017, the fire department, in conjunction with the Tennessee Fire Service and Codes Enforcement Academy (TFACEA), will provide a three-part training series on Officer Leadership and Development to company officers and those aspiring to be promoted to company officers.

State Academy Instructors will certify 100% of participating personnel by April 2018.

SAFETY

Goal: To decrease fire loss and remain 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 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.

Goal: To review and revise Standard Operating Procedures to reflect the fire department's mission, organizational environment and regulatory requirements.

Objectives:

- By July 2017, the fire department will establish a Standard Operating Procedures (SOP) Review Committee whose responsibility will be to review and update all current SOP policies. This is being done to ensure the procedures accurately reflect the fire department's mission, organizational environment and regulatory requirements. Staff estimates completion by the end of the fiscal year.

SERVICE

Goal: To build upon our history of excellence through continued high-quality service delivery and ongoing operational training.

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 annually.

Goal: To use advances in technology to improve employee productivity and customer service delivery.

Objectives:

- Beginning August 2017, the Division of Fire Prevention will implement a fully Electronic Plan Submittal Process. E-Plan submittals will be required for architectural plans as well as shop drawings for sprinklers, fire alarms, and other fire protection systems. This will streamline the plans review process and reduce turnaround time by 50% (4 weeks to 2 weeks). Staff estimates completion no later than September 2019, at a cost not to exceed \$3,200.

SCHOOLS

Goal: To continue departmental cooperation with Collierville Schools, on an ongoing basis at each school and with school administration, as well as on school construction and renovation projects.

Objectives:

- 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.
 - Review construction documents to ensure life safety and fire protection equipment meet minimum adopted fire and life safety codes.
 - Provide required inspections throughout the construction process to insure minimum fire and life safety requirements are met.
- Continue annual life safety inspections for all existing Town school facilities as prescribed by the State Fire Marshal's Office.

Statistics	Actual	Actual	Estimated	Projected
	CY15	CY 16	CY 17	CY 18
Population	48,517	49,587	49,631	49,676
Total Number of Calls	3,450	3481	3,713	3,960
Average Travel Time (min:sec)	4:58	4:46	5:10	5:24
Fire Dollar Loss	\$826,579	553,991	358,477	231,964
Dollar Value Saved	\$18,927,076	7,197,798	2,472,264	849,161
Fire Dollar Loss per Capita	17.00	11.18	7.17	4.6
Structure Fires	39	34	33	32
Vehicle Fires	5	18	20	22
Outside Fires	33	40	44	48
Other Calls (Public Assistance & Alarms)	1,052	963	986	1,010
Emergency Medical Calls	2,311	2,426	2,637	2,867
Percent of Calls that are false alarms	16.00%	15	15	14
Civilian Injuries	1	2	0	0
Civilian Fatalities	0	0	0	0
Mutual Aid Given	29	32	37	43
Mutual Aid Received	15	11	12	12
Total Number of Inspections	2,656	3,226	3,476	3,745
Total Hazards	2,301	3,613	4,961	6,815
Total Hazards corrected within 90 days	1,509	3,047	4,810	7,599
Hours spent inspecting	891	652	665	552
Total Fire Investigations	10	9	7	5
Training Hours	19,138	16,243	16,351	16,461

Performance Measures

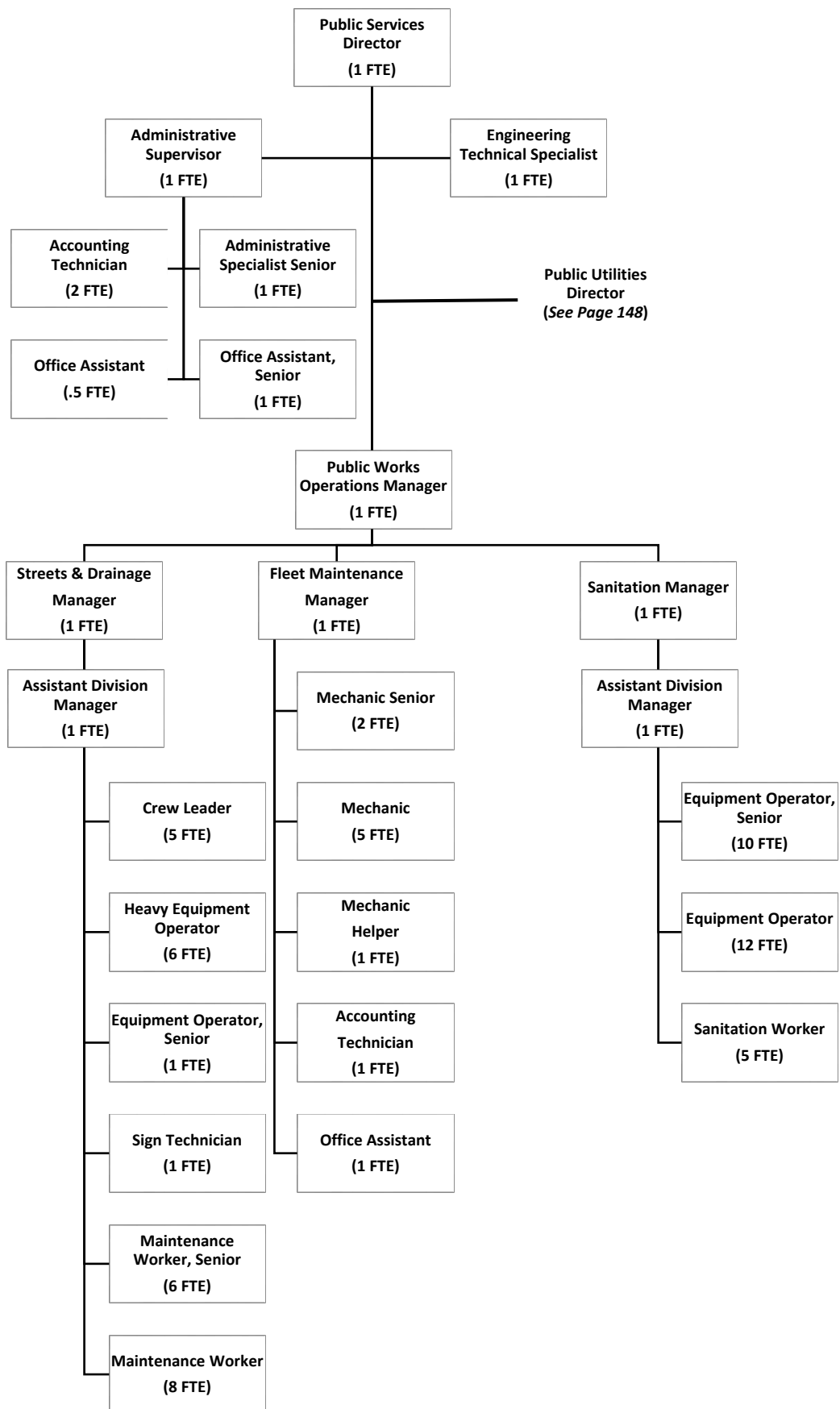
Measure	Target	Actual 2015	Actual 2016	Estimated 2017
Engine Company on-scene within eight (8) minutes or less	90%	93%	94%	93%
Ambulance Transport on-scene within nine (9) minutes or less	90%	97%	97%	95%

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 6,547,823	\$ 6,551,228	\$ 7,287,760	\$ 7,049,263	\$ 7,482,858
Operating Expense	431,817	525,326	729,939	716,499	653,296
Capital Outlay	68,434	47,908	96,077	96,024	35,283
Total	\$ 7,048,074	\$ 7,124,463	\$ 8,113,775	\$ 7,861,786	\$ 8,171,437

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	7.0	\$ 640,551	8.0	\$ 627,991	8.0	\$ 706,976
Wages	64.0	3,741,846	65.0	3,944,456	65.0	4,111,274
Part-time	1.0	12,854	1.0	18,286	1.0	19,924
Other Compensation		345,906		373,960		350,995
Benefits		1,810,070		2,084,570		2,164,758
Merit, Step & General Adjustment		-		-		128,931
Other Personnel	0.0	-	0.0	-	0.0	-
Total	72.0	\$ 6,551,228	74.0	7,049,263	74.0	\$ 7,482,858



PUBLIC SERVICES - ADMINISTRATION

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

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

FY 2017 Accomplishments

- Implemented a new customer satisfaction callback survey. On average staff conducted 5 to 6 customers callbacks per week regarding services provided. Of the 100+ customers contacted in the past quarter, 53% reported being very satisfied, 49% satisfied, and 2% not satisfied. Any customer responses reporting not satisfied were submitted to Department management for evaluation in order to correct any deficiencies and improve service levels to our customers.
- Several staff members attended an MTAS Institute for Public Service employment law course covering various topics related to hiring practices, compensation, discipline, FMLA and FLSA.
- Promoted 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 2018 Goals and Objectives

STEWARDSHIP

Goal: To manage department expenses and operate within budget.

Objectives:

- Perform department services efficiently and effectively working within means of department budget.

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

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

Objectives:

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

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

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

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Estimated FY17
Safety Meetings	12	12	12	12
Purchase orders processed	1,700	1,486	1,524	1,600
Customer Call Back Survey Response				
Very Satisfied	196			49*
Satisfied	164			41*
Not Satisfied	8			2*
Check requests processed	230	234	224	230
% of purchase orders/check requests voided	9%	8%	9%	10%
Total number of department employees	117	112	115	119
Number of workman's compensation claims processed	15	8	17	15
Man hours lost due to on the job injury	800	528	1,705	860

*FY17 only includes three months of call backs

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 563,232	\$ 576,146	\$ 664,824	\$ 631,556	\$ 671,915
Operating Expense	60,575	56,997	70,817	66,994	75,426
Capital Outlay	0	0	0	0	29,000
Total	\$ 623,807	\$ 633,143	\$ 735,641	\$ 698,550	\$ 776,341
Reduction to expenditures					
Water & Sewer Fund	\$ (281,616)	\$ (288,073)	\$ (332,717)	\$ (315,778)	\$ (335,957)
General Fund	\$ 342,191	\$ 345,070	\$ 402,924	\$ 382,772	\$ 440,383

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	4.0	\$ 303,418	4.0	\$ 313,079	4.0	\$ 317,675
Wages	3.0	109,630	4.0	123,991	4.0	140,536
Part-time	1.0	13,416	1.0	13,794	1.0	14,093
Other Compensation		-		-		-
Benefits		149,681		180,691		188,945
Merit & General Adjustment		-		-		10,665
Other Personnel	0.0	-	0.0	-	0.0	-
Total	8.0	\$ 576,146	9.0	631,555.60	9.0	\$ 671,915

PUBLIC SERVICES – STREETS AND DRAINAGE

Streets and Drainage, a division of the Department of Public Services, has 5 (five) crews responsible for pavement repair, infrastructure construction, infrastructure maintenance, street signage, drainage system repair, right-of-way litter collection and street sweeping. The division also assists with leaf pick-up and special activity events. The division works under the general direction of the Streets and Drainage Manager who coordinates the daily work schedules of twenty-eight employees.

FY 2017 Accomplishments

- Responded to approximately 1,475 calls for service for signs, street repair and drainage repairs a 10% increase compared to the previous fiscal year.
- Replaced 625 regulatory, warning, guide and street name signs throughout Town to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices.
- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Decorated the Town Square for the Christmas Holiday hanging over 2,250 feet of garland and 2,500 strands of lights totaling over 250,000 lights a 25% increase in lights installed compared to the previous fiscal year.
- Provided snow and ice removal for major streets during the winter season.
- Replaced 1,226 feet of curb and gutter.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

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

Objectives:

- Schedule new hire personnel for Maintenance technology training course through the Tennessee Public Work Institute (TPWI) as they come available and are budgeted for.
- Send a minimum of three personnel to Streets and Drainage related training each year or as they are budgeted.

SAFETY

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

Objectives:

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

SERVICE

Goal: To improve and maintain drainage systems performance 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.
- Inspect, document, and repair concrete curbs and water tables at various locations throughout the year and replace curbs and gutters as needed ahead of the paving project.

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

Objectives:

- Install a minimum of three handicap ramps at various locations to meet ADA requirements.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.

- Repaint crosswalks/stop bars at all schools and intersections prior to the beginning of each school year.
- Continue upgrading traffic control devices to meet new MUTCD requirements over the next five years.

Statistics	Actual FY15	Actual FY16	Estimated FY17	Projected FY18
Roadway Lane (miles)	680	686	692	698
Open ditches in miles	14	14	14	14
Cost per lane mile paved	\$47,766	\$46,797	\$43,343	\$47,000
Asphalt patching tons	2,050	2,048	2,157	2,500
Street Signs	9,150	9,500	9,500	10,000
Number of man hours paid (non-exempt)	54,846	56,160	55,738	58,240
Percent of overtime hours paid	2.2%	2.0%	1.3%	1.8%
After hour call-outs	50	39	50	50

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Estimated FY17
Curb and Gutter replacement, linear feet	3,000	1,600	2,260	2,500
Asphalt paving, contract (lane miles)	38.0	21.0	29.1	23.5
Percent of streets paved	5.5%	3.5%	4.2%	3.4%
Pavement repairs*	3,250	3,217	3,378	3,000
Linear feet of curb repairs	1,800	2,325	1,951	1,226
Street Signs repaired / installed	700	739	561	561
Work orders processed	1,500	1,200	1,473	1,500

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 1,501,405	\$ 1,527,197	\$ 1,696,013	\$ 1,666,455	\$ 1,783,530
Operating Expense	2,407,976	2,147,126	2,106,151	2,094,676	2,148,245
Capital Outlay	2,661	25,586	6,000	0	86,000
Total	\$ 3,912,043	\$ 3,699,908	\$ 3,808,164	\$ 3,761,131	\$ 4,017,775

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	1.0	\$ 78,640	1.0	\$ 81,039	1.0	\$ 83,765
Wages	28.0	914,930	28.0	969,855	28.0	1,021,146
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		21,353		30,000		25,000
Benefits		512,274		585,561		614,393
Merit & General Adjustment		-		-		39,227
Other Personnel	0.0	-		-		-
Total	29.0	\$ 1,527,197	29.0	1,666,455.21	29.0	\$ 1,783,530

PUBLIC SERVICES – FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. Vehicles serviced include pickup trucks, automobiles, dump trucks, fire pumpers, aerial fire trucks, a Town bus, emergency rescue trucks, hydraulic excavators, sewer machines, off road pieces of equipment such as air compressors, emergency generators, tractors, trailers, and heavy construction equipment (approximately 464 vehicles and equipment. The division also maintains and repairs a variety of miscellaneous power-driven pieces of equipment such as line trimmers, gas-powered trash pumps, chainsaws and other non-drivable equipment. Special jobs bid and performed by private shops are bodywork and transmission repairs. Fleet Maintenance also provides welding and fabrication for all departments. The division works under the general direction of the Fleet Maintenance Manager who coordinates the daily work schedules of ten employees.

FY 2017 Accomplishments

- Increased training opportunities for employees to improve division service levels and productivity. Throughout FY17 Fleet Maintenance personnel attended Emergency Vehicle Technician training courses, Accident stage settings course, Diesel Engine maintenance classes, and other mechanic related courses.
- Completed over 1,695 vehicle and equipment repairs in FY17 a 3% increase in repairs compared to the previous year.
- Increased fleet from 450 vehicles and pieces of equipment in FY16 to 464 in FY17 a 3% increase compared to the previous year.
- Installed a metal storage building for tires which increased parts storage capacity. The additional storage space allows for additional stock and results in mechanics making repairs more efficiently. Additionally, inventory can be increased and purchased in bulk resulting in reduced parts cost.
- Worked with Town Administration and each Department to develop and improve the Towns vehicle and equipment replacement plan extending the vehicles use by transferring them to different departments.

FY 2018 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Continue large truck rebuild/overhaul program to extend the useful life of equipment by 20 to 25% over their expected life service.
- Division Manager will work with Department heads and representatives towards improving Town wide vehicle and equipment replacement procedures. This process will include reassigning available surplus units in reasonable working order to other departments on an as needed basis to limit capital expenditures.
- Evaluate vehicles and equipment for maintenance items related to poor operator driving habits as vehicles and equipment are brought in for maintenance. Work with managers to correct any deficiencies as they are found.
- Install security surveillance cameras to safeguard parts, vehicles and equipment in the Fleet Maintenance facility and surrounding lot when budgeted.

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

Objectives:

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

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

Objectives:

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

SAFETY

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

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division employees attend monthly employee safety meetings.
- Monitor daily maintenance projects to ensure personnel are following safe work practices. Record inspections in managers log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.

