

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



## FY 2009-2010

Approved Annual Financial Plan  
and  
Annual Budget

# **TOWN OF COLLIERVILLE, TENNESSEE**

## **TOWN OFFICIALS**

### **MAYOR**

Stan Joyner (2012\*)

### **ALDERMEN**

Maureen Fraser (2010\*)

Mike Russell (2010\*)

Jimmy Lott (2012\*)

Tom Allen (2010\*)

Tony Sarwar (2012\*)

### **TOWN ADMINISTRATOR**

James Lewellen

### **TOWN ATTORNEY**

Tom Cates

### **TOWN JUDGE**

William Craig Hall (2014\*)

### **ASSISTANT TOWN ADMINISTRATORS**

Chip Petersen

David Smoak

### **TOWN CLERK**

Lynn Carmack

### **DEPARTMENT DIRECTORS**

Development Director

Finance Director

Fire Chief

General Services Director

Parks and Recreation Director

Police Chief

Public Services Director

Jason Gambone

Jane Bevill

Jerry Crawford

Derek Honeycutt

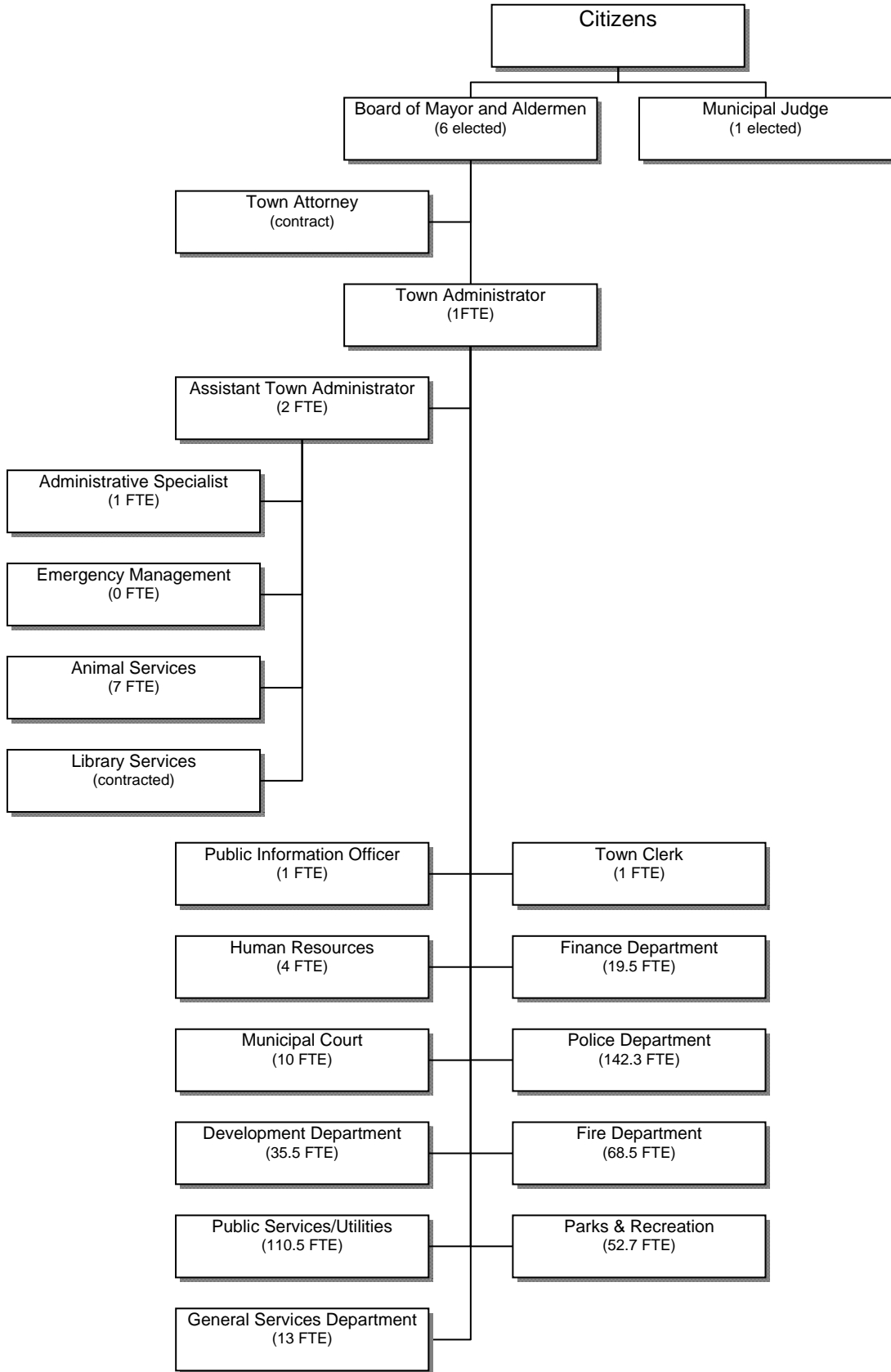
Greg Clark

Larry Goodwin

William Kilp

\*Elected - term expires

# TOWN OF COLLIERVILLE, TENNESSEE



Stan Joyner  
*Mayor*

Maureen Fraser, *Alderman*  
Mike Russell, *Alderman*  
Tony Sarwar, *Alderman*  
Tom Allen, *Alderman*  
Jimmy Lott, *Alderman*



James H. Lewellen  
*Town Administrator*

Lynn Carmack  
*Town Clerk*

## The Town of Collierville

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Dear Collierville Residents:

This year has been especially intensive in terms of preparing the Town's budget for the 2010 fiscal year. The downturn in the economy certainly created challenges for the Board of Mayor and Aldermen and Town staff in developing a strategy for balancing the budget. Many of the Town's revenues such as local option sales taxes and permit fees have seen significant reductions. Consumer spending is down and residential construction has slowed to record low levels. However, due to prudent planning throughout the years, Collierville is in better position to weather these economic challenges than many of our sister municipalities.

Good stewardship of our citizen's money and Town resources is a priority of the Board. The budget planning process began in January with Board work sessions. It was the Board's goal at the beginning of the planning process to "live within our means". At the same time we were also determined that we would not sacrifice public safety or any of the issues that we felt were critical to the long term vision for Collierville.

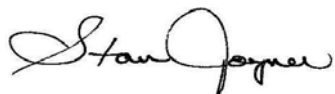
In preparing the Town's budget for FY 2010, every department budget was thoroughly reviewed and cuts in operating costs were made across the board, while still requiring that all Town services continue to be delivered at the levels that our citizens expect. Everyone worked together as a team, and I am pleased that we have approved a balanced budget with no tax increases. As part of our financial stewardship, we have maintained our commitment to keeping an adequate level of reserve Funds for emergencies and cash flow management. In a period of economic recession and revenue losses, it is perhaps more important than ever to remain committed to that goal. We have set aside a minimum of 25 percent of our General Fund expenditures in reserves, and we have met or exceeded all the benchmarks and goals in our financial plan. As a result of prudent financial planning, Collierville holds one of the highest bond ratings in Tennessee—Aa1.

The General Fund budget projects \$35.97 million in revenues for the fiscal year which began July 1. General Fund expenditures total \$36.57 million which is a decrease of 6.5 percent from the previous year's budget. Although, we are holding operating costs to a minimum, the FY 2010 budget allows for the investment in the design and construction of projects and major infrastructure. The Board has allocated \$11.7 million for capital improvement projects throughout the Town.

In many ways this is not the budget we would have wanted or planned for our community or for our employees, but, I believe we have developed a responsible spending plan that balances our income with our obligations. We have responded responsibly to a significant loss in revenues, adopted a financially sound budget, and still maintained our commitment to the goals of Stewardship, Safety and Service.

As we transition into the FY 2010 budget, we surely face many opportunities and challenges, but I am very confident in the experience and ability of the Town Administration to keep Collierville moving forward in a positive direction.

Very truly yours,

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

Stan Joyner  
Mayor

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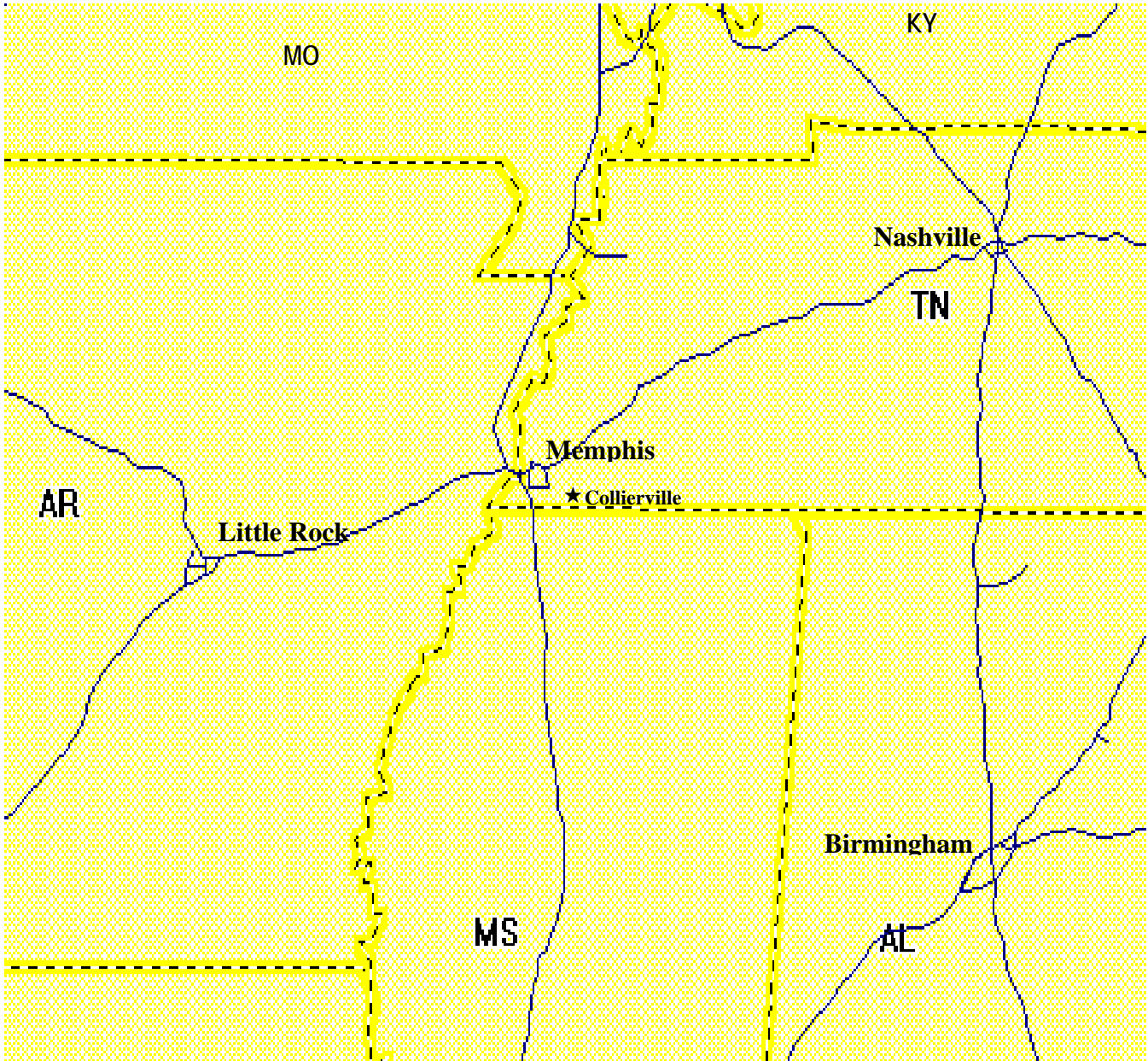
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**MISSION STATEMENT**

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





**The Town of Collierville** is located in Shelby County, southeast of Memphis, Tennessee. Collierville was first settled in 1853, incorporated in 1870, and is currently one of the fastest growing municipalities in the state. According to the 2000 Federal Census, the population was 32,824, including an annexation in that year. The Town conducted a special census in the spring of 2008 which put the population at 44,304, a 35% increase above the 2000 census.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Collierville  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Collierville, Tennessee for its annual budget for the fiscal year beginning July 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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



## EXECUTIVE SUMMARY

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

Collierville as a corporation has assets totaling \$242 million (2008 audit). Our Town area consists of 18,670 acres or 29.1 square miles. Within our Reserve Area, we have another 13,440 acres to grow into. Ultimately, Collierville will cover 32,110 acres (approximately 50 square miles). Our current Town limits are comprised of 56.2% residential, 9.8% commercial, 5.7% office, 5.0% industrial, 5.6% agricultural, 1.6% mixed use, 1.0% institutional, and 15.1% open spaces, greenbelts, and parks.

The 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, 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.

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

Planning and review of the FY 2010 budget began in earnest in January. The growth that the Town had been experiencing slowed considerably during the 2009 fiscal year. As a result and with the national economy in turmoil, Town leaders had to make some very difficult decisions. Several positions were eliminated, most of which were related to development, and the FY 2010 budget was adopted with no salary increases for remaining staff. Departments were asked to submit an operating budget with no increase in expenditures.

With all the challenges facing the Town's leaders in the preparation of the FY 2010 budget, it still meets the State's mandate of a balanced budget. Each year, it costs the Town more to provide the same services as the year before. Based upon our own experiences and the experiences of cities and towns across the country, we have to predict that this trend will continue into the

foreseeable future. As such, the Town will need to continue to actively manage our growth in expenditures, including compensation and benefits, especially healthcare, resource allocation and non-core service reductions where possible.

We believe we have developed a responsible spending plan that balances our income with our obligations. We have not overlooked maintenance issues, or funding for long term obligations such as employee retirement or healthcare. We have responded responsibly to a significant loss in revenues, adopted a financially sound budget, and still maintained a commitment to our goals of Stewardship, Safety and Service.

This general overview of the 2010 budget for the Town of Collierville will provide Town residents with an introduction to the Town's financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town's budget.

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

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

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.

## EXECUTIVE SUMMARY

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•**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 2010 budget, a number of policy issues were addressed. The resulting decisions, some of which are listed below, provide the framework for the overall budget process.

- It is imperative to continue a revenue monitoring system to assist in trend analysis and revenue forecasting in order to maintain and/or increase the level of specific revenue sources.
- The property tax rate will be set at an amount that will provide adequate funding for the operating and CIP budgets.
- A review of all fees will be conducted to determine what changes, if any, are viable options for the 2010 budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- The undesignated General Fund balance will remain at 25% of expenditures.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.
- Budgetary control must be maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit.

•**The budget documents** provide revenue, expenditure and staffing information concerning all the Town's funds and departments. Projected revenues and expenditures for FY 2010 are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the past two fiscal years.

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

for each revenue source and explanations/ justifications for each departmental expenditure.

The second document is in the form of a program budget which we submit for grading to the Government Finance Officer's Association's (GFOA) Distinguished Budget Presentation Award Program. This document explains significant changes in priorities for the current year along with an explanation of the factors and policy direction that led to those changes.

This document also includes information about the Town's long and short term policies. A detailed explanation of the budget process provides a unique understanding of the time and commitment required by elected officials and staff to develop the annual budget.

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

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

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

## EXECUTIVE SUMMARY

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

**•Development.** For the operating budget, the preparation of the line item detail began first with end-of-year estimates—revenue and expenditures. These estimates are extremely important and must be as accurate as possible. The principal reason is that estimated revenue and expenditures provide the estimated addition to (or subtraction from) fund balance. This directly affects the amount of total funds available for operating expenses for the coming fiscal year since undesignated 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 late November or early December.

The Town is required to present a balanced budget. Therefore, operating expenses must not exceed projected revenues and funding sources. Since the amount of revenue available dictates the requested amounts for expenditures, revenue projection is the next step in budget preparation. A revenue forecast is prepared for each major revenue source. For some smaller sources, a forecast is made for combined totals. All estimates should be as accurate as possible.

With revenue projections complete, the departmental line item budget proposals were prepared. Following guidelines provided by the Town Administrator, budget requests for the coming fiscal year were submitted by department directors. Concurrent with this procedure, the departments also prepared their performance budgets.

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

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

2. Proprietary or enterprise activities such as utility operation are supported with the customer paying directly for the commodity used and are similar to regular business operations. The Town of Collierville operates a combined water and sewer utility. Charges collected and costs of operation are accounted for in the Water and Sewer Fund. The Health Insurance Fund, an internal service fund, accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured.
3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town approved a new retirement plan for employees in FY 2008. The Retirement Fund, a pension trust fund, was created to account for plan assets. Also, created in FY 2008 was a new fund to account for other post-employment benefits (OPEB).

Even with the current downturn in the national economy, the overall financial condition of the Town is strong as indicated by the undesignated portion of fund balance for fiscal year ending 2008 at 47.9% of expenditures. That addition above the 25% stated in Town policy was planned and was used for capital projects and equipment replacement. The estimated ending undesignated fund balance in FY 2009 will be at 34.0% of expenditures.

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.

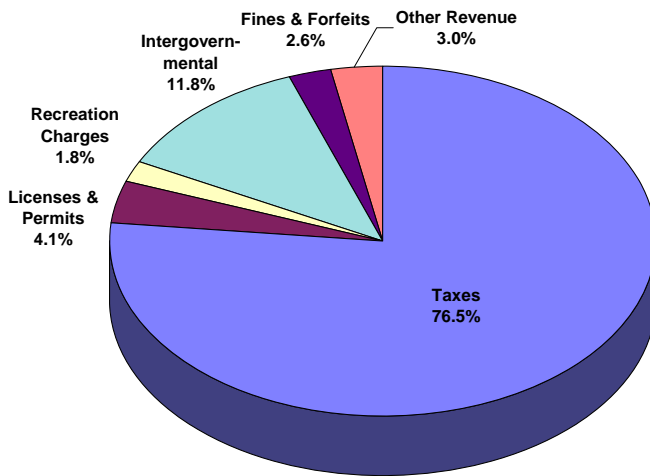
**•Revenue** is largely derived from general property taxes, local option sales taxes, business taxes, licenses and permits, charges for services, and revenue received from the State as shared funding (intergovernmental revenue), most of which is distributed on a per capita basis. The Town conducted a special census in the spring of 2008 which should have resulted in increased revenue in FY

## EXECUTIVE SUMMARY

2009; however, with the economic downturn, this revenue is expected to decrease.

Overall General Fund revenue for FY 2010 totals \$35,974,004 a 4.9% decrease from the previous year's budget and only 1.2% above the FY 2009 estimated revenue.

The chart below shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 76.5%. Intergovernmental revenue, which includes state-shared revenue makes up 11.8%, and licenses & permits, 4.1%.



**FY 2010 General Fund Revenue**

**•Tax Revenue.** Although it has slowed, growth in the residential real estate market continues to outpace that in adjacent communities. Shelby County conducted a reappraisal in 2008 for the FY 2010 budget year. The appraisal for real property increased 11.8%. In a reappraisal the Town is required to set a certified tax rate so as not to realize a windfall from tax revenue. The certified rate of \$1.18 per \$100 assessed valuation was adopted. This rate is \$0.10 lower than the previous tax rate of \$1.28. In FY 2002, the Board of Mayor and Aldermen allocated \$0.10 of the property tax to parks improvement. This allocation was continued for FY 2010.

Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The Town's current levy is 2.25% with a cap on a single item of \$36.00. The Town receives 50% of taxes collected with 2.375% divided between the state and Shelby County for administration fees. The other 50% goes to the Shelby County school system. Local option sales tax revenue is the second largest revenue stream after real property tax

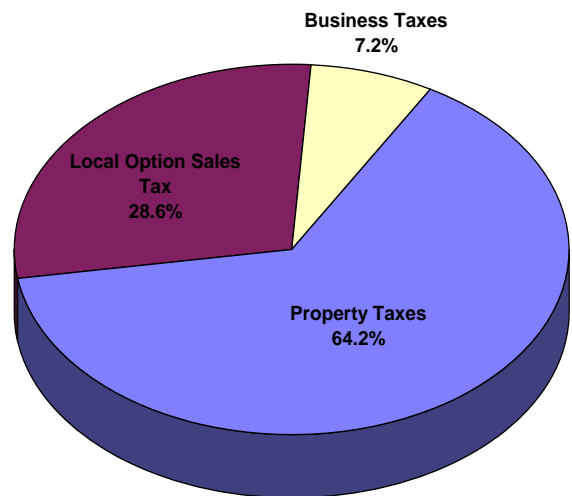
and in previous years has been a good indicator of economic growth in the Town.

Following the national economic trend, collections declined sharply in growth beginning in FY 2002. However, with the addition of several large retailers, revenues rebounded in FY 2004. FY 2006 revenue increased 32.8% with the opening of the Avenue Carriage Crossing, an 810,832 square foot open air lifestyle center, and other new retail stores. In FY 2008, the Carriage Crossing Marketplace, a 212,260 square foot retail center adjacent to the Avenue Carriage Crossing, opened.

With the slowed consumer spending attributable to the national economic recession and the closing of several retail stores within the past year, local option sales tax revenue is estimated to decrease by 4.4% in FY 2009, and to decrease further by 1.8% in FY 2010. Local option sales tax makes up 28.6% 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. Following the same trend as local option sales tax revenue, business tax revenue is estimated to decrease as well. Revenue is expected to be 3.4% below that estimated for FY 2009. Business taxes are 7.2% of total tax revenue.

The chart below shows the percent of total taxes each category of these taxes represents. Property taxes make up the largest portion at 64.2% of total, local option sales taxes follow with a 28.6% share, and business taxes furnish the remainder of tax revenue at 7.2%.



**FY 2010 Tax Revenue**

## EXECUTIVE SUMMARY

Below is the General Fund revenue summary by source.

### General Fund Revenue

|                        | Actual               |                      | Budget               | Estimated            | Approved             |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                        | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| <b>Revenue</b>         |                      |                      |                      |                      |                      |
| Taxes                  |                      |                      |                      |                      |                      |
| Property Taxes         | \$ 16,320,655        | \$ 16,868,493        | \$ 17,326,052        | \$ 17,225,932        | \$ 17,675,216        |
| Local Option Sales Tax | 8,190,271            | 8,386,611            | 8,773,418            | 8,015,682            | 7,869,996            |
| Business Taxes         | 1,947,800            | 2,054,466            | 2,036,026            | 2,061,739            | 1,991,046            |
| Licenses & Permits     | 3,096,518            | 2,530,370            | 2,195,107            | 1,511,990            | 1,491,074            |
| Intergovernmental      | 4,835,782            | 5,239,138            | 4,646,639            | 4,261,682            | 4,257,039            |
| Charges For Services   | 396,449              | 319,404              | 218,397              | 203,342              | 196,300              |
| Recreation Charges     | 296,688              | 333,483              | 386,700              | 377,900              | 659,671              |
| Fines and Forfeits     | 1,158,304            | 978,737              | 1,035,125            | 895,700              | 936,300              |
| Other                  | 1,592,574            | 1,514,576            | 1,200,153            | 974,368              | 897,362              |
| <b>Total Revenue</b>   | <b>\$ 37,835,041</b> | <b>\$ 38,225,277</b> | <b>\$ 37,817,617</b> | <b>\$ 35,528,335</b> | <b>\$ 35,974,004</b> |

•**General Fund expenditures** include the cost of general government services such as public safety, highways and streets, administrative costs, and debt service requirements. The operating budget for fiscal year 2010 contains funding for debt service on bonds issued to fund various capital projects and grants for the Literacy Council, the Chamber of Commerce, Crime Stoppers, Alive at 25, Main Street, the Collierville Education Foundation, Youth Sports, and TV-19.

Below is the General Fund summary of expenditures by category. Total General Fund expenditures are projected to decrease 6.5% from the FY 2009 budget. In this summary, total expenses are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees and to the Library Fund for functions performed by General Fund departments are shown as a reduction to expenditures. The total reduction amounts to 4.5% of expenditures.

### General Fund Expenditures

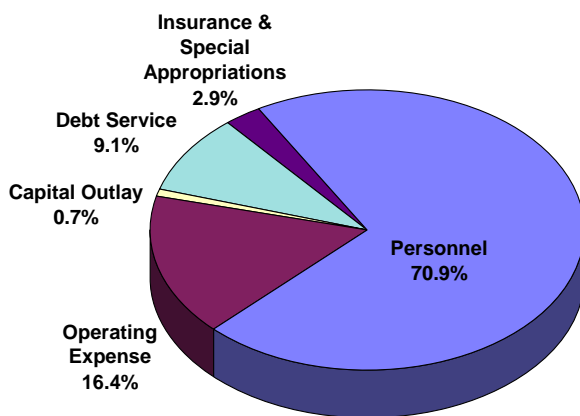
|                                  | Actual               |                      | Budget               | Estimated            | Approved             |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                  | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| <b>Expenditures</b>              |                      |                      |                      |                      |                      |
| Personnel                        | \$ 22,643,725        | \$ 24,416,888        | \$ 27,778,513        | \$ 26,586,615        | \$ 27,154,789        |
| Operating Expense                | 5,038,812            | 5,637,224            | 7,193,344            | 6,575,087            | 6,276,874            |
| Capital Outlay                   | 1,256,699            | 881,147              | 744,865              | 560,055              | 276,500              |
| Debt Service                     | 3,359,557            | 3,363,749            | 3,830,646            | 3,290,793            | 3,495,184            |
| Insurance                        | 562,079              | 579,789              | 634,251              | 597,979              | 613,218              |
| Special Appropriations           | 709,754              | 807,588              | 755,221              | 746,221              | 480,402              |
| <b>Total Expenditures</b>        | <b>33,570,627</b>    | <b>35,686,386</b>    | <b>40,936,840</b>    | <b>38,356,750</b>    | <b>38,296,966</b>    |
| <b>Reduction to Expenditures</b> |                      |                      |                      |                      |                      |
| Library Fund                     | (79,909)             | (123,036)            | (119,544)            | (114,028)            | (92,988)             |
| Water & Sewer Fund               | (1,336,735)          | (1,436,961)          | (1,711,872)          | (1,640,573)          | (1,629,833)          |
| <b>General Fund Expenditures</b> | <b>\$ 32,153,983</b> | <b>\$ 34,126,389</b> | <b>\$ 39,105,424</b> | <b>\$ 36,602,149</b> | <b>\$ 36,574,145</b> |



## EXECUTIVE SUMMARY

Operating expenditures decreased 12.7% from the FY 2009 budget and represent 16.4% of the total General Fund expenditures for FY 2010. Capital outlay expenditures include all equipment and office furnishings costing more than \$500.00 and not funded in the C.I.P. These expenditures decreased by 62.9% from FY 2009 and make up .7% of the budget.

The chart below shows the percentage of total General Fund expenditures by category. As this chart indicates, the greatest percent of expenditures (70.9%) represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expense decreased 2.2% from the FY 2009 budget due to the elimination of sixteen positions.



**FY 2010 General Fund Expenditures**

Insurance expense includes the Town's property and liability coverage as well as long-term disability and unemployment insurance. There is an 3.3% decrease in insurance expense from the FY 2009 budget but a 2.5% increase over the estimated end of year.

Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: special census, reappraisal costs, attorney and legal fees, bank charges, and election expenses. In FY 2009, the Town made the final payment on a five-year \$1,000,000 contribution to Shelby County for the Wolf River ecosystem restoration project. This resulted in a decrease of 36.4% in special appropriations. Insurance and Special Appropriations are 2.9% of the FY 2010 budget.

Debt service is the payment of interest and principal on all general obligation (G. O.) debt of the Town. This expense makes up 9.1% of the FY 2010 budget and increased by 6.2% over the FY 2009 estimated. In FY 2009, the Town issued \$13,000,000 in new debt to fund the widening of two major roads and to construct a new

courthouse and police patrol building as well as expand the current police building. Moody's Investor Service affirmed a Aa1 rating for the new issue as well as all previously issued general obligation debt.

## SPECIAL REVENUE FUNDS

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

•**State Street Aid Fund** accounts for the Town's share of State of Tennessee gas tax revenues. This revenue is distributed on a per capita basis and is restricted to street related maintenance and repair. Projected FY 2010 revenue is expected to be \$1,180,632.