SERVICE

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

Objectives:

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

Statistics	Actual FY15	Actual FY16	Estimated FY17	Projected FY18
Service orders completed	1,676	1,646	1,695	1,762
Service Requests by Department:				
Public Services	931	972	926	975
Police	499	472	525	550
Fire	120	111	95	100
Town Administration	1	2	6	4
Development	48	41	18	25
Finance	25	1	51	4
Parks	49	46	70	90*
Animal Control	3	1	3	2
Number of Mechanics	6	6	7	7
Town Fleet Vehicles and Equipment		450	464	479
Vehicles and Equipment per Mechanic		75	66	68
Fuel Gallons Purchased:				
Regular	177,476	163,616	178,000	179,000
Diesel	133,450	133,214	137,000	138,000
Fuel Average Price per Gallon				
Regular	2.2990	1.5027	1.5000	1.80
Diesel	2.5000	1.5549	1.6000	1.75
Number of man hours paid (non-exempt)	15,738	18,720	20,480	20,800
% of overtime hours paid	1.6%	1.0%	0.7%	1.0%

*Includes General Service & Parks and Maintenance

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	0.75 day	1 day	1 day	1 day

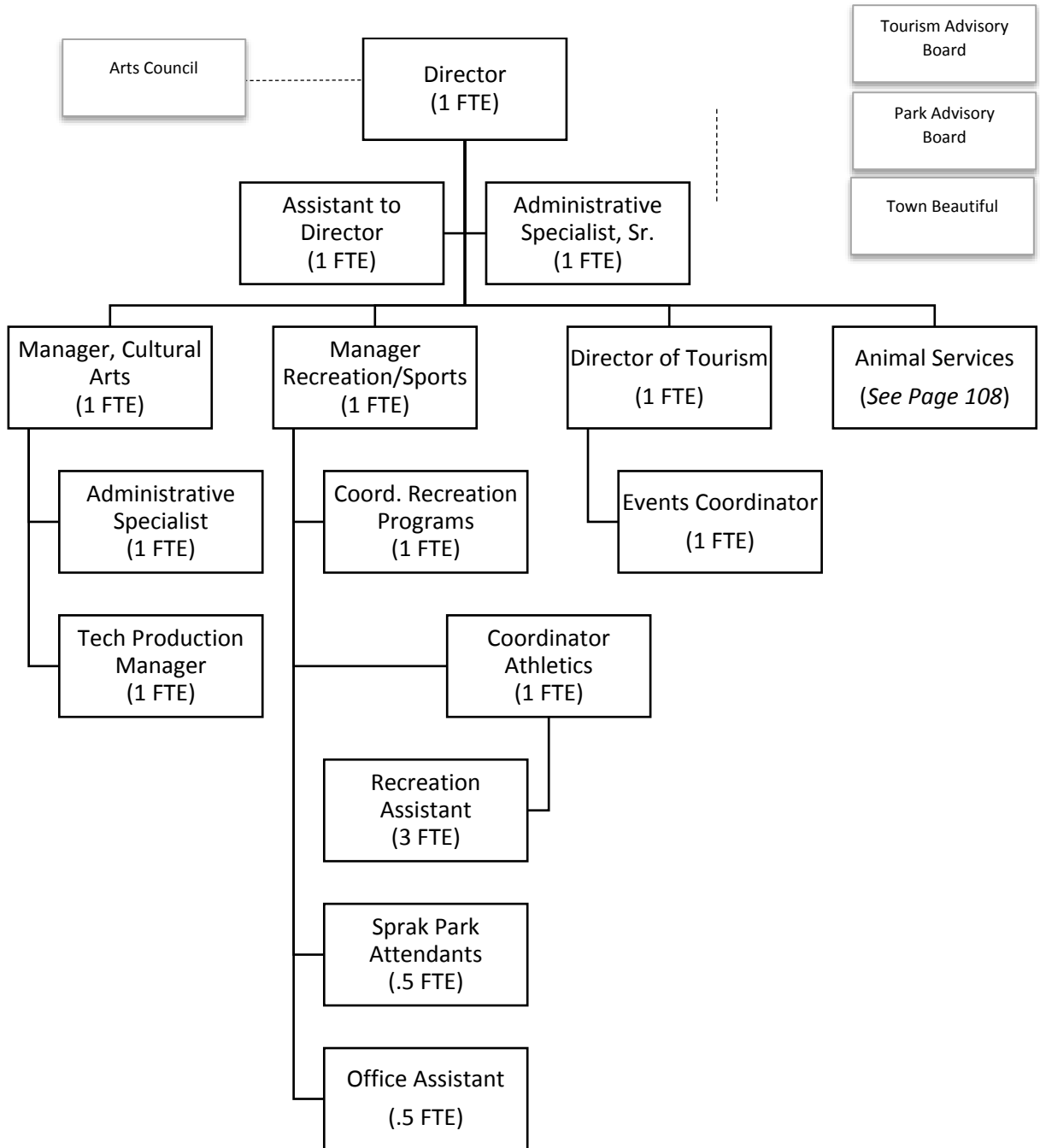
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Personnel	\$ 521,588	\$ 591,662	\$ 759,480	\$ 715,910	\$ 756,674
Operating Expense	56,915	111,794	97,557	94,537	120,099
Capital Outlay	0	0	0	0	0
Total	\$ 578,502	\$ 703,456	\$ 857,037	\$ 810,447	\$ 876,773

Staffing Summary

	Actual		Estimated		Budget	
	FY 16		FY 17		FY 18	
Salaries	1.0	\$ 75,282	1.0	\$ 81,248	1.0	\$ 81,074
Wages	9.0	330,109	10.0	393,217	10.0	404,744
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		4,371		8,000		8,000
Benefits		181,900		233,446		241,807
Merit & General Adjustment		-		-		16,048
Other Personnel	0.0	-	0.0	-	0.0	5,000
Total	10.0	\$ 591,662	11.0	715,910.27	11.0	\$ 756,674

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



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

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

Core Businesses of the Parks and Recreation Department:

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

FY 2017 Accomplishments

- Completed TN Dept. of Environment & Conservation Park & Recreation Department Re-Accreditation Program
- Opened Phase I of the Robbins-Halle Nature Preserve Greenbelt Trail Segment

- Launched new "Christmas in Collierville" logo and program series that featured more than 26 free, family-friendly holiday events with over 24,000 participants.
- Opened the Historic Depot Visitors Center and coordinated history and train-related programming, visitor services, and conference room rentals.
- Introduced a Special Events and Visitor Center Volunteer Program to assist with community events and visitor services at the Depot.
- Managed/Coordinated 25 community special events with over 28,000 participants.
- Relaunched Collierville's Double Decker Bus in September 2016 with program offerings and revised rental process; approximately 800 people received free rides on the Double Decker Bus during Christmas in Collierville 2016.
- Partnered with the Tourism Advisory Commission to revise the selection process and criteria for Collierville's Independence Day Celebration.
- Created and implemented communications plans for Collierville's trains, Christmas in Collierville programming, and Independence Day Celebration.
- Hosted "Movie in the Park – Star Wars: The Force Awakens" with over 800 participants.
- Published a revised Collierville Train History brochure exploring the Town's railroad history.
- Harrell Theatre was in use over 300 days with performances, rehearsals, and civic events.
- Offered eight (8) summer performing arts camps with over 200 students enrolled.
- Presented the Army Jazz Band in a free concert for the town.
- Featured fifteen (15) local artists in the Harrell Theatre Gallery.
- Presented in partnership with the Collierville Arts Council the 9th annual Symphony in the Rose Garden.
- Created an Athletics Training Program as well as updated the Athletic Section of the Departments' Policy Manual
- Staff completed the National Alliance for Youth Sports Certification Program
- Hosted the 5th annual Coaches' Volunteer Recognition Banquet.
- Provided four (4) sport specific skill development camps for participants and coaches – one (1) in football, two (2) in basketball, and one (1) in baseball/softball
- No fee increases for youth baseball, football, tee ball, volleyball, basketball, and softball programs for fifth (5th) consecutive year.
- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for sixth (6th) consecutive year.

- Administered over 25 individual instructional programs: Senior Exercise/Chair Yoga/Bingo/Senior Travel/Dominoes/Camp Smile/Computer Programs for Youth/Drama Programs/Safe Sitter and Senior Programs. These programs had the following number of registered participants: Senior Exercise (4,180), Chair Yoga (640), Bingo (660), Dominoes (72), AARP 55 Alive (20), Camp Smile (50), Computer Programs for Youth (149), Drama Programs (84), and Safe Sitter Babysitting (57).
- Hosted 10 instructional tennis clinics with 225 youth and 50 adult participants (approximately 2,098 hours of court time instruction) plus an additional 156 adult recreational tennis leagues players. Other approved court usage at H.W. Cox Park Tennis Facility included 26 USTA Adult Leagues, USTA Jr. Team Tennis had over 100+ players along with 9 Home Matches and City Wide Tournament), Private/Group Lessons (325 participants), and public play on the courts.
- Coordinated usage of 738 hours of court time with Collierville High School Tennis Program that included practices M-F and 11 hometown matches with visiting opponents.
- Camp Smile Special Needs Camp celebrated its 20th year! Our largest attendance in 20 years with 50 participants in a 2 week period; 1,000 hours of interactive programming and 600 hours of program instruction. Also through civic and business donations and grants 17 one-week scholarships were awarded to Camp Smile participants. Total of \$4,000 in donations and grants received by the department.
- Senior Exercise class that was started in 1993 has had a 31% increase in attendance this last year; class averages 39 participants per class session.
- Managed 101 Senior Adults on travel adventures to Louisville, Kentucky for Christmas, downtown historical tour of Memphis with Jimmy Ogle and Zoo tour, and a spectacular tour of Washington DC and West Virginia which included 2 historic train rides through the mountains of W. Virginia. These trips along with early spring trips accounted for 3,410 bus miles, 4,150 air miles, and 60 train miles.

FY 2018 Goals and Objectives

STEWARDSHIP

Goal: To increase the connection with the community through heritage programming and accessibility.

Objectives:

- Operate a visitor’s center in the historic Depot.
- Develop programming that highlights Collierville’s unique resources and amenities.
- Create a volunteer program that assists with special events and programs.

- Revise Town promotional materials to promote Collierville as “A Great Place to Be”

SERVICE

Goal: To expand Collierville Greenbelt System.

Objectives:

- Identify existing trails that need to be repaired and/or repaved
- Identify Residential connection opportunities along the Sanders Creek Regional Trail.
- Continue layout of Wolf River Trail from WC Johnson Park East to Collierville/Arlington Road along the Wolf River.

Goal: To upgrade Program Surveys and Marketing of Survey Results.

Objectives:

- Upgrade our program survey processes by highlighting to the goals and expectations of the programs throughout the survey questionnaire.
- Simplify the survey process and make it more appealing to the participants.
- Stress the importance of completing a survey by our participants
- Provide a survey recap of all results of the survey.

Goal: To enhance Youth Recreational Sport participant Experience.

Objectives:

- Offer player skill development through additional new sport specific instructional camps
- Offer Coach’s development through additional new sport specific coaching clinics.
- Provide additional schedule upgrades with new pre-season “jamboree” events
- Join the Junior Grizzlies Youth Basketball Program to provide on-court instruction clinic by the Memphis Grizzlies staff, apps and videos to use for drills and practice instruction, and online tutorials for help and feedback.

Goal: To provide a variety of fun and educational programming for a diverse community.

Objectives:

- Expand and/or special event programming to include fitness programs on Town Square, Double Decker Bus Programming, and revamped Mother/Son event.
- Evaluate the quality of special event programs with an external post-event assessment and internal review process.
- Expand communication opportunities with school administration related to the promotion of community programs.

Goal: To enhance the Cultural Arts Experience.

Objectives:

- Celebrate the 30th Anniversary of the Harrell Theatre with new lobby and auditorium furniture upgrades.
- Partner with Arts Council, New Day Theatre, and CHS Drama Department for new productions and performing arts camps/clinics.

Goal: To provide new and improved opportunities in all areas of recreational programming.

Objectives:

- Develop operational plan for Linda Kerley Center based on facility layout and design.

- Begin transition of Senior Exercise programs from the Community Center to the Linda Kerley Center.
- Continue development of Nature Education Room at WCJ House to promote educational opportunities of the Wolf River, Peterson Lake Boardwalk and Arboretum.
- Identify new recreational programs through TN Recreation & Park Association Network.

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Special Events Attendance				
Town Sponsored Events	44,400	30,840	42,700	29,200
Non-Town Sponsored Events at Parks	26,300	24,250	25,300	25,800
Instr./Recreation Program Participants				
Instructional Classes	480	455	420	465
Tennis Program Participants	1,960	1,810	1,885	1,920
Senior Program Participants				
Athletic Programs				
Youth Athletic Participants	5,780	5,250	5,660	5,725
# Athletic Games/Practices	11,595	11,060	11,255	11,480
# of Volunteer Coaching Hours	78,220	77,250	76,680	77,440
Harrell Theatre Attendance	33,115	25,489	32,463	32,780
Greenbelt Mileage	19.0 miles	16.5 miles	18.0 miles	18.5 miles
Park System Acreage				
Maintained Park Acreage	610	500	500	610
Natural Areas Acreage	165	275	275	165
Cost (\$) of Park Operations/Resident	\$ 106.18	\$ 106.18	\$ 99.89	\$ 105.13
<i>TN Statewide Benchmarking Avg. \$87.44</i>				
% of Costs supported by User Fees	8.80%	8.80%	7.50%	8.00%
<i>TN Statewide Benchmarking Avg. 10.07%</i>				
Total Cost per Park Acreage	\$6,945	\$6,945	\$6,391	\$6,876
<i>TN Statewide Benchmarking Avg. \$8,852</i>				
Park Acres per 1,000 Residents	15.13	15.13	15.62	15.29
<i>TN Statewide Benchmarking Avg. 11.83 acres</i>				

Budget Summary

	Actual		Budget		Estimated		Approved	
	FY 15	FY 16	FY 17	FY 17	FY 17	FY 17	FY 18	FY 18
Personnel	\$ 2,590,151	\$ 2,724,241	\$ 3,063,025	\$ 2,819,368	\$ 2,819,368	\$ 2,819,368	\$ 1,018,921	\$ 1,018,921
Operating Expense	1,826,361	1,756,403	2,221,750	2,193,498	2,193,498	2,193,498	1,306,139	1,306,139
Capital Outlay	105,663	35,948	64,754	57,450	57,450	57,450	27,500	27,500
Total	\$ 4,522,175	\$ 4,516,592	\$ 5,349,529	\$ 5,070,316	\$ 5,070,316	\$ 5,070,316	\$ 2,352,560	\$ 2,352,560
Reduction to expenditures								
Library Fund	(9,000)	-	-	-	-	-	-	-
Water & Sewer Fund	(31,220)	(31,220)	(31,220)	(31,220)	(31,220)	(31,220)	-	-
General Fund	\$ 4,481,955	\$ 4,485,372	\$ 5,318,309	\$ 5,039,096	\$ 5,039,096	\$ 5,039,096	\$ 2,352,560	\$ 2,352,560

Staffing Summary

	Actual		Estimated		Budget	
	FY 16	FY 16	FY 17	FY 17	FY 18	FY 18
Salaries	8.0	\$ 562,556	9.0	\$ 528,268	8.0	\$ 508,988
Wages	41.0	1,279,559	41.0	1,326,265	3.0	146,541
Part-time	5.0	24,595	4.0	18,433	4.0	65,233
Other Compensation		29,560		30,000		2,500
Benefits		814,841		908,303		267,769
Merit & General Adjustment		-		-		19,790
Other Personnel	3.0	13,130	1.0	8,100	1.0	8,100
Total	57.0	\$ 2,724,241	55.0	2,819,368	16.0	\$ 1,018,921

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, 2017, the Town is projected to have \$121,785,000 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 173.

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:

- Main Street Collierville
- 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 15	FY 16	FY 17	FY 17	FY 18
Debt Service	\$ 4,025,210	\$ 5,344,492	\$ 9,322,350	\$ 9,324,065	\$ 8,794,363
Insurance	572,696	634,482	663,540	663,540	675,440
Special Appropriations	3,118,953	3,090,423	3,208,664	3,207,194	3,412,617
Total	\$ 7,716,858	\$ 9,069,398	\$ 13,194,554	\$ 13,194,799	\$ 12,882,419
Reduction to expenditures					
Library Fund	(11,041)	-	-	-	-
Water & Sewer Fund	(36,166)	(30,164)	(34,763)	(34,763)	(33,150)
General Fund	\$ 7,669,651	\$ 9,039,233	\$ 13,159,791	\$ 13,160,037	\$ 12,849,269

PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the weekly collection of household waste, yard waste, junk, home clean-outs and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of twenty-eight employees.