Expenditures for State Street Aid are expected to be \$1,569,640 in FY 2010. The budget for the annual paving contract for asphalt overlay of streets is \$850,000. Funding for traffic signal maintenance is \$20,000, street striping \$40,000 and asphalt, gravel, sand and concrete products for street repair and maintenance \$125,000. 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. For FY 2010, debt service on bond issues for road construction projects has been allocated to this fund. Principal and interest payments are \$534,210.

•**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, industrial, and office development within the corporate limits of the town. Revenues are expected to be \$35,000 for FY 2010. Expenses are for debt service on the Square development and for electrical upgrades.

•**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. Sanitation Fund revenues are projected to be \$3,194,484 in FY 2010. Of the total projected revenue, \$35,000 is cart establishment fees and

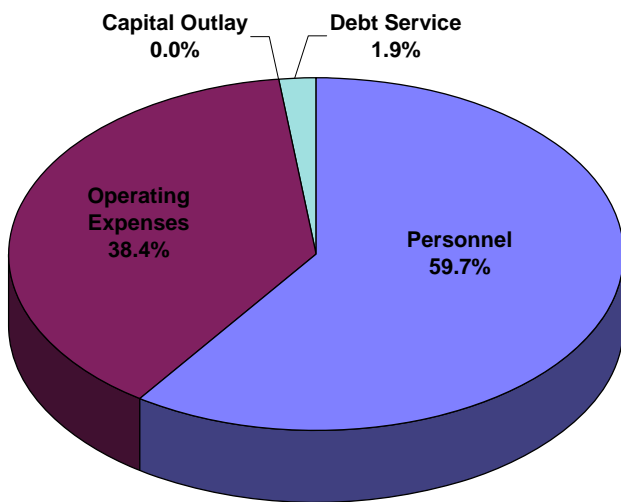
## EXECUTIVE SUMMARY

the remainder is revenue from collection fees. This is a 23% increase over the FY 2009 estimated revenue.

From FY 2000 until FY 2007, the Sanitation Department had been able to fund operations and debt service from the \$15 monthly fee charged for services. The Department was able to do that by negotiating new landfill contracts that saved over \$120,000 per year for household garbage and \$35,000 per year for yard waste. In FY 2002, the Department redesigned the recycling sorting procedures and routes and saved \$50,000 per year. Over the past four years, the department has changed work schedules, redesigned collection routes, implemented normal collection of “special pickups” and saved an estimated \$290,000 per year.

Through FY 2006, new and replacement recycle and garbage trucks were purchased with fund balance that was available because of these savings. However, in FY 2008, most of the fund balance was used for operations. In order to avoid a fee increase in FY 2009, the remaining fund balance had been appropriated, and the General Fund subsidized operations and equipment purchases.

For FY 2010, the Board of Mayor and Aldermen approved a fee increase of \$4/month from \$15 to \$19. Expenditures for the Sanitation Department are projected to be \$2,951,267 an increase of 2.9% over FY 2009 estimated expenses. Personnel accounts for the greatest expenditure at 59.7%. Two vacant positions were eliminated and no salary increases were approved for FY 2010. Operating expenses are 38.4% of total expenditures and 1.9% is debt service. No capital outlay was budgeted for FY 2010. The chart below indicates the percentage of total expenditures in each category.



**FY 2010 Sanitation Fund Expenses**

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

Total revenue of \$80,000 comes from fees and fines. Originally, the Board of Mayor and Aldermen set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund for construction of the Library. After taking over operations, it was decided to continue to use these funds for that purpose as well. These funds (\$625,000) are shown as an operating transfer into the Library fund. An operating transfer from the General Fund of \$548,837 is necessary to cover expenses as well.

Total FY 2010 expenditures are projected to be \$1,253,837. The largest portion of expenditures is for staffing services (\$552,351), debt service on the construction bond issue (\$219,381), and materials (\$200,000). The Town has contracted with Library Systems and Services, Inc. (LSSI) to provide staffing and materials purchase.

•**Special Drug Fund.** The Police Department’s drug fund is a special revenue fund created during FY 1998 to comply with state law. Projected revenues from drug fines total \$22,000 for FY 2009 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. In addition, revenue from seizures totals \$60,000. In addition to the projected revenue, fund balance of \$18,435 will be used to fund operations and capital purchases. Expenditures total \$89,435 and include funding for narcotics buy money for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, utilities for the Specialized Enforcement Unit satellite office.

## PROPRIETARY FUNDS

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

## EXECUTIVE SUMMARY

In FY 2005, a sewer engineering report and rate study was approved to determine a rate structure necessary to provide for operations and maintenance and debt service for capital investments in infrastructure and sewer treatment and to replace retained earnings. The rate increase proposed by the study became effective in April, 2005. Revenue for the 2005 fiscal year increased 33.8% above FY 2004. The increase for FY 2006 was 52.0%, and 18.8% in FY 2007.

Due to extremely dry summers during the two previous years, revenue was greater than expected and has been sufficient to cover operations and to provide funding for repair and renovation of aging infrastructure as well as replenish retained earnings that had been used to fund

operations. Because of this, the Town contracted for an update to the original rate study.

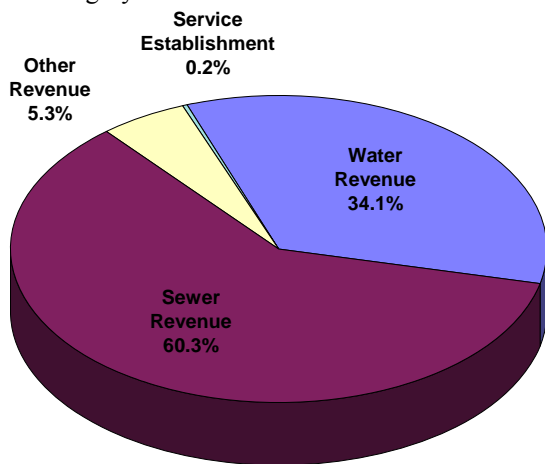
The new rate study was conducted in the spring of 2008 and resulted in a new ten-year rate schedule allowing the Town to postpone the previously scheduled increase in water rates until January, 2010, and actually reduce the sewer volume charge beginning January, 2009. For subsequent years, the rates increases will be less than those in the original rate schedule.

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

### Water and Sewer Fund Revenue

|                       | Actual               |                      | Budget               | Estimated            | Approved             |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                       | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| <b>Revenue</b>        |                      |                      |                      |                      |                      |
| Water Revenue         | \$ 4,242,727         | \$ 4,573,588         | \$ 4,371,547         | \$ 4,391,547         | \$ 4,541,928         |
| Service Establishment | 48,795               | 43,961               | 45,000               | 30,000               | 30,000               |
| Sewer Revenue         | 6,974,559            | 7,619,439            | 7,496,900            | 7,611,996            | 7,598,677            |
| Other Revenue         | 825,997              | 859,864              | 818,500              | 422,000              | 422,000              |
| <b>Total Revenue</b>  | <b>\$ 12,092,079</b> | <b>\$ 13,096,851</b> | <b>\$ 12,731,947</b> | <b>\$ 12,455,543</b> | <b>\$ 12,592,605</b> |

Water and Sewer Fund revenue is expected to be \$12,592,605 an increase of 11.0% from the FY 2009 estimated revenue. The sewer revenue generates the greatest percentage of revenue at 60.3% followed by water revenue at 34.1%. Service establishment contributes .24% of revenue, and other revenue, which includes interest income, makes up 5.3% of total revenue. The chart below shows the percentage of total revenue of each category.



**FY 2010 Water and Sewer Fund Revenue**

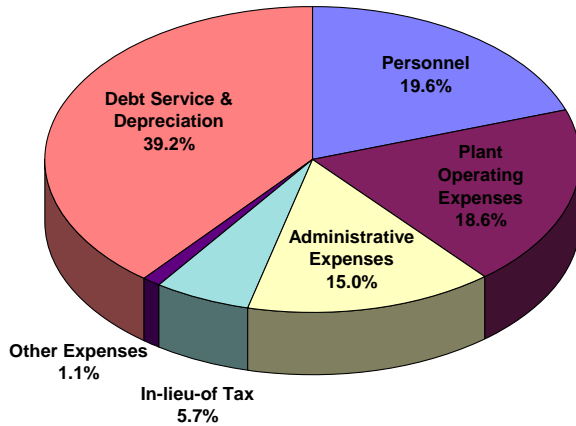
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$10,879,125. This is a .6% decrease from the FY 2009 budget, and a 3.7% increase over the estimated end-of-year expenses. Personnel expense increased 4.0% above the FY 2009 estimated expense while operating expenses increased 2.8%. There was an increase of 3.5% in special appropriations expense, which includes in-lieu-of property tax paid by the utility.

Debt service and depreciation accounts for the largest portion of expenses at 39.2% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. In FY 2006, \$26 million in water and sewer bonds were issued to fund an upgrade and expansion at the Northwest Wastewater Treatment Plant and an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 19.6%. Plant operating expense accounts for 18.6%, and in-lieu-of tax is 5.7% of the total expense. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 15.0% of the expenses for FY 2010. Each category of expenses in

# EXECUTIVE SUMMARY

the operating budget is shown in the chart below as a percentage of total expense.



**FY 2010 Water and Sewer Fund Expenses**

In the summary below, each category of expense is listed. The in-lieu-of tax in this summary is included in the Special Appropriations category, and while capital outlay is shown as an expense in the total, it is funded through retained earnings and therefore subtracted from total expenses. The following summary indicates the expenses in each category:

## Water and Sewer Fund Expenses

|   | Actual              |                     | Budget               | Estimated            | Approved             |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|
|   | FY 07               | FY 08               | FY 09                | FY 09                | FY 10                |
| <b>Expenses</b>                                 |                     |                     |                      |                      |                      |
| Personnel                                       | \$ 1,774,855        | \$ 1,997,364        | \$ 2,115,766         | \$ 2,050,539         | \$ 2,132,780         |
| Operating Expense                               | 1,395,584           | 1,482,650           | 2,149,364            | 2,053,671            | 2,110,700            |
| Capital Outlay                                  | 52,624              | 20,169              | 59,550               | 50,680               | 24,000               |
| Administrative Charges                          | 1,336,735           | 1,436,961           | 1,711,872            | 1,640,573            | 1,629,833            |
| Special Appropriations                          | 661,372             | 758,180             | 636,594              | 716,594              | 741,594              |
| Debt Svc & Depreciation                         | 3,689,326           | 3,667,377           | 4,329,319            | 4,029,319            | 4,264,218            |
| <b>Total</b>                                    | <b>\$ 8,910,497</b> | <b>\$ 9,362,701</b> | <b>\$ 11,002,465</b> | <b>\$ 10,541,376</b> | <b>\$ 10,903,125</b> |
| Capital Outlay funded through retained earnings | (52,624)            | (20,169)            | (59,550)             | (50,680)             | (24,000)             |
| <b>Total</b>                                    | <b>\$ 8,857,873</b> | <b>\$ 9,342,532</b> | <b>\$ 10,942,915</b> | <b>\$ 10,490,696</b> | <b>\$ 10,879,125</b> |

**•The Health Insurance Fund** is an internal service fund of the proprietary type which accounts for transactions related to group medical benefits (including claims incurred but not reported) for which the Town is self-insured. The Health Insurance Fund is a non-major fund. Revenues are derived from charges to each department which pays into the fund, according to the number of employees in the plan, an amount determined by estimating claims and service charges for the year. In addition, employees are charged a monthly premium. This is paid into the fund as well.

Following the national trend, health insurance costs rose sharply from FY 2002 through 2004, especially costs for prescription drugs. Several plan design changes were implemented in FY 2005 in order to try to curb the escalation of expenses. This included additional charges to employees for coverage as well as greater employee co-pays to physicians and for prescription drugs. These changes resulted in substantial savings with a decrease to expenses in FY 2005 and more moderate increases in succeeding years.

## EXECUTIVE SUMMARY

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The increase in expenses for FY 2010 is 3.9% above the FY 2009 estimated end-of-year expenses. Total projected expenses are \$4,188,844 and include charges by a third-party vendor for administration of the plan, the actual amount of claims paid from the fund for employee health care and prescription drugs, and a reinsurance fee paid by the Town for catastrophic coverage. Projected revenue for FY 2010 totals \$4,196,484 an increase of 4.3% over the FY 2009 estimate.

### FIDUCIARY FUNDS

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

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plan. Projected expenses for FY 2010 are \$439,000 and include attorney and trustee fees, administration fees and distributions to retirees.

•**The OPEB Fund** was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB is a trust fund which accounts for other post-employee benefits which for the Town is employee 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 2010, the total projected revenue is \$1,442,116. Projected expenses are \$338,261.

### CONCLUSION

The budget is an important plan and does, in many ways, reflect on the visions and makeup of a community, but it is never the whole story. The Town of Collierville continues poised to become one of the most important trade areas in the mid-south. The government of Collierville continues to garner respect from peer

communities and is looked upon as a model in many ways. The reasons for our standing can be attributed to sound leadership from our elected officials and the quality of our employees who are responsible for the level and quality of service we provide.

In Tennessee, fundamental local government services are provided by the counties. Throughout their development, communities that desire a higher level of services have been allowed to form city governments to meet those needs. The reason cities exist is to provide a higher level of service.

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

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

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

The Town of Collierville, Tennessee (the “Town”) complies with accounting principles generally accepted in the United States of America. Generally Accepted Accounting Principles (GAAP) included all relevant Governmental Accounting Standards Board (GASB) pronouncements. The Town applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect) as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) of the Committee on Accounting Procedure. The Town has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to business-type activities. The accounting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

#### FINANCIAL REPORTING ENTITY

The Town is a municipal corporation governed by an elected mayor and five-member board of aldermen. In determining the financial reporting entity, the Town complies with the provisions of GASB Statement No. 14, “The Financial Reporting Entity”. Based on this standard, there are no component units, entities for which the Town is considered to be financially accountable, to be included in the Town’s financial statements.

The Town’s officials are responsible for appointing the members of the boards of other organizations, however the Town’s accountability for these organizations does not extend beyond making the appointments. There were no material transactions with these organizations during the year ended June 30, 2008.

#### GOVERNMENTAL FUNDS

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

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

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

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

#### PROPRIETARY TYPES

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

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

•**Internal Service Funds** account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursed basis. The internal service fund used by the Town is as follows:

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

#### FIDUCIARY TYPES

•**Pension Trust Funds** Pension Trust Funds account for the activities and accumulation of resources for payments to qualified participants and investments held by external organizations. The Pension Service Funds used by the Town are as follows:

- The Pension Plan Fund accounts for transactions related to the Town sponsored defined benefit pension plan.

(During FY 2008 an OPEB Fund was created to account for other post-employment benefits which for the Town is health insurance. The OPEB Fund is a trust fund of the Fiduciary type as well, and the trust was set up during FY 2009.)

**BASIS OF ACCOUNTING**

•**Basis of Accounting.** Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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

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

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

**BUDGETARY DATA**

The revenues and expenditures accounted for in all governmental fund types are controlled by a formal integrated budgetary accounting system. The Mayor and Board of Aldermen approve annually the budgets for these funds. Budgetary control is maintained at the departmental level by line item, and expenditures may not

exceed funds budgeted which constitute the legal spending limit. Unexpended appropriations lapse at year-end. Management may amend the budget within departments without approval of the governing body, however, any amendments made between departments must meet with the governing body's approval as prescribed by the Town Charter. The same basis of accounting is used to reflect actual revenue and expenditures recognized on a U.S. generally accepted accounting principle basis.

**ENCUMBRANCES**

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

**CASH AND CASH EQUIVALENTS**

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

**INVESTMENTS**

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

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



possession of an outside party. The Town’s investments in the LGIP are held by the State Treasury, not in the name of the Town.

**PROPERTY TAXES**

Property taxes are recorded as revenues in the fiscal year of the levy if collected within two months (by August 31) following the end of the fiscal year, in accordance with generally accepted accounting principles in the United States of America. Property tax receivables are recorded in the period when an enforceable legal claim has arisen or when resources are received, whichever is first. Deferred revenues are recorded if the related revenue is not available. Delinquent taxes estimated to be collected subsequent to August 31 are included in the balance sheet as property taxes receivable and deferred revenues to reflect amounts that were not available as revenues at June 30, 2008.

**INVENTORIES**

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

**INTERFUND TRANSACTIONS**

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

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

**CAPITAL ASSETS**

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred

during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

|                         |             |
|-------------------------|-------------|
| Buildings .....         | 25-50 years |
| Other Improvements..... | 15-75 years |
| Equipment .....         | 3-40 years  |
| Infrastructure .....    | 50-75 years |

**UNEARNED REVENUES**

Unearned revenues represent amounts that were received or receivable and measurable at June 30, 2008, but were not available to finance expenditures for the year ended June 30, 2008. Unearned revenues primarily include unavailable revenues from property taxes, state shared taxes, local option sales taxes and operating subsidies received in advance.

**COMPENSATED ABSENCE**

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

Vested or accumulated annual leave for terminated or retired employees that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are maintained separately and represents a reconciling item between the fund and government-wide presentation. Vested or accumulated annual leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. The Town’s contingent liability for the unused, accumulated portions of sick leave as of June 30, 2008 approximates \$3,679,000.

**RETIREMENT PLANS**

The Town maintains three retirement plans. One is a defined contribution plan and the other two are defined benefit plans, one sponsored by the State of Tennessee and the other sponsored by the Town. Contributions remitted to these plans by the Town of Collierville amounted to \$27,177, \$113,988, and \$2,222,368, respectively, for the year ended June 30, 2008.



**PREPAID EXPENSES**

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

**UNBILLED UTILITY RECEIVABLE**

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

**RESTRICTED RESOURCES**

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

**FUND BALANCES**

In the governmental fund financial statements, reservations of fund balance represent amounts that cannot be appropriated or are legally segregated for a specific purpose. Designations of fund balance represent tentative management plan that are subject to change. The governmental fund type classifies fund balances as follows:

***Reserved.***

Reserved—State Street Aid – portion of fund balance that is available for appropriation but legally segregated for street construction and maintenance expenditures. This amount represents the total amount of unspent state gasoline tax funds.

Reserved—Other – portion of fund balance that is reserved based on the following classifications:

- Reserved by local ordinance – portion of fund balance that is available for appropriation but legally segregated for court expenditures. Amounts reserved for this purpose represent the total amount of unspent courtroom security fees and local litigation tax funds.
- Reserved for prepaids – portion of fund balance that is not available for appropriation because it represents the year-end balance of prepaid items, which are not expendable available resources.
- Reserved for inventories – portion of fund balance that is not available for appropriation because it represents the year-end balance of ending inventories, which are not expendable available resources.
- Reserved for specific donations – portion of fund balance that is available for appropriation but segregated for various purposes based on donor imposed restrictions.

***Unreserved.***

Designated for subsequent year’s expenditures – portion of the general fund and non-major special revenue fund balances available for appropriation that has been designated for the adopted 2008-2009 budget resolution.

Undesignated – portion of total fund balance available for appropriation that is uncommitted at year end.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2010.

### **Leadership Policies**

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

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

### **Financial Policies**

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

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

#### **•Operating Budget Policies.**

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

years prior, current year budget and estimated and budget year proposed.

- The Board will set the tax rate adequate to meet the financial obligations of the Town each year before the beginning of the new year.
- Budgetary control will be maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.

#### **•Reserve Policies.**

The General Fund fund balance will consist of four components: Reserved Fund Balance, Designated Fund Balance, Undesignated/ Unreserved Fund Balance, and Financial Stabilization Fund Balance.

- The Reserved Fund Balance consists of funds that are mandated by a third party through laws, regulations, and other legal requirements to be used for a specific purpose.
- The Designated Fund Balance consists of funds set aside by the Board of Mayor and Aldermen by ordinances or resolutions for specific purposes.
- The Undesignated/Unreserved Fund Balance consists of funds not mandated or set aside for a specific purpose and that are available for current or future expenditures.
- The Financial Stabilization Fund Balance as set forth in this policy will consist of 25% of General Fund budgeted expenditures and shall include four accounts: the Contingency Reserve, the Emergency Reserve, the Cash Flow Stabilization Reserve and the Debt Service Reserve.

#### **•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.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- 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 or the Federal Saving and Loan Insurance Corporation.
- 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.

### •**Capital Budget Policies.**

- The Capital Investment Plan (CIP) serves as a financial planning and management tool by:
  1. Establishing priorities that balance capital needs with available resources.
  2. Pairing projects with their potential internal and external funding sources.
  3. Ensuring the orderly improvement or replacement of fixed assets.
  4. 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.**

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.

There is no legal debt limit. The ratios and standards identified below are primarily intended to limit the use of

debt financing in order to facilitate long-term access to capital while ensuring that financial leveraging decisions do not negatively impact the Town's annual operations:

- General Fund Balance Requirement = 25%.
- Average Life of Total Debt  $\leq$  10 Years.
- Percentage of Principal Paid within 10 Yrs  $\geq$  60%.
- Per Capita Debt/Per Capita Income  $\leq$  4%.
- Per Capita Debt/Per Capita Assessed Value  $\leq$  4%.
- Debt Service/General Fund Operating Expense  $\leq$  12%.

### **Goals and Objectives**

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

#### **Goal: *Be a financially sound town government.***

Objectives:

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

#### **Goal: *Become a high performance service organization.***

Objectives:

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

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

Objectives:

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

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

#### Objectives:

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

### ***Goal: Improve mobility and traffic flow.***

#### Objectives:

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

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

#### Objectives:

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

## **Core Businesses**

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

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

#### Operating Elements:

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

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

#### Operating Elements:

1. Actively recruit new businesses and industries.
2. Retain existing businesses and industries.

3. Provide financial incentives and negotiate agreements.
4. Participate in coordinated marketing program for economic development.
5. Analyze market needs and trends, defining Collierville's niche and role in economic development.

### ***Enforce laws and regulations.***

#### Operating Elements:

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

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

#### Operating Elements:

1. Lobby at federal, state, and county levels.
2. Work on school-related issues.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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3. Work with the county and neighboring cities to address issues of common concerns.
4. Work with businesses to address issues and concerns.
5. Represent “Town of Collierville” to the outside world.
6. Communicate with our citizens.

### *Provide recreational facilities and programs.*

#### Operating Elements:

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

### **2010 MANAGEMENT AGENDA**

#### ***Top priority:***

- Maintain a five-year financial projection for all Town services.
- Improve Cost Benefit Analysis process for annual Budget decisions.
- Continue emphasis on Leadership & Management Training.
- Conduct community outreach and public awareness thru participation in community civic organizations and public speeches.
- Develop a new financing model for the five-year Capital Investment Program.
- Improve standards for measuring program effectiveness.
- Constant improvement of Public Communications through media relationships, published documents, press releases and neighborhood associations.
- Establish customer service benchmarks and performance indicators through Mayor’s Action Center reports.

#### ***High priority:***

- Establish a core training model for management level positions.
- Improve CIP project planning and contract management with new processes and accountability standards.
- Improve management model of performance based program evaluation.
- Refine programs and services evaluation model through enhanced measurements and data collection.
- Improve management model of performance based program evaluation.
- Refine programs and services evaluation model through enhanced measurement and data collection.
- Improve Historic District stability and enhance retail.

- Update Downtown Area Plan.
- Improve Growth Management through development process evaluation and planning policies and ordinance improvements.

### **Departmental Goals**

#### **Development Department Goals**

##### **•Planning Division.**

##### **Goals and Objectives**

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

##### Objectives:

- Complete a Small Area Plan for Downtown.
- Begin a general update to the 2001 Land Use Plan.

**Goal: Update and improve the Town’s land development regulations to ensure high quality development.**

##### Objectives:

- Redraft the Town’s signage regulations.
- Revise the “conditional use” system to allow some uses to be permitted outright with pre-established conditions written into the code and create a separate process for certain uses to still require special approval from the Planning Commission (PC) or Board of Mayor and Aldermen (BMA).
- Update the tree protection and grading regulations.
- Update the Design Guidelines to address Traditional Neighborhood Development (TND), mixed uses, clustering, conservation subdivisions, infill compatibility, and design and buffering for residential projects.

**Goal: Improve the effectiveness and functionality of the Town’s application review processes.**

##### Objectives:

- Establish a site plan review process which enhances opportunities for the PC, Design Review Commission (DRC), and BMA to improve designs and ensure high quality is maintained. At the same time, provide streamlined processes and establish administrative review and approval for smaller projects having lesser impacts.
- Inform and train all new and current Board/Commission members, in-house staff and customers regarding changes to processes and amendments to ordinances and regulations.

**Goal: Utilize existing technologies to improve customer service, communications, efficiency, and information flow while reducing paperwork and costs.**

##### Objectives:

- Expand use of the Town’s website to disseminate information to customers including application

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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materials, fees, plans, checklists, and agenda item exhibits.

- Create an electronic filing structure and system. Utilize system for all new applications and establish a work plan and scanning procedures to convert older, paper files into electronic format.
- Substitute electronic agenda packets for paper copies where appropriate and feasible.
- Create a project tracking spreadsheet that is integrated with the new file system.
- Provide review comments to applicants within 10 working days of site or development plan submission.

### **Goal: Provide training and educational opportunities to all staff and Board/Commission members.**

Objectives:

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

### **Goal: Preserve the Town of Collierville's heritage.**

Objectives:

- To discover, promote, and protect our historical civil war sites through archival research to document sites and perform archeological and or related studies of specific locations if needed, and to establish a way-finding system for citizens/enthusiasts/tourists to allow easy travel from site to site.

### **Goal: Assist other departments, municipalities, and customers with mapping, data, and modeling needs through the enhancement and improvement of the Geographical Information Systems (GIS) database.**

Objectives:

- Create and map Traffic Analysis Zones (TAZs) and provide land use data and growth projections for the TAZs.
- Create a system of encoding properties to ensure electronic file management system will be compatible with future GIS application.

- Collect GIS points and build a database of all fire hydrants within the City limits to assist the Fire Department with their next ISO evaluation.
- Begin collection and population of the stormwater database as required by the State of Tennessee.
- Conduct a survey of commercial, office, and industrial spaces in the Town. The purpose is to improve our commercial address database and create an inventory of what businesses are out there, as well as how much space is currently standing empty.
- Continue working on a stable and reliable ArcGIS Server implementation to provide current GIS data services for the Mayor's Action Center, Town employees, and citizens.

### **•Engineering Division.**

### **Goal: Provide information to assist with the Town's updates to its Capital Investment Program (CIP).**

Objectives:

- Develop a comprehensive list of capital projects, including maps and pictures that are potential future liabilities for the town. Include projects that may extend beyond the 5-year CIP.
- Provide cost estimates of CIP projects and potential future liabilities to help the BMA conduct long range financial planning.
- Develop an objective ranking system designed to assist the BMA with the evaluation and prioritization of CIP projects.
- Commence a Master Road Plan update by collecting data and information from the MPO, the Shelby County traffic model, local traffic counts, internal growth projections by Traffic Analysis Zone (to be provided by internal GIS division) and other sources as may be applicable.

### **Goal: Complete all 2010 Capital Investment Program (CIP) projects on time and within budget.**

Objectives:

- Create and maintain project schedules for all projects.
- Provide at least one design alternative for every project, where practical.
- Keep projects within 10% of original time estimates and within 5% of original cost estimates.

### **Goal: Improve mobility and traffic flow.**

Objectives:

- Complete the design, construction, or both for the widening of certain routes and improvements to others: 1) Peterson Lake at Powell Road sidewalk (design & const.), 2) Wolf River Blvd. land addition (design & const.), and 3) Shelton/Verlinton intersection improvements (design & const.).
- Pursue and obtain American Recovery and Reinvestment Act (ARRA) funding and Surface

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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Transportation Program (STP) funding for all eligible projects, including guard rails, school flashing signals, Houston Levee improvements, and Winchester re-paving.

- Track and facilitate and/or manage all applicable TDOT highway projects (Byhalia Road design, US Highway 72 construction, I-269 design & const.).
- Implement bicycle lane plan and bicycle lane standards for all new streets.

### **Goal: Commence the Stormwater Initiative.**

Objectives:

- Implement and begin using a working model of the southwest quadrant.
- Contract to obtain data from the southeast and northwest quadrants.
- Revise detention facility design standards and adopt a Stormwater and Drainage Design Manual (evaluate potential of adopting parts of the City of Memphis Manual).

### **Goal: Update and improve the Town's land development regulations and inspection processes to ensure high quality development.**

Objectives:

- Complete the re-write of the Town's standard Development Agreement to better define developer responsibilities and modernize procedures while protecting the Town's interests.
- Re-write construction specifications for subdivision infrastructure.
- Require "critical" location stakes for improved horizontal control.
- Standardize inspection procedures and checklists to minimize construction errors and stormwater issues.

### **Goal: Augment employee job knowledge/performance.**

Objectives:

- Seek out and provide training opportunities for each employee at least one time per year for continuing education specific to job responsibility.
- Challenge each employee to submit at least one idea for improving efficiency, construction standards, etc.

### **•Code Enforcement Division.**

### **Goal: Ensure compliance with the Town's adopted construction codes through establishment and refinement of an efficient, customer friendly process.**

Objectives:

- Conduct 100% of building inspections or re-inspections within 24 hours of call-in.
- Hold organizational meeting of the Construction Board of Appeals. Ensure builders are aware that this board is available to challenge a code interpretation by the Building Official.

- Continue the implementation of the 2003 codes through education for Design Professionals, Developers and Builders. This includes quarterly builder education classes to discuss newer requirements (e.g., seismic code) and the effectiveness, fairness and consistency of building inspections.
- Undertake a comprehensive review of all permits where there is not a record of a final inspection-starting with the most recent and working back chronologically-and proactively close the permits or conduct final inspections as may be appropriate.
- Assist in implementing a data base for the entire Development Department to help track and expedite the issuance of building permits and certificates of occupancy. Ensure each division is kept informed as to their role and are able to sign off on their respective responsibilities in a timely manor so as not to cause a bureaucratic delay.
- Conduct annual continuing maintenance inspections of shopping center and commercial properties and subdivision entrances and common open spaces to insure that developments are being maintained as approved.

### **Goal: Ensure compliance with the Town's adopted zoning codes by establishment and refinement of an efficient, customer friendly process.**

Objectives:

- Maintain a standard that 90% of all code compliance cases will be officer initiated vs. citizen initiated.
- Investigate 100% of citizen-initiated complaints within 24 hours.
- Identify the streets and neighborhoods with higher incidences of code violations and proactively patrol these areas at least 3 times per week.
- Provide educational information on the Town's website and cable access regarding the Town's codes, common violations, and its enforcement process.
- As part of Welcome Wagon program, visit all new businesses to Collierville within one week of opening.
- Continue program of "Courtesy Notice" issuance to promote code compliance through education rather than formal citations. Work to minimize the number of code cases requiring court action to less than 2% of the total.

### **Goal: Work to insure a safe and useable community to all inhabitants and visitors to preserve the historical small town flavor by maintaining the Town design standards.**

Objectives:

- Establish a program for the inspection of older residential and commercial buildings and properties

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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to ensure the abatement of unsafe, substandard buildings, signs and unkempt properties, which present a detriment to the surrounding properties. Proactively inspect a minimum of 20 structures per month.

- Provide a permitting and inspection procedure necessary to insure the enforcement of all conditions and requirements established by the Town through the Historic District Commission, Board of Zoning Appeals, Planning Commission, Design Review Commission and Board of Mayor and Aldermen.

### **Goal: Improve the effectiveness of Town Codes.**

Objectives:

- Provide a report identifying unnecessary and/or ineffective language in Town Codes. The report shall identify actions (i.e., ordinance amendments) to correct identified deficiencies.
- Review and analyze the effectiveness and efficiency of the Division's processes and procedures and recommend and initiate needed changes.
- Use a common sense approach in dealing with code situations.

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

Objectives:

- Attend and represent the Town at local, State and regional Code Enforcement Association meetings and conferences.
- Be trained and prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible.
- Provide each Division employee with 16 hours of training in job related classes by professional programs.

### **Human Resources Goals**

#### **Goal: Update the Personnel Policies & Procedures to maintain compliance with new labor laws.**

Objectives:

- Monitor pending legislation, for example: The Healthy Families Act, Employee Free Choice Act (EFCA), and Public Safety Employer – Employee Cooperation Act.
- Revise current policies to comply with recent changes in the Family Medical Leave Act (FMLA), the Fair Pay Act, the American with Disabilities Act (ADA), the ADA Amendments Act, and the Uniformed Services Employment and Reemployment Rights Act (USERRA).
- Communicate changes to all employees.

#### **Goal: Conduct salary benefit surveys in order to maintain competitiveness in the local market place.**

Objectives:

- Survey all public safety positions.
- Survey all benchmark positions.
- Recommend changes to the Classification & Compensation Plan and employee benefits program when appropriate.

#### **Goal: Initiate the process for Human Resources staff members to obtain professional certifications, which recognizes their commitment to the field of Human Resources.**

Objectives:

- Prepare for the IPMA-CP certification exam through the International Public Management Association for Human Resources (IPMA – HR).

#### **Goal: Bid out health insurance related contracts and services.**

Objectives:

- Bid out contract for the Town's Third Party Administrator (TPA).
- Bid out contract for insurance consultant for life/health and property/casualty issues.

### **Public Safety Goals**

#### **•Police Department.**

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

Objectives:

- Routinely analyze crime trends
- Share information on successful strategies internally and externally.
- Continue to develop partnerships to address crime trends.
- Work with legal and political organizations to provide the police department's input on legislative issues.
- Partner with community organizations, other law enforcement agencies, and non-government organizations to reduce victimization and the fear of crime.

#### **Goal: Continue a comprehensive recruiting plan that reflects our commitment to a diverse workforce, mirroring the community.**

Objectives:

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



## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

#### Objectives:

- Continued analysis of advanced technologies (i.e.; internet, crime mapping, PDA in-field reporting, and traffic crash reporting).
- Search for grant money available to fund Information Technology enhancements.
- Provide technology training to personnel.
- Collaborate with and continue routine meetings with IT and departments technology committee.

### **Goal: Improve traffic safety efforts specifically addressing crash causative factors.**

#### Objectives:

- Analysis traffic crash data.
- Target enforcement efforts by addressing causative factors.
- Increase public information campaigns.
- Seeking funding for safety programs through traffic safety grants.

### **Goal: Maintaining or improving overall departmental response time to calls for service.**

#### Objectives:

- Ensure proper staffing of police districts.
- Analysis call volume and district boundaries.
- At least monthly ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques.

### **•Fire Department.**

### **Goal: Improve our ISO's Public Protection Classification (PCC) from its current Class IV to a Class III by assessing our Fire Suppression Capabilities.**

#### Objectives:

- 1st Quarter; Review the content of the Fire Suppression Rating Schedule (FSRS) and generate action plan within 120 days.
- 2nd Quarter; Perform audit inventory of all firehouses, apparatus and equipment; determine deficiencies and order necessary tools/appliances to reach 100%.
- 3rd Quarter; Audit all fire hydrants, GPS all hydrant locations, generate hydrant map, and document semi-annual inspection, preventative maintenance and flow rates.
- 4th Quarter; Audit all training records; enter all data into firehouse software system.

### **Goal: Implementation of a Comprehensive Fitness and Wellness Program (pending 2009 AFG Grant Approval).**

#### Objectives:

- Review the content of the NFPA 1500 (Standard on Fire Department Occupational Safety and Health Program) and generate an action plan within 120 days.
- Provide base-line comprehensive medical examinations for 100% of our responding firefighters.
- Provide Job Related Immunization and Disease Evaluation for 100% of our responding firefighters.
- Provide Health and Fitness Screening for 100% of our responding firefighters.
- Initiate a Fitness-Nutrition Prevention Program for 100% of our responding firefighters.
- Purchase aerobic, cardiovascular and strength equipment for each firehouse and have 100% of our responding firefighters participate in daily physical agility training program.

### **Goal: To maintain a highly responsive and effective fire suppression force helping to ensure all Collierville citizens are safe.**

#### Objectives:

- Monitor the time from the fire apparatus calling enroute to the arrival of the first unit on the scene of an emergency by monthly review of fire reports.
- Report findings to operations Battalion Chiefs for review and investigation of irregularities.
- Provide Emergency Vehicle Operations Course (EVOC) to enhance safe and efficient responses.
- Respond to 90% of emergency calls within a travel time of 5-minutes or less.
- To confine structure fires to the room of origin 45% of the time. (The International City County Management Association (ICMA) reports that the national average is 40%.
- Employ rapid response and aggressive interior fire attacks when feasible, to conduct routine critiques to improve strategy and tactics, and to measure performance.

### **Culture and Recreation Goals**

### **Goal: Provide family-oriented recreational and leisure amenities and facilities.**

#### Objectives:

- Begin Phase I Design for 100 acres "undeveloped" Hinton Park.
- Initiate on-line' Registration for recreational instructional programs, box-office tickets, athletic program registrations, etc. that will allow credit-card payment for departmental services.
- Renovation of Park Administration Offices at HW Cox Community Center.
- Promote community economic development program for state, regional, and national athletic tournaments and special events.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Secure TDOT Grant and begin initial design work for Wolf River Pedestrian Bridge at Peterson Lake Nature Center.
- Continue implementation of Greenbelt Master Plan.

### **Goal: To expand park system to meet population growth.**

#### Objectives:

- Development of a range of parks: community, neighborhood, and special usage.
- Increase recreational programming for residents of all ages.
- Update Comprehensive Master Plan to outline projected facility development.
- Administration of new community events and festivals.

### **Goal: Preserve greenspace and natural areas.**

#### Objectives:

- Identify target areas for future neighborhood park acreage.
- Continued Preservation of Wolf River Corridor with Corp of Engineers, Shelby County and Chickasaw Basin Authority.
- Continued implementation of updated Greenbelt Master Plan to link neighborhoods with parks.
- Continued upgrades of streetscapes and medians in highly visible areas.

### **Public Services Goals**

#### **•Streets & Drainage**

### **Goal: Provide safe roadway systems throughout town cost effectively.**

#### Objectives:

- Respond to requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations to meet ADA requirements.
- Pave approximately 27 lane miles of streets.
- Repaint crosswalks/stop bars at all schools and intersections.
- Stripe 5 center line miles of streets.
- Continue upgrading of traffic control devices.

### **Goal: Maintain and improve drainage systems throughout town cost effectively.**

#### Objectives:

- Respond to drainage maintenance repairs throughout town.
- Repair concrete curbs and water tables at various locations.
- Provide preventative maintenance for drainage ways throughout town.

- Meet Phase II State of Tennessee requirements for storm water permits.
- Repair ditch bank erosion south of Lawnwood Street on Lateral K.
- Repair ditch bank erosion south of White Road on Lateral K at Park Hill subdivision.

### **Public Utilities Goals**

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

#### Objectives:

- Optimize chemical and electrical usage.
- Install new high service pump and plant improvements at Water Plant #4.
- Start construction on additional high service pumps and additional storage tank at Water Plant #2.
- Coordinate efforts to return Water Plant #2 into service.

### **Goal: Operate and maintain distribution system to provide for minimal loss of service to residents due to system failures and bottlenecks.**

#### Objectives:

- Obtain Board approval of updated Water Ordinance.
- Install 20" water main on Fleming Road.

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

#### Objectives:

- Reduce infiltration and inflow through sewer rehabilitation (installing cured-in-place pipe (C.I.P.P.) liner) of 12,000 feet of deteriorated sewer main.
- Increase sewer cleaning (jetting/root cutting) program.
- Utilize sewer model to insure adequate capacity for all new developments.
- Contract for Sanitary Sewer Evaluation Study (SSES) in Greenhills Subdivision to identify potential inflow and infiltration.
- Develop Sewer Master Plan for area north of river.

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

#### Objectives:

- Update Agreed Order programs.
- Comply with new National Pollutant Discharge Elimination System (NPDES) regulations.
- Complete construction of both WWTP expansions.
- Obtain Board approval of updated Sewer Use and Water Ordinances.

## BUDGET PROCESS

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

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

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

### BUDGET ADOPTION

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

**•Public Notice.** After considering the Town Administrator's proposed budget and making modifications during one or more work sessions, the Board schedules a public hearing. At least seven days before the hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published.

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

### BUDGET AMENDMENTS

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

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

### BUDGET BASIS

**•Governmental Funds.** The budgets of the Town are prepared on a modified accrual basis for the governmental funds (those through which most governmental functions are financed — General Fund and Special Revenue Funds, including State Street Aid Fund, Historic Preservation Fund, Library Fund, Sanitation Fund, and Special Drug Fund). 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, except for general long-term debt services (maturing principal, interest and fiscal charges) and compensated absences which are recorded when due.

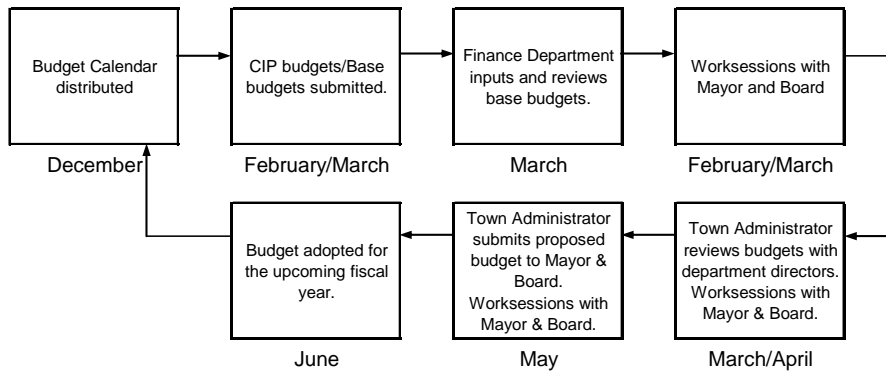
Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. All annual appropriations lapse at fiscal year end to the extent that they have not been expended or lawfully encumbered.

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

### BUDGET CALENDAR

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

# BUDGET PROCESS

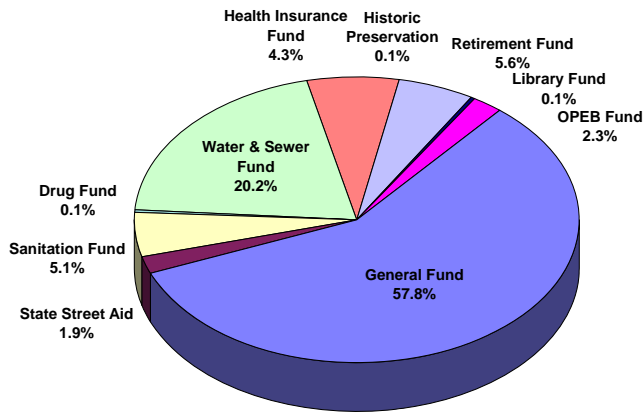


Shown to the left is a graphical representation of the budget process which began in January. Below is the budget calendar for the fiscal year 2009-2010.

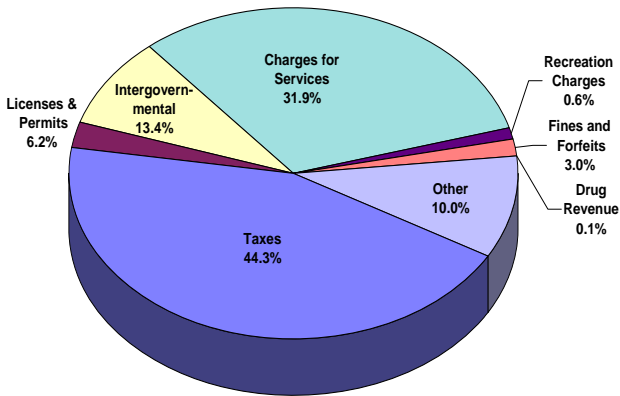
- December 19-----Budget calendar distributed to Department Directors.
- Dec. 22 – Jan. 16-----Assistant Town Administrator meets with Departments on CIP.
- January 14-----Revenue work-session with the Board of Mayor and Aldermen.
- January 15----- Departments submit CIP draft to Assistant Town Administrator.
- January 21-22 -----Department operations work-session with the BMA.
- January 28----- BMA Goal-setting session.
- February 2----- Personnel end of year estimates from Human Resources.
- February 2-----Departments submit end-of-year estimates and 2010 Revenue projections.
- February 9-27-----Town Administrator meets with Departments on program changes.
- February 13 ----- Vehicle/900 purchases request forms due to Assistant Town Administrator.
- February 13 -----Work-session with the Board of Mayor and Aldermen.
- February 25 -----CIP work-session with the Board of Mayor and Aldermen.
- February 27 -----Departments submit base budgets to Finance Department.
- March 3-----Work-session with the Board of Mayor and Aldermen.
- March 16----- CIP budgets submitted to Finance Department.
- March 20-----Finance Department submits draft budget to Town Administrator.
- March 27----- Finance Department submits draft CIP to Town Administrator.
- March/April ----- Town Administrator reviews draft budget.
- April 10 -----Deadline for changes to draft budgets.
- April 15 -----CIP work-session with the Board of Mayor and Aldermen.
- April 27 ----- Town Administrator submits the proposed budget to Board.
- April 29 ----- Budget work-session with Board of Mayor and Aldermen.
- May 4 ----- Deadline for changes to final draft budget.
- May 11-----First reading of ordinance on the tax levy.
- May 11----- Deadline for submission of budget summaries for public notice.
- May 13----- Public notice of public hearing on the proposed budget.
- May 20----- Budget work-session with Board of Mayor and Aldermen.
- May 26-----Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- June 22----- Third and final reading of ordinance on the tax levy; adoption of the FY 10 budget.
- July 1-----Fiscal year begins.

# REVENUE ANALYSIS AND PROJECTIONS

FY 2009 projected revenue for all funds totals \$62,232,143. General Fund revenues make up the greatest portion at 57.8%. Water & Sewer fund revenue is 20.2% of total, Sanitation Fund 5.1%, State Street Aid 1.9%, Health Insurance is 4.3%, the Retirement Fund 5.6% and the OPEB Fund 2.3%. Taxes contribute the greatest amount of total revenue at 44.3% while charges for services — solid waste collection and water and sewer service charges, etc. — make up 31.9%. The charts below show the percentage of total revenue by fund and the percent of total each revenue source contributes.

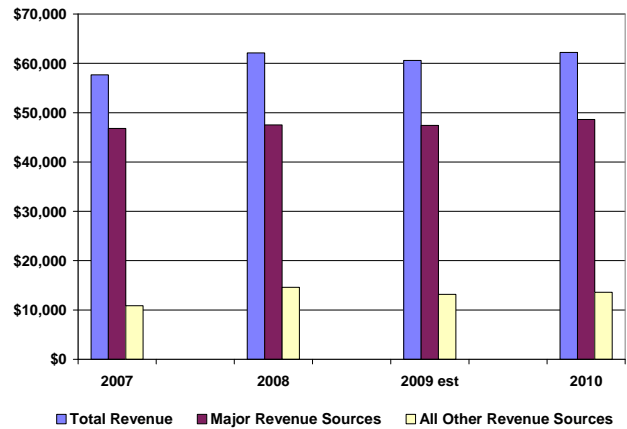


FY 2010 Revenues by Fund



FY 2010 Revenues by Source

The following sections provide analyses and projections for FY 2010 for the Town's major revenue sources. Major sources account for 78.2% or \$48,638,408 of total revenue. Charts depicting the revenue history of some of these sources are included as well. The FY 2009 figures are estimated end-of-year amounts, and the FY 2010 numbers are projected. The chart in the next column compares the major revenue sources and all other revenue sources to total revenue.



Major and Non-major Revenues (000s)

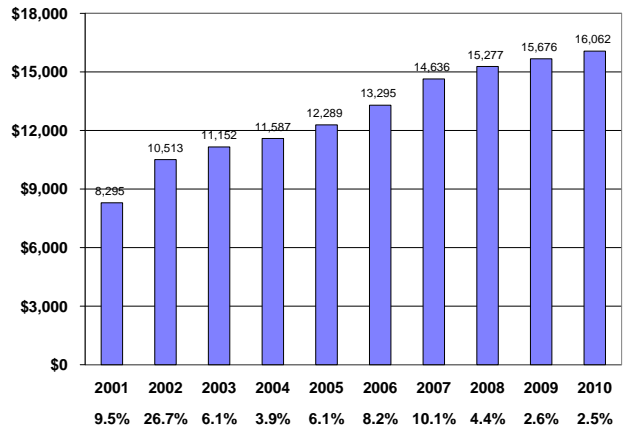
The following section provides analysis and charts for the Town's major revenue sources:

## Real Property Tax

**\$16,062,448**

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%.

The significant revenue increase in FY 2002 and in FY 2007 was from the reappraisal of property. A reappraisal was conducted again in 2008 for the 2009 tax year (fiscal year 2010). In a reappraisal year the tax rate must be set so as not to realize a windfall. Any revenue increase is from new assessments. For FY 2010 the certified tax rate is \$1.18 per \$100 of assessed valuation. Revenue projections are based on an estimated 96.0% collection rate.

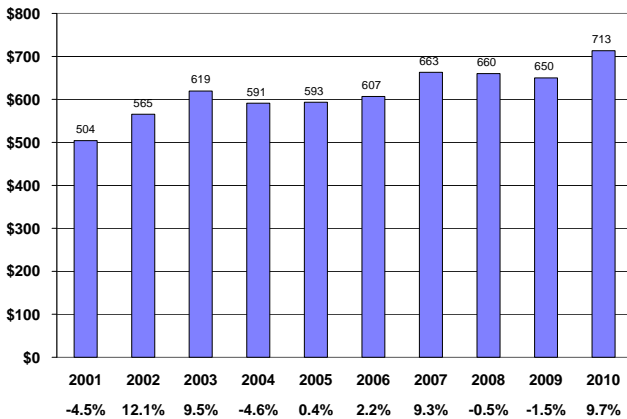


Property Tax Revenue (000s)

# REVENUE ANALYSIS AND PROJECTIONS

## Personal Property Tax \$713,268

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. Personal property taxes normally are reduced by a sales ratio except in reappraisal years. The significant increase in FY 2007 is attributed to The Avenue Carriage Crossing, an 810,000 square foot open-air, lifestyle mall, which opened in the second quarter of FY 2006. The Carriage Crossing Marketplace adjacent to the Avenue opened in the spring 2008. Since 2008 was a reappraisal year, the assessment is calculated at 100%. Revenue is expected to increase 9.7% above the 2009 estimated amount.



## Personal Property Tax Revenues (000s)

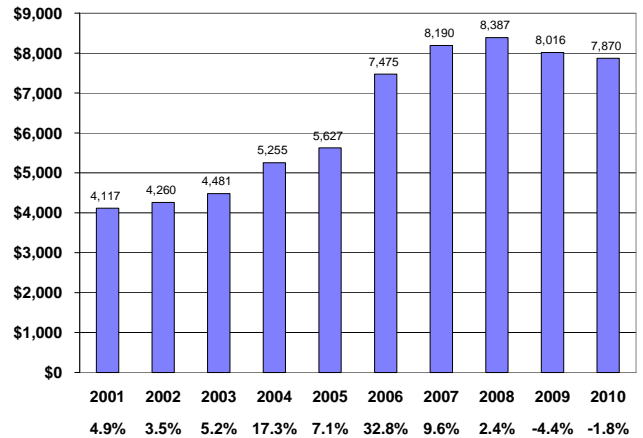
### Ad Valorem Tax \$300,000

This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2010 revenue projection increase is based on FY 2009 collections.

### Local Option Sales Tax \$7,869,996

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's current levy is 2.25% with a cap on a single item of \$3,600.00. The Town receives 50% of taxes collected with 2.375% divided between the state and Shelby County for administration fees. The other 50% goes to the county school system. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town.

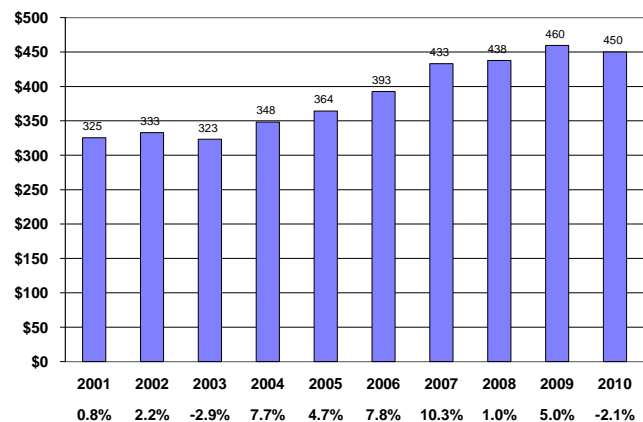
When Avenue at Carriage Crossing opened in the second quarter of FY 2006, revenue for that year increased dramatically, rising 32.8% above the previous year. In FY 2007 local option sales tax revenue increased 9.6%. With the opening of the Carriage Crossing Marketplace, an increase was budgeted again in FY 2009; however, due to the current economic recession and the closing of several large retailers, revenue is estimated to decrease by 4.4%. Collections are projected to decrease an additional 1.8% in FY 2010. Local option sales tax makes up 31.1% of total tax revenue and is a highly elastic revenue source.



## Local Option Sales Tax Revenue (000s)

### Wholesale Beer Tax \$450,000

A 17% Wholesale Beer Tax is authorized by the State. It is collected from wholesalers based on their sales to retailers in the Town and is collected monthly. While the long-term trend is up (the ten-year history shows an overall increase), yearly trends are slightly erratic for wholesale beer tax. Because of this and the economy, a 2.1% decrease from the current year estimate is projected for FY 2010.

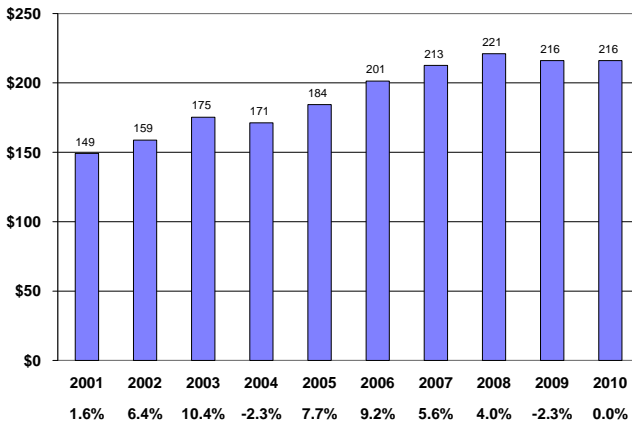


## Wholesale Beer Tax Revenue (000s)

# REVENUE ANALYSIS AND PROJECTIONS

## Wholesale Liquor Tax \$216,000

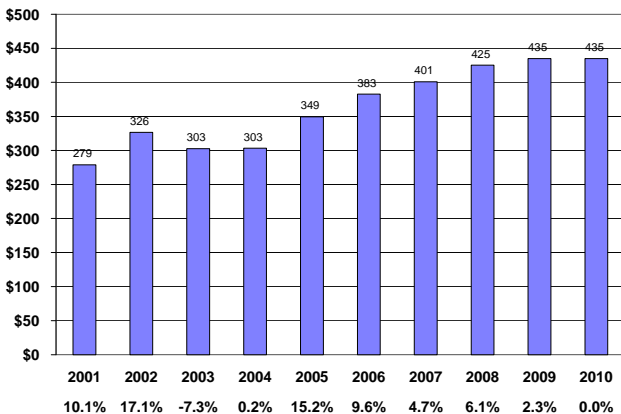
The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. The yearly trend for wholesale liquor tax follows a similar erratic pattern as the wholesale beer tax. However, the ten-year history shows an overall percentage increase. This revenue source is estimated to have decreased by 2.3% in FY 2009. In keeping with conservative budgeting practices, no increase is projected for FY 2010.



**Wholesale Liquor Tax Revenue (000s)**

## Cable TV Franchise \$425,908

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, the growth rate of this revenue source has slowed somewhat in recent years. FY 2009 collections are estimated to increase by 2.3% over FY 2008, but no increase is projected for FY 2010.