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

FY 2017 Accomplishments

- The Sanitation Division diverted approximately 7,820 tons of yard waste and 2,790 tons of household garbage in FY 2017 accounting for 27% of the total solid waste diverted from the landfill.
- Through collection operation and schedule modifications the Sanitation Division diverted an additional 3,718 tons of yard waste compared to the previous year, increasing the tonnage of yard waste diverted from the landfill by 90%. The diversion of 7,818 tons of yard waste material in FY17 saved the Town approximately \$43,000 in disposal fees.
- With the addition of second Automated Leaf Machine this year, leaf collection crews were able to keep pace with the increasing volume of loose leaves while reducing complaints and improving service levels to our customers. Leaf volumes increased from 1,776 tons in FY16 to 2065 ton in FY17 a 16% increase in volume.
- The Sanitation Division continues to provide a quality solid waste collection service at the lowest monthly service fee in Shelby County.

FY 2018 Goals and Objectives

STEWARDSHIP

Goal: To strive to meet the requirements set forth in the 2015-2025 Statewide Comprehensive Integrated Solid Waste Management Plan.

Objectives:

- Educate the public through the Town's website and public access television channel and the Town's public

information office to promote grass and leaf recycling in an effort to reduce the amount of yard waste landfilled each year by 5%.

- Work towards removing yard waste from the Town's waste stream by increasing the volume of brush taken to the mulch/compost site over the next year by 10%.

SAFETY

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

Objectives:

- Reduce lost time accident hours by 10% each year by ensuring all division employees attend monthly employee safety meetings.
- Division Managers will perform periodic operational safety inspections, document and review findings with drivers on a monthly basis to develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director for review.
- Division Managers will work with Fleet Maintenance Manager to identify and correct any occurrences of poor operator habits that could result in additional maintenance or accidents. If identified managers will work with drivers to correct any deficiencies as they are found.

SERVICE

Goal: To maintain and improve the level of daily service for timely collections of household garbage, recyclables, yard waste, junk, loose leaves and appliances in a cost effective manner.

Objectives:

- Review sanitation guidelines on a semiannual basis and adjust as needed.
- Review route design and efficiency annually and make adjustments as needed. Report findings to Department Director.
- Reduce the number of loads to the Walnut MS, landfill site by reviewing weight tickets on a monthly basis and working with drivers to ensure that loads are at the proper weight prior to transport.
- Cross train new drivers as time permits. Summarize training activities in a report to Department Director.
- Replace the aging transfer station garbage compactor in FY2028 to reduce the risk of a catastrophic failure that would interrupt solid waste collection operations.

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Total solid waste collected (tons)	40,180	39,644	40,449	38,897
Household garbage collected (tons)	14,680	14,332	14,469	14,573
Number of loads hauled from transfer station	760	695	697	729
Yard waste mulched/composted (tons)	8500	9,358	4,100	7,818
Yard Waste landfilled (tons)	14,000	12,883	18,654	13,716
Recycled household waste (tons)	3,000	3,071	3,226	2,790
Percent of household waste recycled	28%	21.0%	22.3%	19.1%
Percent of total solid waste diverted from Class I landfill	63.5%	63.8%	64.2%	62.5%
Percent of total solid waste diverted from all landfills	28.6%	31.4%	18.1%	27.3%
Loose leaves collected (tons)	2,230	1,567	1,777	2,065
Number of customers per employee	550	481	493	534
Tons collected per employee	1,385	1,278	1,305	1,255
Cost per ton collected	\$ 90	\$ 85	\$ 81	\$ 106
Number of customers receiving Sanitation services:				
Households	15,593	14,927	15,172	15,393
Commercial	125	130	121	121
Appliance pickup requests	300	191	250	298
Monthly cost per house for curbside recycling	\$ 3.35	\$ 2.21	\$ 2.56	\$ 2.96
Annual recycle revenue	0	\$77,534	\$0	\$0
Yearly cost for loose leaf collection	\$ 205,000	\$ 193,000	\$ 197,000	\$ 203,000
Number of manhours paid (non-exempt)	58,240	57,187	60,400	60,797
% of overtime hours paid	3.0%	3.3%	2.0%	3.6%

Budget Summary

	Actual		Budget		Estimated		Approved	
	FY 15	FY 16	FY 17	FY 17	FY 17	FY 18		
Personnel	\$ 1,585,434	\$ 1,628,252	\$ 1,819,288	\$ 1,767,849	\$ 1,829,294			
Operating Expense	\$ 1,255,861	\$ 1,220,321	\$ 1,520,205	\$ 1,494,965	\$ 1,580,465			
Capital Outlay	\$ 466,272	\$ 391,158	\$ 861,000	\$ 861,000	\$ 205,000			
Debt Service	\$ 69,217	\$ 66,148	\$ 54,989	\$ 54,989	\$ -			
Total	\$ 3,376,784	\$ 3,305,879	\$ 4,255,482	\$ 4,178,803	\$ 3,614,758			

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
	1.0	\$	1.0	\$	1.0	\$
Salaries	1.0	\$ 71,256	1.0	\$ 58,433	1.0	\$ 59,668
Wages	30.0	964,116	30.0	1,007,734	28.0	1,032,606
Part-time		-		-		-
Other Compensation		33,096		39,500		35,000
Benefits		559,783		653,382		669,120
Merit & General Adjustment		-		-		32,899
Other Personnel	0.0	-	1.0	8,800	0.0	-
Total	31.0	\$ 1,628,252	32.0	1,767,848.97	29.0	\$ 1,829,294

COLLIERVILLE SCHOOLS

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

OUR MISSION Prepare our students for a life of scholarship, integrity, and service.

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

OUR BELIEFS

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

OUR GOALS

1. To increase academic achievement for our diverse student population as evidenced by state and national assessments.
2. To provide a safe, orderly and secure learning environment.
3. To create an environment that promotes active engagement, accountability, and collaboration of all families and community members to maximize student achievement.
4. To effectively communicate the systems' vision and purpose and allow involvement in an effort to build understanding and support.

5. To provide high quality support services delivered on time and within budget to promote student academic success.
6. To recruit and retain highly qualified and effective staff.

FISCAL MANAGEMENT In fiscal management, the Collierville School Board seeks to achieve the following goals:

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

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

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

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

Shelby County reached a settlement with the municipalities to transfer ownership of the schools in their districts to the municipal school boards.

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

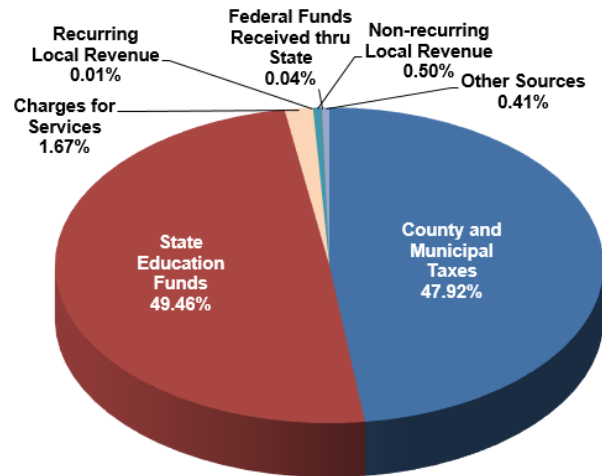
BUDGET STRUCTURE After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school's funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund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

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

Tennessee State Board of Education requires municipalities that create or reactivate city school districts to partially fund the operation of their school districts from local municipal revenue sources. Each fiscal year, a municipality must spend an amount of money on current school operations that is, at least, equal to fifteen cents (\$0.15) per one hundred dollars (\$100.00) of the local tax levy. This amount is addition to school funding received from the County. By referendum, the citizens of Collierville voted to increase the local option sales tax from 2.25% to 2.75% with the additional ½ cent collected to be used as the required funding amount.

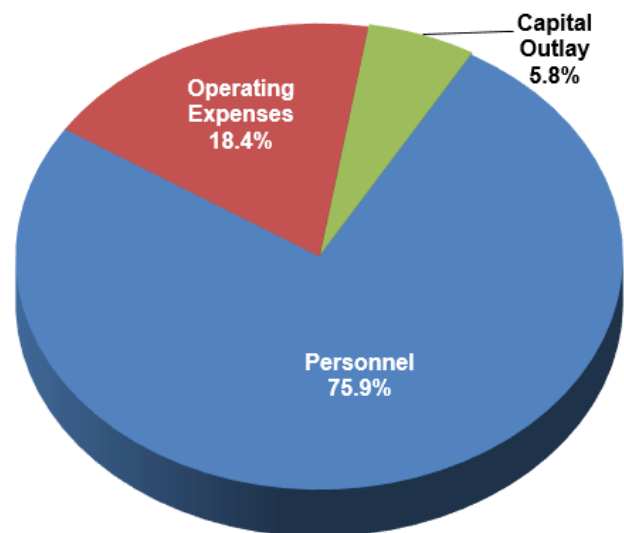
Other sources of funding include: tuition charges, payments for shared services, federal funding for special education students, and mixed drink taxes.

Figure 49: General Purpose School Fund Revenue



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

Figure 50: General Purpose School Fund Expenditures



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 2015 - FY 2018.

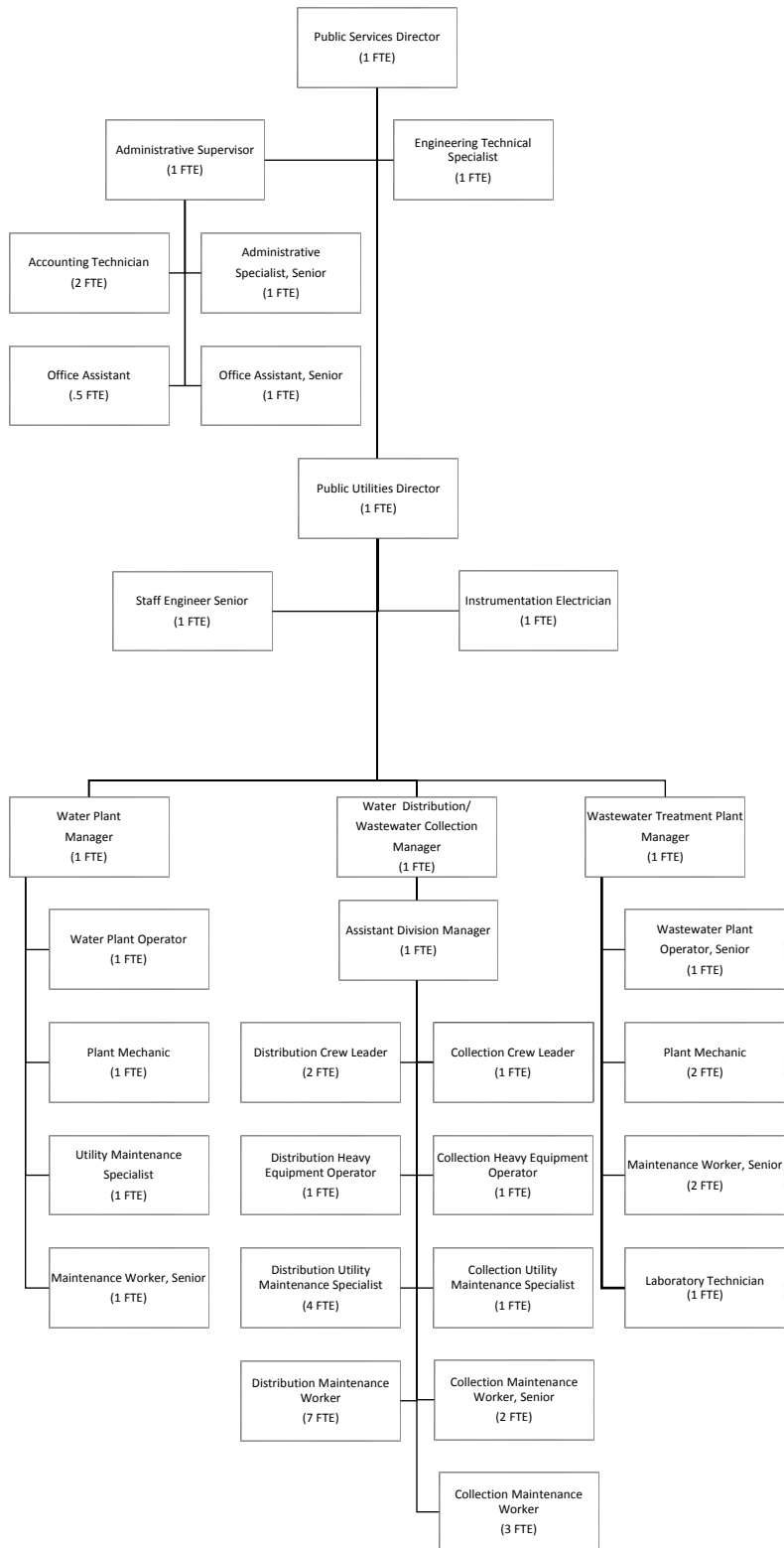
In this chart, expenses are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which includes teachers and classroom

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 50 in the Budget Summary section.

Table 9: Collierville Schools General Operating Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 15	FY 16	FY 17	FY 17	FY 18
Beginning Fund Balance	\$ -	\$ 10,072,077	\$ 16,553,595	\$ 16,553,595	\$ 16,553,599
REVENUE					
County and Municipal Taxes	29,806,947	32,261,936	32,829,680	34,366,273	37,439,213
Charges for Services	1,259,486	1,306,084	1,340,895	1,440,895	1,308,936
Recurring Local Revenue	16,477	2,405	15,250	15,250	7,250
Non-recurring Local Revenue	11,535	23,672	28,250	28,250	390,608
State Education Funds	33,002,443	34,708,957	36,264,403	36,354,534	38,854,899
Other State Revenue	167,454	207,405	179,683	179,683	209,939
Federal Funds Received thru State	-	-	81,288	30,000	30,000
Other	267,725	279,815	732,403	632,403	321,908
Total Revenue	64,532,067	68,790,275	71,471,852	73,047,288	78,562,753
EXPENDITURES					
Regular Instruction Program	32,184,626	34,137,860	35,581,614	37,961,940	39,072,829
Alternative Education Program	268,589	187,512	202,704	187,776	173,324
Special Education Program	4,241,943	4,948,364	5,551,299	5,553,749	5,881,029
Career and Technical Education Program	883,537	911,915	983,624	983,624	991,030
Student Services	780,316	639,213	627,941	627,940	616,630
Health Services	771,907	855,336	976,685	990,685	1,021,546
Other Student Support	1,479,595	1,472,986	1,614,765	1,660,409	1,854,384
Support-Regular Instruction	1,649,342	1,556,391	1,920,088	2,072,470	2,100,906
Support-Alternative Instruction	-	-	-	-	2,000
Support-Special Education	1,179,987	1,322,398	1,346,463	1,355,285	1,562,005
Support-Career and Technical Education	29,614	33,754	34,169	34,169	25,549
Board of Education	1,136,920	1,510,527	1,630,544	1,639,544	1,831,906
Office of the Superintendent	382,607	372,659	430,884	509,884	495,823
Office of the Principal	4,235,364	4,511,509	4,631,326	4,631,326	4,935,022
Fiscal Services	583,749	600,701	638,711	860,540	927,603
Human Resources	258,354	277,218	324,319	331,911	335,665
Operation of Plant	2,938,214	2,793,157	3,501,859	3,560,684	3,585,041
Maintenance of Plant	1,245,083	1,206,562	1,440,822	1,440,822	1,333,946
Transportation	2,310,427	2,403,720	3,053,116	3,055,516	3,152,459
Technology	2,013,443	2,591,801	6,134,236	4,725,874	5,670,183
Regular Capital Outlay	506,674	401,718	842,683	914,424	2,843,434
Total Expenditure	59,080,291	62,735,302	71,467,852	73,098,572	78,412,314
Revenue over (under) expenditures	5,451,776	6,054,972	4,000	(51,284)	150,439
Fund Balance Appropriation	-	-	-	51,284	-
Operating Transfers	4,620,302	426,545	-	51,288	48,500
Restricted	10,072,077	16,553,595	16,557,595	16,553,599	16,752,537
Ending Fund Balance	\$ 10,072,077	\$ 16,553,595	\$ 16,557,595	\$ 16,553,599	\$ 16,752,537



PUBLIC UTILITIES

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

REVENUES are derived from service fees for water and sewer. (A schedule of these fees follows this section.) Water tap and sewer tap fees are charged to builders who connect to the water and sewer lines. Other revenues come from developers who are charged development fees which are used to fund future sewer construction.