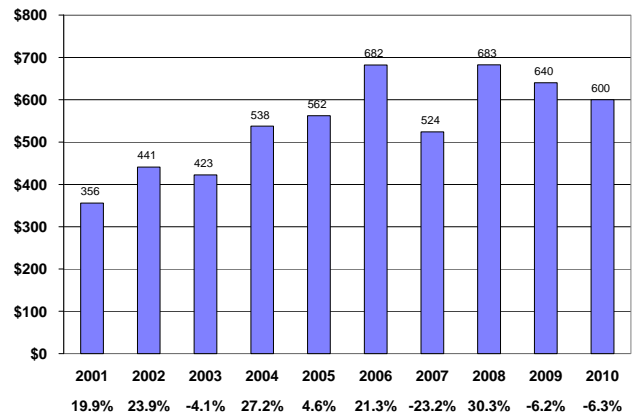


**Cable TV Franchise Revenue (000s)**

## Business Tax \$600,000

Business taxes are privilege taxes levied by cities and counties for the right to do business within their jurisdiction. Taxpayers are subdivided into 5 classifications with different tax rates applying to each classification. Generally, the tax is \$15 per business which is credited against the gross receipts taxation of the business. A variety of deductions and credits are also allowed for the tax. 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.

In FY 2003, the State of Tennessee made several significant changes to the administration of its business tax. Due to difficulties in adapting to such changes, many payers were delinquent in paying their local and state business taxes. As a result, collections were significantly reduced in FY 2003. In FY 2004, delinquent taxpayers from the prior year paid their FY 2003 liabilities in addition to their FY 2004 taxes. As a result, collections increased dramatically in FY 2004. FY 2006 collections were overstated due to an error in the Town's accounting software, which understated the liability owed the State. The substantial decrease recorded in FY 2007 was due to the correction of the accounting error. FY 2008 collections increased by 30.3% as the Town finished paying back its liability from FY 2006 in FY 2007. Because of the economic recession, estimated revenue for FY 2009 is decreased by 6.2%. A decrease of 6.3% is projected for FY 2010 as well.



**Business Tax Revenue (000s)**

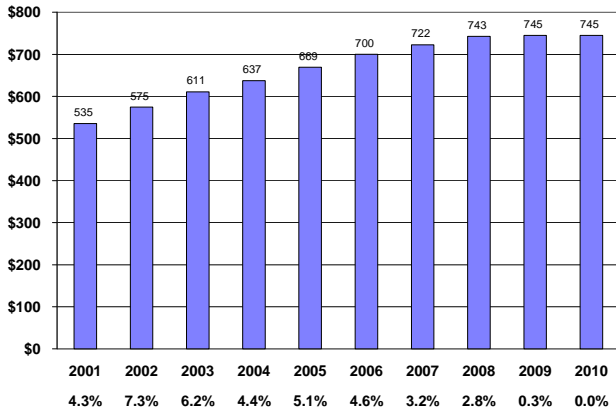
## Automobile Registration \$745,000

The Town receives a portion of the revenue from each car licensed within Town limits - \$20 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.



# REVENUE ANALYSIS AND PROJECTIONS

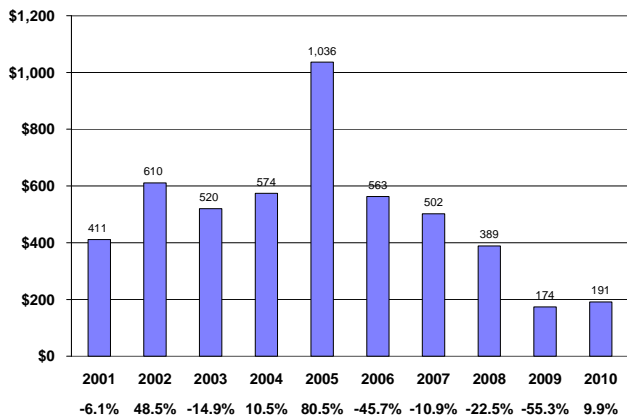
Revenue had increased an average of 5% per year from FY 2001 until FY 2007 when it slowed to 3.2%. The slowed FY 2009 revenue growth rate is attributable to a decrease in the rate of residential property development with no increase projected for FY 2010.



**Automobile Registration Revenue (000s)**

## Building Permits \$191,002

Building permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for building permits is not expected to change in the coming year. The significant increase in permit revenues in FY 2005 was from the Avenue Carriage Crossing Project. The decrease in building permit revenue in FY 2007 and 2008 is partly due to building plans review fees having been moved into a separate revenue source. These revenues were previously included as a building permit fee. The reduction in all permit revenues (building, plumbing, electrical and mechanical) is primarily due to a decreased rate of single family home construction. In FY 2009, revenue is projected to decrease by an additional 55.3%, but an increase of 9.9% is projected for FY 2010 with the expectation that housing starts will begin to pick up.



**Building Permit Revenue (000s)**

## Electrical Permits \$66,464

Electrical permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for electrical permits is not expected to change in the coming year. The reduction in all permit revenues (building, plumbing, electrical and mechanical) is primarily due to a decreased rate of single family home construction. The estimate for FY 2009 is a decrease of 27.8%. For FY 2010 no increase is projected.

## Plumbing Permits \$43,084

Plumbing permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for plumbing permits is not expected to change in the coming year. The reduction in all permit revenues (building, plumbing, electrical and mechanical) is primarily due to a decreased rate of single family home construction. The estimate for FY 2009 is a decrease of 51.4%. For FY 2010 no increase is projected.

## Mechanical Permits \$92,840

Mechanical permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for mechanical permits is not expected to change in the coming year. The reduction in all permit revenues (building, plumbing, electrical and mechanical) is primarily due to a decreased rate of single family home construction. The estimate for FY 2009 is a decrease of 17.6%. For FY 2010 no increase is projected.

## Engineering Fees \$69,270

Engineering fees are collected to offset the cost of commercial and residential construction inspections conducted by the Town Engineer's office. Inspections are made of the infrastructure to be dedicated to the Town. Fees are estimated per development and are reflected in Development Agreements approved by the Board of Mayor and Aldermen. The residential construction base is \$750 plus an additional \$250 per lot. The commercial construction inspection fee base is \$1,000 plus an additional \$300 per lot. The revenue from this fee is dependent on the number of active developments within the Town.

## Building Plan Review Fees \$66,540

Building plans review fees are charged for the plans review of commercial projects in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule was amended in FY 2005 to require the building plans review fee to be paid prior to the review of the plans. In previous years, the plans review fee was incorporated into the building permit fee and was paid along with the building permit fee at the time of the issuance of the permit. The estimate for FY



# REVENUE ANALYSIS AND PROJECTIONS

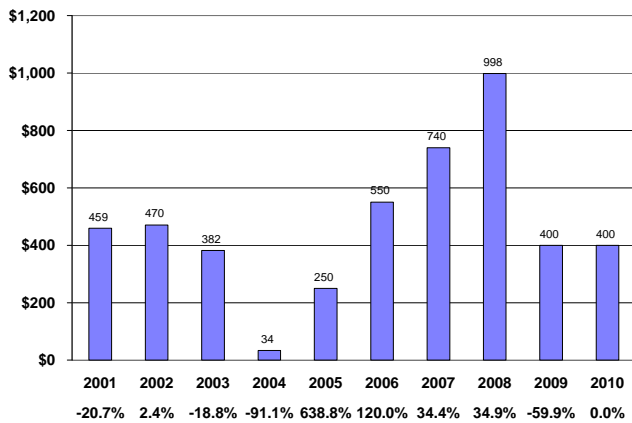
2009 is a decrease of 54.3%. For FY 2010 no increase is projected.

## TVA Payments in Lieu of **\$424,538**

The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The revenue projection for FY 2009 is based on the per capita amount provided by the state. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue. Based on revenue collections for the first three quarters of the year, FY 2009 revenue is estimated to increase 9.1%. However, no increase is projected for FY 2010.

## State Income Tax **\$400,000**

The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. The state reduced the allocation to municipalities in 2004 by 67% due to shortfalls in state revenues. Other state revenues were reduced as well. The allocation also is affected by fluctuations in population and investment earnings. The current downturn in the economy resulted in an estimated decrease of 59.9% for FY 2009 with no increase projected for FY 2010.

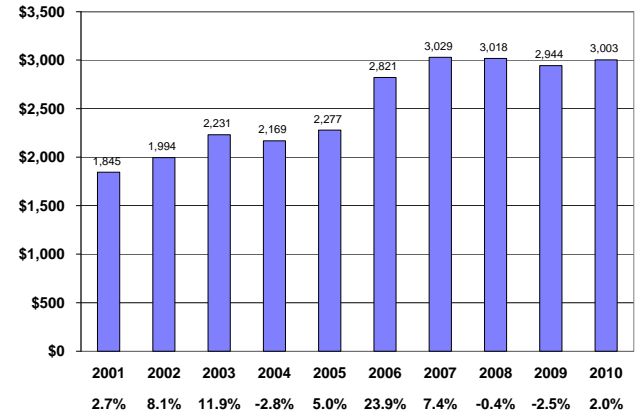


State Income Tax (000s)

## State Sales Tax **\$3,002,537**

State sales tax is collected by the state and distributed to municipalities on a per capita basis. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to

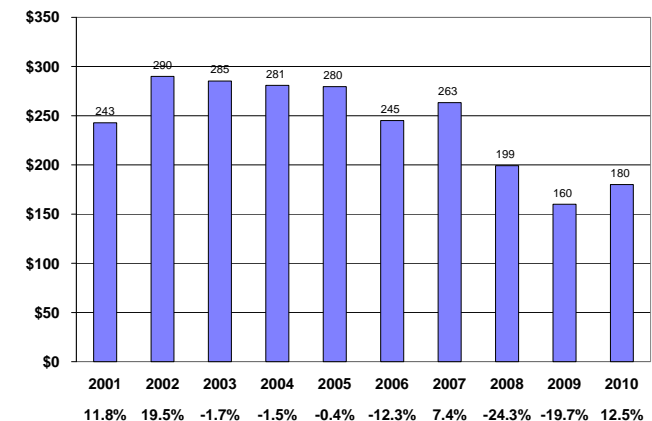
44,304 resulted in an increase in projected revenue for FY 2009. The benefits of the increased population were offset, however, by declining state sales tax collection projections, and the estimated revenue for FY 2009 is actually a decrease of 2.5%. For FY 2010, a 2% increase is projected.



State Sales Tax Revenue (000s)

## City Court Fines **\$180,000**

As the chart shows, this revenue has been erratic in the past and trends are difficult to predict, which holds true for most court revenue. This revenue source has decreased in five of the last six years and is estimated to decrease by 19.7% again in FY 2009. Aggressive recruitment by the Police Department has resulted in a full complement of officers by the end of FY 2009. Because of this, Court revenues are projected to increase in FY 2010, and an increase of 12.5% is projected.



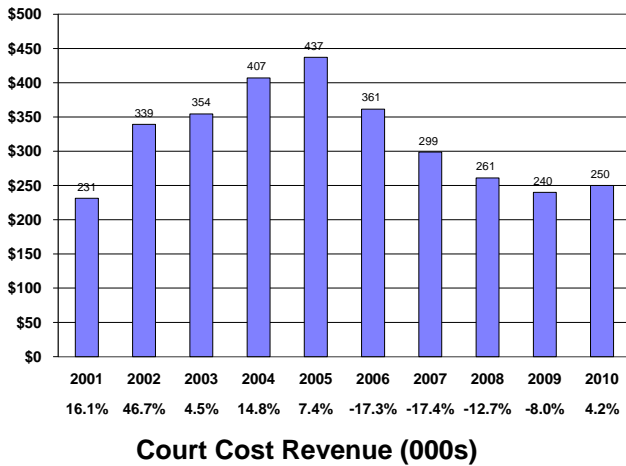
City Court Fines (000s)

## Court Costs **\$250,000**

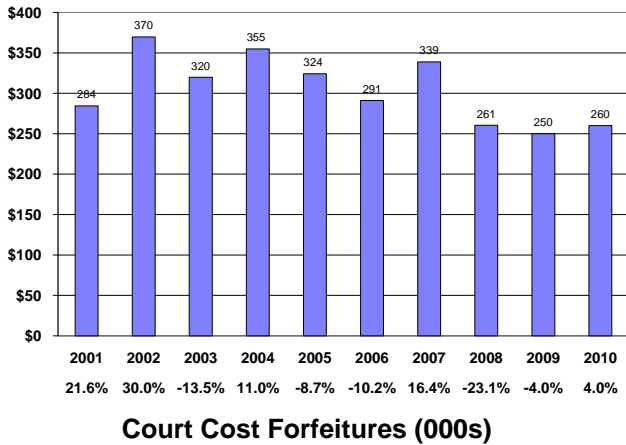
This revenue has been erratic in the past and trends are difficult to predict which holds true for most court revenue. After several years of increases, revenue decreased dramatically in FY 2006, 2007 and 2008. A

# REVENUE ANALYSIS AND PROJECTIONS

further decrease of 8.0% is projected for FY 2009. For FY 2010, a 4.2% increase is projected



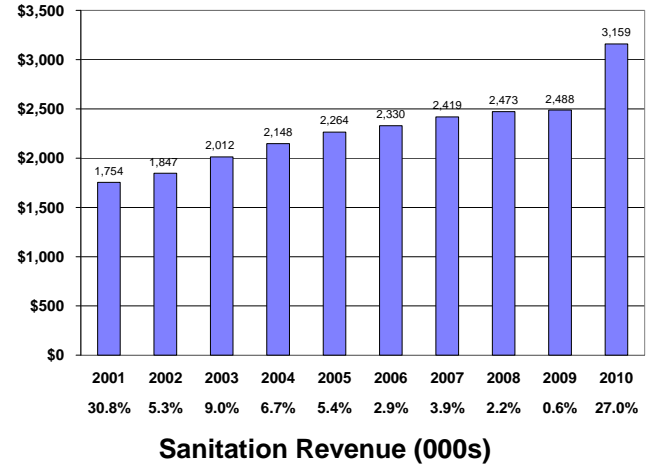
**Court Costs Forfeitures** **\$260,000**  
 This revenue as with all court revenues has been erratic in the past and trends are difficult to predict. Revenue decreased in FY 2005 and 2006, increased in FY 2007 and decreased again in FY 2008. A 4.0% decrease is estimated for FY 2009, but projections for FY 2010 are for an increase of 4.0%.



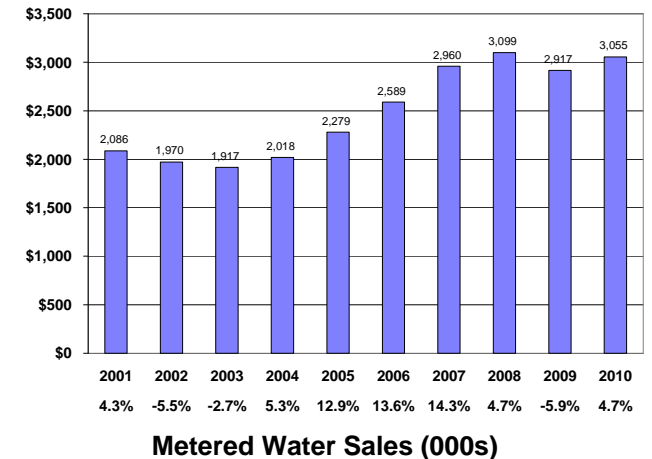
**State Street Aid Revenue** **\$1,180,332**  
 The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. The state distributes the monies on a per capita basis to each municipality. This revenue is restricted to street related maintenance and repair.

**Solid Waste Collection** **\$3,159,484**  
 This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. A \$3/month fee increase from \$12 to \$15 in FY

2001 resulted in that year's revenue increase of 30.8%. There were no fee increases through FY 2009, and the revenue trend has followed population growth. For FY 2010 the Board of Mayor and Aldermen have approved a fee increase of \$4/month from \$15 to \$19, resulting in a 27% increase in projected revenue for FY 2010.



**Metered Water Sales** **\$3,055,297**  
 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 Water and Sewer Fund section). Since the Water and Sewer Fund is a proprietary fund, it must be self-supporting. Revenue must be sufficient to cover operating expenses, including debt service. There was no rate increase in the ten fiscal years prior to FY 2005. A new ten-year rate schedule was implemented in April, FY 2005. Revenue from FY 2005-2008 was sufficient to fund operations and maintenance, so the rate study was updated in FY 2008 and the 10 year rate schedule was modified. FY 2010 revenue is projected to increase 4.7%.



# REVENUE ANALYSIS AND PROJECTIONS

## Water Base Rate \$789,151

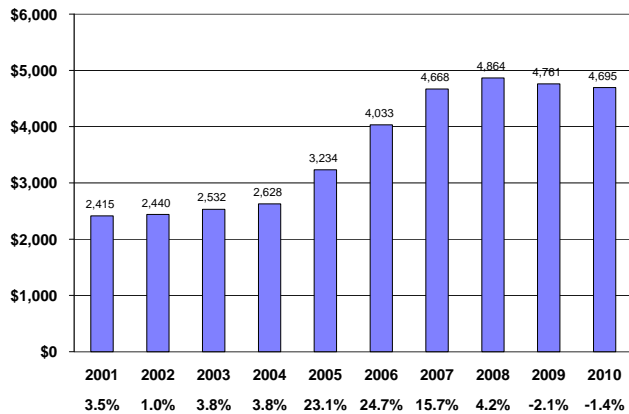
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs.

## Water Customer Service \$417,480

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

## Sewer Volume Charge \$4,694,575

Sewer service charges are charged according to water usage of Town residents and businesses. Additionally, in FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area (see rates in the Water and Sewer Fund section). As with water rates, a ten-year rate schedule was implemented in FY 2005. The rate schedule was updated and modified in FY 2008. FY 2010 revenue is projected to decrease 1.4%.



**Sewer Volume Charge (000s)**

## Sewer Base Rate \$2,291,458

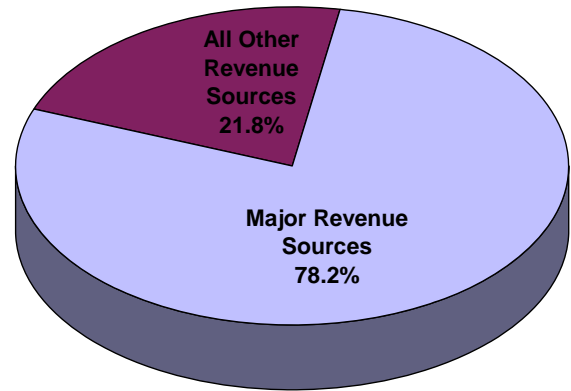
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs.

## Sewer Customer Service \$612,644

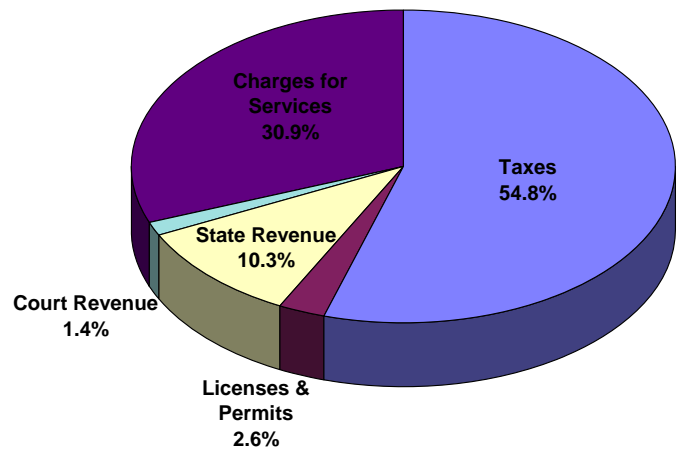
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs.

## Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 78.2% of revenue and total \$48,638,408. The first chart shows major and non-major revenue sources as a percentage of total revenue. The second chart shows the percent each category of major revenue is of total major sources. Taxes make up 54.8% of the 78.2% followed by charges for services at 30.9%. State revenue is 10.3%, licenses and permits 2.6% and court revenue is 1.4%.



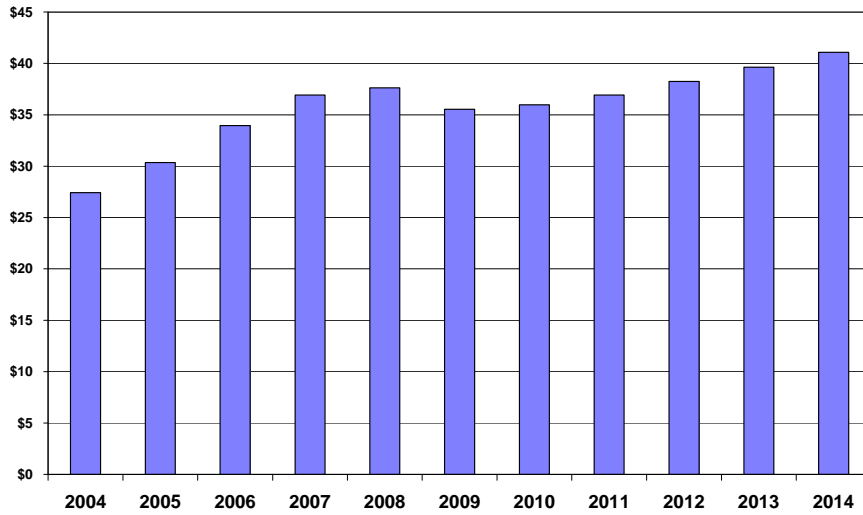
**Major and Non-major Revenue**



**Major Revenue Sources by Category**

# REVENUE ANALYSIS AND PROJECTIONS

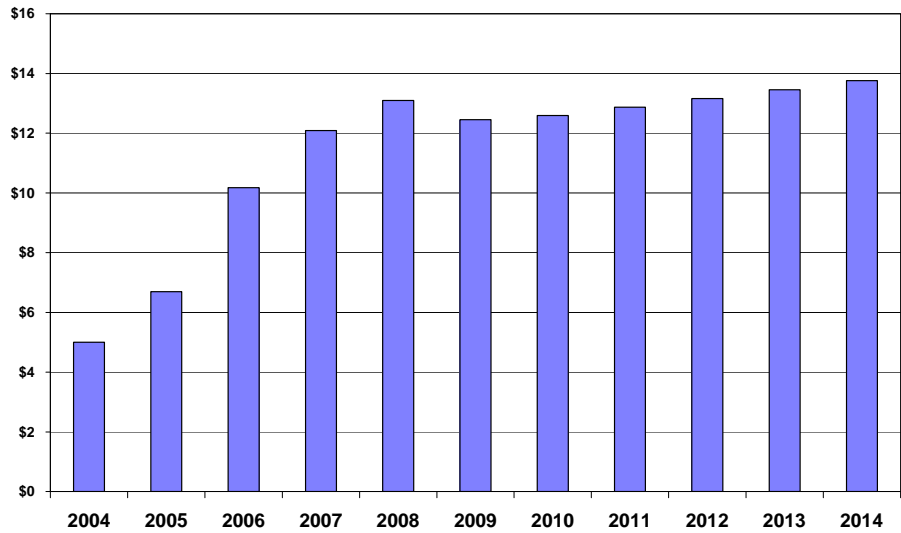
## 5-Year Projected Revenue



General Fund Revenue (millions)

The charts on this page show actual and projected operating revenue for the Town's two major funds: General Fund and Water and Sewer Fund.

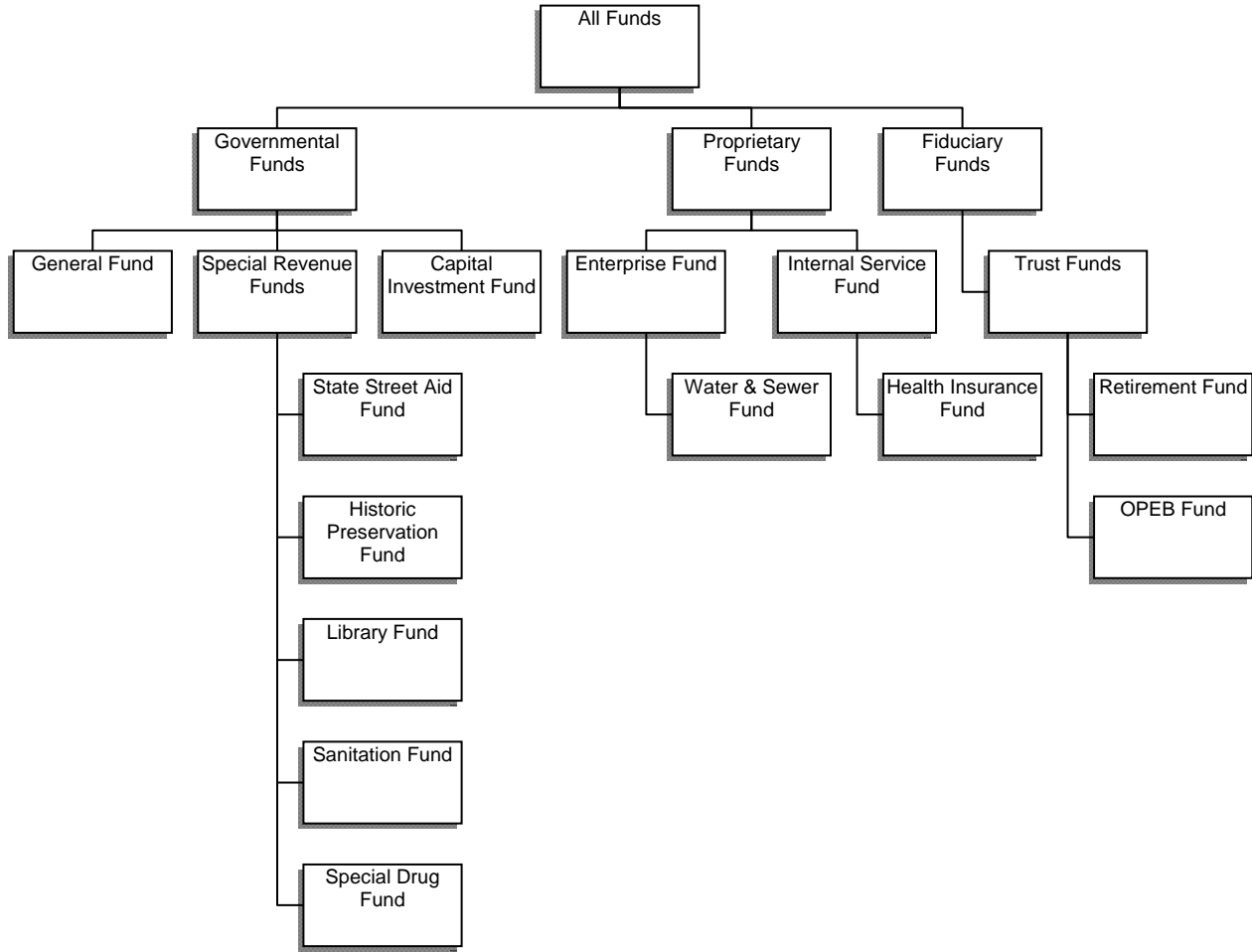
Revenue is actual operating revenue for FY 2004 through 2008; estimated for 2009 and projected for FY 2010 through 2014. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects a rate increase that began in April 2005 and the projected impact of the modified rate schedule approved in FY 2008.