Water and Sewer rates remained the same from FY 1994 through FY 2004. However, since retained earnings appropriations were necessary to fund operations for the three previous fiscal years, the Town authorized a sewer engineering report and rate study in FY 2004. The study determined the rate structure necessary to fund expansion of the water/wastewater system for the next twenty years and fund operations and maintenance as well. The study was completed in FY 2005, and the recommended rate increase took effect in April of that year.

In the spring of 2008, an update to the 2005 rate study was completed, and adjustments to the schedule of rates was adopted. Since that time, the slowing of the national and local economy had resulted in a slowdown in growth in the Town, and in FY 2012 the Town wished to have the water and sewer rate model updated with more current operating costs and capital improvement plan data to determine projected revenue requirements and the rates to support those requirements. The primary goal of the study was to develop and recommend rates to generate revenues adequate to meet all fiscal needs of the water and wastewater systems and to promote equity in cost recovery among the customer classes of the two utility systems. An adjustment to the ten-year schedule of rates was approved and adopted.

THE WATER TREATMENT division is responsible for providing water for the Town and its citizens. Staff tests the water on a daily basis for chlorine, fluoride, Ph, carbon dioxide and alkalinity to ensure the water being supplied is safe and dependable. The division adheres to all rules and regulations set forth by the EPA and the State of Tennessee. The division works under the general direction of the Water Treatment Manager who coordinates the daily work schedules of four employees.

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

twenty inches with pressure on those mains ranging from 65 to 110 pounds per square inch. Storage capacity is 4.20 million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage was 6.0 MGD in 2016.

THE WASTEWATER DISTRIBUTION division is responsible for the maintenance and repair of over 283 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 270 miles of gravity sewer mains that range in size from 6 inches to 48 inches and the operation of 23 sewer lift stations. The division is also responsible for conducting infiltration and inflow studies on gravity sewer mains. Wastewater Collection works under the general direction of the Water Distribution/Collection Manager who coordinates the daily work schedules of eight employees.

THE WASTEWATER TREATMENT division is responsible for the processing and treatment of sewer wastewater prior to being discharged into the Wolf River. The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Shelton Road Treatment Plant has a capacity of 3.5 MGD. The Northwest Treatment Plant has a capacity of 6.0 MGD. Average daily flows in 2016 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, 2017, the Town is projected to have \$18,290,000 of Water and Sewer Fund debt outstanding.

Debt	Balance 6/30/17
2012 Tax & Revenue Ref Bond	12,985,000
2015 Tax & Revenue Ref Bond	<u>5,305,000</u>
TOTAL	\$18,290,000

The Town has not issued any new water and sewer debt since its FY 2006 \$26 million issue to expand and upgrade

the Town's two wastewater treatment plants. Since that time, the Town has issued several series of refunding bonds in order to take advantage of lower interest rates. Refunding bonds were issued in FY 2006, \$3.76 million; FY 2013, \$15.655 million; and FY 2016, \$5.3 million. No bond issue is currently planned. For additional information on debt, see the debt section in the appendix beginning on page 173.

SPECIAL APPROPRIATIONS include payments of in-lieu-of property taxes to the Town of \$810,435.

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 was accounted for in the Parks and Recreation Department until FY 2018 when the parks and grounds maintenance operations were transferred to the General Services Department. Associated mowing costs are now reported in the General Services Grounds and Parks Maintenance Division.

FY 2017 Accomplishments

Water Treatment:

- Perfect score of 100 on Sanitary Survey by State.
- Perfect compliance record following all state and federal guidelines.
- Water Production:
 - Yearly Average – 6.102 MGD (Through May, 2017)
 - Monthly Average Maximum – 8.771 MGD, occurred in July, 2016
 - Daily Maximum – 11.319 MMG, occurred in July, 2016
- Inspected and repaired Well #502.

Water Distribution:

- Exercised all water valves in Town to insure functionality.
- Started construction of 16” waterline on Shelby Drive from Sycamore Road to Quinn Road.

- Completed construction of 16” waterline on Shelby Drive from Houston Levee Road to Reynolds Road.
- Completed construction of 12” waterline on Forest-Hill Irene Road from Shelby Drive to the state line.
- Completed construction of water line replacement on Center Street from Highway 72 to South Rowlett.

Wastewater Collection:

- There were 11 sewer overflows in calendar year 2016 with minimal discharge.
- Completed design of Sycamore Road sewer main.
- Deleted the Hearthstone pump station.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP's were in compliance with State and Federal Laws and Regulations for all of FY 2017.
- Received approval of the Sewer Use Ordinance from the Tennessee Department of Environment and Conservation and was adopted by the Board of Mayor and Aldermen.
- Replaced the screw pump deflector shield at the NWWWTP.

FY 2018 Goals and Objectives

SAFETY

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

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division's employees attend monthly employee safety meetings.
- Division's manager will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division's manager will perform periodic maintenance safety inspections, document and review findings with personnel on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director quarterly for review.

SERVICE

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

Objectives:

- Inspect and repair Well #301 (one of twelve total wells).
- Complete construction of high service pump and electrical system upgrade for Water Plant #5.
- Improve the reliability score on the non-revenue water report to the State Comptroller’s Office by performing semi-annual accuracy testing on the production meters at the water treatment plants and working with Finance on written policies for unbilled accounts. Completion of these two items will get the reliability score to over 83 with a score of 80 being the goal by CY2019.
- Improve bacteriological sampling by installing permanent sampling stations to meet the new bacteriological testing regulations.

Goal: To operate and maintain distribution system to provide for minimal loss of service to residents due to system failures and bottlenecks.

Objectives:

- Exercise all valves in the distribution system to ensure all valves are open.
- Contract with Cyclomedia to locate all water valves in the system. The valve locations will be added to the Town’s GIS mapping system. This will aid in locating the valves when needed for emergency cut-off.
- Prepare a plan to address potential regulation changes concerning lead in the drinking water system. The plan to include identifying the location and number of leaded service lines in the system and to eliminate the leaded service lines. Collierville has over 17,000

service connections with only about 230 service connections possibly containing lead.

Goal: To operate and maintain wastewater collection system without having wet weather or dry weather overflows.

Objectives:

- Complete installation of the Sycamore Road sewer from Highway 72 to the Nonconnah Interceptor, which will eliminate two sewer pump stations.
- Upgrade the Burrows Road sewer pump station to make it more reliable.
- Implement a preventative sewer jetting schedule for the southwest annexation area. This will continue until a good understanding of grease buildup rates in the new sewer area can be achieved, which helps the Wastewater Collection division prevent sewer overflows.

Goal: To meet Federal and State Regulations and Laws.

Objectives:

- Obtain State approval to switch from chlorine gas to bleach at the Northwest Wastewater Treatment Plant for effluent disinfection. This project eliminates safety concerns with handling chlorine gas. Work on process controls to remove nitrogen and phosphorus from the plant effluent in preparation of potential effluent limits on the next NPDES permits for both plants.

Statistics

	<u>Actual FY15</u>	<u>Actual FY16</u>	<u>Estimated FY17</u>	<u>Projected FY18</u>
Water System				
Number of customers	16,937	17,196	17,800	18,050
Miles of water main	250	250	283	288
Well capacity (million gallons per day)	23.50	23.50	23.50	23.5
Storage capacity (million gallons)	4.20	4.20	4.20	4.20
Average daily consumption (million gallons)	5.5	6.03	6.18	6.50
Peak day pumpage (million gallons)	10.6	12.47	11.34	12.50
Sewer System				
Number of customers	15,333	15,508	15,870	16,020
Miles of sewer main	230	240	270	275
Treatment plant capacity (million gallons per day)	9.5	9.5	9.5	9.5
Wastewater treated (million gallons per day)	4.2	4.20	4.03	4.20
Peak day treatment (million gallons)	9.6	13.04	6.85	9.00
Sewer Overflows per 100 miles of sewer	6.1	5.42	3.55	4.00

Performance Measures

Measure	Target	Actual FY15	Actual FY16	Actual FY17
Service orders completed	3,000	2,328	2,101	3,000
TN One Call Requests	10,000	4,250	4,626	9,300
TN One Call Requests requiring Collierville Utilities Assistance	2,500	1,480	1,160	3,300
Number of man hours paid per division (non-exempt):				
Water Treatment	8,320	7,953	8,450	7,636
Water Distribution	33,280	27,048	28,380	35,194
Wastewater Collection	16,640	12,318	12,856	17,326
WWTP	12,480	12,032	12,145	12,022
Percent of overtime hours paid per division:				
Water Treatment	6.0%	5.9%	5.9%	6.4%
Water Distribution	5.2%	4.7%	4.7%	6.4%
Wastewater Collection	4.9%	4.2%	4.2%	6.4%
WWTP	1.0%	0.9%	0.9%	1.3%
Cost per 1,000 gallons treated for:				
Water Treatment	\$0.92	\$0.97	\$0.91	\$0.92
Water Distribution	\$1.23	\$1.19	\$1.13	\$1.24
Wastewater Collection	\$1.11	\$0.94	\$1.12	\$1.08
WWTP	\$1.60	\$1.39	\$1.38	\$1.60

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 15	FY 16	FY 17	FY 17	FY 18
Expenses					
Personnel	\$ 2,232,720	\$ 2,310,272	\$ 2,708,501	\$ 2,694,985	\$ 2,781,271
Operating Expense	2,129,183	2,332,487	2,554,069	2,372,628	2,740,401
Capital Outlay	88,202	30,145	115,940	-	47,000
Administrative Charges	1,874,237	1,991,496	2,236,194	2,183,909	2,198,535
Special Appropriations	813,439	927,225	954,977	955,577	978,145
Debt Svc & Depreciation	4,111,133	4,128,392	4,098,088	4,097,788	4,056,163
Total	\$ 11,248,913	\$ 11,720,018	\$ 12,667,770	\$ 12,304,888	\$ 12,801,514
Capital Outlay funded through retained earnings	(88,202)	(30,145)	(115,940)	-	(47,000)
Total	\$ 11,160,711	\$ 11,689,873	\$ 12,551,830	\$ 12,304,888	\$ 12,754,514

Staffing Summary

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	5.0	\$ 387,949	5.0	\$ 398,510	5.0	\$ 406,406
Wages	31.0	1,125,836	34.0	1,290,921	34.0	1,308,561
Part-time	0.0	963	0.0	0	0.0	0
Other Compensation		83,375		110,500		91,000
Benefits		712,150		895,054		921,896
Merit & General Adjustment		0		0		53,409
Other Personnel	0.0	0		0		0
Total	36.0	\$ 2,310,272	39.0	\$ 2,694,985	39.0	\$ 2,781,271

Figure 51: Public Utilities Adopted Expenses by Category

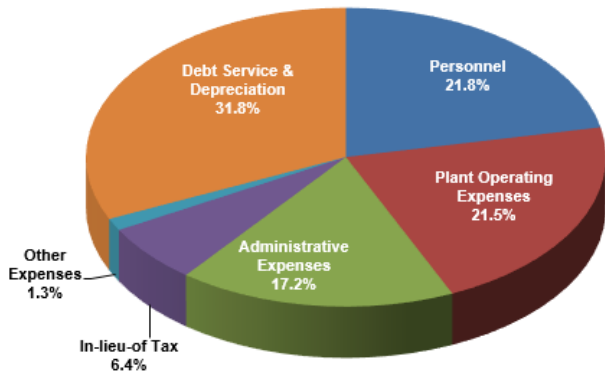
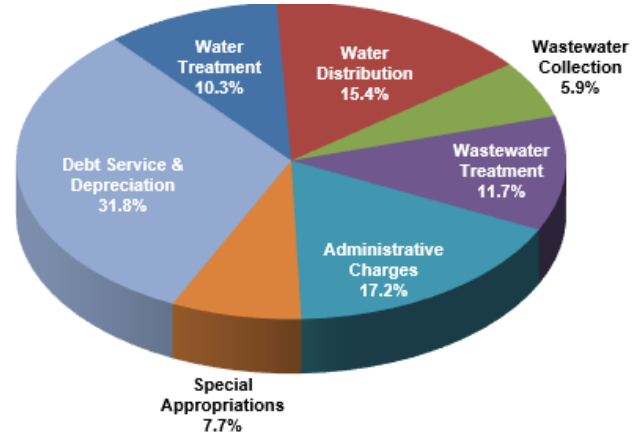


Figure 52: Public Utilities Expenses by Division



FY 2018 Schedule of Utility Rates in Force

Monthly Rates

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

Water				Sewer			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.90	\$3.45	\$1.50	3/4"	\$3.85	\$11.20	\$2.60
1"	2.90	8.63	1.50	1"	3.85	28.00	2.60
2"	2.90	27.60	1.50	2"	3.85	89.60	2.60
3"	2.90	51.75	1.50	3"	3.85	168.00	2.60
4"	2.90	86.25	1.50	4"	3.85	280.00	2.60
6"	2.90	172.50	1.50	6"	3.85	560.00	2.60
8"	2.90	276.00	1.50	8"	3.85	896.00	2.60

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.90	\$5.18	\$2.25	3/4"	\$3.50	\$16.80	\$3.90
1"	2.90	12.95	2.25	1"	3.50	42.00	3.90
2"	2.90	41.40	2.25	2"	3.50	134.40	3.90
				3"	3.50	252.00	3.90
				4"	3.50	420.00	3.90
				6"	3.50	840.00	3.90
				8"	3.50	1,344.00	3.90

Piperton (volume charge is per 1,000 gal):

Meter Size	Customer Service Charge	Base Charge	Volume Charge
2"	\$2.90	\$31.74	\$1.73
6"	2.90	198.38	1.73
8"	2.90	317.40	1.73
10"	2.90	456.26	1.73

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

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

Special Charges:

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

Unmetered Cotton Creek customers: \$55.75

Note: All customers will be charged a volumetric rate provided, however, that a cap of 20,000 gallons of water usage shall apply for residential customers.

CAPITAL INVESTMENT PROGRAM SUMMARY

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

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

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

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

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

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

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

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

FUNDING SOURCES identified in the FY 2018 Capital Investment Program are as follows:

- General Obligation bonds – proceeds from a FY 2016 bond issue will be used to partially fund the Collierville Historic High School Renovations project.
- Fund balances/retained earnings in the General Fund, Sanitation Fund, and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment.
- The Parks Improvement revenue is set aside by the Board of Mayor and Aldermen to fund parks projects. For FY 2018, the approved amount is \$750,000 which

will provide funding for improvements to several parks and renovations to restrooms on the Town Square.

- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town’s stormwater drainage system. Additionally, the Town has been awarded an Economic and Community Development (ECD) Community Development Block Grant (CDBG) to assist in funding certain stormwater projects.
- Police Privilege Taxes will be used to purchase and install a replacement generator for Police Headquarters.
- 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 2018 capital project/equipment purchase provides information about its funding source, the responsible department, and its impact on the operating budget. For more comprehensive details including background information and maps, please see the Capital Budget document on our website www.collierville.com on the Finance Department page.

The table, *Current Year CIP Projects*, lists each project and the amount of funding that was approved in the FY 2018 CIP. The projects are divided according to the divisions responsible for oversight of the project.

Total project funding for FY 2018 is \$13,794,182. 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 2018. Years 2-5 are for planning purposes only.

Equipment - Used Backhoe

\$50,000

Purchase a moderately used replacement backhoe to be used for many division tasks including but not limited to tree stump removal, mulch and dirt pile moving and loading, tree debris clearing, demolishing and loading asphalt and concrete and digging holes to repair large irrigation lines, etc.

Funding Source General Fund Reserves
 Department General Services Department

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

Equipment - Parks Maintenance Equipment - Rough Cut Mower

\$90,000

Purchase a new Toro 5900 16 ft. Rough Cut Mower to be used for large land areas within the Town's grounds and parks. The wing mowing decks allow for large swaths to be cut, while folding them in the closed position allows the unit to be versatile so the operator can maneuver around trees and flower beds that are located in tight spots. This mower is a crucial component of the Grounds and Parks Maintenance division's mowing program.

Funding Source General Fund Reserves
 Department General Services Department

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

Table 10: Current Year CIP Projects

Department/Project	Cost
General Services	
Equipment - Used Backhoe	50,000
Park Maintenance Equipment - Roughcut Mower	90,000
Parking Lot Overlays - H.W. Cox	175,000
Historic High School Renovations	2,802,500
Development	
Poplar View Parkway Sidewalk Improvements	40,000
Cooper Road Detention Pond Modifications	55,000
Hartwell S/D Drainage Improvements	70,000
Mt. Pleasant Drainage Improvements	145,000
Friendship/Hurdle St. Drainage Improvements	265,000
Washington Street Improvements	685,000
Drainage Improvements - Center St. to Sycamore	1,000,000
Alcorn/Harris Cove Drainage Improvements	1,085,000
SR175 Widening (Jasper Park to Shelby Post) (MPO)	1,164,700
Public Safety	
Replacement Generator for Police Headquarters	180,000
Parks & Recreation	
Suggs Off Leash Park Improvements	35,000
W.C.J. Complexes Entrances and Fencing	49,982
Harrell Theatre Renovations - Seating	100,000
Tom Brooks Park	200,000
Greenbelt System	275,000
Public Services	
Equipment - 1 Ton Truck with Dump Bed	67,000
Equipment - Rear Loading Garbage Truck	180,000
Public Utilities	
Remote Drinking Water Testing Sites	40,000
Shelton Rd. WWTP Solids Expansion	40,000
Poplar Avenue Water Line	5,000,000
Total CIP	13,794,182
Funding Sources	
General Obligation Bonds	842,800
Sanitation Equipment Replacement Funds	180,000
Fire Facility Fees	-
Police Privilege Tax	180,000
ECD (CDBG) Grants	2,200,000
TDOT	931,800
Parks Improvement Funds	639,600
Assigned GF - Athletic Field Maint.	20,382
General Fund Reserves	3,129,600
Stormwater Fees	420,000
Water & Sewer Fund Reserves	5,250,000
Total Funding Sources	13,794,182

Parking Lot Overlays - H.W. Cox Parking Areas **\$175,000**

This project involves the installation of 1.5" final coat asphalt including overlaying approximately 277,452 sq. ft. (793 parking spaces) at H.W. Cox Park.

Funding Source General Fund Reserves

Department General Services Department

Operating Budget Impact: Reduction in Parks and Public Services maintenance repairs of approximately \$4,500/year.

Historic High School Renovations **\$2,802,500**

The Collierville Historic High School (HHS) building currently houses the Collierville Schools administration offices on the first floor. It is a 34,500 sq. ft. two story structure with a cafeteria, auditorium and partial basement. The final construction phase will include the construction of a new two story building entrance on the north side of the building. Other exterior improvements will be a new parking lot, sidewalks, exterior doors and windows, new coat of paint and building flood light upgrades. Building interior renovations will consist of second floor upgrades similar to the first floor improvements, all four restrooms will receive ADA compliant upgrades, and the auditorium will have new furnishings installed such as seating, wall coverings, flooring and paint.

Funding Source General Obligation Bonds / General Fund Reserves

Department General Services Department

Operating Budget Impact: No operating impact.

Poplar View Parkway Sidewalk Improvements **\$40,000**

This project will consist of the installation of approximately 530 feet of sidewalk along the west side of Poplar View Parkway from the south side of Poplar View Patio Homes to Civic Center Drive and approximately 60 feet of sidewalk along the north side of Barn Swallow Lane. The sidewalk will be five feet wide. ADA compliant ramps will also be constructed at the intersection of cross streets.

Funding Source General Fund Reserves

Department Development Department

Operating Budget Impact: No operating impact

Cooper Road Detention Pond Modifications **\$55,000**

This project would modify the detention pond outfall located at Cooper Road and Poplar Avenue to help reduce maintenance cost of removing debris that settles in the concrete swale. The project would add additional pipe to the system and modify the outlet structure.

Funding Source Storm Water Fees

Department Development Department

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

Hartwell Sub-Division Drainage Improvements **\$70,000**

This project will install approximately 276 linear feet of 30 inch concrete pipe and drainage inlets along the back of Lots 7, 8, and 9 located in Hartwell Subdivision. The pipe will be installed on the adjacent property to the east that is in the process of being acquired by the owner of Lot 9, to capture the water and empty it into an existing drainage system that was installed as part of the Shepherd's Creek Subdivision, Phase 2.

Funding Source Storm Water Fees

Department Development Department

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

Mt. Pleasant Drainage Improvements **\$145,000**

This project will consist of the installation of approximately 400 linear feet of drainage pipe and drainage inlets, along the west side of Mt. Pleasant Road between Washington Street and the Railroad. The current pipe that is on the west side of Mt. Pleasant is undersized. It was installed before any development occurred in the area. The project is currently under design.

Funding Source Storm Water Fees

Department Development Department

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

Friendship/Hurdle St. Drainage Improvements **\$265,000**

This project consists of the installation of drainage pipe from Woodcrest Subdivision to Friendship Gardens Subdivision. This improvement will eliminate an open ditch by piping it between the two subdivisions listed above. This will help reduce flooding by not allowing debris to block pipes.

Funding Source Economic & Community Development (ECD) Community Development Block Grant (CDBG)
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of systems.

Washington Street Improvements **\$685,000**

This project will consist of the reconstruction of approximately 690 linear feet of Washington Street between South Main Street and Mt. Pleasant Road. The construction will remove the existing curb & gutter, asphalt and sidewalk. The new section will consist of a new watermain, new curb & gutter, asphalt, and sidewalk. A new water main, new curb & gutter, minor drainage work, asphalt, and sidewalk will be installed to provide a proper cross-section. There is no streetscape planned as part of this project. In addition, the crosswalk at Washington Street and Main Street will be repaired using heavy duty brick pavers.

Funding Source General Fund Reserves / Water and Sewer Fund Retained Earnings
Department Development Department
Operating Budget Impact: Routine maintenance.

Drainage Improvements - Center St. to Sycamore **\$1,000,000**

This project consists of the reconstruction of an open ditch from Sycamore Road to Center Street. The construction will enlarge the existing ditch to accommodate new developments taking place downtown. The section will consist of 4:1 slopes banks on the new stream, new culverts under Mills Street and Center Street. A new paved walking trail, along with landscaping, will be installed along side of the stream to connect U.S. 72 to Center Street.

Funding Source Economic & Community Development (ECD) Community Development Block Grant (CDBG)
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of systems.

Alcorn/Harris Cove Drainage Improvements **\$1,085,000**

This project will consist of the installation of drainage pipe along the back of the lots that front Echo Cove and the construction of a drainage pipe system through Harris Cove up to West Street eliminating an existing open concrete ditch. This improvement will connect to the system that was installed in 2010 and 2012. As a result, it will help reduce flooding that has taken place on Echo Cove and the intersection of Burkman Street and West Street. Both pipe systems will replace open concrete ditches and provide for a safer backyard environment for the homeowners.

Funding Source ECD CDBG Funds / Storm Water Fees
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of systems.

SR175 Widening (Jasper Park to Shelby Post) (MPO) **\$1,164,700**

Overall proposed scope of this project would widen Shelby Drive from an existing 2 lane rural road to a six lane divided roadway with raised medians, bike facilities, sidewalks and ADA improvements. This phase of the project will consist of environmental documents, design, and ROW documents.

Funding Source Tennessee Department of Transportation (TDOT) Grant / General Fund Reserves
Department Development Department
Operating Budget Impact: No operating impact.

Replacement Generator for Police Headquarters **\$180,000**

The scope of this project includes the design/engineering, site preparation, and the procurement and installation of a replacement 250kw emergency generator power supply that services the Police Headquarters complex located at 156 N. Rowlett Street.

Funding Source Police Privilege Funds
Department Police Department
Operating Budget Impact: None, replacement equipment..

Suggs Off Leash Park Improvements **\$35,000**

This project includes upgrades to the existing off-leash area at Suggs Park to include the construction of a designated water feature, additional bench areas, and turf improvements..

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: No operating impact.

W.C.J. Complexes Entrances and Fencing **\$49,982**

This project contains two (2) separate components: 1) Renovate the existing base/softball complex entrances with new fencing, gates, and landscaping. And, 2) Install new outfield fences on three (3) softball fields at the W.C.J. East complex to match new Youth Fastpitch Softball Field Requirements..

Funding Source Parks Improvement Funds / General Fund Reserves
Department Parks Department
Operating Budget Impact: Reduction in maintenance hours for installation and take-down of temporary fencing.

Harrell Theatre Renovations - Seating **\$100,000**

Installation and replacement of 348 theatre seats in the Harrell Theatre.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: None.

Tom Brooks Park **\$200,000**

This is Phase 2 of this project which consists of new sidewalk with connection to College Street, seating walls, additional landscaping/irrigation as needed around the north side of the site and handicapped ramp and ADA accessibility.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: None.

Greenbelt System **\$275,000**

This project includes the overlay of existing greenbelt trails as well as the construction of Phase II of the Robbins-Halle trail segment of the Wolf River Boulevard Trail that is designed to connect the new trail head located at the Robbins-Halle nature Preserve and the existing sidewalk at Almadale Farms Residential Development.

Funding Source Parks Improvement Funds
Department Parks Department
Operating Budget Impact: None.

Equipment – 1 Ton Dump Truck **\$67,000**

Purchase a new 1 Ton Dump Truck.

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

Equipment – Rear-Loading Garbage Truck **\$180,000**

Purchase a new Rear-Loading Garbage Truck.

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

Remote Drinking Water Testing Sites **\$40,000**

Install new dedicated drinking water testing sites to get water samples for State mandated monthly testing. Installing sampling locations limits the number of homes entered each month and reduces the chances of false positive test results from homeowner contamination. Sampling stations can be in public locations such as parks, fenced pump stations, etc. and will look similar to the small green boxes that phone companies have in place.

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

Shelton Rd. WWTP Solids Expansion

\$40,000

The first phase of this project will determine the most cost effective method to increase capacity and update the thickening, dewatering, and disposal of the solids from the Shelton Road Wastewater Treatment Plant. Subsequent phases will then be to design and construct the most efficient solids handling system based on the methods evaluated.

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

Poplar Avenue Waterline

\$5,000,000

This project will consist of the installation of approximately 10,500 feet of ductile iron water main in Poplar Avenue. This project will begin at Collierville Arlington Road and end just east of Market Boulevard. The project will replace the existing six inch and some four inch water line. The project will include new connections to the waterlines in all the cross streets, new connections to fire hydrants and new services to all the buildings on both sides of the street. The plans may need to be reviewed and approved by Tennessee Department of Transportation. This may add time to the construction schedule.

Funding Source Water & Sewer Fund Retained Earnings
Department Public Utilities Department
Operating Budget Impact: Normal routine maintenance.

(All amounts are in 000's dollars.)

	APPROVED FY 2018	PROJECTED FY 2019	PROJECTED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022
Expenses					
General Services	3,117.5	609.0	-	75.0	-
Development	4,509.7	3,666.0	1,537.0	180.0	12,898.0
Public Safety	180.0	-	896.0	-	1,024.0
Parks & Recreation	660.0	750.0	750.0	750.0	750.0
Public Services	247.0	244.0	370.0	495.0	1,120.0
Public Utilities	5,080.0	1,685.0	3,105.0	1,350.0	6,350.0
Total Expenses	13,794.2	6,954.0	6,658.0	2,850.0	22,142.0
Funding Sources					
General Obligation Bonds	842.8	-	-	-	-
Sanitation Equipment Replacement Funds	180.0	-	-	300.0	450.0
Fire Facility Fees	-	-	-	-	458.0
Police Privilege Tax	180.0	-	-	-	-
ECD (CDBG) Grants	2,200.0	-	-	-	-
TDOT	931.8	2,432.8	661.6	-	9,910.4
Parks Improvement Funds	639.6	750.0	750.0	750.0	750.0
Assigned GF - Athletic Field Maint.	20.4	-	-	-	-
General Fund Reserves	3,129.6	1,596.2	1,481.4	385.0	3,863.6
Stormwater Fees	420.0	490.0	660.0	65.0	360.0
Water & Sewer Fund Reserves	5,250.0	1,685.0	3,105.0	1,350.0	6,350.0
Total Funding Sources	13,794.2	6,954.0	6,658.0	2,850.0	22,142.0

Figure 53: FY 2018 Capital Investments by Function

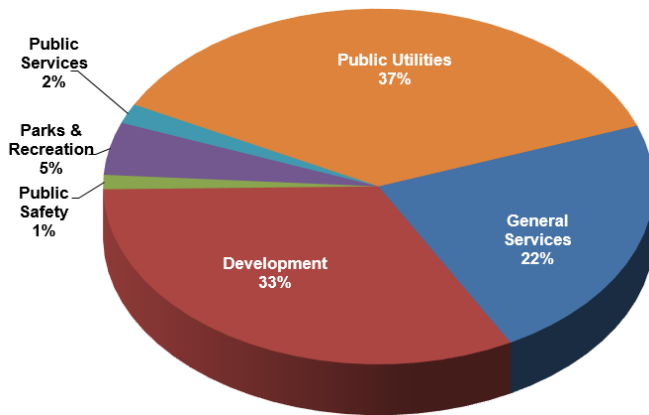
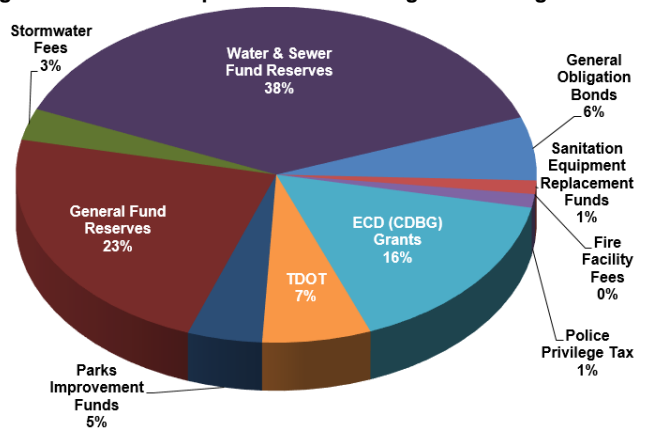


Figure 54: FY 2018 Capital Investment Program Funding Sources



FIVE-YEAR PROJECT SUMMARY (000S)

PROJECT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	TOTAL CIP
General Services						
Equipment - Used Backhoe	50.0					50.0
Park Maintenance Equipment - Roughcut Mower	90.0					90.0
Parking Lot Overlays - H.W. Cox	175.0					175.0
Historic High School Renovations	2,802.5					2,802.5
Park Maintenance Equipment - Athletic Field Mowers		120.0				120.0
Maintenance Shop		489.0				489.0
Park Maintenance Equipment - Tree Boom Lift				75.0		75.0
Development						
Poplar View Parkway Sidewalk Improvements	40.0					40.0
Cooper Road Detention Pond Modifications	55.0					55.0
Hartwell S/D Drainage Improvements	70.0					70.0
Mt. Pleasant Drainage Improvements	145.0					145.0
Friendship/Hurdle St. Drainage Improvements	265.0					265.0
Washington Street Improvements	685.0					685.0
Drainage Improvements - Center St. to Sycamore	1,000.0					1,000.0
Alcorn/Harris Cove Drainage Improvements	1,085.0					1,085.0
SR175 Widening (Jasper Park to Shelby Post) (MPO)	1,164.7		827.0			1,991.7
Miscellaneous Pedestrian Crossing Projects		50.0	50.0	50.0	50.0	200.0
Sanders Creek Bank Stabilization		65.0	525.0	65.0	360.0	1,015.0
Shelby Drive/Sycamore Road Improvements		85.0				85.0
Lateral K Bank Stabilization		425.0				425.0
Shelby Drive Widening & Bridge (Sycamore to Hwy 72) (MPO)		773.0			12,388.0	13,161.0
SR 57 Widening Project (MPO)		2,268.0				2,268.0
Houston Downs S/D Drainage Improvements			50.0			50.0
South Rowlett Drainage Improvements			85.0			85.0
Sycamore Road Realignment (north of Shelby Dr.)				65.0	100.0	165.0
Public Safety						
Replacement Generator for Police Headquarters	180.0					180.0
Replacement Rescue/Pumper Truck			896.0		1,024.0	1,920.0
Parks & Recreation						
Suggs Off Leash Park Improvements	35.0					35.0
W.C.J. Complexes Entrances and Fencing	50.0					50.0
Harrell Theatre Renovations - Seating	100.0					100.0
Tom Brooks Park	200.0					200.0
Greenbelt System	275.0		250.0		250.0	775.0
H.W. Cox Tennis Lights - Renovations		100.0				100.0
W.C.J. Baseball/Softball Bleacher Covers		135.0		75.0		210.0
Suggs Park Improvements		215.0		275.0		490.0
Hinton Park Improvements		300.0		300.0	200.0	800.0
W.C.J. West Complex - Synthetic Turf Installation			500.0			500.0
Playground Surfaces Renovations				100.0		100.0
Frank Road Property					100.0	100.0
Tara Oaks - Tennis Courts Renovations					200.0	200.0
Public Services						
Equipment - 1 Ton Truck with Dump Bed	67.0	69.0				136.0
Equipment - Rear Loading Garbage Truck	180.0					180.0
Fleet Maintenance Facility Expansion		50.0			300.0	350.0
Equipment - Tandem Axle Dump Truck		125.0				125.0
Parking Lot Expansion at PS			50.0			50.0
Equipment - Lowboy Trailer			50.0			50.0
Security Fence and Gates			60.0			60.0
Equipment - Track Excavator			210.0			210.0
Fuel Island				30.0	300.0	330.0
Equipment - Wheel Loader				165.0		165.0
Equipment - Automated Garbage Truck				300.0	310.0	610.0
Heavy Truck Lift					70.0	70.0
Equipment - Brush Truck					140.0	140.0
Public Utilities						
Remote Drinking Water Testing Sites	40.0					40.0
Shelton Rd. WWTP Solids Expansion	40.0	200.0	1,700.0			1,940.0
Poplar Avenue Water Line	5,000.0					5,000.0
Equipment - Tandem Axle Dump Truck		125.0				125.0
Shop/Lab Building @ Water Plant #4		210.0				210.0
Water Distribution System Improvements		400.0	600.0	600.0	600.0	2,200.0
Sewer System Improvements		750.0	750.0	750.0	750.0	3,000.0
Equipment - Mini-Excavator			55.0			55.0
Water Treatment Plant #6					5,000.0	5,000.0
TOTAL CIP	13,794.2	6,954.0	6,658.0	2,850.0	22,142.0	52,398.2
Funding Sources						
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
General Obligation Bonds	842.8					842.8
Sanitation Equipment Replacement Funds	180.0			300.0	450.0	930.0
Fire Facility Fees					458.0	458.0
Police Privilege Tax	180.0					180.0
ECD (CDBG) Grants	2,200.0					2,200.0
TDOT	931.8	2,432.8	661.6		9,910.4	13,936.6
Parks Improvement Funds	639.6	750.0	750.0	750.0	750.0	3,639.6
Assigned GF - Athletic Field Maint.	20.4					20.4
General Fund Reserves	3,129.6	1,596.2	1,481.4	385.0	3,863.6	10,455.8
Stormwater Fees	420.0	490.0	660.0	65.0	360.0	1,995.0
Water & Sewer Fund Reserves	5,250.0	1,685.0	3,105.0	1,350.0	6,350.0	17,740.0
Total	13,794.2	6,954.0	6,658.0	2,850.0	22,142.0	52,398.2