Water & Sewer Fund Revenue (millions)



# FUND STRUCTURE



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

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

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

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

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

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

## BUDGET SUMMARY - ALL FUNDS

|                                   | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             | Var. Inc/(Dec)   | % Inc/(Dec) |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------|-------------|
|                                   | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                | from Estm'd      | from Estm'd |
| Beginning Fund Balance            | \$ 42,994,378        | \$ 57,897,810        | \$ 86,417,263        | \$ 86,417,263        | \$ 87,160,591        | 743,327          | 0.9%        |
| <b>REVENUE</b>                    |                      |                      |                      |                      |                      |                  |             |
| Taxes                             |                      |                      |                      |                      |                      |                  |             |
| Property Taxes                    | 16,320,655           | 16,868,493           | 17,326,052           | 17,225,932           | 17,675,216           | 449,284          | 2.6%        |
| Local Option Sales Tax            | 8,190,271            | 8,386,611            | 8,773,418            | 8,015,682            | 7,869,996            | (145,686)        | (1.8)%      |
| Business Taxes                    | 2,055,862            | 2,107,815            | 2,076,026            | 2,091,739            | 2,026,046            | (65,693)         | (3.1)%      |
| Licenses & Permits                | 3,096,518            | 2,530,370            | 2,195,107            | 1,511,990            | 1,491,074            | (20,916)         | (1.4)%      |
| Intergovernmental                 | 6,039,813            | 6,428,404            | 5,934,639            | 5,450,387            | 5,437,371            | (13,016)         | (0.2)%      |
| Charges for Services              | 17,884,653           | 18,656,359           | 18,934,160           | 18,888,332           | 19,837,873           | 949,541          | 5.0%        |
| Recreation Charges                | 296,688              | 333,483              | 386,700              | 377,900              | 659,671              | 281,771          | 74.6%       |
| Fines and Forfeits                | 1,158,304            | 978,737              | 1,035,125            | 895,700              | 936,300              | 40,600           | 4.5%        |
| Drug Revenue                      | 96,560               | 58,780               | 69,925               | 70,950               | 71,000               | 50               | 0.1%        |
| Other                             | 2,527,271            | 5,766,385            | 6,984,021            | 6,065,300            | 6,227,596            | 162,296          | 2.7%        |
| <b>Total Revenue</b>              | <b>57,666,594</b>    | <b>62,115,437</b>    | <b>63,715,173</b>    | <b>60,593,912</b>    | <b>62,232,143</b>    | <b>1,638,231</b> | <b>2.7%</b> |
| <b>EXPENDITURES</b>               |                      |                      |                      |                      |                      |                  |             |
| Legislative & General Government  | 3,907,760            | 4,239,252            | 5,177,460            | 4,915,911            | 4,796,186            | (119,725)        | (2.4)%      |
| Public Safety                     | 16,595,594           | 17,839,581           | 20,133,632           | 19,007,552           | 19,122,548           | 114,995          | 0.6%        |
| Roads and Public Works            | 4,159,272            | 4,107,348            | 4,812,870            | 4,487,928            | 4,337,837            | (150,091)        | (3.3)%      |
| Culture and Recreation            | 2,973,931            | 3,324,132            | 3,905,022            | 3,694,002            | 3,869,294            | 175,292          | 4.7%        |
| State Street Aid                  | 555,641              | 665,976              | 2,403,951            | 1,376,198            | 1,569,640            | 193,442          | 14.1%       |
| Historic Preservation             | 41,515               | 14,649               | 32,100               | 30,650               | 4,100                | (26,550)         | (86.6)%     |
| Library                           | 1,037,183            | 1,102,960            | 1,120,170            | 1,089,762            | 1,023,415            | (66,347)         | (6.1)%      |
| Sanitation                        | 2,440,786            | 2,775,941            | 3,109,743            | 2,803,709            | 2,896,067            | 92,357           | 3.3%        |
| Drug Prevention                   | 100,458              | 120,096              | 153,975              | 132,375              | 89,435               | (42,940)         | (32.4)%     |
| Water & Sewer Systems             | 4,432,699            | 4,830,006            | 5,881,864            | 5,655,086            | 5,781,330            | 126,244          | 2.2%        |
| Debt Service                      | 7,359,835            | 7,428,598            | 8,524,621            | 7,684,768            | 8,086,387            | 401,618          | 5.2%        |
| Special Appropriations            | 1,342,679            | 1,528,728            | 1,354,315            | 1,425,315            | 1,184,496            | (240,819)        | (16.9)%     |
| Insurance                         | 4,208,608            | 4,060,855            | 4,766,403            | 4,630,392            | 4,802,062            | 171,670          | 3.7%        |
| Retirement                        | 0                    | 123,143              | 274,889              | 362,059              | 439,000              | 76,941           | 21.3%       |
| OPEB                              | 0                    | 279,263              | 191,707              | 319,139              | 338,261              | 19,122           | 6.0%        |
| <b>Total Expenditures</b>         | <b>49,155,960</b>    | <b>52,440,527</b>    | <b>61,842,721</b>    | <b>57,614,847</b>    | <b>58,340,057</b>    | <b>725,210</b>   | <b>1.3%</b> |
| Revenue over (under) expenditures | 8,510,634            | 9,674,910            | 1,872,451            | 2,979,065            | 3,892,086            |                  |             |
| Fund Balance Appropriation        | 3,650                | 249,528              | 3,078,539            | 1,673,763            | 1,029,087            |                  |             |
| Adjustments                       | 0                    | 0                    | 0                    | 0                    | 0                    |                  |             |
| Other Sources (bond proceeds)     | 1,600,000            | 0                    |                      |                      |                      |                  |             |
| Other Uses (bond retirement)      | 0                    | 0                    |                      |                      |                      |                  |             |
| Operating Transfer                | (1,194,197)          | 16,495,676           | (531,591)            | (434,058)            | 385,000              |                  |             |
| Non-operating Revenue             | 3,674,546            | 792,921              | 900,000              | 300,000              | 250,000              |                  |             |
| Capital Contribution              | 2,312,450            | 1,555,946            |                      |                      |                      |                  |             |
| W & S Capital Outlay/Projects     | 0                    | 0                    | (2,110,550)          | (2,101,680)          | (1,779,000)          |                  |             |
| Designated/Reserved               | 8,034,741            | 9,914,274            | 7,332,613            | 10,982,323           | 12,946,055           |                  |             |
| Undesignated                      | 49,863,069           | 76,502,989           | 79,214,961           | 76,178,267           | 76,962,622           |                  |             |
| <b>Ending Fund Balance</b>        | <b>\$ 57,897,810</b> | <b>\$ 86,417,263</b> | <b>\$ 86,547,574</b> | <b>\$ 87,160,591</b> | <b>\$ 89,908,677</b> | <b>2,748,086</b> | <b>3.2%</b> |

The above is a summary of revenues by source and expenditures by function for all funds budgeted by the Town except for the CIP. Development fees in the Water and Sewer Fund are recognized as non-operating revenue. In FY 2007 and FY 2008 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 designated/reserved funds are those which are to be used for specific purposes and not available for general use. The large transfer amount in FY 2008 is a transfer of retirement funds into the Town's new Retirement Fund for employees who opted out of the two other retirement plans.

# BUDGET SUMMARY BY FUND

|                                   | GENERAL<br>FUND      | STATE<br>STREET AID | HISTORIC<br>PRESERVATION | LIBRARY<br>FUND  | SANITATION<br>FUND | DRUG<br>FUND     | W & S<br>FUND        | HEALTH<br>INSURANCE | RETIREMENT<br>FUND   | OPEB<br>FUND        | TOTAL<br>ALL FUNDS   |
|-----------------------------------|----------------------|---------------------|--------------------------|------------------|--------------------|------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| Beginning Fund Balance            | \$ 23,419,529        | \$ 969,892          | \$ 23,889                | \$ -             | \$ 0               | \$ 89,591        | \$ 38,865,342        | \$ 42,109           | \$ 21,897,803        | \$ 1,852,436        | \$ 87,160,591        |
| <b>REVENUE</b>                    |                      |                     |                          |                  |                    |                  |                      |                     |                      |                     |                      |
| Taxes                             |                      |                     |                          |                  |                    |                  |                      |                     |                      |                     |                      |
| Property Taxes                    | 17,675,216           |                     |                          |                  |                    |                  |                      |                     |                      |                     | 17,675,216           |
| Local Option Sales Tax            | 7,869,996            |                     |                          |                  |                    |                  |                      |                     |                      |                     | 7,869,996            |
| Business Taxes                    | 1,991,046            |                     | 35,000                   |                  |                    |                  |                      |                     |                      |                     | 2,026,046            |
| Licenses & Permits                | 1,491,074            |                     |                          |                  |                    |                  |                      |                     |                      |                     | 1,491,074            |
| Intergovernmental                 | 4,257,039            | 1,180,332           |                          | 0                | 0                  |                  |                      |                     |                      |                     | 5,437,371            |
| Charges for Services              | 196,300              |                     |                          | 80,000           | 3,194,484          |                  | 12,170,605           | 4,196,484           |                      |                     | 19,837,873           |
| Recreation Charges                | 659,671              |                     |                          |                  |                    |                  |                      |                     |                      |                     | 659,671              |
| Fines and Forfeits                | 936,300              |                     |                          |                  |                    |                  |                      |                     |                      |                     | 936,300              |
| Drug Revenue                      |                      |                     |                          |                  |                    | 71,000           |                      |                     |                      |                     | 71,000               |
| Other                             | 897,362              | 300                 |                          | 0                | 0                  | 0                | 422,000              |                     | 3,465,818            | 1,442,116           | 6,227,596            |
| <b>Total Revenue</b>              | <b>35,974,004</b>    | <b>1,180,632</b>    | <b>35,000</b>            | <b>80,000</b>    | <b>3,194,484</b>   | <b>71,000</b>    | <b>12,592,605</b>    | <b>4,196,484</b>    | <b>3,465,818</b>     | <b>1,442,116</b>    | <b>62,232,143</b>    |
| <b>EXPENDITURES</b>               |                      |                     |                          |                  |                    |                  |                      |                     |                      |                     |                      |
| Personnel                         | 25,858,244           |                     |                          |                  | 1,761,360          |                  | 2,132,780            |                     |                      |                     | 29,752,383           |
| Operating Expense                 | 6,008,121            | 1,035,430           | 0                        | 1,016,415        | 1,134,707          | 76,435           | 2,110,700            |                     |                      |                     | 11,381,808           |
| Capital Outlay                    | 259,500              | 0                   | 4,100                    | 7,000            | 0                  | 13,000           |                      |                     |                      |                     | 283,600              |
| Debt Service                      | 3,495,184            | 534,210             | 52,404                   | 219,381          | 55,200             |                  | 4,264,218            |                     |                      |                     | 8,620,596            |
| Administrative Charges            |                      |                     |                          |                  |                    |                  | 1,537,850            |                     |                      |                     | 1,537,850            |
| Insurance                         | 510,194              |                     |                          | 11,041           |                    |                  | 91,983               | 4,188,844           |                      |                     | 4,802,062            |
| Special Appropriations            | 442,902              |                     |                          |                  |                    |                  | 741,594              |                     |                      |                     | 1,184,496            |
| Retirement                        |                      |                     |                          |                  |                    |                  |                      |                     | 439,000              |                     | 439,000              |
| OPEB                              |                      |                     |                          |                  |                    |                  |                      |                     |                      | 338,261             | 338,261              |
| <b>Total Expenditures</b>         | <b>36,574,145</b>    | <b>1,569,640</b>    | <b>56,504</b>            | <b>1,253,837</b> | <b>2,951,267</b>   | <b>89,435</b>    | <b>10,879,125</b>    | <b>4,188,844</b>    | <b>439,000</b>       | <b>338,261</b>      | <b>58,340,057</b>    |
| Revenue over (under) expenditures | (600,141)            | (389,008)           | (21,504)                 | (1,173,837)      | 243,217            | (18,435)         | 1,713,480            | 7,640               | 3,026,818            | 1,103,855           | 3,892,086            |
| Fund Balance Appropriation        | (600,141)            | 389,008             | 21,504                   | 1,173,837        | 0                  | 18,435           | 0                    | 0                   | 0                    | 0                   | 1,002,642            |
| Non-operating Revenue             | 0                    |                     |                          |                  |                    |                  | 250,000              |                     |                      |                     | 250,000              |
| Operating Transfer                | (559,837)            | 0                   | 0                        | 1,173,837        | (240,000)          | 11,000           | 0                    | 0                   | 0                    | 0                   | 385,000              |
| W & S Capital Outlay/Projects     |                      |                     |                          |                  |                    |                  | (1,779,000)          |                     |                      |                     | (1,779,000)          |
| Designated/Reserved               | 12,942,838           |                     |                          |                  | 3,217              | 0                | 0                    |                     |                      |                     | 12,946,055           |
| Undesignated                      | 9,316,713            | 580,884             | 2,385                    | (0)              | 0                  | 82,156           | 39,049,822           | 49,749              | 24,924,621           | 2,956,291           | 76,962,622           |
| <b>Ending Fund Balance</b>        | <b>\$ 22,259,552</b> | <b>\$ 580,884</b>   | <b>\$ 2,385</b>          | <b>\$ (0)</b>    | <b>\$ 3,217</b>    | <b>\$ 82,156</b> | <b>\$ 39,049,822</b> | <b>\$ 49,749</b>    | <b>\$ 24,924,621</b> | <b>\$ 2,956,291</b> | <b>\$ 89,908,677</b> |

The above is a summary of revenues by source and expenditures by category for all budgeted funds of the Town except for the Capital Investment Fund which is shown in the section beginning on page 137.

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

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

State law requires that half of the drug fine revenue accounted for in the special Drug Fund must go into the

General Fund. However, the Board of Mayor and Aldermen made the decision to return the revenue to the Drug Fund as an operating transfer to fund police activities related to reducing drug related crime. The remainder of the operating transfer out in General Fund is the amount appropriated to subsidize the Library Fund.

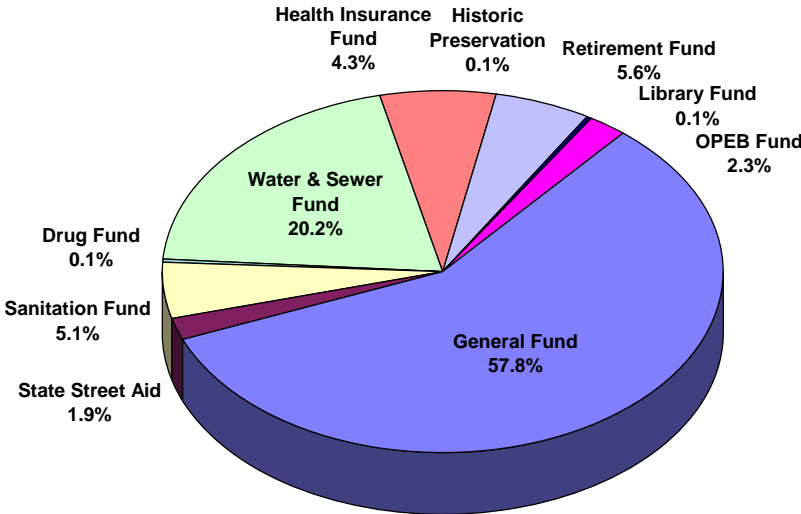
Capital outlay and capital projects are not accounted for in the operating budget and are shown as a decrease to retained earnings in the Water and Sewer Fund.

The Retirement Fund was created in FY 2008. The Town made the decision to fund its own retirement plan, and allowed employees who wished to do so to opt in to the new plan. The Town previously maintained two retirement plans, a defined contribution plan and a defined benefit plan sponsored by the State of Tennessee.

The OPEB Fund also was created in FY 2008 to account for other post-employment benefits which for the Town is retiree health insurance.



**FY 2010 REVENUE - ALL FUNDS**

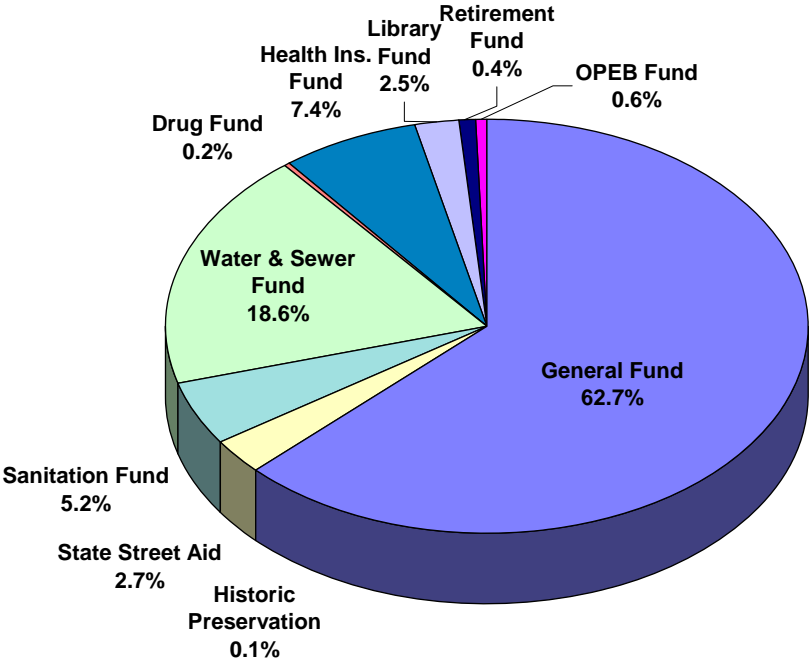


The chart to the left shows the percentage of total revenues of each fund reported. General Fund revenues make up the greatest percentage at 57.8%. Water and Sewer Fund brings in the next largest portion with 20.2% of total revenue. Following these funds are: Retirement Fund, 5.6%; Health Insurance Fund, 4.3%; Sanitation Fund, 5.1%; State Street Aid, 1.9%; OPEB Fund 2.3%, Library Fund, 0.1%; Historic Preservation Fund, 0.1%; and Special Drug Fund, 0.1%.

**Total Revenue \$62,232,143**

**FY 2010 EXPENDITURES - ALL FUNDS**

The chart to the right depicts the percentage of total expenditures of each fund reported. General Fund expenditures make up the greatest percentage at 62.7%. Water and Sewer Fund expends the next largest portion at 18.6% of total. Following these funds are Health Insurance Fund, 7.4%; Sanitation Fund with 5.2%; State Street Aid, 2.7%; Library Fund, 2.5%; Retirement Fund, 0.4%, OPEB Fund 0.6%, Special Drug Fund, 0.2%, and Historic Preservation Fund, 0.1%;



**Total Expenditures \$58,340,057**

## GENERAL FUND DEPARTMENTAL SUMMARY

|                                   | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| Beginning Fund Balance            | \$ 18,722,856        | \$ 23,776,686        | \$ 26,139,388        | \$ 26,139,388        | \$ 23,419,529        |
| <b>REVENUE</b>                    |                      |                      |                      |                      |                      |
| Taxes                             |                      |                      |                      |                      |                      |
| Property Taxes                    | 16,320,655           | 16,868,493           | 17,326,052           | 17,225,932           | 17,675,216           |
| Local Option Sales Tax            | 8,190,271            | 8,386,611            | 8,773,418            | 8,015,682            | 7,869,996            |
| Business Taxes                    | 1,947,800            | 2,054,466            | 2,036,026            | 2,061,739            | 1,991,046            |
| Licenses & Permits                | 3,096,518            | 2,530,370            | 2,195,107            | 1,511,990            | 1,491,074            |
| Intergovernmental                 | 4,835,782            | 5,239,138            | 4,646,639            | 4,261,682            | 4,257,039            |
| Charges for Services              | 396,449              | 319,404              | 218,397              | 203,342              | 196,300              |
| Recreation Charges                | 296,688              | 333,483              | 386,700              | 377,900              | 659,671              |
| Fines and Forfeits                | 1,158,304            | 978,737              | 1,035,125            | 895,700              | 936,300              |
| Other                             | 1,592,574            | 1,514,576            | 1,203,753            | 977,968              | 897,362              |
| <b>Total Revenue</b>              | <b>37,835,041</b>    | <b>38,225,277</b>    | <b>37,821,217</b>    | <b>35,531,935</b>    | <b>35,974,004</b>    |
| <b>EXPENDITURES</b>               |                      |                      |                      |                      |                      |
| Mayor and Board of Aldermen       | 183,567              | 195,027              | 226,520              | 221,597              | 153,270              |
| Town Administrator's Office       | 526,652              | 592,175              | 657,218              | 639,891              | 642,204              |
| Human Resources                   | 303,344              | 333,304              | 408,643              | 390,903              | 386,755              |
| Financial Administration          | 753,563              | 815,266              | 932,458              | 897,661              | 930,625              |
| Information Technology            | 543,263              | 513,228              | 581,615              | 532,069              | 515,563              |
| General Services                  | 786,254              | 975,081              | 1,317,587            | 1,274,988            | 1,210,616            |
| Development                       |                      |                      |                      |                      |                      |
| Administration                    | 123,089              | 144,555              | 330,772              | 241,716              | 367,019              |
| Office of Planning                | 688,028              | 670,616              | 722,647              | 717,085              | 590,136              |
| Office of Engineer                | 777,565              | 804,660              | 940,630              | 890,825              | 754,456              |
| Code Enforcement                  | 1,107,580            | 1,065,277            | 1,221,114            | 1,150,832            | 848,124              |
| Public Safety                     |                      |                      |                      |                      |                      |
| Animal Services                   | 443,812              | 460,065              | 496,128              | 479,607              | 481,268              |
| Municipal Court                   | 572,667              | 602,067              | 670,312              | 656,455              | 674,995              |
| Police Department                 | 8,604,410            | 9,006,843            | 10,528,740           | 9,794,711            | 10,245,700           |
| Fire Department                   | 5,867,124            | 6,705,329            | 7,217,338            | 6,925,948            | 6,872,461            |
| Public Works                      |                      |                      |                      |                      |                      |
| Administration                    | 230,950              | 238,743              | 271,013              | 260,773              | 281,055              |
| Vehicle Maintenance               | 610,821              | 627,186              | 702,435              | 664,397              | 658,458              |
| Streets and Drainage              | 2,539,936            | 2,436,759            | 2,898,793            | 2,671,934            | 2,643,868            |
| Parks and Recreation              | 2,973,931            | 3,324,132            | 3,905,022            | 3,694,002            | 3,869,294            |
| Non-Departmental Accounts         |                      |                      |                      |                      |                      |
| Special Appropriations            | 681,307              | 770,547              | 717,721              | 708,721              | 442,902              |
| Debt Service                      | 3,359,557            | 3,363,749            | 3,830,646            | 3,290,793            | 3,495,184            |
| Insurance                         | 476,562              | 481,780              | 528,072              | 497,241              | 510,194              |
| <b>Total Expenditures</b>         | <b>32,153,983</b>    | <b>34,126,389</b>    | <b>39,105,424</b>    | <b>36,602,149</b>    | <b>36,574,145</b>    |
| Revenue over (under) expenditures | 5,681,058            | 4,098,888            | (1,284,207)          | (1,070,214)          | (600,141)            |
| Fund Balance Appropriation        | 0                    | 0                    | 1,284,207            | 1,070,214            | 600,141              |
| Adjustments                       | 0                    | 0                    | 0                    | 0                    | 0                    |
| Other Sources (bond proceeds)     | 1,600,000            | 0                    | 0                    | 0                    | 0                    |
| Other Uses (bond retirement)      | 0                    | 0                    | 0                    | 0                    | 0                    |
| Operating Transfer                | (2,227,228)          | (1,736,185)          | (2,064,107)          | (1,649,645)          | (559,837)            |
| Designated/Reserved               | 7,737,414            | 9,805,574            | 7,332,613            | 10,982,323           | 12,942,838           |
| Undesignated                      | 16,039,272           | 16,333,814           | 15,458,461           | 12,437,206           | 9,316,713            |
| <b>Ending Fund Balance</b>        | <b>\$ 23,776,686</b> | <b>\$ 26,139,388</b> | <b>\$ 22,791,074</b> | <b>\$ 23,419,529</b> | <b>\$ 22,259,552</b> |

## GENERAL FUND CATEGORY SUMMARY

|  | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
|  | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| Beginning Fund Balance                 | \$ 18,722,856        | \$ 23,776,686        | \$ 26,139,388        | \$ 26,139,388        | \$ 23,419,529        |
| <b>REVENUE</b>                         |                      |                      |                      |                      |                      |
| Taxes                                  |                      |                      |                      |                      |                      |
| Property Taxes                         | 16,320,655           | 16,868,493           | 17,326,052           | 17,225,932           | 17,675,216           |
| Local Option Sales Tax                 | 8,190,271            | 8,386,611            | 8,773,418            | 8,015,682            | 7,869,996            |
| Business Taxes                         | 1,947,800            | 2,054,466            | 2,036,026            | 2,061,739            | 1,991,046            |
| Licenses & Permits                     | 3,096,518            | 2,530,370            | 2,195,107            | 1,511,990            | 1,491,074            |
| Intergovernmental                      | 4,835,782            | 5,239,138            | 4,646,639            | 4,261,682            | 4,257,039            |
| Charges for Services                   | 396,449              | 319,404              | 218,397              | 203,342              | 196,300              |
| Recreation Charges                     | 296,688              | 333,483              | 386,700              | 377,900              | 659,671              |
| Fines and Forfeits                     | 1,158,304            | 978,737              | 1,035,125            | 895,700              | 936,300              |
| Other                                  | 1,592,574            | 1,514,576            | 1,203,753            | 977,968              | 897,362              |
| <b>Total Revenue</b>                   | <b>37,835,041</b>    | <b>38,225,277</b>    | <b>37,821,217</b>    | <b>35,531,935</b>    | <b>35,974,004</b>    |
| <b>EXPENDITURES</b>                    |                      |                      |                      |                      |                      |
| Personnel                              | 21,572,860           | 23,263,835           | 26,453,356           | 25,301,222           | 25,858,244           |
| Operating Expense                      | 4,845,293            | 5,398,520            | 6,865,823            | 6,272,307            | 6,008,121            |
| Capital Outlay                         | 1,218,404            | 847,958              | 709,806              | 531,865              | 259,500              |
| Debt Service                           | 3,359,557            | 3,363,749            | 3,830,646            | 3,290,793            | 3,495,184            |
| Insurance                              | 476,562              | 481,780              | 528,072              | 497,241              | 510,194              |
| Special Appropriations                 | 681,307              | 770,547              | 717,721              | 708,721              | 442,902              |
| <b>Total General Fund Expenditures</b> | <b>32,153,983</b>    | <b>34,126,389</b>    | <b>39,105,424</b>    | <b>36,602,149</b>    | <b>36,574,145</b>    |
| Revenue over (under) expenditures      | 5,681,058            | 4,098,888            | (1,284,207)          | (1,070,214)          | (600,141)            |
| Fund Balance Appropriation             | 0                    | 0                    | 1,284,207            | 1,070,214            | 600,141              |
| Adjustments                            | 0                    | 0                    | 0                    | 0                    | 0                    |
| Other Sources (bond proceeds)          | 1,600,000            | 0                    |                      |                      |                      |
| Other Uses (bond retirement)           | 0                    | 0                    |                      |                      |                      |
| Operating Transfer                     | (2,227,228)          | (1,736,185)          | (2,064,107)          | (1,649,645)          | (559,837)            |
| Designated/Reserved                    | 7,737,414            | 9,805,574            | 7,332,613            | 10,982,323           | 12,942,838           |
| Undesignated                           | 16,039,272           | 16,333,814           | 15,458,461           | 12,437,206           | 9,316,713            |
| <b>Ending Fund Balance</b>             | <b>\$ 23,776,686</b> | <b>\$ 26,139,388</b> | <b>\$ 22,791,074</b> | <b>\$ 23,419,529</b> | <b>\$ 22,259,552</b> |

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

The designated/reserved portion of fund balance consists of revenue reported in the operating budget which is designated or reserved for specific purposes, such as development fees, privilege taxes, parks improvement taxes, etc., and revenue from third parties.

The operating transfer consists of \$11,000 in drug fines returned to the Drug Fund and \$548,837 to subsidize the Library Fund operations

A fund balance appropriation for operations was approved for the FY 2010 budget. The summary on the following page shows the transfer and fund balance detail.

## FUND BALANCE SUMMARY - GENERAL FUND

The chart to the right shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2009.

The total revenue contains revenue that has been designated for specific purposes. If not used for current expenditures, the revenue is designated in fund balance for future expenditures for that purpose.

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

The designated portion of the chart shows the balance of those special revenues and others that have been designated by the Board of Mayor and Aldermen for a particular purpose. The Board may change that designation if they so choose. The significant increase in FY 2010 is the addition of the projected \$1.0 million in Parks Improvement Tax revenue and \$300,000 in stormwater fee revenue which is designated for drainage improvements.

The reserved revenues are 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 can not change the purpose that those revenues may be used for without the specific permission of the third party. The operating transfers are those from General Fund to other funds. In the case of the Library Fund, the operating transfer subsidizes operations. The Drug Fund transfer returns one-half of the drug-related fines back to that fund. The ending fund balance is the amount remaining after all revenues have been added and the expenditures and transfers have been subtracted from the beginning fund balance.

|   |                      |
|---|----------------------|
| Beginning Fund Balance  | \$ 23,419,529        |
| <b>Total Revenue</b>  | <b>\$ 35,974,004</b> |
| Less Non-Operating Revenue  |                      |
| Parks Improvement Tax   | 1,060,515            |
| Stormwater Fees   | 300,000              |
| Fire Facility Fees  | 5,000                |
| <b>Total Non-Operating Revenue</b>  | <b>1,365,515</b>     |
| <b>Total Operating Revenue</b>  | <b>\$ 34,608,490</b> |
| <b>Total Expenditure</b>  | <b>\$ 36,574,145</b> |
| Operating Expenses Funded by Non-Operating Revenues                               |                      |
| Public Education using Fire Facility Fees   | 5,000                |
| <b>Total Operating Expenditures Funded by Non-Operating Revenues</b>              | <b>5,000</b>         |
| <b>Total Expenditures Less Operating Expenditures Funded by Non-Operating Rev</b> | <b>\$ 36,569,145</b> |
| Revenue over (under) expenditures from operations                                 | (1,960,656)          |
| Fund Balance Appropriation  | 1,960,656            |
| Increase in Fund Balance from Non-Operating Revenues                              | 1,360,515            |
| Operating Transfer  |                      |
| Transfer to Drug Fund   | (11,000)             |
| General Fund appropriation to the Library Fund                                    | (548,837)            |
| Designated/Reserved   |                      |
| Designated  |                      |
| Economic Development & Tourism Grant  | 1,600                |
| Parkland Dedication Fees  | 3,299                |
| Fees in lieu of construction  | 1,360,588            |
| Fire Facility Fee   | 1,447,601            |
| Street and median lighting and distribution pole fees                             | 1,511,572            |
| Budgeted in previous CIP  | 2,267,944            |
| Designated for CIP  | 600,000              |
| Parks Improvement Tax   | 4,176,459            |
| Alternate Transportation  | 54,182               |
| Tree Replacement  | 5,029                |
| Crime Stoppers  | 3,800                |
| Police Privilege Tax  | 687,167              |
| Stormwater Fees   | 524,000              |
| Disaster Preparedness   | 25,792               |
| Reserved  |                      |
| Police Department - Various Donations   | 27,898               |
| Town Beautiful donations  | 4,520                |
| Reserved for sidewalks  | 64,948               |
| Animal Shelter donations  | 122,131              |
| Log Cabin donation  | 5,943                |
| Local Litigation Tax  | 37,485               |
| Courtroom Security Fee  | 10,879               |
| Undesignated  | 9,316,713            |
| <b>Ending Fund Balance</b>  | <b>\$ 22,259,552</b> |

The undesignated 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 until sufficient revenue is collected from property taxes, normally by November of each year. For FY 2010, the Board appropriated \$1.96 million to fund operations, and an additional \$559,837 in operating transfers to other funds which resulted in a 5.0% reduction to total fund balance.

## STATE STREET AID FUND SUMMARY

|                                   | ACTUAL            |                     | BUDGET           | ESTM'D            | APPROVED          |
|-----------------------------------|-------------------|---------------------|------------------|-------------------|-------------------|
|                                   | FY 07             | FY 08               | FY 09            | FY 09             | FY 10             |
| Beginning Fund Balance            | \$ 171,809        | \$ 802,882          | \$ 1,319,808     | \$ 1,319,808      | \$ 969,892        |
| <b>REVENUE</b>                    |                   |                     |                  |                   |                   |
| State Revenue                     | 1,185,516         | 1,181,436           | 1,280,000        | 1,180,332         | 1,180,332         |
| Interest Income                   | 1,197             | 1,466               | 300              | 700               | 300               |
| <b>TOTAL REVENUE</b>              | <b>1,186,714</b>  | <b>1,182,902</b>    | <b>1,280,300</b> | <b>1,181,032</b>  | <b>1,180,632</b>  |
| <b>EXPENDITURES</b>               |                   |                     |                  |                   |                   |
| Operating Expenses                | 555,641           | 665,976             | 2,403,951        | 1,376,198         | 1,035,430         |
| Capital Outlay                    | 0                 | 0                   | 0                | 0                 | 0                 |
| Debt Service                      | 0                 | 0                   | 0                | 0                 | 534,210           |
| <b>TOTAL EXPENDITURES</b>         | <b>555,641</b>    | <b>665,976</b>      | <b>2,403,951</b> | <b>1,376,198</b>  | <b>1,569,640</b>  |
| Revenue over (under) expenditures | 631,072           | 516,926             | (1,123,651)      | (195,166)         | (389,008)         |
| Fund Balance Appropriation        | 0                 | 0                   | 1,123,651        | 195,166           | 389,008           |
| Adjustments                       | 0                 | 0                   | 0                | 0                 | 0                 |
| Operating Transfer                | 0                 | 0                   | (154,750)        | (154,750)         | 0                 |
| <b>Ending Fund Balance</b>        | <b>\$ 802,882</b> | <b>\$ 1,319,808</b> | <b>\$ 41,407</b> | <b>\$ 969,892</b> | <b>\$ 580,884</b> |

The State Street Aid Fund is a special revenue fund. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenses. Expenditures in FY 2010 are for traffic signal maintenance, streets maintenance, and the annual paving contract. In previous years the annual paving contract was charged to a capital account. In FY 2005, however, it was reclassified as an expense and moved to an operating expense account. Beginning in FY 2007 the total expense for street lighting has been allocated to the General Fund. In previous years the expense was split between General Fund and State Street Aid. These funds are now used to increase the funding

for the street overlay program. The operating transfer in FY 2009 is the 20% matching funds for the overlay of Winchester Boulevard. TDOT is funding 80%. Of the operating expenses for FY 2010, \$1,015,000 or 98%, is being used for street overlays and repairs. A fund balance appropriation of \$389,008 will be used for this purpose. An additional \$20,000 is for traffic signal maintenance. Beginning in FY 2010, the Fund will pay a portion of debt service on bonds issued for road construction. A fund balance of \$580,884 is maintained for cash flow purposes.

## DRUG FUND SUMMARY

|                                   | ACTUAL            |                   | BUDGET           | ESTM'D           | APPROVED         |
|-----------------------------------|-------------------|-------------------|------------------|------------------|------------------|
|                                   | FY 07             | FY 08             | FY 09            | FY 09            | FY 10            |
| Beginning Fund Balance            | \$ 180,635        | \$ 191,772        | \$ 140,016       | \$ 140,016       | \$ 89,591        |
| <b>REVENUE</b>                    |                   |                   |                  |                  |                  |
| Drug Revenue                      | 83,539            | 55,986            | 69,925           | 70,950           | 71,000           |
| Substance Tax                     | 13,021            | 2,794             | 0                | 0                | 0                |
| Other Revenue                     | 248               | 414               | 0                | 0                | 0                |
| <b>TOTAL REVENUE</b>              | <b>96,808</b>     | <b>59,195</b>     | <b>69,925</b>    | <b>70,950</b>    | <b>71,000</b>    |
| <b>EXPENDITURES</b>               |                   |                   |                  |                  |                  |
| Operating Expenses                | 44,154            | 26,844            | 74,475           | 56,625           | 76,435           |
| Capital Outlay                    | 56,304            | 93,252            | 79,500           | 75,750           | 13,000           |
| <b>TOTAL EXPENDITURES</b>         | <b>100,458</b>    | <b>120,096</b>    | <b>153,975</b>   | <b>132,375</b>   | <b>89,435</b>    |
| Revenue over (under) expenditures | (3,650)           | (60,901)          | (84,050)         | (61,425)         | (18,435)         |
| Fund balance appropriation        | 3,650             | 60,901            | 84,050           | 61,425           | 18,435           |
| Operating Transfer                | 14,787            | 9,145             | 9,975            | 11,000           | 11,000           |
| Designated/Reserved               | 0                 | 0                 | 0                | 0                | 0                |
| Undesignated                      | 191,772           | 140,016           | 65,941           | 89,591           | 82,156           |
| <b>Ending Fund Balance</b>        | <b>\$ 191,772</b> | <b>\$ 140,016</b> | <b>\$ 65,941</b> | <b>\$ 89,591</b> | <b>\$ 82,156</b> |

This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. A change in state law also requires that half of the revenue from drug fines must go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer.

The Drug Fund is a special revenue fund. Revenue, which is derived from drug fines and sale of seized and forfeited property, must be used to reduce drug-related crime. The fund is under the administration of the Police Department. Expenditures for FY 2010 include:

- Educational material for drug education and public relations programs.
- Buy money, informant money for narcotic investigations and their set-up.
- Specialized narcotics and crime scene training for officers.
- Turn-out gear with identification for officer safety.
- Repair and maintenance on vehicles and equipment for drug task force units.
- Rent, utilities and supplies for the Specialized Enforcement Unit satellite office.
- Technology and equipment to be used for various operations, including a narcotic K-9.

## SANITATION FUND SUMMARY

|                                      | ACTUAL            |                   | BUDGET           | ESTM'D           | APPROVED         |
|--------------------------------------|-------------------|-------------------|------------------|------------------|------------------|
|                                      | FY 07             | FY 08             | FY 09            | FY 09            | FY 10            |
| <b>Beginning Fund Balance</b>        | \$ 293,394        | \$ 297,327        | \$ 108,700       | \$ 108,700       | \$ 0             |
| <b>REVENUE</b>                       |                   |                   |                  |                  |                  |
| Recycling Grant                      | 3,515             | 7,830             | 8,000            | 8,373            | 0                |
| Solid Waste Collection Fee           | 2,419,378         | 2,472,701         | 2,497,512        | 2,488,091        | 3,159,484        |
| Special Refuse Pick-up Fee           | 2,625             | 1,650             |                  | 0                | 0                |
| Cart Establishment Fee               | 63,990            | 59,960            | 70,000           | 56,000           | 35,000           |
| Recycling Revenue                    | 51,201            | 62,000            | 65,000           | 40,000           | 0                |
| Insurance Reimbursement              |                   | 58,062            | 0                | 0                | 0                |
| <b>Total Revenue</b>                 | <b>2,540,708</b>  | <b>2,662,203</b>  | <b>2,640,512</b> | <b>2,592,464</b> | <b>3,194,484</b> |
| <b>EXPENDITURES</b>                  |                   |                   |                  |                  |                  |
| Personnel                            | 1,402,598         | 1,647,015         | 1,804,684        | 1,741,184        | 1,761,360        |
| Operating Expenses                   | 1,038,188         | 1,073,173         | 1,302,909        | 1,062,526        | 1,134,707        |
| Capital Outlay                       | 0                 | 55,754            | 2,150            | 0                | 0                |
| Debt Service                         | 95,989            | 74,888            | 63,484           | 63,484           | 55,200           |
| <b>Total Expenditure</b>             | <b>2,536,776</b>  | <b>2,850,830</b>  | <b>3,173,227</b> | <b>2,867,193</b> | <b>2,951,267</b> |
| Revenue over (under) expenditures    | 3,933             | (188,627)         | (532,715)        | (274,730)        | 243,217          |
| Fund balance appropriation           | 0                 | 188,627           | 532,715          | 274,730          | 0                |
| Operating transfer from General Fund | 0                 | 0                 | 424,015          | 166,030          | 0                |
| Operating transfers in/(out)         | 0                 | 0                 | 0                | 0                | (240,000)        |
| Designated/Reserved                  | 297,327           | 108,700           | 0                | 0                | 3,217            |
| Undesignated                         | 0                 | 0                 | 0                | 0                | 0                |
| <b>Ending Fund Balance</b>           | <b>\$ 297,327</b> | <b>\$ 108,700</b> | <b>\$ 0</b>      | <b>\$ 0</b>      | <b>\$ 3,217</b>  |

The Sanitation Fund is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and recyclables. The monthly residential Sanitation rates remained at \$15 from FY 2001 through FY 2009. For FY 2010, the Mayor and Board of Aldermen approved a \$4/month rate increase.

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

designated for Sanitation operations or capital equipment purchases.

In the FY 2008 budget, the Fund showed an operating deficit, but ended the year with \$108,700 in fund balance. While there was enough fund balance to cover the FY 2008 deficit, a subsidy from General Fund will be needed in FY 2009. In FY 2010, \$240,000 will be transferred to the CIP for the purchase of an automated garbage truck and a road tractor.

## HISTORIC PRESERVATION FUND SUMMARY

|                                   | ACTUAL            |                   | BUDGET           | ESTM'D           | APPROVED        |
|-----------------------------------|-------------------|-------------------|------------------|------------------|-----------------|
|                                   | FY 07             | FY 08             | FY 09            | FY 09            | FY 10           |
| Beginning Fund Balance            | \$ 166,191        | \$ 166,254        | \$ 114,119       | \$ 114,119       | \$ 23,889       |
| <b>REVENUE</b>                    |                   |                   |                  |                  |                 |
| Building Assessments              | 108,062           | 53,350            | 40,000           | 30,000           | 35,000          |
| <b>TOTAL REVENUE</b>              | <b>108,062</b>    | <b>53,350</b>     | <b>40,000</b>    | <b>30,000</b>    | <b>35,000</b>   |
| <b>EXPENDITURES</b>               |                   |                   |                  |                  |                 |
| Operating Expenses                | 22,848            | 11,199            | 11,500           | 11,000           | 0               |
| Capital Outlay                    | 18,667            | 3,450             | 20,600           | 19,650           | 4,100           |
| Debt Service                      | 66,483            | 63,498            | 61,817           | 61,817           | 52,404          |
| <b>TOTAL EXPENDITURES</b>         | <b>107,998</b>    | <b>78,148</b>     | <b>93,917</b>    | <b>92,467</b>    | <b>56,504</b>   |
| Revenue over (under) expenditures | 63                | (24,798)          | (53,917)         | (62,467)         | (21,504)        |
| Fund Balance Appropriation        | 0                 | 0                 | 53,917           | 62,467           | 21,504          |
| Operating Transfer                | 0                 | (27,337)          | 0                | (27,763)         | 0               |
| <b>Ending Fund Balance</b>        | <b>\$ 166,254</b> | <b>\$ 114,119</b> | <b>\$ 60,202</b> | <b>\$ 23,889</b> | <b>\$ 2,385</b> |

In order to preserve the 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, commercial and industrial 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.

The increase in revenue for fiscal year 2007 was due to the construction of an additional retail Market Center adjacent to the Avenue Carriage Crossing at Collierville, an open-air 810,832 square foot life-style shopping center.

Expenses include debt service on the original Town Square renovation project. The FY 2010 expense is for debt service and for an addition to the electrical system. A fund balance appropriation of \$21,504 will be necessary leaving a total fund balance of \$2,385.



## LIBRARY FUND SUMMARY

|                                   | ACTUAL           |                  | BUDGET           | ESTM'D           | APPROVED         |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | FY 07            | FY 08            | FY 09            | FY 09            | FY 10            |
| Beginning Fund Balance            | \$ 29,834        | \$ 12,030        | \$ 9,579         | \$ 9,579         | \$ -             |
| <b>REVENUE</b>                    |                  |                  |                  |                  |                  |
| State Grant                       | 15,000           | 0                | 0                | 0                | 0                |
| Fees and Fines                    | 89,602           | 84,591           | 79,950           | 84,704           | 80,000           |
| Donations                         | 55,903           | 29,473           | 27,660           | 24,751           | 0                |
| Other                             | 149              | 108              | 100              | 53               | 0                |
| <b>TOTAL REVENUE</b>              | <b>160,655</b>   | <b>114,171</b>   | <b>107,710</b>   | <b>109,508</b>   | <b>80,000</b>    |
| <b>EXPENDITURES</b>               |                  |                  |                  |                  |                  |
| Operating Expenses                | 995,325          | 1,058,627        | 1,090,761        | 1,065,022        | 1,016,415        |
| Capital Outlay                    | 41,858           | 44,333           | 29,409           | 24,739           | 7,000            |
| Insurance                         | 11,041           | 11,041           | 11,041           | 11,041           | 11,041           |
| Debt Service                      | 148,479          | 259,085          | 239,355          | 239,355          | 219,381          |
| <b>TOTAL EXPENDITURES</b>         | <b>1,196,703</b> | <b>1,373,086</b> | <b>1,370,566</b> | <b>1,340,158</b> | <b>1,253,837</b> |
| Revenue over (under) expenditures | (1,036,049)      | (1,258,915)      | (1,262,856)      | (1,230,649)      | (1,173,837)      |
| Fund Balance Appropriation        | 1,036,049        | 1,258,915        | 1,262,856        | 1,230,649        | 1,173,837        |
| Operating Transfer                | 1,018,245        | 1,256,464        | 1,253,277        | 1,221,070        | 1,173,837        |
| Designated/Reserved               | 12,030           | 0                | 0                | 0                | 0                |
| <b>Ending Fund Balance</b>        | <b>\$ 12,030</b> | <b>\$ 9,579</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |

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

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

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

The Board set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund to be used for construction of the Library. After taking over operations, it was decided to continue to use these funds for Library debt service and operations. Additionally, the General Fund subsidizes the Library. In FY 2010, this amount will be \$548,837.

## HEALTH INSURANCE FUND SUMMARY

|                                 | ACTUAL           |                  | BUDGET           | ESTM'D           | APPROVED         |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                 | FY 07            | FY 08            | FY 09            | FY 09            | FY 10            |
| Retained Earnings               | \$ 51,870        | \$ 51,870        | \$ 51,870        | \$ 51,870        | \$ 42,109        |
| <b>REVENUE</b>                  |                  |                  |                  |                  |                  |
| Charges for Services            | 3,082,578        | 2,892,784        | 3,593,434        | 3,418,752        | 3,585,744        |
| Charges for Services - Employee | 563,951          | 588,282          | 561,420          | 603,900          | 610,740          |
| <b>Total Revenue</b>            | <b>3,646,528</b> | <b>3,481,066</b> | <b>4,154,854</b> | <b>4,022,652</b> | <b>4,196,484</b> |
| <b>OPERATING EXPENSES</b>       |                  |                  |                  |                  |                  |
| Reinsurance Premium             | 492,649          | 408,545          | 477,808          | 472,115          | 505,163          |
| Claims                          | 3,025,535        | 2,940,146        | 3,499,725        | 3,414,919        | 3,528,126        |
| Aggregate Fee                   | 13,215           | 18,036           | 20,865           | 20,560           | 21,999           |
| 3rd Party Administration Fee    | 115,129          | 114,338          | 133,704          | 124,819          | 133,556          |
| Bank Service Charge             | 0                | 0                | 50               | 0                | 0                |
| <b>Total Expenses</b>           | <b>3,646,528</b> | <b>3,481,066</b> | <b>4,132,152</b> | <b>4,032,413</b> | <b>4,188,844</b> |
| Revenue over (under) expenses   | 0                | 0                | 22,702           | (9,761)          | 7,640            |
| Fund balance appropriation      | 0                | 0                | 0                | 9,761            | 0                |
| Adjustments                     |                  |                  |                  |                  |                  |
| Operating Transfer              |                  |                  |                  |                  |                  |
| <b>Ending Balance</b>           | <b>\$ 51,870</b> | <b>\$ 51,870</b> | <b>\$ 74,572</b> | <b>\$ 42,109</b> | <b>\$ 49,749</b> |

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

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

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

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

Expenditures for FY 2010 include charges by a third-party vendor for administration of the plan, the estimated amount of medical claims made by Town employees or covered family members, an aggregate premium, and a reinsurance fee.

The aggregate amount is paid by the Town to insure that claims do not go beyond a negotiated amount. This amount is negotiated each year and is based on the number of covered employees. The reinsurance fee assures that the Town pays no more than \$60,000 for any individual claim.

## RETIREMENT FUND SUMMARY

|                               | ACTUAL      |                      | BUDGET               | ESTM'D               | APPROVED             |
|-------------------------------|-------------|----------------------|----------------------|----------------------|----------------------|
|                               | FY 07       | FY 08                | FY 09                | FY 09                | FY 10                |
| Retained Earnings             | \$ -        | \$ -                 | \$ 18,955,850        | \$ 18,955,850        | \$ 21,897,803        |
| <b>REVENUE</b>                |             |                      |                      |                      |                      |
| Contributions - Employer      |             | 2,402,710            | 2,725,234            | 2,606,535            | 2,762,750            |
| Contributions - Employee      |             | 367,875              | 354,990              | 397,477              | 405,942              |
| Contrib. Reimb. - non vested  |             | (2,501)              |                      |                      |                      |
| Gain/Loss                     |             | 99,370               |                      |                      |                      |
| Unrealized Gain/Loss          |             | (1,097,974)          |                      |                      |                      |
| Interest Revenue              |             | 315,921              | 500,000              | 300,000              | 300,000              |
| Dividend Revenue              |             | 0                    | 0                    | 0                    | 0                    |
| <b>Total Revenue</b>          | <b>0</b>    | <b>2,085,402</b>     | <b>3,580,224</b>     | <b>3,304,012</b>     | <b>3,468,691</b>     |
| <b>OPERATING EXPENSES</b>     |             |                      |                      |                      |                      |
| Attorney Fees                 |             | 9,339                | 15,000               | 15,000               | 15,000               |
| Premium/Discount              |             | (17,991)             | 0                    | (16,000)             | (16,000)             |
| Trustee/Advisor Fees          |             | 23,174               | 51,500               | 56,000               | 60,000               |
| Plan Administrator Fee        |             | 8,735                | 16,800               | 30,000               | 30,000               |
| Distributions - Retirees      |             | 99,886               | 191,589              | 277,059              | 350,000              |
| <b>Total Expenses</b>         | <b>0</b>    | <b>123,143</b>       | <b>274,889</b>       | <b>362,059</b>       | <b>439,000</b>       |
| Revenue over (under) expenses | 0           | 1,962,260            | 3,305,335            | 2,941,953            | 3,029,691            |
| Fund balance appropriation    | 0           | 0                    | 0                    | 0                    | 0                    |
| Adjustments                   | 0           | 0                    | 0                    | 0                    | 0                    |
| Transfer                      | 0           | 16,993,590           | 0                    | 0                    | 0                    |
| <b>Ending Balance</b>         | <b>\$ -</b> | <b>\$ 18,955,850</b> | <b>\$ 22,261,185</b> | <b>\$ 21,897,803</b> | <b>\$ 24,927,494</b> |

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

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

plan. Additionally, the new plan has two options, a non-contributory option and a contributory option with enhanced benefits.

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

## OPEB (Other Post-Employment Benefits) FUND SUMMARY

|                               | ACTUAL      |                   | BUDGET              | ESTM'D              | APPROVED            |
|-------------------------------|-------------|-------------------|---------------------|---------------------|---------------------|
|                               | FY 07       | FY 08             | FY 09               | FY 09               | FY 10               |
| Retained Earnings             | \$ -        | \$ -              | \$ 875,759          | \$ 875,759          | \$ 1,852,436        |
| <b>REVENUE</b>                |             |                   |                     |                     |                     |
| Contributions - Employer      |             | 1,091,097         | 1,195,366           | 1,209,489           | 1,357,645           |
| Contributions - Employee      |             | 46,852            | 63,118              | 65,827              | 65,827              |
| Dividend/Interest Revenue     |             | 17,073            | 30,000              | 20,500              | 20,000              |
| <b>Total Revenue</b>          | <b>0</b>    | <b>1,155,021</b>  | <b>1,288,484</b>    | <b>1,295,816</b>    | <b>1,443,472</b>    |
| <b>OPERATING EXPENSES</b>     |             |                   |                     |                     |                     |
| FICA                          |             | 353               | 0                   | 606                 | 700                 |
| Attorney Fees                 |             | 3,732             | 18,000              | 18,000              | 18,000              |
| Trustee/Advisor Fees          |             |                   | 20,000              | 20,000              | 20,000              |
| Reinsurance Premium           |             | 14,052            | 2,792               | 16,597              | 17,759              |
| Claims                        |             | 251,998           | 126,720             | 235,355             | 251,830             |
| Aggregate Fee                 |             | 629               | 735                 | 800                 | 856                 |
| 3rd Party Administration Fee  |             | 3,878             | 4,500               | 4,781               | 5,116               |
| Supplemental Reimbursement    |             | 4,620             | 3,960               | 8,000               | 9,000               |
| Plan Administrator Fee        |             |                   | 15,000              | 15,000              | 15,000              |
| <b>Total Expenses</b>         | <b>0</b>    | <b>279,263</b>    | <b>191,707</b>      | <b>319,139</b>      | <b>338,261</b>      |
| Revenue over (under) expenses | 0           | 875,759           | 1,096,777           | 976,677             | 1,105,211           |
| Fund balance appropriation    | 0           | 0                 | 0                   | 0                   | 0                   |
| Adjustments                   | 0           | 0                 | 0                   | 0                   | 0                   |
| Transfer                      | 0           | 0                 | 0                   | 0                   | 0                   |
| <b>Ending Balance</b>         | <b>\$ -</b> | <b>\$ 875,759</b> | <b>\$ 1,972,536</b> | <b>\$ 1,852,436</b> | <b>\$ 2,957,647</b> |

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

well as trustee and administrator fees and attorney fees. For FY 2010, the total projected revenue is \$1,443,472. Projected expenses are \$338,261. Expenses are rather low at this time as the Town has only a few retirees enrolled in the Town's health plan.