STAFFING SUMMARY

FULL-TIME POSITIONS

	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17 Est.	Var	% Inc/ Dec	FY 18 Bud	Var	% Inc/ Dec
Full-time Positions														
Mayor and Board of Aldermen	7	6	6	6	6	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	6	6	6	6	7	6	6	8	9	1	12.5%	9	0	0.0%
Morton Museum				1	1	2	2	2	2	0	0.0%	2	0	0.0%
Library							0	8	8	0	0.0%	8	0	0.0%
Financial Administration	19	19	18	19	19	19	19	19	19	0	0.0%	20	1	5.3%
Human Resources	4	4	4	4	4	5	5	5	5	0	0.0%	6	1	20.0%
Information Technology	5	5	5	5	5	5	5	6	6	0	0.0%	6	0	0.0%
General Services - Administration	13	13	13	13	14	15	15	16	18	2	12.5%	8	-10	-55.6%
General Services - Facilities Maint.	0	0	0	0	0	0	0	0	0	0	0.0%	11	11	0.0%
General Services - Grounds & Parks Development	0	0	0	0	0	0	0	0	0	0	0.0%	39	39	0.0%
Administration	2	3	2	2	2	3	3	3	3	0	0.0%	3	0	0.0%
Office of Planning	11	9	9	9	9	9	9	10	10	0	0.0%	10	0	0.0%
Code Enforcement	18	12	12	10	11	14	14	15	15	0	0.0%	15	0	0.0%
Office of Engineer	14	11	12	11	11	11	11	12	12	0	0.0%	12	0	0.0%
Public Safety														
Animal Services	6	6	5	5	4	4	4	5	6	1	20.0%	5	-1	-16.7%
Municipal Court	9	9	9	9	9	9	9	11	11	0	0.0%	11	0	0.0%
Police Department	139	138	138	138	138	141	141	141	141	0	0.0%	141	0	0.0%
Fire Department	70	68	68	69	69	69	69	71	73	2	2.8%	73	0	0.0%
Public Services														
Administration	5	5	5	5	7	7	7	7	8	1	14.3%	8	0	0.0%
Fleet Maintenance	9	9	8	8	7	7	7	10	11	1	10.0%	11	0	0.0%
Streets and Drainage	25	24	25	25	29	29	29	29	29	0	0.0%	29	0	0.0%
Sanitation	36	34	32	27	28	28	28	31	31	0	0.0%	29	-2	-6.5%
Parks and Recreation	46	45	44	44	44	46	46	49	50	1	2.0%	11	-39	-78.0%
Public Utilities														
Water Treatment Plant	5	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	13	13	13	13	12	16	16	13	19	6	46.2%	19	0	0.0%
Wastewater Collection	10	10	10	10	10	6	6	11	8	-3	-27.3%	8	0	0.0%
Wastewater Treatment Plant	7	7	7	7	7	7	7	7	7	0	0.0%	7	0	0.0%
Total	479	461	456	451	458	469	469	500	512	12	7.6%	512	0	0.0%

Note: For these charts employee counts are for full-time staff only. For current full time equivalents in each department, please see the organizational chart on page ii or the charts for each department

STAFFING BY FUNCTION

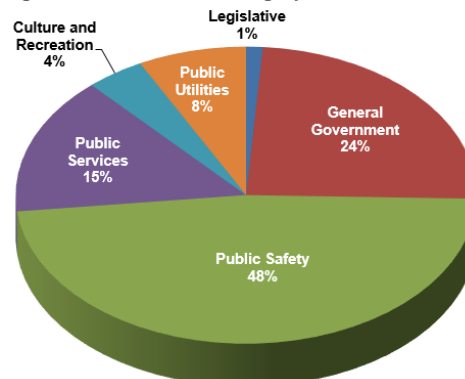
The Town strives to staff departments at levels that are adequate to provide the high quality services Collierville residents expect. Staffing levels have historically remained consistent with departments adjusting staffing levels as warranted.

For FY 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 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.

For FY 2018, two full-time positions and one part-time position were added. Positions added include: one full-time and one part-time Accounting Technician in Finance

and one full-time Human Resources Analyst. There was also a departmental restructuring which resulted in all Parks grounds and maintenance operations and personnel being reassigned to the newly created General Services divisions: Facilities Maintenance and Grounds and Parks Maintenance.

Figure 55: FY 2018 Staffing by Function



STAFFING BY CLASSIFICATION

Positions	FY 16 Actual		FY 17 Estimated			FY 18 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	8.0	2.0	9.0	1.0	-	9.0	1.0	-
Morton Museum	2.0	1.0	2.0	1.0	-	2.0	1.0	-
Library	8.0	15.0	8.0	16.0	1.0	8.0	16.0	-
Financial Administration	19.0	1.0	19.0	1.0	-	20.0	2.0	2.0
Human Resources	5.0	-	5.0	-	-	6.0	-	1.0
Information Technology	6.0	1.0	6.0	-	(1.0)	6.0	-	-
General Services - Administration	16.0	-	18.0	-	2.0	8.0	-	(10.0)
General Services - Facilities Maintenance	-	-	-	-	-	11.0	-	11.0
General Services - Grounds & Parks	-	-	-	-	-	39.0	1.0	40.0
Development								
Administration	3.0	-	3.0	-	-	3.0	-	-
Office of Planning	10.0	1.0	10.0	1.0	-	10.0	1.0	-
Code Enforcement	15.0	1.0	15.0	-	(1.0)	15.0	-	-
Office of Engineer	12.0	-	12.0	-	-	12.0	-	-
Public Safety								
Animal Services	5.0	5.0	6.0	6.0	2.0	5.0	6.0	(1.0)
Municipal Court	11.0	5.0	11.0	5.0	-	11.0	5.0	-
Police Department	141.0	17.0	141.0	17.0	-	141.0	17.0	-
Fire Department	71.0	1.0	73.0	1.0	2.0	73.0	1.0	-
Public Services								
Administration	7.0	1.0	8.0	1.0	1.0	8.0	1.0	-
Fleet Maintenance	10.0	-	11.0	-	1.0	11.0	-	-
Streets and Drainage	29.0	-	29.0	-	-	29.0	-	-
Sanitation	31.0	-	31.0	-	-	29.0	-	(2.0)
Parks and Recreation	49.0	5.0	50.0	4.0	-	11.0	4.0	(39.0)
Public Utilities								
Water Treatment Plant	5.0	-	5.0	-	-	5.0	-	-
Water Distribution System	13.0	-	19.0	-	6.0	19.0	-	-
Wastewater Collection	11.0	-	8.0	-	(3.0)	8.0	-	-
Wastewater Treatment	7.0	-	7.0	-	-	7.0	-	-
Total	500.0	56.0	512.0	54.0	10.0	512.0	56.0	2.0

	Actual FY 16		Estimated FY 17		Budget FY 18	
Salaries	95.0	\$ 6,523,077	92.0	6,306,457	92.0	\$ 6,582,171
Wages	405.0	16,716,188	420.0	18,077,656	420.0	19,263,243
Part-time	56.0	547,465	54.0	608,812	56.0	755,186
Other Compensation		777,520		740,060		799,495
Benefits		9,996,559		11,722,548		12,361,256
Merit & General Adjustment		-		-		885,454
Other Personnel	6.0	28,449	4.0	20,580	3.0	21,780
Total	562.0	\$ 34,589,258	570.0	37,476,112	571.0	\$ 40,668,586

Note: Full-time employees are those that are scheduled to work 2,080 hours a year. Part-time employees are scheduled to work 1,040 hours a year. Other personnel include seasonal and temporary employees. For current full-time equivalent designations in each department, please see the organizational chart on page ii or the charts for each department.

DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	School Enrollment^f	Unemployment Rate^b
2007	41,923 ^a	\$ 1,268,255	\$ 30,252	8,322	4.0%
2008	44,304 ^c	1,445,418	32,625 ^d	8,604	6.5
2009	44,304 ^c	1,445,418	3,2625 ^d	8,535	7.7
2010	44,304 ^c	1,445,418	3,2625 ^d	8,562	7.0
2011	43,965 ^e	1,703,424	38,745 ^e	8,516	7.4
2012	43,965 ^e	1,703,424	38,745 ^e	8,639	6.5
2013	43,965 ^e	1,749,279	39,788 ^e	9,062	6.6
2014	43,965 ^e	1,719,119	39,102 ^e	8,572	6.3
2015	43,965 ^e	1,760,447	40,042 ^e	9,646	5.6
2016	48,863 ^g	2,078,485	42,537 ^g	9,534	4.1

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

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

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

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

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

^f 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.

^g Estimated population and per capita income according to the U. S. Census Bureau.

PRINCIPAL EMPLOYERS

Current year and nine years ago.

Employer	2016			2007		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx	2,500	1	0.58%	3,000	1	0.68%
Carrier Corporation	1,730	2	0.40	2,100	2	0.48
Collierville Schools	870	3	0.20	-	-	-
Kroger	540	4	0.13	-	-	-
Town of Collierville	492	5	0.11	461	3	0.10
Helena Chemical	420	6	0.10	212	8	0.05
Baptist Hospital - Collierville	355	7	0.08	300	6	0.07
Wal-Mart	338	8	0.08	-	-	-
Juice Plus (NSA)	237	9	0.06	-	-	-
Philipps Bodine	175	10		220	7	0.05
Alpha Corporation	-	-		350	4	0.08
Pepsi Americas	-	-		325	5	0.07
AIMS Logistics	-	-		180	9	0.04
Central Woodwork	-	-		165	10	0.04
Total	7,657		1.78%	7,313		1.66%

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

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

MISCELLANEOUS DATA

Year	General Fund			Estimated Population	Full Time Employees*	Emp. Per 1,000 Pop.
	Oper. Revenue	Expenditures	Tax Rate			
1980	\$ 1,234,880	\$ 1,226,001	\$ 1.70	7,839	87	11.10
1985	2,634,617	2,634,617	2.08	9,480	113	11.92
1995	9,915,510	10,575,651	1.59	18,350	226	12.32
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	56,098,428	46,607,991	1.78	49,587	492	9.92
2017**	56,736,582	52,898,640	1.78	50,688	508	10.02
2018***	55,142,352	54,016,269	1.63	51,214	512	10.00

*Employees who work 2,080 hours per year, excluding elected officials.

**Estimated

***Projected

Note: For this chart employee counts are for full-time staff only minus elected officials. For current full time equivalents in each department, please see the organizational chart page ii or the charts for each department.

2010 CENSUS QUICK FACTS

	Tennessee	Shelby County	Germantown	Bartlett	Collierville	Brentwood	Franklin
People QuickFacts							
<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%
Housing units, 2010	23.7	22.3	21.1	23.9	23.8	23.9	23.3
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
Business QuickFacts							
Total number of firms, 2007	2.10%	3.60%	3.90%	1.80%	6.70%		
Black-owned firms, percent, 2007	545,348	76,350	4,629	4,758	4,641	6,547	9,703
American Indian and Alaska Native owned firms, percent, 2007	8.40%	30.90%		11.20%	4.40%	2.70%	1.80%
Asian-owned firms, percent, 2007	0.50%	0.30%					
Native Hawaiian and Other Pacific Islander owned firms, percent, 2007	2.00%	3.40%		3.60%	4.20%	2.40%	1.10%
Hispanic-owned firms, percent, 2007	0.10%	0.10%					
Women-owned firms, percent, 2007	1.60%	1.70%	0.70% S	25.70%	1.30% S		S
Manufacturers shipments, 2007 (\$1000)	25.90%	30.80%	25.90%	27.50%	27.50%	20.90%	24.10%
Merchant wholesaler sales, 2007 (\$1000)	140,447,760	17,969,681	NA	299,344	1,582,368	NA	848,922
Retail sales, 2007 (\$1000)	80,116,528	29,636,012	265,458	472,590	510,888	505,718	2,156,749
Retail sales per capita, 2007	77,547,291	11,932,863	364,971	986,652	800,210	931,046	2,023,970
Accommodation and food services sales, 2007 (\$1000)	\$12,563	\$12,971	\$8,958	\$20,605	\$20,327	\$26,492	\$34,893
	10,626,759	1,787,964	70,683	75,821	66,119	107,884	229,377
Geography QuickFacts							
Land area in square miles, 2010	41,234.90	763.17	19.97	26.65	29.29	41.18	41.23
Persons per square mile, 2010	153.9	1,215.50	1,945.00	2,049.20	1,501.00	899.9	1,515.50

2010 CENSUS - COLLIERVILLE ECONOMIC DATA

Employment Status	Number	Percent
Population 16 years and over	31,908	
In labor force	22,457	70.40%
Civilian labor force	22,435	70.30%
Employed	20,854	65.40%
Unemployed	1,581	5.00%
Armed Forces	22	0.10%
Not in labor force	9,451	29.60%
Percent Unemployed		7.00%
Females 16 years and over	17,096	
In labor force	10,367	60.60%
Civilian labor force	10,367	60.60%
Employed	9,579	56.00%
Commuting to Work		
Workers 16 years and over	20,416	
Car, truck, or van -- drove alone	17,490	85.70%
Car, truck, or van -- carpooled	1,544	7.60%
Public transportation (excluding taxicab)	-	0.00%
Walked	146	0.70%
Other means	59	0.30%
Worked at home	1,177	5.80%
Mean travel time to work (minutes)	23	
Occupation		
Civilian employed population 16 years and over	20,854	
Management, business, science, and arts occupations	9,414	45.10%
Service occupations	2,691	12.90%
Sales and office occupations	6,409	30.70%
Natural resources, construction, and maintenance occupations	870	4.20%
Production, transportation, and material moving occupations	1,470	7.00%
Industry		
Civilian employed population 16 years and over	20,854	
Agriculture, forestry, fishing and hunting, and mining	93	0.40%
Construction	773	3.70%
Manufacturing	2,408	11.50%
Wholesale trade	1,000	4.80%
Retail trade	2,253	10.80%
Transportation and warehousing, and utilities	3,294	15.80%
Information	312	1.50%
Finance and insurance, and real estate and rental and leasing	1,873	9.00%
Professional, scientific, and management, and administrative and waste management services	1,975	9.50%
Educational services, and health care and social assistance	3,504	16.80%
Arts, entertainment, and recreation, and accommodation and food services	1,245	6.00%
Other services, except public administration	1,101	5.30%
Public administration	1,023	4.90%
Class of Worker		
Civilian employed population 16 years and over	20,854	
Private wage and salary workers	16,773	80.40%
Government workers	2,478	11.90%
Self-employed in own not incorporated business workers	1,586	7.60%
Unpaid family workers	17	0.10%
Income and Benefits (in 2010 Inflation-Adjusted Dollars)		
Total households	14,435	
Less than \$10,000	185	1.30%
\$10,000 to \$14,999	301	2.10%
\$15,000 to \$24,999	873	6.00%
\$25,000 to \$34,999	689	4.80%
\$35,000 to \$49,999	1,249	8.70%
\$50,000 to \$74,999	2,153	14.90%
\$75,000 to \$99,999	1,885	13.10%
\$100,000 to \$149,999	3,424	23.70%
\$150,000 to \$199,999	2,040	14.10%
\$200,000 or more	1,636	11.30%
Median household income (dollars)	97,302	
Mean household income (dollars)	114,197	