## WATER & SEWER FUND DEPARTMENTAL SUMMARY

|                                 | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                 | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| Retained Earnings               | \$ 23,377,788        | \$ 32,598,989        | \$ 38,702,175        | \$ 38,702,175        | \$ 38,865,342        |
| <b>REVENUE</b>                  |                      |                      |                      |                      |                      |
| Water Revenue                   | 4,242,727            | 4,573,588            | 4,371,547            | 4,391,547            | 4,541,928            |
| Service Establishment           | 48,795               | 43,961               | 45,000               | 30,000               | 30,000               |
| Sewer Service Charge            | 6,974,559            | 7,619,439            | 7,496,900            | 7,611,996            | 7,598,677            |
| Other Revenue                   | 825,997              | 859,864              | 818,500              | 422,000              | 422,000              |
| <b>Total Revenues</b>           | <b>12,092,079</b>    | <b>13,096,851</b>    | <b>12,731,947</b>    | <b>12,455,543</b>    | <b>12,592,605</b>    |
| <b>EXPENSES</b>                 |                      |                      |                      |                      |                      |
| Water Treatment Plant           | 855,668              | 845,133              | 1,004,977            | 972,520              | 1,014,446            |
| Water Distribution System       | 903,885              | 1,078,115            | 1,263,893            | 1,215,404            | 1,254,794            |
| Wastewater Collection           | 509,504              | 568,234              | 673,350              | 638,916              | 650,435              |
| Wastewater Treatment            | 901,383              | 988,533              | 1,322,910            | 1,277,370            | 1,323,805            |
| Town Administrator's Office     | 92,939               | 104,502              | 115,980              | 112,922              | 113,330              |
| Personnel                       | 53,531               | 58,818               | 72,113               | 68,983               | 68,251               |
| Information Technology          | 43,327               | 39,807               | 45,352               | 42,865               | 44,262               |
| General Services                | 64,890               | 81,197               | 107,062              | 99,545               | 106,435              |
| Financial Administration        | 405,765              | 438,989              | 502,093              | 483,356              | 501,106              |
| Development Administration      | 21,722               | 25,510               | 58,372               | 42,656               | 51,710               |
| Office of Planning              | 121,417              | 118,162              | 127,526              | 126,544              | 122,005              |
| Office of Engineer              | 259,188              | 259,836              | 313,543              | 296,942              | 251,485              |
| Public Services Administration  | 171,034              | 186,130              | 205,973              | 208,343              | 215,372              |
| Parks & Recreation              | 0                    | 0                    | 31,220               | 31,220               | 31,200               |
| Attorney's Fees                 | 28,447               | 37,041               | 37,500               | 37,500               | 37,500               |
| Insurance Costs                 | 74,476               | 86,968               | 95,138               | 89,697               | 91,983               |
| Non-Departmental Accounts       |                      |                      |                      |                      |                      |
| Special Appropriations          | 661,372              | 758,180              | 636,594              | 716,594              | 741,594              |
| Debt Service & Depreciation     | 3,689,326            | 3,667,377            | 4,329,319            | 4,029,319            | 4,264,218            |
| <b>Total Expenses</b>           | <b>8,857,873</b>     | <b>9,342,532</b>     | <b>10,942,915</b>    | <b>10,490,696</b>    | <b>10,883,930</b>    |
| Revenue over (under) expenses   | 3,234,206            | 3,754,319            | 1,789,032            | 1,964,847            | 1,708,674            |
| Retained earnings appropriation | 0                    | 0                    | 0                    | 0                    | 0                    |
| Non Operating Revenue           | 3,674,546            | 792,921              | 900,000              | 300,000              | 250,000              |
| Capital Contribution            | 2,312,450            | 1,555,946            |                      |                      |                      |
| Operating Transfer              | 0                    | 0                    | 0                    | 0                    | 0                    |
| Capital Outlay/Projects         | 0                    | 0                    | (2,110,550)          | (2,101,680)          | (1,779,000)          |
| Designated/Reserved             | 0                    | 0                    | 0                    | 0                    | 0                    |
| Undesignated                    | 32,598,989           | 38,702,175           | 39,280,657           | 38,865,342           | 39,045,017           |
| <b>Ending Balance</b>           | <b>\$ 32,598,989</b> | <b>\$ 38,702,175</b> | <b>\$ 39,280,657</b> | <b>\$ 38,865,342</b> | <b>\$ 39,045,017</b> |

## WATER & SEWER FUND CATEGORY SUMMARY

|                                 | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                 | FY 07                | FY 08                | FY 09                | FY 09                | FY 10                |
| Retained Earnings               | \$ 23,377,788        | \$ 32,598,989        | \$ 38,702,175        | \$ 38,702,175        | \$ 38,865,342        |
| <b>REVENUE</b>                  |                      |                      |                      |                      |                      |
| Water Revenue                   | 4,242,727            | 4,573,588            | 4,371,547            | 4,391,547            | 4,541,928            |
| Service Establishment           | 48,795               | 43,961               | 45,000               | 30,000               | 30,000               |
| Sewer Service Charge            | 6,974,559            | 7,619,439            | 7,496,900            | 7,611,996            | 7,598,677            |
| Other Revenue                   | 825,997              | 859,864              | 818,500              | 422,000              | 422,000              |
| <b>Total Revenues</b>           | <b>12,092,079</b>    | <b>13,096,851</b>    | <b>12,731,947</b>    | <b>12,455,543</b>    | <b>12,592,605</b>    |
| <b>EXPENSES</b>                 |                      |                      |                      |                      |                      |
| Personnel                       | 1,774,855            | 1,997,364            | 2,115,766            | 2,050,539            | 2,132,780            |
| Operating Expenses              | 1,395,584            | 1,482,650            | 2,149,364            | 2,053,671            | 2,110,700            |
| Administrative Charges          | 1,262,259            | 1,349,992            | 1,616,734            | 1,550,876            | 1,542,656            |
| Insurance                       | 74,476               | 86,968               | 95,138               | 89,697               | 91,983               |
| Special Appropriations          | 661,372              | 758,180              | 636,594              | 716,594              | 741,594              |
| Debt Service & Depreciation     | 3,689,326            | 3,667,377            | 4,329,319            | 4,029,319            | 4,264,218            |
| <b>Total Expenses</b>           | <b>8,857,873</b>     | <b>9,342,532</b>     | <b>10,942,915</b>    | <b>10,490,696</b>    | <b>10,883,930</b>    |
| Revenue over (under) expenses   | 3,234,206            | 3,754,319            | 1,789,032            | 1,964,847            | 1,708,674            |
| Retained Earnings Appropriation | 0                    | 0                    | 0                    | 0                    | 0                    |
| Non Operating Revenue           | 3,674,546            | 792,921              | 900,000              | 300,000              | 250,000              |
| Capital Contribution            | 2,312,450            | 1,555,946            | 0                    | 0                    | 0                    |
| Operating Transfer              | 0                    | 0                    | 0                    | 0                    | 0                    |
| Capital Outlay/Projects         | 0                    | 0                    | (2,110,550)          | (2,101,680)          | (1,779,000)          |
| Designated/Reserved             | 0                    | 0                    | 0                    | 0                    | 0                    |
| Undesignated                    | 32,598,989           | 38,702,175           | 39,280,657           | 38,865,342           | 39,045,017           |
| <b>Ending Balance</b>           | <b>\$ 32,598,989</b> | <b>\$ 38,702,175</b> | <b>\$ 39,280,657</b> | <b>\$ 38,865,342</b> | <b>\$ 39,045,017</b> |

The summary on the previous page shows expenses for each division of the Water and Sewer Fund. The amount of administrative fees paid to each General Fund department and for insurance costs and attorney fees are indicated as well.

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 2007 and 2008 are donated infrastructure from developers.

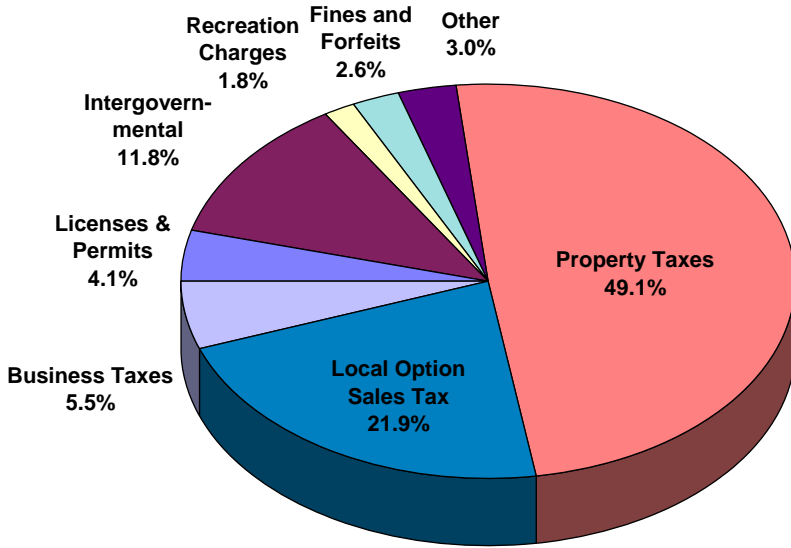
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and Sewer rates had remained the same for the previous ten years; however, in FY 2005, a sewer engineering and water and sewer rate study was conducted. As a result of this study,

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

Due to two extremely dry summers, water and sewer revenue collected in those years was greater than anticipated, so the Town conducted an update to the 2005 rate study. This resulted in water rates remaining unchanged until January 2010, and the sewer volume charge reduced in January 2009. Projected revenue for FY 2010 is in an increase of 1.1% above the FY 2009 estimated end-of-year.

## REVENUES BY SOURCE – MAJOR FUNDS

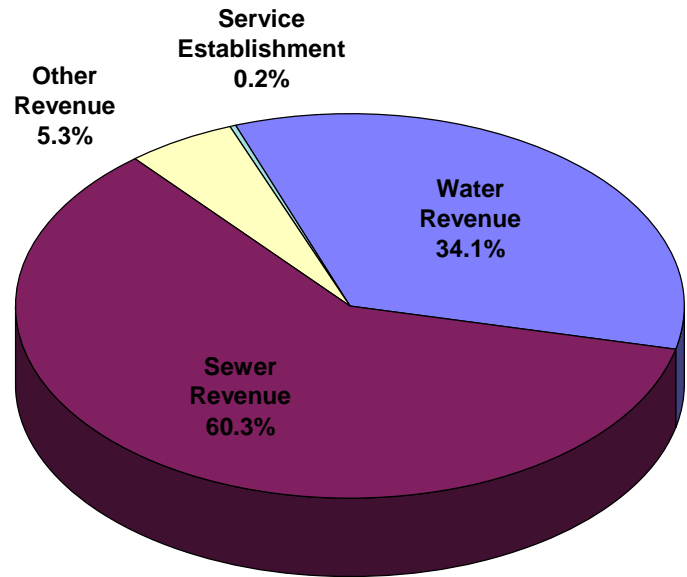
### GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2010 total \$35,974,004, a 4.9% decrease from the previous year's budget and 1.2% above the FY 2009 estimated revenue. Property tax revenue accounts for the largest portion of total revenue at 49.1% followed by local option sales tax at 21.9%. Intergovernmental revenues make up 11.8%, and licenses and permits, 4.1%. Business taxes are 5.5%, fines and forfeits 2.6%, recreation charges 1.8%, and other revenue, which includes interest income, is 3.0% of the total.

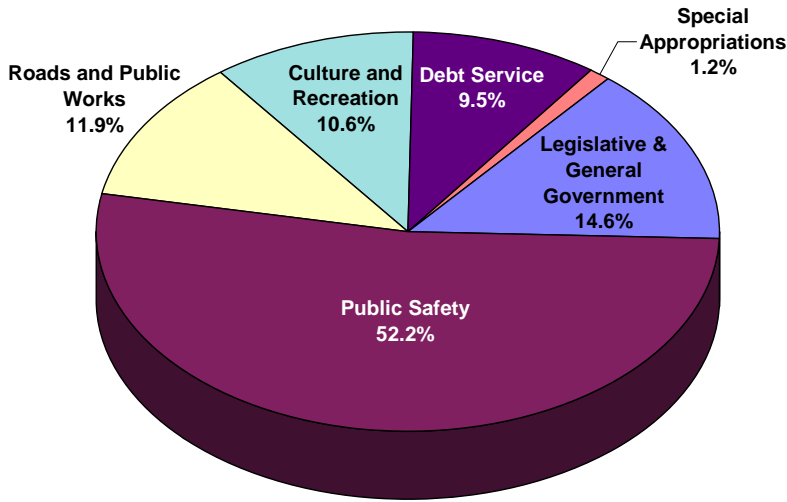
### WATER & SEWER

Water and Sewer Fund revenues are expected to be \$12,592,605, an increase of 1.1% above the FY 2009 estimated revenue. The chart to the right shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 60.3% followed by water revenue at 34.1%. Service establishment fees are 0.2% and other revenue, which includes interest income, makes up 5.3%.



# EXPENDITURES BY FUNCTION - MAJOR FUNDS

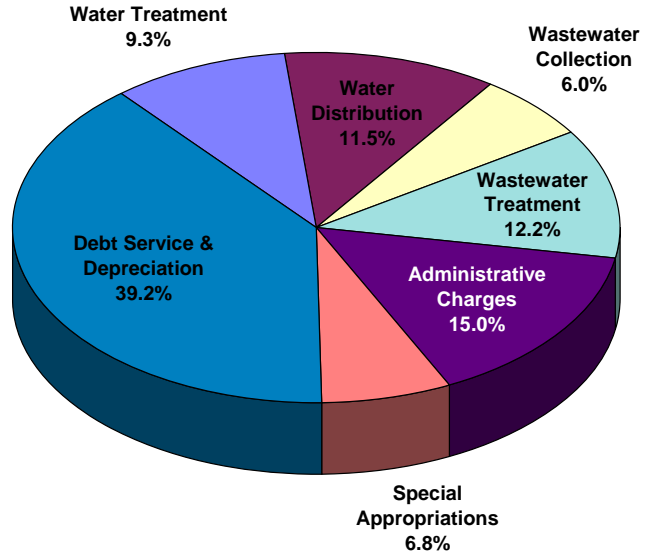
## GENERAL FUND



The chart to the left shows the percentage of total expenditures of each unit or function of Town Government. Public safety, comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 52.2% percent of expenditures. Legislative and General Government expends 14.6%, Roads and Public Works, 11.9%, and Culture & Recreation, 10.6%. The remainder is for debt service with 9.5% and special appropriations 1.2%.

## WATER & SEWER

The chart to the right shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.3%, Water Distribution 11.5%, Wastewater Collection 6.0%, Wastewater Treatment 12.2%, Administrative charges by General Fund departments are 15.0% of total expenses, Special Appropriations 6.8%, and Debt Service & Depreciation make up 39.2%.





## DEPARTMENTAL USE OF FUNDS

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| Department                  | %<br>General<br>Fund | %<br>Sanitation<br>Fund | %<br>Library<br>Fund | %<br>Water & Sewer<br>Fund |
|-----------------------------|----------------------|-------------------------|----------------------|----------------------------|
| Mayor and Board of Aldermen | 100.00               |                         |                      |                            |
| Town Administrator's Office | 85.00                |                         |                      | 15.00                      |
| Financial Administration    | 65.00                |                         |                      | 35.00                      |
| Human Resources             | 85.00                |                         |                      | 15.00                      |
| Information Technology      | 89.38                |                         | 2.95                 | 7.67                       |
| General Services            | 88.21                |                         | 4.06                 | 7.73                       |
| Development                 |                      |                         |                      |                            |
| Administration              | 85.00                |                         |                      | 15.00                      |
| Office of Planning          | 85.00                |                         |                      | 15.00                      |
| Code Enforcement            | 100.00               |                         |                      |                            |
| Office of Engineer          | 75.00                |                         |                      | 25.00                      |
| Public Safety               |                      |                         |                      |                            |
| Animal Services             | 100.00               |                         |                      |                            |
| Municipal Court             | 100.00               |                         |                      |                            |
| Police Department           | 100.00               |                         |                      |                            |
| Fire Department             | 100.00               |                         |                      |                            |
| Public Services             |                      |                         |                      |                            |
| Administration              | 66.00                |                         |                      | 44.00                      |
| Fleet Maintenance           | 100.00               |                         |                      |                            |
| Streets and Drainage        | 100.00               |                         |                      |                            |
| Sanitation                  | 13.06                | 86.94                   |                      |                            |
| Parks and Recreation        | 98.97                |                         | 0.23                 | 0.80                       |
| Public Utilities            |                      |                         |                      |                            |
| Water Treatment Plant       |                      |                         |                      | 100.00                     |
| Water Distribution System   |                      |                         |                      | 100.00                     |
| Wastewater Collection       |                      |                         |                      | 100.00                     |
| Wastewater Treatment        |                      |                         |                      | 100.00                     |

## BOARD OF MAYOR AND ALDERMEN

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

### **FY 2009 Goals and Objectives**

#### **Goal: Be a financially sound town government.**

Objectives:

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

#### **Goal: Become a high performance service organization.**

Objectives:

- Maintain a high level of productivity
- Use the most efficient “state of the art” methods in service delivery using technology and new approaches.
- Achieve a high level of citizen satisfaction with Town services.
- Focus on “basic services”.
- Maintain a highly motivated and professional workforce.
- Become an organization valuing and practicing the Town’s core values with greater accountability.

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

Objectives:

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

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

Objectives:

- Provide self-contained and sufficient Town services.
- Advocate for the Town’s interests at the federal, state, and regional levels.
- Shape regional policies and plans protecting Collierville’s interests.
- Create a leadership based upon a common vision for the future with realistic and achievable goals.
- Forge a strong relationship with the legislative delegation based upon mutual respect.

#### **Goal: Improve mobility and traffic flow.**

Objectives:

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

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

Objectives:

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

# BOARD OF MAYOR AND ALDERMEN

## Performance Measures

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| <b>Goal: Preserve Collierville's Heritage and Character</b>                                 |                 |                    |                    |
| # of park acres   | 386             | 386                | 496                |
| # of new development projects   | 18              | 5                  | 8                  |
| # of community events   | 18              | 18                 | 18                 |
| <b>Goal: Financially Sound Town Government</b>  |                 |                    |                    |
| % of revenues from property tax   | 44.1%           | 48.5%              | 49.1%              |
| % of revenues from sales tax  | 21.9%           | 22.6%              | 29.1%              |
| % of revenues from development fees   | 3.3%            | 1.9%               | 2.0%               |
| % undesignated fund balance   | 47.9%           | 34.0%              | 25.5%              |
| <b>Goal: High Performance Organization</b>  |                 |                    |                    |
| Employee Turnover Ratio   | 10.2%           | 6.8%               | 8.5%               |
| Average Response Time to Citizens Concerns (hrs) *  | N/A             | N/A                | 24.0               |
| <b>Goal: Be Recognized as a Regional Leader</b>   |                 |                    |                    |
| # of meetings held with legislators   | 13              | 9                  | 12                 |
| Membership on regional/national boards, associations<br>or advisory boards                  | 5               | 5                  | 5                  |
| # of leadership positions on intergovernmental<br>committees, task force or advisory boards | 15              | 15                 | 15                 |
| # of intergovernmental meetings attended  | 18              | 31                 | 30                 |
| <b>Goal: Improve Mobility and Traffic Flow</b>  |                 |                    |                    |
| # road miles  | 246             | 261                | 266                |
| # of lane miles overlaid  | 0.0             | 27.0               | 20.0               |
| Linear feet of greenbelt trails added   | 9,800           | 7,920              | 3,696              |
| <b>Goal: Sustainable Local Economy</b>  |                 |                    |                    |
| # of sq. ft. of retail/commercial approved  | 407,513         | 33,683             | 120,000            |
| # of residential homes constructed  | 189             | 50                 | 55                 |
| # of industry sites visited by town staff   | 11              | 9                  | 12                 |
| # of new businesses in Collierville   | 104             | 104                | 115                |
| % increase in sales tax revenue   | 2.4%            | (4.4)%             | (1.8)%             |
| % dependence on 10 largest tax payers   | 9.94%           | 9.85%              | 9.85%              |
| % increase in property values   | 4.2%            | 3.7%               | 11.8%              |

\*New measure started with FY 2010.

**BOARD OF MAYOR AND ALDERMEN**

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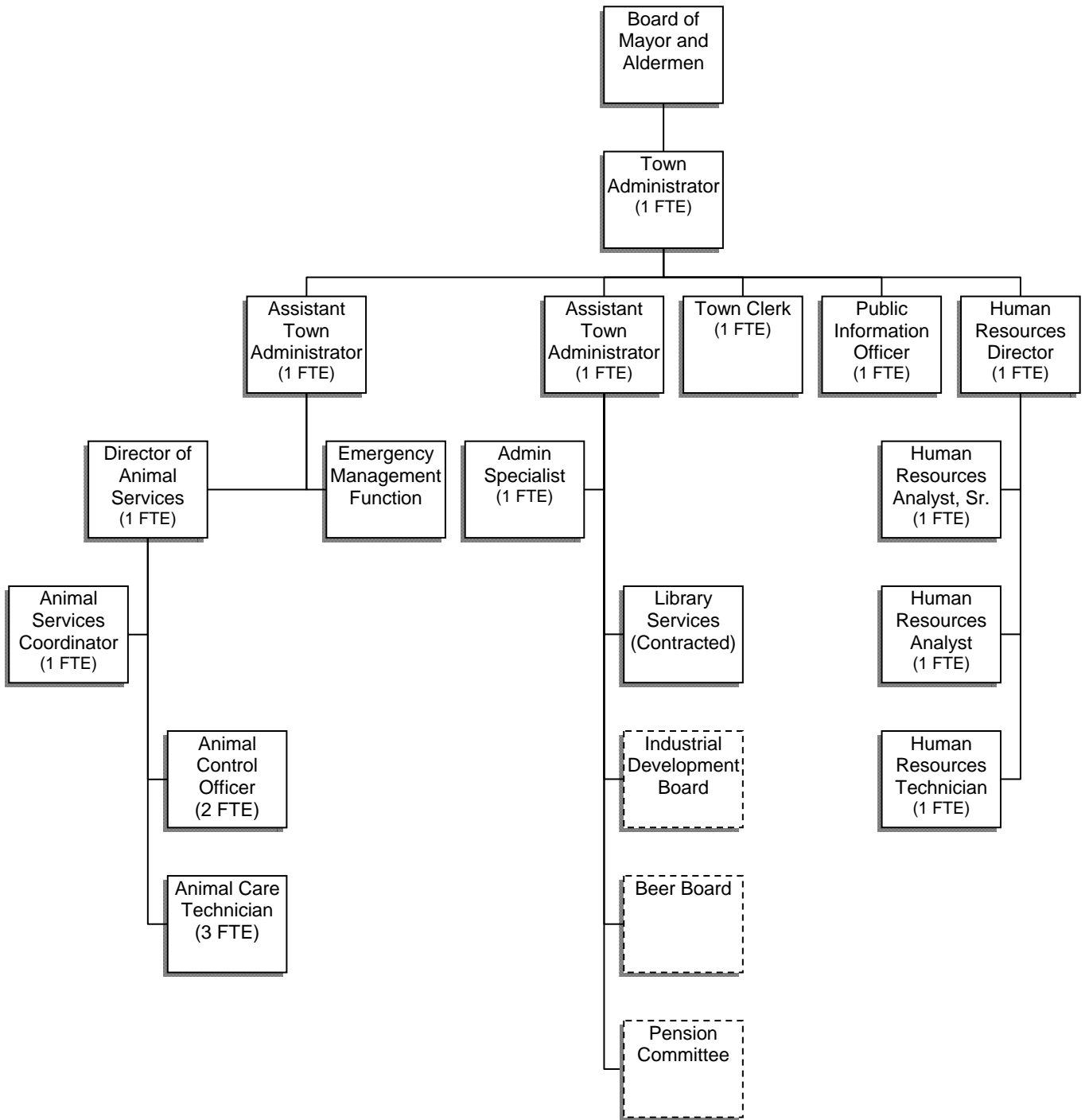
**Budget Summary**

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 127,846        | \$ 154,332        | \$ 156,745        | \$ 158,798        | \$ 104,223        |
| Operating Expense                | 55,721            | 40,695            | 64,775            | 57,800            | 49,047            |
| Capital Outlay                   | 0                 | 0                 | 4,000             | 4,000             | 0                 |
| <b>Total</b>                     | <b>\$ 183,567</b> | <b>\$ 195,027</b> | <b>\$ 225,520</b> | <b>\$ 220,597</b> | <b>\$ 153,270</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>General Fund</b>              | <b>\$ 183,567</b> | <b>\$ 195,027</b> | <b>\$ 225,520</b> | <b>\$ 220,597</b> | <b>\$ 153,270</b> |

**Staffing Summary**

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 08      |                   | FY 09      |                   | FY 10      |                   |
| Salaries                   | 6.0        | \$ 39,753         | 6.0        | \$ 39,600         | 6.0        | \$ 39,600         |
| Wages                      | 1.0        | 40,953            | 1.0        | 42,835            | 0.0        | 0                 |
| Part-time                  | 0.0        | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| Other Compensation         |            | 0                 |            | 0                 |            | 0                 |
| Benefits                   |            | 73,627            |            | 76,363            |            | 64,623            |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 0                 |
| Other Personnel            |            | 0                 |            | 0                 |            | 0                 |
| <b>Total</b>               | <b>7.0</b> | <b>\$ 154,332</b> | <b>7.0</b> | <b>\$ 158,798</b> | <b>6.0</b> | <b>\$ 104,223</b> |

# TOWN ADMINISTRATOR'S OFFICE



## TOWN ADMINISTRATOR’S OFFICE

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

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

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

Some of the objectives of the Town Administrator’s office is to 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.

### 2010 MANAGEMENT AGENDA

#### Top priority:

- Maintain a five-year financial projection for all Town services.
- Improve Cost Benefit Analysis process for annual Budget decisions.
- Continue emphasis on Leadership & Management Training.

- Conduct community outreach and public awareness thru participation in community civic organizations and public speeches.
- Develop a new financing model for the five-year Capital Investment Program.
- Improve standards for measuring program effectiveness.
- Constant improvement of Public Communications through media relationships, published documents, press releases and neighborhood associations.
- Establish customer service benchmarks and performance indicators through Mayor’s Action Center reports.

#### High priority:

- Establish a core training model for management level positions.
- Improve CIP project planning and contract management with new processes and accountability standards.
- Improve management model of performance based program evaluation.
- Refine programs and services evaluation model through enhanced measurements and data collection.
- Improve management model of performance based program evaluation.
- Refine programs and services evaluation model through enhanced measurement and data collection.
- Improve Historic District stability and enhance retail.
- Update Downtown Area Plan.
- Improve Growth Management through development process evaluation and planning policies and ordinance improvements.

### Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 543,613        | \$ 608,839        | \$ 623,004        | \$ 612,413        | \$ 658,237        |
| Operating Expense                | 75,978            | 87,838            | 150,193           | 140,400           | 97,297            |
| Capital Outlay                   | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 619,591</b> | <b>\$ 696,677</b> | <b>\$ 773,197</b> | <b>\$ 752,813</b> | <b>\$ 755,534</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (92,939)          | (104,502)         | (115,980)         | (112,922)         | (113,330)         |
| <b>General Fund</b>              | <b>\$ 526,652</b> | <b>\$ 592,175</b> | <b>\$ 657,218</b> | <b>\$ 639,891</b> | <b>\$ 642,204</b> |

**Staffing Summary**

|                            | Actual<br>FY 08 |                   | Estimated<br>FY 09 |                   | Budget<br>FY 10 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 5.0             | \$ 421,362        | 5.0                | \$ 434,054        | 5.0             | \$ 434,054        |
| Wages                      | 1.0             | 21,833            | 1.0                | 7,372             | 1.0             | 27,000            |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 0                 |                    | 0                 |                 | 0                 |
| Benefits                   |                 | 160,582           |                    | 169,487           |                 | 195,683           |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 0                 |
| Other Personnel            | 1.0             | 5,062             | 1.0                | 1,500             | 1.0             | 1,500             |
| <b>Total</b>               | <b>7.0</b>      | <b>\$ 608,839</b> | <b>7.0</b>         | <b>\$ 612,413</b> | <b>7.0</b>      | <b>\$ 658,237</b> |

**Performance Measures**

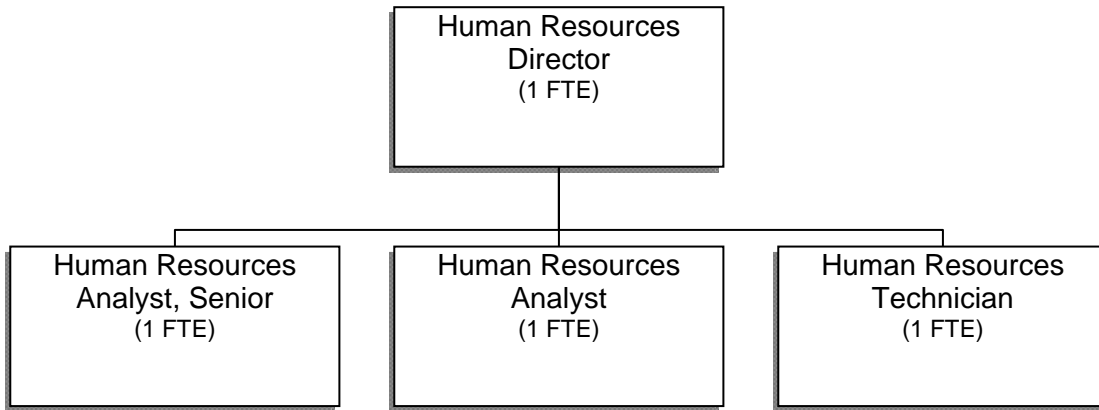
| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Total Budget Managed*                             | \$64,736,245    | \$71,723,448       | \$70,083,957       |
| Operating Budget Variance from Actual             | 4.7%            | 3.0%               | 3.0%               |
| Total Value of all Capital Projects               | \$12,355,718    | \$14,108,601       | \$11,743,900       |
| Total Number of Capital Projects                  | 38              | 35                 | 28                 |
| % of CIP Projects Completed on Schedule           | 77.8%           | 73.3%              | 80.0%              |
| % of CIP Projects Completed Under Budget          | 84.7%           | 91.7%              | 95.0%              |
| Full-Time Employees Managed                       | 469             | 472                | 454                |
| % of Personnel Expenses to Overall Budget         | 68.4%           | 69.3%              | 70.9%              |
| Public Information                                |                 |                    |                    |
| Press Releases**                                  | N/A             | N/A                | 97                 |
| Neighborhood Email Announcement & Reports**       | N/A             | N/A                | 52                 |
| Public Presentations to Community Organizations** | N/A             | N/A                | 12                 |
| Public Hearings Conducted**                       | N/A             | N/A                | 9                  |
| Mayor's Action Center Requests Reviewed**         | N/A             | N/A                | 2,600              |
| # of Policy Revisions**                           | N/A             | N/A                | 15                 |
| # of Ordinance Amendments**                       | N/A             | N/A                | 10                 |

\*Including CIP budget

\*\*New measure started with FY 2010.