STATISTICAL DATA COMPARISON – COMPARABLE TENNESSEE CITIES

<u>City</u>	FY 2017				FY 2016			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>
Bartlett	56,488	1.625	146,158,393	569	56,488	1.625	139,634,099	563
Brentwood ¹	40,401	0.360	73,560,065	262	40,413	0.440	78,924,460	254
Cleveland	44,050	1.766	225,170,986	326	43,634	1.766	117,826,563	317
Collierville	48,914	1.780	151,674,689	509	48,744	1.780	143,691,346	502
Cookeville ²	31,154	0.900	150,886,219	426	31,154	0.900	132,788,309	422
Franklin ³	66,370	0.420	134,999,925	708	66,335	0.407	122,958,418	717
Germantown	40,123	1.930	124,958,710	404	40,123	1.930	116,665,000	391
Hendersonville ⁴	55,153	0.758	45,600,085	315	55,153	0.758	42,275,781	315
Maryville ⁵	28,944	2.170	129,726,375	311	28,476	2.170	127,607,459	304

<u>City</u>	FY 2015				FY 2014			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Adopted Budget</u>	<u># of Emp.</u>
Bartlett	56,488	1.625	138,482,455	523	56,488	1.625	61,432,311	523
Brentwood ¹	39,012	0.440	74,702,350	272	40,021	0.440	74,299,820	270
Cleveland	43,238	1.766	126,176,838	498	42,810	1.766	134,087,521	504
Collierville	48,744	1.530	136,728,156	479	47,171	1.530	71,066,887	524
Cookeville ²	31,154	0.900	127,692,354	419	31,154	0.900	130,816,261	412
Franklin ³	66,335	0.377	119,147,208	708	66,370	0.377	104,063,995	690
Germantown	40,123	1.930	109,639,893	389	40,123	1.930	62,300,378	368
Hendersonville ⁴	53,080	0.650	42,478,529	317	54,068	0.650	41,067,806	301
Maryville ⁵	28,233	2.170	119,153,133	304	28,233	2.170	112,521,533	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 accounts for over 50% of General Fund revenue approximately twice the amount of property taxes.
4. Population and employee data not available for 2017; prior year figures reported.
5. All original budget and employee numbers shown above are exclusive of the Maryville City School District. Included, however, are original budgets and employee counts for the Water & Wastewater, Storm water and Electric Utilities, 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	25.00	
Brentwood	40,401	2,000	5/8"	12.21 Min	2,000	15.27 Min	n/a	n/a	
Cleveland	44,050	1,400	5/8"	10.29 Min	1,400	12.08 Min	1	17.87	
Collierville	48,914	1,000	3/4"	7.85 Min	1,000	17.65 Min	1	22.00	
Cookeville	31,154	1,000	5/8"	7.17 Min	1,000	10.01 Min	1	N/C	
Franklin	66,370	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	28,944	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>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>	<u>2016</u>
Development										
Permits issued	3,648	3,242	2,434	2,438	2,610	3,130	4,050	3,893	3,355	3,658
Inspections conducted	15,932	14,917	13,523	6,470	7,280	9,163	12,652	12,395	11,417	8,965
Police ^a										
Physical arrests	1,573	1,781	2,764	2,704	2,392	2,591	2,424	2,745	2,604	N/A
Traffic citations	9,805	9,166	10,901	9,075	9,978	12,001	11,643	12,731	11,459	N/A
DUI arrests	135	103	169	150	138	152	125	138	151	N/A
Fire										
Emergency responses	2,551	2,624	2,446	2,633	2,785	2,799	3,011	3,066	3,207	3,507
Fires extinguished	159	116	105	96	105	94	102	93	88	91
Inspections	2,948	2,300	1,609	1,740	2,659	2,637	2,615	2,789	2,717	2,508
Sanitation										
Refuse collected (tons) ^b	15,000	15,091	14,838	14,295	14,124	13,993	14,344	14,812	14,332	14,469
Recyclables collected (tons)	1,810	1,776	1,867	1,809	1,900	1,927	1,835	1,872	3,071	3,100
Other public works										
Street resurfacing (miles)	19	11	13	20	12	33	27	24	20	29
Sidewalk replacement (linear feet)	420	150	100	132	240	401	223	235	175	129
Pavement repairs	500	550	600	450	300	238	220	380	502	285
Parks and Recreation										
Adult/youth sports participants	5,844	6,019	6,250	6,452	5,790	5,546	5,879	5,872	5,989	6,048
Community center admissions	143,901	145,340	135,166	136,500	139,450	140,211	140,536	140,548	140,829	141,533
Harrell Theatre attendance	41,023	41,733	39,646	36,500	32,836	30,112	22,857	22,922	31,412	31,725
Library										
Volumes in collection	88,733	93,796	101,694	106,049	113,785	117,057	122,209	129,452	134,452	125,120
Total volumes circulated	324,185	351,133	349,731	344,280	345,914	350,044	362,498	348,300	340,902	333,478
Water										
New connections	386	312	169	139	182	154	212	264	262	259
Water main breaks	9	33	6	21	32	15	39	25	45	39
Average daily consumption (thousands of gallons)	7,342	6,996	6,222	5,950	6,821	6,803	6,006	5,933	5,586	6,035
Peak day consumption (thousands of gallons)	16,142	16,791	13,484	12,710	11,898	15,472	14,543	10,862	10,601	12,473
Wastewater										
Average daily sewage treatment (thousands of gallons)	4,471	4,241	4,290	4,318	3,868	3,937	4,144	4,233	4,174	4,214

Sources: Various town departments.

Notes:

^a The Police Department measures are by calendar year.

^b 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>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>	<u>2016</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	1	0	0	0	0	0	0	0	0	0
Patrol units	72	76	80	75	75	75	79	79	79	80
Fire stations	5	5	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	22	22	22	22	24	24	26	26	26	30
Recycle Trucks ^a	5	5	5	5	0	0	0	2	3	3
Other public works										
Streets (miles)	260	264	261	268	278	311	336	340	340	346
Streetlights	5,920	6,200	6,291	6,515	6,576	6,599	6,599	6,599	6,695	6,716
Traffic Signals (intersections)	33	34	34	35	38	39	39	40	40	42
Education ^c										
Schools										
High	-	-	-	-	-	-	-	1	1	1
Middle	-	-	-	-	-	-	-	2	2	2
Elementary	-	-	-	-	-	-	-	5	5	5
Parks and Recreation										
Parks	15	15	15	18	18	18	18	18	20	20
Acreage ^b	487	487	496	625	750	750	750	775	1,025	1,025
Playgrounds ^c	12	12	13	13	13	13	13	13	15	15
Baseball/softball diamonds	15	15	15	15	15	15	15	15	15	15
Soccer/football fields	12	12	11	11	11	11	11	11	12	12
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	230	232	232	240	240	240	240	242	248	250
Fire hydrants	2,860	3,010	3,010	3,010	3,103	3,103	3,103	3,366	3,400	3,457
Water treatment plants	5	5	5	5	5	5	5	5	5	5
Storage capacity (thousands of gallons) ^d	3,500	3,500	3,500	3,500	4,250	4,250	4,250	4,250	4,250	4,250
Wastewater										
Sewer mains (miles)	218	220	220	228	228	228	228	230	235	240
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	6,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500

^a Recycled operations were contracted out during 2011. The Town resumed operations in FY 2013.

^b Includes Department owned wetlands.

^c Includes new Hinton Park facility.

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

^e 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
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 ^a	22,974,480	390,395	14,488,300	842,076	1,925,564	1,126,878	206,640	46,126	-	42,000,459
2016	26,902,128	448,705	15,129,725	858,631	2,067,574	1,124,698	580,860	10,882	-	47,123,203

Change	Property	In Lieu of	Local Option Sales	Beer & Liquor	Business & Privilege	Motor Vehicle	Park Land Dedication	Historic Preservation	Substance	Total
2007-2016	66.9%	17.0%	84.7%	33.0%	58.8%	55.7%	190.9%	-89.9%	-100.0%	70.2%

^a Beginning in 2015 a portion of the Town's taxes are required to be used to support Collierville Municipal Schools and are included as revenue for the General Purpose School Fund instead of the General Fund. For comparative purposes total property taxes continue to be reflected on this schedule.

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Farm Property	Residential Property	Commercial Property	Industrial Property	Multiple Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
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
2016	10,370	1,034,551	329,925	40,907	4,799	50,908	1,471,460	1.78	5,324,668	27.635

Source: Shelby County Assessor's Office

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

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ^a	Adjustments to Initial Levy ^b	Final Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ^c	Total Collections to Date	
				Amount ^c	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 15,736,050	\$ (30,638)	\$ 15,705,412	\$ 15,304,741	97.45%	\$ 373,893	\$ 15,678,634	99.83%
2008	16,268,491	36,902	16,305,393	15,837,483	97.13	445,888	16,283,370	99.86
2009	16,901,393	(162,348)	16,739,045	16,284,182	97.28	435,562	16,719,744	99.88
2010	17,413,217	(458,987)	16,954,230	16,460,339	97.09	461,218	16,921,557	99.81
2011	17,282,758	(268,077)	17,014,681	16,579,268	97.44	417,576	16,996,844	99.90
2012	20,816,706	(289,394)	20,527,312	20,081,479	97.83	401,514	20,482,993	99.78
2013	21,458,562	(199,473)	21,259,089	20,820,857	97.94	388,934	21,209,791	99.77
2014	22,137,343	(231,778)	21,905,565	21,576,099	98.50	252,987	21,829,087	99.65
2015	22,223,670	2,599	22,226,270	21,957,997	98.79	147,921	22,105,918	99.46
2016	26,191,981	8,798	26,200,778	25,845,903	98.65	-	25,845,903	98.65

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

<u>Taxpayer</u>	<u>2016</u>			<u>2007</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Town Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Town Taxable Assessed Value</u>
AT&T Mobility, LLC	\$ 28,893,869	1	1.91%	\$ 11,502,026	3	0.92%
G&I VII (Carriage Crossing)	22,072,080	2	1.46	41,145,185	1	3.29
Carrier Corporation	18,478,940	3	1.22	20,750,450	2	1.66
Legacy Farm, LLC	13,244,470	4	0.88	10,037,870	4	0.80
Spyglass Collierville, LLC	11,200,000	5	0.74	-	-	-
Dogwood Creek Associates	9,210,020	6	0.61	6,859,430	8	0.55
Cole MT (Gallina Centro)	8,637,640	8	0.57	6,623,240	9	0.53
Bailey Creek Associates	8,613,980	7	0.57	-	-	-
Baptist Memorial Hospital	8,356,960	9	0.55	7,566,080	7	0.61
Westbrook Crossing Group	7,782,160	10	0.52	-	-	-
Delta Beverage Group				8,826,840	5	0.71
G&I IV Madison				8,505,200	6	0.68
Wingo Properties				6,497,995	10	0.52
Total	<u>\$ 136,490,119</u>		9.0%	<u>\$ 128,314,316</u>		10.3%

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

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(Rate per \$100 of assessed value)

<u>Fiscal Year</u>	<u>Town Direct Rates</u>		<u>Total Direct Rate</u>	<u>Overlapping Rate^a</u>
	<u>Basic Rate</u>	<u>Parks Improvement^b</u>		<u>Shelby County</u>
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
2016	1.78	-	1.78	4.37

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

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

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

DEBT SUMMARY

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

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

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

The Town's ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria and to account for the anticipated issuance of bonds related to construction of a new state of the art high school.

Town Infrastructure

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

School Infrastructure

General Fund Balance Requirement	N/A
Average Life of Total Debt	30-yr Level DS
Percentage of Principal Paid within 10 Yrs	N/A
Net Direct Debt / Full Value	< 3.00%
Net Direct Debt / Operating Revenues	< 3.00%

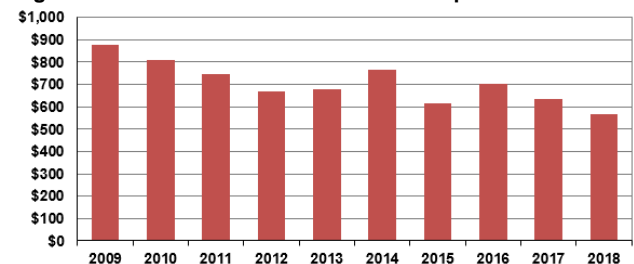
In FY 2016, the Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvement projects. Additionally, the Town issued \$93,485,000 in general obligation bonds for 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, 2017, the Town is projected to have \$121,785,000 of general obligation bonds outstanding of which \$92,680,000 is related to the construction of a new high school (which for illustrative purposes is excluded from the following calculations). The ratio of net direct debt to full assessed value for Town related infrastructure is 0.47%. The net direct debt to operating revenues is 0.57%. 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 2018 is estimated at 15.9%. The chart below depicts the net general bonded debt per capita over the last ten years and excludes debt related to the new high school.

Figure 56: Net General Bonded Debt Per Capita



The Town has a Aaa bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt. The Town has no plans to issue additional debt in the next several years.

WATER & SEWER DEBT. Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds which are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2017, the Town is projected to have \$18,290,000 of Water and Sewer Fund debt outstanding. In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town's two wastewater treatment plants. In FY 2016, the Town issued \$5.3 million in refunding bonds with net present value savings of \$707,980 or 11.7%. No bond issue is planned for the upcoming year.

OUTSTANDING DEBT BY SERIES

General Obligation Debt Outstanding 6/30/17

General Improvement Bonds, Series 2008	\$ 2,460,000
General Improvement Bonds, Series 2013	6,475,000
General Improvement Bonds, Series 2015A	92,680,000
General Improvement Bonds, Series 2015B	4,770,000
General Improvement Refunding Bonds, Series 2011	2,645,000
General Improvement Refunding Bonds, Series 2012	4,740,000
General Improvement Refunding Bonds, Series 2015C	<u>8,015,000</u>
Total	\$ 121,785,000

Water & Sewer Debt Outstanding 6/30/17

Water & Sewer Refunding Bonds, Series 2012	\$ 12,985,000
Water & Sewer Refunding Bonds, Series 2015D	<u>5,305,000</u>
Total	\$ 18,290,000

PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year	Water & Sewer Tax & Revenue Bonds			Debt Service		Coverage
	Total Revenue and Other Sources	Less: Operating Expenses	Net Available Revenue	Principal	Interest	
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
2016	12,314	7,633	4,681	2,148	741	1.62

RATIO OF GENERAL BONDED DEBT

Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita ^a
	General Obligation Bonds ^e	Bond Anticipation Notes	Total		
2007	\$ 28,710	\$ -	\$ 28,710	0.64%	\$ 636 ^b
2008	26,450	2,980	29,430	0.64	664 ^c
2009	37,420	-	37,420	0.78	845 ^c
2010	34,885	-	34,885	0.65	787 ^c
2011	32,255	-	32,255	0.61	734 ^d
2012	29,331	-	29,331	0.56	667 ^d
2013	27,936	-	27,936	0.51	635 ^d
2014	32,753	-	32,753	0.63	745 ^d
2015	30,020	-	30,020	0.57	683 ^d
2016	132,905	-	132,905	2.50	2,720 ^f

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.

f. Population estimate according to the US Census Bureau

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	Governmental Activities					Business-type Activities		Total Primary Government	Percentage of Personal Income	Per Capita ^a
	General Obligation Bonds	Notes Payable	Bond Anticipation Notes	Settlement Obligation	Capital Lease	Water & Sewer Revenue & Tax Bonds	General Obligation Bonds			
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 ^b
2009	37,393	1,869	-	-	-	35,435	27	74,724	5.17	1,687 ^b
2010	34,860	1,624	-	-	-	33,710	25	70,219	4.19	1,585 ^b
2011	32,235	1,372	-	-	-	31,930	20	65,557	3.85	1,491 ^c
2012	29,315	1,113	-	-	-	29,631	16	60,075	3.53	1,366 ^c
2013	27,924	846	-	-	-	29,504	12	58,286	3.33	1,326 ^c
2014	32,746	572	-	5,381	-	27,303	7	66,009	3.77	1,501 ^c
2015	30,015	290	-	5,025	465	25,043	5	60,842	3.46	1,384 ^c
2016	132,903 ^e	-	-	4,580	235	22,987	2	160,707	7.73	3,289 ^d

a. The population is estimated unless otherwise noted.

b. Population according to the 2008 Special Census.

c. Population according to the 2010 Census Economic Data.

d. US Census Bureau estimated population.

e. The Town issued \$93,485,000 for the construction of a new high school.

GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1990 ^a	\$897	\$462	\$1,359	\$5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 ^b	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,130	3,321	34,126	9.73
2009	1,988	1,270	3,258	36,165	9.01
2010	2,160	1,323	3,483	35,500	9.81
2011	2,172	1,203	3,375	35,217	9.58
2012	2,631	1,258	3,889	38,489	10.10
2013	2,639	1,001	3,640	40,174	9.06
2014	3,022	1,031	4,053	42,438	9.55
2015	2,766	1,019	3,785	43,670	8.67
2016 ^c	3,047	966	4,013	48,495	8.28
2017	3,793	5,559	9,353	56,045	16.69
2018	4,155	4,627	8,782	57,265	15.34

a. Excludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.

b. Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

c. Includes general obligation bond issue of \$5,000,000 and \$93,485,000.

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS

GENERAL OBLIGATION DEBT

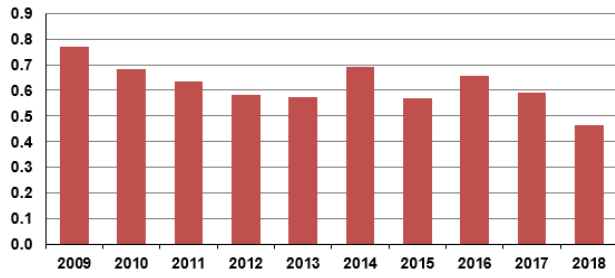
FY	General Improvement Bonds Series 2008		General Improvement Refunding Bonds Series 2011		General Improvement Refunding Bonds Series 2012		General Improvement Bonds Series 2013		General Improvement Bonds Series 2015A (Schools)		General Improvement Bonds Series 2015B (Town)		General Improvement Refunding Bonds Series 2015C		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2018	575,000	97,763	510,000	59,638	485,000	82,450	325,000	196,325	1,660,000	3,763,800	195,000	167,338	405,000	260,050	4,155,000	4,627,363
2019	600,000	71,263	520,000	49,438	490,000	73,925	335,000	188,050	1,740,000	3,680,800	200,000	161,488	415,000	251,850	4,300,000	4,476,813
2020	625,000	42,981	535,000	39,038	500,000	66,500	340,000	177,925	1,830,000	3,593,800	205,000	155,488	430,000	243,400	4,465,000	4,319,131
2021	660,000	14,850	520,000	27,000	510,000	58,925	355,000	165,725	1,920,000	3,502,300	215,000	149,338	50,000	238,350	4,230,000	4,156,488
2022			560,000	14,000	520,000	49,900	365,000	154,975	2,015,000	3,406,300	220,000	142,888	735,000	226,575	4,415,000	3,994,638
2023					535,000	39,350	370,000	146,700	2,115,000	3,305,550	225,000	136,288	760,000	204,150	4,005,000	3,832,038
2024					555,000	28,450	380,000	137,325	2,220,000	3,199,800	235,000	127,288	790,000	180,900	4,180,000	3,673,763
2025					565,000	17,250	390,000	127,456	2,335,000	3,088,800	245,000	117,888	815,000	156,825	4,350,000	3,508,219
2026					580,000	5,800	405,000	116,263	2,450,000	2,972,050	255,000	108,088	845,000	127,700	4,535,000	3,329,900
2027							415,000	103,963	2,570,000	2,849,550	265,000	97,888	885,000	93,100	4,135,000	3,144,500
2028							425,000	91,363	2,700,000	2,721,050	275,000	87,288	925,000	56,900	4,325,000	2,956,600
2029							440,000	78,113	2,790,000	2,633,300	285,000	76,288	960,000	19,200	4,475,000	2,806,900
2030							455,000	63,275	2,880,000	2,542,625	300,000	64,888			3,635,000	2,670,788
2031							475,000	46,406	2,970,000	2,449,025	310,000	52,888			3,755,000	2,548,319
2032							490,000	28,313	3,075,000	2,345,075	320,000	43,588			3,885,000	2,416,975
2033							510,000	9,563	3,185,000	2,237,450	330,000	33,588			4,025,000	2,280,600
2034									3,295,000	2,125,975	340,000	22,863			3,635,000	2,148,838
2035									3,410,000	2,010,650	350,000	11,813			3,760,000	2,022,463
2036									3,540,000	1,882,775					3,540,000	1,882,775
2037									3,670,000	1,750,025					3,670,000	1,750,025
2038									3,810,000	1,612,400					3,810,000	1,612,400
2039									3,960,000	1,460,000					3,960,000	1,460,000
2040									4,120,000	1,301,600					4,120,000	1,301,600
2041									4,285,000	1,136,800					4,285,000	1,136,800
2042									4,455,000	965,400					4,455,000	965,400
2043									4,635,000	787,200					4,635,000	787,200
2044									4,820,000	601,800					4,820,000	601,800
2045									5,010,000	409,000					5,010,000	409,000
2046									5,215,000	208,600					5,215,000	208,600
	\$2,460,000	\$226,856	\$2,645,000	\$189,113	\$4,740,000	\$422,550	\$6,475,000	\$1,831,738	\$92,680,000	\$64,543,500	\$4,770,000	\$1,757,175	\$8,015,000	\$2,059,000	\$121,785,000	\$71,029,931

WATER & SEWER DEBT SERVICE SCHEDULE

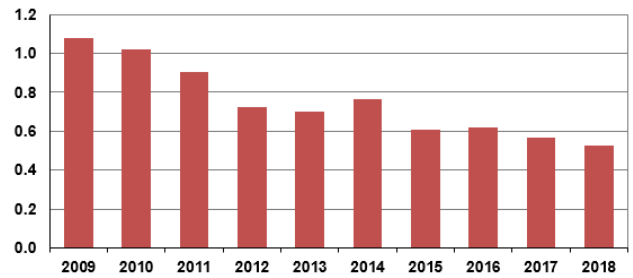
FY	Water & Sewer Tax and Revenue Refunding Bonds Series 2012		Water & Sewer Tax and Revenue Refunding Bonds Series 2015D		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2018	695,000	428,213	1,350,000	251,750	2,045,000	679,963
2019	2,115,000	391,275	300,000	197,750	2,415,000	589,025
2020	2,205,000	315,450	320,000	182,750	2,525,000	498,200
2021	2,310,000	225,150		166,750	2,310,000	391,900
2022	2,480,000	129,350		166,750	2,480,000	296,100
2023	1,565,000	64,100		166,750	1,565,000	230,850
2024	1,615,000	24,225		166,750	1,615,000	190,975
2025			1,620,000	166,750	1,620,000	166,750
2026			1,715,000	85,750	1,715,000	85,750
	\$12,985,000	\$1,577,763	\$5,305,000	\$1,551,750	\$18,290,000	\$3,129,513

DEBT CHARTS

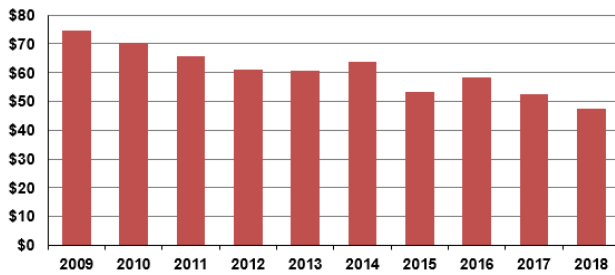
(Excludes \$93,485,000 for new high school.)



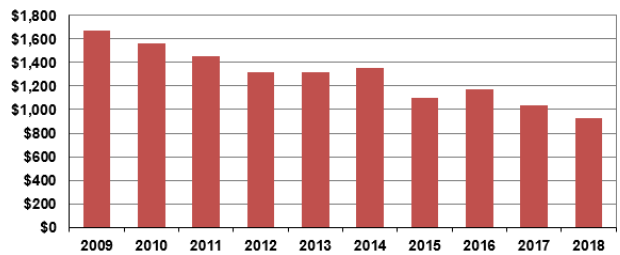
Net Debt to Assessed Valuation - Goal $\leq 0.75\%$



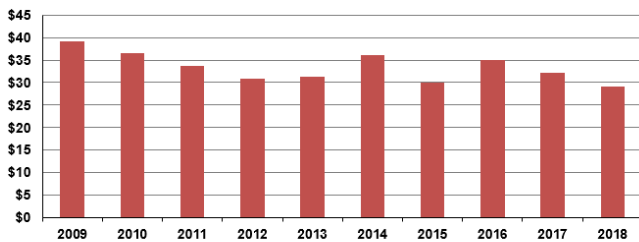
Net Debt to Operating Revenues - Goal $\leq 0.67\%$



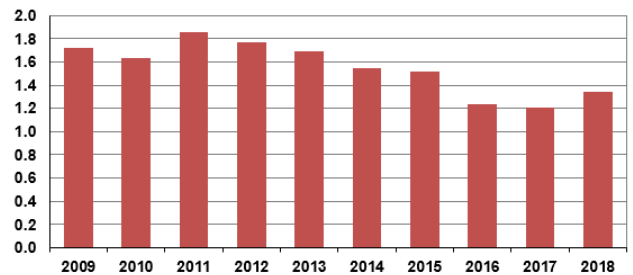
Total Bonded Debt (Millions)



Total Bonded Debt Per Capita



Net Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal > 1.0

Note: 2017 estimated and 2018 projected.

GLOSSARY OF TERMS

Account	A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
Accounting Period	The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.
Accounts Payable	A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.
Accounts Receivable	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.
Accrual Basis	The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.
ADA	Americans with Disability Act. This act prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment.
ADM	Average Daily Membership refers to student enrollment data. It is used in the formula for distributing funds to school districts.
Ad Valorem Tax	A separate tax which applies to utility property.
Adopted Budget	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
AICPA	The American Institute of Certified Public Accountants.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.
Appropriation	This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.
ARAP	Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill.
Assessed Value	A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .
Assessment	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)

Assessment Ratio	The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.
Assessment Year	In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.
Assessor	The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.
Asset	A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.
Assigned Fund Balance	That portion of resources consisting of funds that are set aside with the intent to be used for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen) or a body or official that has been given the authority to assign funds.
Audit	An examination, usually by an official or private accounting firm retained by the Board, that reports on the accuracy of the annual financial report.
Balanced Budget	A budget is balanced when expenditures do not exceed revenues or other financing sources.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
BEP	Tennessee's Basic Education Program. This program is a funding formula using Average Daily Membership (ADM) to calculate the distribution of funds to school districts within the state.
Board of Equalization	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
Bond	Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.
Bond Anticipation Notes (BANS)	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
Bonded Debt	The portion of the Town's total indebtedness represented by outstanding bonds.
Budget	The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.
Budget Amendment	A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.
Budget Calendar	The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.
Budget Document	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
BZA	Board of Zoning Appeals.
CAD	Computer Aided Dispatch. The system used by emergency dispatchers answering 911 calls.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
Capital Asset	Major asset that is used in governmental operations. Capital assets are intended to be held or used for an extended period of time in the operation of the Town. To be classified as a capital asset, a specific item must have an initial useful life of one (1) year or greater and have an initial value equal to or greater than \$5,000 per item (including ancillary costs).

Capital Budget	A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.
Capital Expenditure	The acquisition of newly purchased capital assets or an investment that improves the useful life of an existing capital asset.
Capital Investment Program (CIP)	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.
Capital Outlay	Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.
Cash Basis	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
CDBG	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.
COBRA	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
Chart of Accounts	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
Coding	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
Collateral	The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.
Committed Fund Balance	Committed fund balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
Construction in Progress	A fixed asset account reflecting the cost of construction work for projects not yet completed.
Contingency	Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.
Credit	An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.
Debt Service	Payment of interest and repayment of principal on Town debt.
Deficit	The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.

Depreciation	(1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Direct Debt	The sum total of bonded debt issued by the Town.
DRC	Design Review Commission.
EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.
Excise Tax	An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.
Expenditure	The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.
FASB	Financial Accounting Standards Board.
Fees	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
Fiduciary Fund	Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Financial Statements	The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the Town for the specified reporting period or as of the date of the financial report.
Fiscal Year (FY)	A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.
Fire Facility Fee	A fee established by the Town and imposed and collected for the purpose of providing additional funds necessary to ensure the Town's ability to maintain fire protection in accordance with its current standards. One-half of the funds collected from one- and two-family residential structures between 3,500 gross square feet and 4,500 gross square feet shall be used for the purposes of educating the public and promoting the installation of residential automatic sprinkler systems.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
FMLA	The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition.
FTE	Full Time Equivalent. Personnel who work 2,080 hours per year.
Function	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
Fund	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

Fund Balance	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.
GAAP	Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.
GASB	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
General Fund	This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.
General Obligation Bond	When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.
GFOA	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
GIS	Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.
Goal	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.
Governmental Fund	Governmental funds are those used to account for all or most of the Town's general activities and services, including the acquisition or construction of capital assets.
GPS	The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 th Space Wing.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
HDC	Historic District Commission.
HIPAA	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
Industrial Property	Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.
In Lieu of Taxes	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a "tax equivalent amount."
Interest	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for general purposes or a special purpose.

Internal Service Fund	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
ISO	Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.
Jurisdiction	(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
LAN	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
LEA	Local Education Agency is a commonly used synonym for a school district.
Lease	A contract for temporary use of equipment or facilities at a negotiated price.
Letter of Credit	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91 st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
Liabilities	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
Line Item Budget	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
Long-Term Debt	A financial obligation with maturity of more than one year after the date of issuance.
Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
Moody's Investor Service	A recognized bond rating agency.
Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
MPO	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
MS4	Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program.
MTAS	The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
Net Bonded Debt	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.

NPDES	The National Pollutant Discharge Elimination System, a federal program.
Object	A more detailed and specific listing of expenditures under “department” in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
Objective	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
OPEB	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees.
Operating Budget	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
Operating Transfer	The routine and/or recurring transfer of assets between funds.
Pension Trust Fund	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
Per Capita Debt	The amount of the Town’s debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
Personal Property	(or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.
Personnel Expenses	Cost of salaries, wages, and fringe benefits such as employer’s share of social security contributions, retirement expenses, and health and life insurance payments.
PILOT	Payment in-lieu-of taxes. Under a Payment-in-Lieu-of-Taxes (PILOT) agreement, payments are made to the Town in-lieu-of ad valorem taxes on the property involved in the Project. Generally, for real property, such amounts are to be based on the taxes being generated at the time the Board takes title to the property typically considering only the value of the unimproved property. Generally, for tangible personal property, such amounts are to be based on the taxes being generated on the current assessed value of the property at the time the Board takes title to the property.
Plat	(1) A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; (2) A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.
Program Budget	A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).
Program Change	An alteration or enhancement of current services or the provision of new services.
Project (Capital)	An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.
Proprietary Fund	When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. Enterprise funds are used to account for activities that sell goods or services outside of the

government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.

Purchase Order A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town.

Ratings In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.

Real Property Land and improvements to the land.

Reappraisal The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.

Recommended Budget The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.

Reserve Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.

Resource The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.

Restricted Fund Balance Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Revenue A term used to represent actual or expected income to a specific fund.

Revenue Bonds Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.

Risk Management An organized attempt to protect a government's assets against accidental loss in the most economical method.

Sales Ratio The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.

Self-supporting Debt Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.

Source The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.

Special Revenue Fund This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants.

SSES Sanitary Sewer Evaluation Survey.

Structure A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.

Surplus Total assets minus the sum of all liabilities. Excess of revenues over expenditures.

Tax or Taxes Compulsory charges levied by a governmental unit for the purpose of raising revenue.

Taxable Value Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.

Tax Base Total assessed value in a given tax district.

Tax Exemptions	Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.
Tax Levy	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tax Rate	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2016 is \$1.78 per \$100 assessed value.
Tax Relief	Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed the income limit established for the exemption. Disabled veterans for this purpose also must be considered 100% disabled.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.
TDOT	Tennessee Department of Transportation.
TPA	Third party administrator. The company that administers the Town's health insurance plan.
Unassigned Fund Balance	That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
Valuation	The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.
VLAN	Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.
VoIP	Voice over Internet Protocol is phone service over the Internet.
VPN	Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee.
Zoning	The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.