# HUMAN RESOURCES

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## HUMAN RESOURCES

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

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

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

### **FY 2009 Accomplishments**

- Worked with HCS/Caremark and lowered mail-order scripts to one co-pay for a three-month supply. Successfully coordinated the Town's first Reduction in Force without any known legal implications. Provided the affected employees with the necessary information and paperwork to assist them in transitioning from the Town's workforce.
- Changes to the Family Medical Leave Act (FMLA), effective in January 2009, included eligibility requirements, the addition of military caregiver leave, and the addition of qualifying exigencies regarding the military. These changes required our policies to be updated and additional training for departmental timekeepers.
- MTAS conducted the Municipal Management Academy (MMA) training for additional supervisors. This course consisted of 8 monthly 4-hour sessions designed to help supervisors develop the necessary skills for successful employee management.
- Researched and secured a contract with a new employee assistance program (EAP) vendor to

provide EAP services to employees and their family members. CONCERN EAP provided supervisory training on "How to Recognize a Troubled Employee" as part of their services.

- Worked toward maintaining and/or reducing both the employee and the Town's costs for our various insurance programs. Avoided a premium increase to employees enrolled in the dental and vision programs. HR staff will absorb additional work that was performed by the broker.
- Completed the annual random drug-testing program for employees required to utilize a Commercial Driver's license. Successfully completed the first annual random drug-testing program for safety sensitive positions in the Police and Fire Department.
- Provided flu shot program/health fair for employees at no charge and a nominal cost to employees' families.
- Assisted several employees through the Town's new retirement program.
- Coordinated the recruitment process and subsequent hire of the Development Director.

### **FY 2010 Goals and Objectives**

**Goal: Update the Personnel Policies & Procedures to maintain compliance with new labor laws.**

Objectives:

- Monitor pending legislation, for example: The Healthy Families Act, Employee Free Choice Act (EFCA), and Public Safety Employer – Employee Cooperation Act.
- Revise current policies to comply with recent changes in the Family Medical Leave Act (FMLA), the Fair Pay Act, the American with Disabilities Act (ADA), the ADA Amendments Act, and the Uniformed Services Employment and Reemployment Rights Act (USERRA).
- Communicate changes to all employees.

**Goal: Conduct salary benefit surveys in order to maintain competitiveness in the local market place.**

Objectives:

- Survey all public safety positions.
- Survey all benchmark positions.
- Recommend changes to the Classification & Compensation Plan and employee benefits program when appropriate.

**Goal: Initiate the process for Human Resources staff members to obtain professional certifications, which recognizes their commitment to the field of Human Resources.**

Objectives:

- Prepare for the IPMA-CP certification exam through the International Public Management Association for Human Resources (IPMA – HR).

## HUMAN RESOURCES

**Goal: Bid out health insurance related contracts and services.**

Objectives:

- Bid out contract for the Town's Third Party Administrator (TPA).

- Bid out contract for insurance consultant for life/health and property/casualty issues.

### Performance Measures

| Activity   | Actual      | Estimated     | Projected   |
|--|-------------|---------------|-------------|
|  | FY 08       | FY 09         | FY 10       |
| Applications processed   | 1,125       | 974           | 750         |
| Employee Orientation Programs conducted  | 13          | 12            | 12          |
| New employees hired  | 62          | 60            | 45          |
| Workman's compensation claims processed  | 81          | 68            | 65          |
| Unemployment compensation costs  | \$16,799.00 | \$53,868.00 * | \$40,000.00 |
| # days to process an application   | 3           | 3             | 3           |
| % employees assisted with health insurance claims  | 55%         | 50%           | 50%         |
| % open positions filled within 90 days   | 60%         | 70%           | 80%         |
| % performance evaluations submitted to payroll by 1st pay period after being received          | 98%         | 98%           | 98%         |
| % of performance evaluations received in H. R. on a timely basis (i.e., on or before due date) | 83%         | 80%           | 75%         |
| Town wide turnover rate  | 10.2%       | 6.8%          | 8.5%        |

\* Unanticipated increase in unemployment compensation costs due to downturn in economy resulting in employee layoffs.

### Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 292,478        | \$ 317,463        | \$ 336,088        | \$ 334,392        | \$ 343,436        |
| Operating Expense                | 64,397            | 73,211            | 144,669           | 125,494           | 111,570           |
| Capital Outlay                   | 0                 | 1,448             | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 356,875</b> | <b>\$ 392,122</b> | <b>\$ 480,757</b> | <b>\$ 459,886</b> | <b>\$ 455,006</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (53,531)          | (58,818)          | (72,113)          | (68,983)          | (68,251)          |
| <b>General Fund</b>              | <b>\$ 303,344</b> | <b>\$ 333,304</b> | <b>\$ 408,643</b> | <b>\$ 390,903</b> | <b>\$ 386,755</b> |

# HUMAN RESOURCES

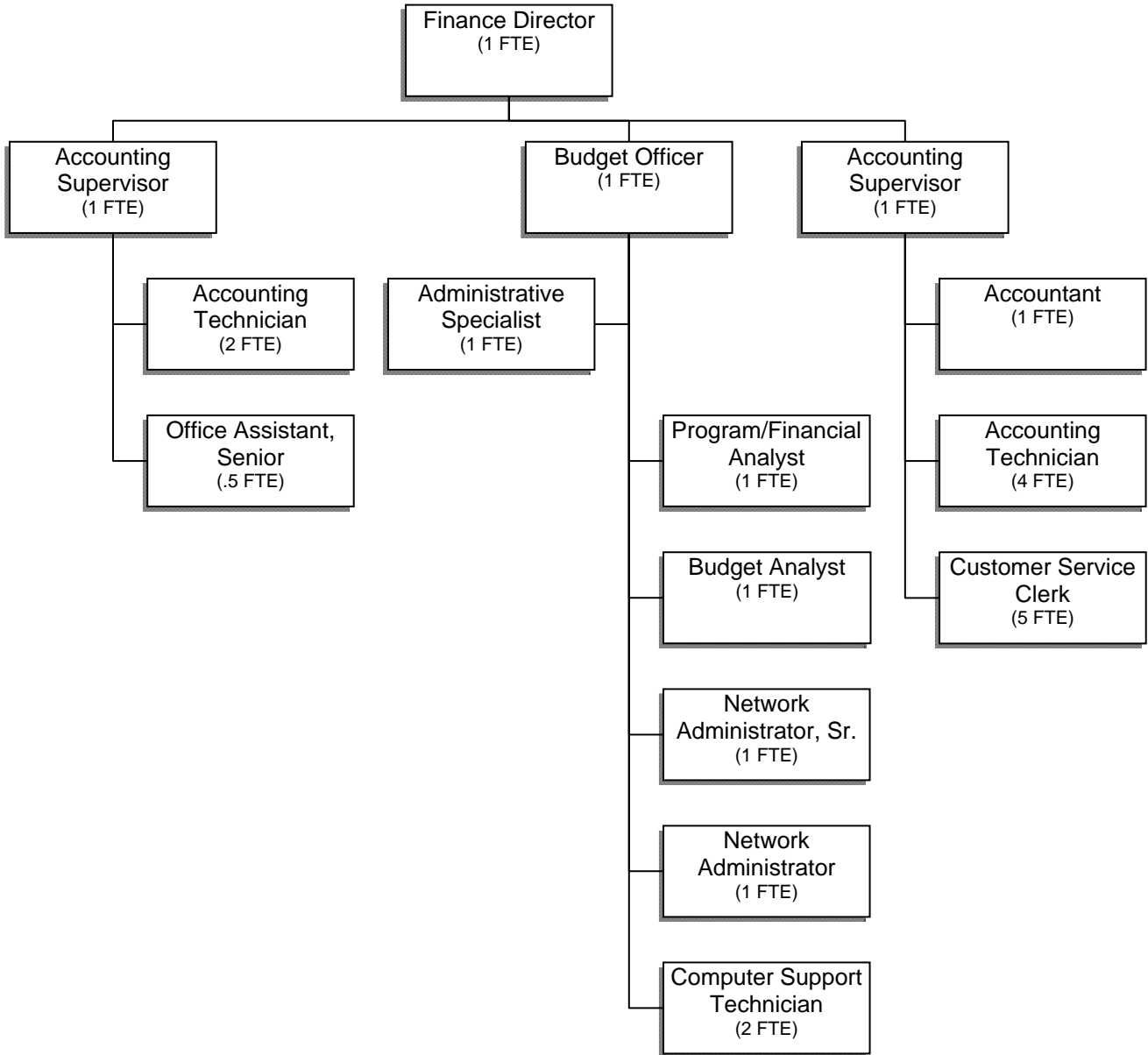
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## Staffing Summary

|                            | Actual<br>FY 08 |                   | Estimated<br>FY 09 |                   | Budget<br>FY 10 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 3.0             | \$ 197,779        | 3.0                | \$ 202,595        | 3.0             | \$ 204,179        |
| Wages                      | 1.0             | 31,851            | 1.0                | 33,343            | 1.0             | 34,479            |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 0                 |                    | 0                 |                 | 0                 |
| Benefits                   |                 | 87,832            |                    | 98,455            |                 | 104,778           |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 0                 |
| Other Personnel            | 0.0             | 0                 | 0.0                | 0                 | 0.0             | 0                 |
| <b>Total</b>               | <b>4.0</b>      | <b>\$ 317,463</b> | <b>4.0</b>         | <b>\$ 334,392</b> | <b>4.0</b>      | <b>\$ 343,436</b> |

# FINANCIAL ADMINISTRATION

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## FINANCIAL ADMINISTRATION

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

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

The department provides specific services to the operating departments including payroll, inventory and fixed asset control, budgeting, and financial reporting.

Finance provides other services to the operating departments through the divisions of Information Technology and General Services.

Financial reporting has been timely and accurate. Credit ratings were upgraded to Aa1.

### **FY 2009 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 2008 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2009 budget.
- Integrated insurance information with capital asset program.
- Scanned all utility billing applications.
- Began scanning business license and property tax documents.
- Provided four training sessions to internal customers.

### **FY 2010 Goals and Objectives**

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

Objectives:

- Earn the twelfth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the eighteenth Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Limit the number of audit entries to between 10 and 20.
- Maximize revenue collection by reviewing four situs reports.
- Maintain financial ratios set by the Town's debt policy.
- Perform four internal audits by June 30, 2010.

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

Objectives:

- Distribute all monthly financial reports to internal customers by the twentieth of the following month.
- Provide job-related training for all employees of the department by June 30, 2009.
- Provide four training sessions on various finance functions to internal customers.
- Send out courtesy reminder notices a minimum of three times a year.

# FINANCIAL ADMINISTRATION

## Performance Measures

| Activity  | Actual     | Estimated  | Projected  |
|---|------------|------------|------------|
|   | FY 08      | FY 09      | FY 10      |
| Number of adjusting entries for audit purposes            | 10         | 12         | 12         |
| Percent of property tax levy collected                    | 98.18%     | 97.00%     | 96.50%     |
| Variance of estimated revenue to actual                   | 0.55%      | 2.00%      | 2.00%      |
| Variance of estimated expenditures to actual              | 4.68%      | 3.00%      | 3.00%      |
| Percent of undesignated fund balance to                   |            |            |            |
| General Fund expenditures                                 | 47.86%     | 33.98%     | 25.47%     |
| Ratio of debt service to General Fund expenditures        | 0.10       | 0.09       | 0.10       |
| Debt service to General Fund revenues                     | 0.09       | 0.09       | 0.10       |
| Total bonded debt per capita                              | \$1,581.46 | \$1,670.18 | \$1,564.98 |
| Net bonded debt per capita                                | \$700.14   | \$877.52   | \$813.12   |
| Internal audits performed                                 | 4          | 2          | 4          |
| General government obligation bond rating                 | Aa1        | Aa1        | Aa1        |
| Percent of monthly financial reports delivered by         |            |            |            |
| 20th of following month                                   | 92%        | 100%       | 100%       |
| Utility bill accounts at fiscal year end                  | 15,286     | 15,469     | 15,600     |
| Percent of total payments received at drive               |            |            |            |
| through window  | 15.6%      | 13.1%      | 8.0%       |
| Percent of customers utilizing electronic payment options | 22.9%      | 28.8%      | 30.0%      |
| Percent of employees completing 8 hrs of                  |            |            |            |
| inservice training  | 100%       | 100%       | 100%       |
| Number of training sessions to internal customers         | 6          | 3          | 4          |
| Situs reports reviewed                                    | 4          | 4          | 4          |
| Times per year courtesy reminders sent                    | 2          | 4          | 3          |

## Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel                        | \$ 961,546          | \$ 1,041,897        | \$ 1,179,089        | \$ 1,146,874        | \$ 1,189,962        |
| Operating Expense                | 190,099             | 212,359             | 251,917             | 234,142             | 241,768             |
| Capital Outlay                   | 7,682               | 0                   | 3,545               | 0                   | 0                   |
| <b>Total</b>                     | <b>\$ 1,159,328</b> | <b>\$ 1,254,256</b> | <b>\$ 1,434,551</b> | <b>\$ 1,381,017</b> | <b>\$ 1,431,730</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Water & Sewer Fund               | (405,765)           | (438,989)           | (502,093)           | (483,356)           | (501,106)           |
| <b>General Fund</b>              | <b>\$ 753,563</b>   | <b>\$ 815,266</b>   | <b>\$ 932,458</b>   | <b>\$ 897,661</b>   | <b>\$ 930,625</b>   |

# FINANCIAL ADMINISTRATION

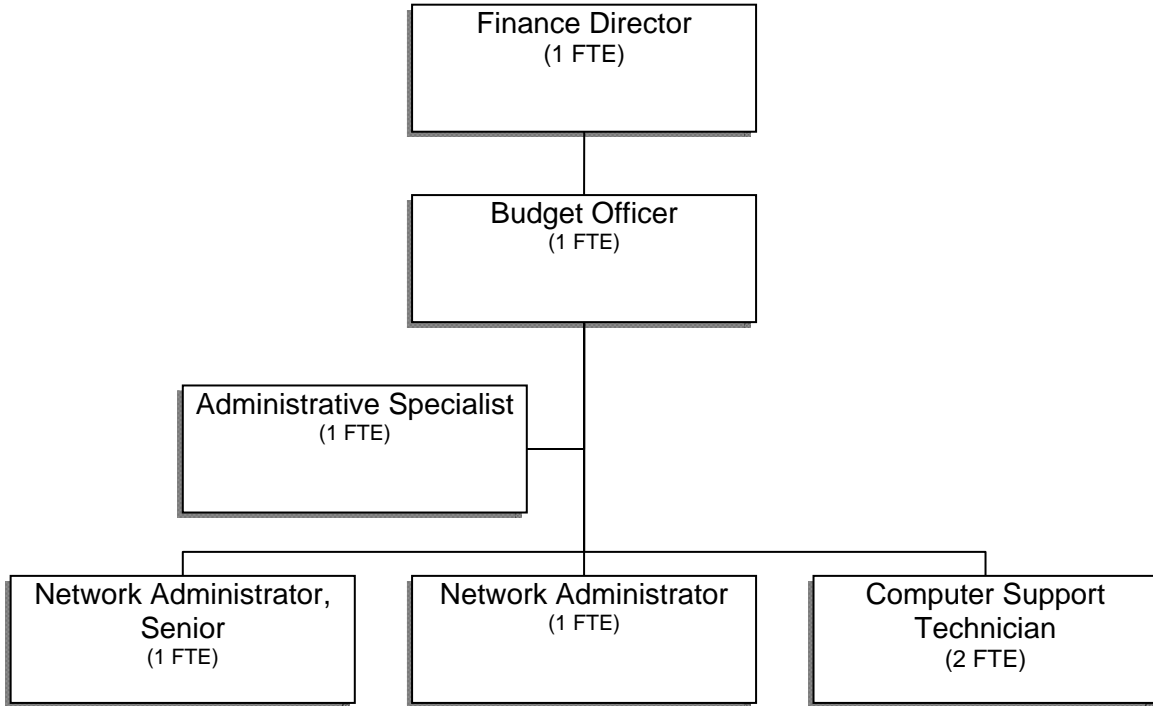
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## Staffing Summary

|                            | Actual<br>FY 08 |                     | Estimated<br>FY 09 |                     | Budget<br>FY 10 |                     |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries                   | 6.0             | \$ 367,070          | 7.0                | \$ 425,002          | 7.0             | \$ 428,919          |
| Wages                      | 12.0            | 356,470             | 12.0               | 361,725             | 12.0            | 378,526             |
| Part-time                  | 1.0             | 11,035              | 1.0                | 14,000              | 1.0             | 12,991              |
| Other Compensation         |                 | 0                   |                    | 0                   |                 | 0                   |
| Benefits                   |                 | 278,417             |                    | 346,148             |                 | 369,526             |
| Merit & General Adjustment |                 |                     |                    | 0                   |                 | 0                   |
| Other Personnel            | 1.0             | 28,904              | 0.0                | 0                   | 0.0             | 0                   |
| <b>Total</b>               | <b>20.0</b>     | <b>\$ 1,041,897</b> | <b>20.0</b>        | <b>\$ 1,146,874</b> | <b>20.0</b>     | <b>\$ 1,189,962</b> |

# INFORMATION TECHNOLOGY

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## INFORMATION TECHNOLOGY

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

The division is under the supervision of the Budget Officer and consists of five employees—a senior network administrator, a network administrator, two computer support technicians, and an administrative specialist.

Information Technology's responsibilities include:

- Administration of Town-wide network systems.
  - a. Administer backup, security, and recovery procedures on all Linux, Windows and other Town servers.
  - b. Maintain and administer voice mail and telephone systems.
  - c. Monitor systems via management software tools.
  - d. Serve as a front-line interface to users, accepting and resolving trouble reports.
  - e. Produce and maintain documentation on all systems related procedures.
- Maintenance of hardware/software.
  - a. Configure, test, install, troubleshoot and maintain new and existing hardware, software and communications equipment.
  - b. Maintain inventory of hardware and software products ensuring compliance with software licensing.
  - c. Conduct software upgrades/patches as required.
- Evaluation of new equipment/software.
  - a. Remain abreast of the latest computer and networking developments and services.
  - b. Provide input/recommendations to management on the direction of IT and the Town.

### FY 2009 Accomplishments

- Purchased 70 and installed 74 (four were donated) new and replacement computers and laptops.
- Installed a new phone system and redundant internet fail-over in the Fire Administration Facility.

- Installed VPNs (virtual private networks) at the Police Annex and the Johnson Park house.
- Completed an assessment of the Town's network.
- Continued the upgrade of out-dated and obsolete switches to more efficient switches.
- Began migration to authentication management.
- Implemented a patch management system.
- Installed a new antivirus server.
- Configured new Town mobile devices for email service.
- Connected the Engineering Department to traffic signal maintenance.
- Connected the Public Services Department to the SCADA monitoring system at the wastewater treatment plants.

### FY 2010 Goals and Objectives

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

Objectives:

- Purchase and install 34 new and replacement computers by June 30, 2010.
- Implement a new Town email system.
- Install new cabling and phone system at the Community Center.
- Design and contract for cabling for the new Police/Court facility.
- Implement recommendations resulting from the network assessment.
- Complete the Town-wide inventory of computer assets by 9/30/09.

**Goal: Maintain a high level of productivity from staff.**

Objectives:

- Provide a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.
- Utilize the new tracking system to provide measurements of staff's workload.

# INFORMATION TECHNOLOGY

## Performance Measures

| Activity                           | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|------------------------------------|-----------------|--------------------|--------------------|
| Servers maintained                 | 14              | 16                 | 15                 |
| PCs maintained                     | 358             | 368                | 368                |
| Routers maintained                 | 2               | 6                  | 6                  |
| VLANs                              | 6               | 6                  | 75                 |
| VPNs                               | 1               | 3                  | 4                  |
| PBXs                               | 2               | 3                  | 3                  |
| Network Availability               | >99%            | >99%               | >99%               |
| % time spent on repair/maintenance | 25%             | 30%                | 30%                |
| % time spent on administration     | 75%             | 70%                | 70%                |

## Budget Summary

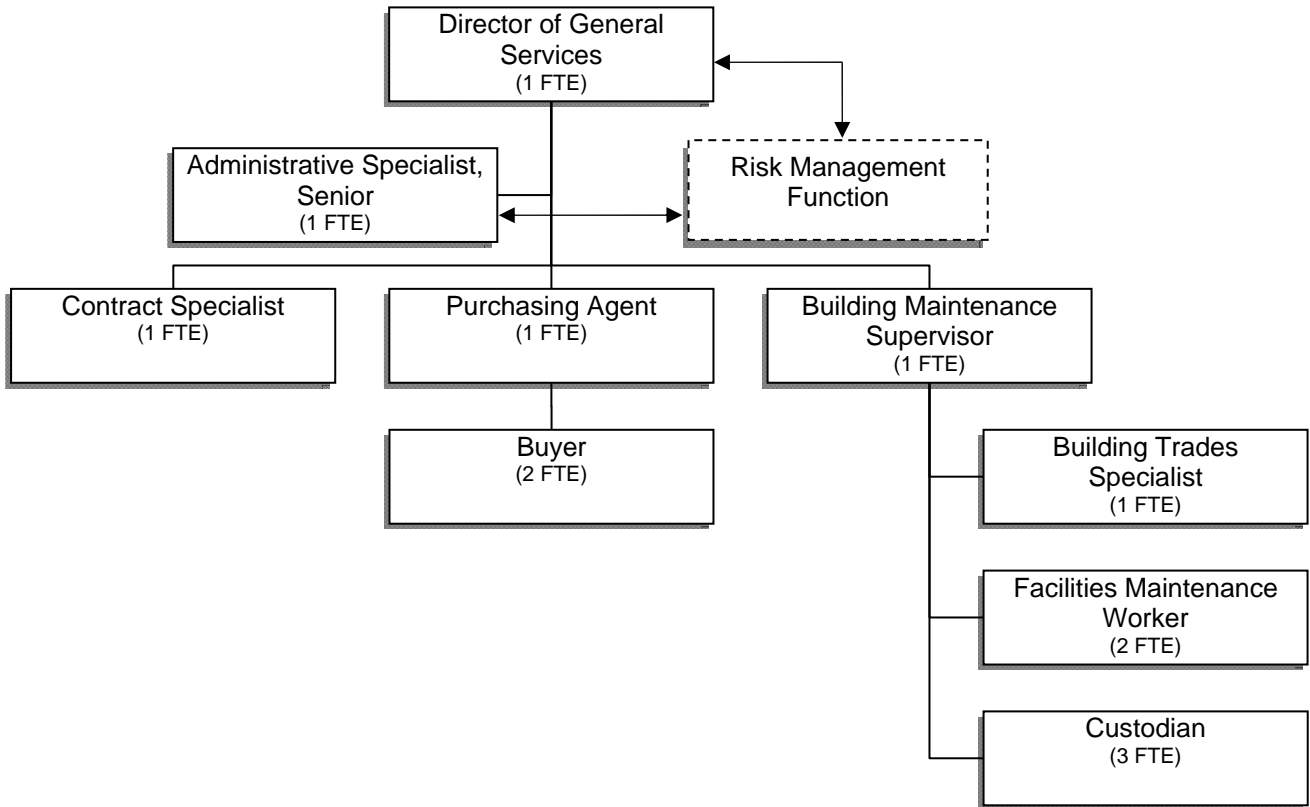
|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 288,846        | \$ 265,378        | \$ 302,349        | \$ 285,769        | \$ 295,079        |
| Operating Expense                | 142,463           | 175,745           | 274,618           | 242,749           | 212,746           |
| Capital Outlay                   | 165,281           | 134,145           | 82,000            | 72,900            | 69,000            |
| <b>Total</b>                     | <b>\$ 596,590</b> | <b>\$ 575,268</b> | <b>\$ 658,967</b> | <b>\$ 601,418</b> | <b>\$ 576,825</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Library Fund                     | (10,000)          | (22,233)          | (32,000)          | (26,484)          | (17,000)          |
| Water & Sewer Fund               | (43,327)          | (39,807)          | (45,352)          | (42,865)          | (44,262)          |
| <b>General Fund</b>              | <b>\$ 543,263</b> | <b>\$ 513,228</b> | <b>\$ 581,615</b> | <b>\$ 532,069</b> | <b>\$ 515,563</b> |

## Staffing Summary

|                            | Actual<br>FY 08 |                   | Estimated<br>FY 09 |                   | Budget<br>FY 10 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
|                            |                 |                   |                    |                   |                 |                   |
| Salaries                   | 2.0             | \$ 80,288         | 2.0                | \$ 106,025        | 2.0             | \$ 107,203        |
| Wages                      | 3.0             | 84,687            | 3.0                | 99,001            | 3.0             | 101,367           |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 0                 |                    | 0                 |                 | 0                 |
| Benefits                   |                 | 100,403           |                    | 80,743            |                 | 86,509            |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 0                 |
| Other Personnel            |                 | 0                 |                    | 0                 |                 | 0                 |
| <b>Total</b>               | <b>5.0</b>      | <b>\$ 265,378</b> | <b>5.0</b>         | <b>\$ 285,769</b> | <b>5.0</b>      | <b>\$ 295,079</b> |

# GENERAL SERVICES

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## GENERAL SERVICES

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

The General Services Department serves Collierville and its citizens by supporting other Town departments in achieving their mission and the goals established by the Board of Mayor and Alderman. It performs a variety of functions that include purchasing, facilities management, risk management and contract administration as well as many special assigned projects.

The Director of General Services directs the department and receives office support from an Administrative Specialist, Senior. The Purchasing Division consists of a Purchasing Agent that supervises two Buyers. One Contract Specialist administers the Contract Administration Division, and the Risk Management Division duties are performed by various General Service's staff. The Facilities Management Division is operated with a Building Maintenance Supervisor, Building Trades Specialist, two Building Maintenance Workers, and three Custodians.

### FY 2009 Accomplishments

- Created and implemented Town of Collierville standard purchase order terms and conditions for all purchase transactions posted on the Town's web-site for vendors and contractors to access when needed.
- The Purchasing Division completed department training and implementation of a paperless purchasing software program that increased efficiencies in the Town's procurement process and stores data for future management use.
- The Facilities Maintenance division completed the in-house renovations of the Town's Executive Traincar and W.C. Johnson Park Football/Soccer concession stand with both projects coming in under budget.
- Created new page on re-engineered web-site specifically for bids and contracts, and developed new bid distribution forms that vendors download from the site and complete electronically to notify the purchasing division of a request to obtain certain documents.

- Gain approval to execute a term contract with GovDeals.com to dispose of the Town's surplus items via the internet generating higher revenues rather than using the labor intense disposal process of on-site auctions or sealed bids.

### FY 2010 Goals and Objectives

**Goal: Establish a contract with a Risk Management consultant for property and causality risk control.**

Objective:

- Solicit Request for Proposals, evaluate and request award of contract to a risk management consulting firm to perform risk control surveys on a regular basis, report exposure, review insurance premiums and make recommendations.

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

Objective:

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

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

Objective:

- During FY 2010, energy audits will be conducted to analyze building(s) energy consumption and prepare a plan of action to implement energy conservation measures such as re-lamping, installing sensors, investigate the use of solar power and many more options.

**Goal: Conduct internal training programs to teach end users, supervisors and managers how to develop standard specifications for the purchasing division to use as a guide in preparing solicitations for required goods or services.**

Objective:

- Before the end of FY 2010, purchasing staff will prepare a training manual and conduct an annual classroom work session to instruct department personnel on writing statements that will clearly communicate to the buyers the necessary requirements of the item or service.

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

Objective:

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

## GENERAL SERVICES

### Performance Measures

| Activity   | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|--|-----------------|--------------------|--------------------|
| Amount of facility work orders completed                       | 834             | 704                | 755                |
| Average cost per completed work order                          | \$81.20         | \$78.95            | \$77.00            |
| Average number of hours spent on work orders                   | 3.8             | 3.4                | 3.0                |
| Property and Casualty Claims Processed                         | 20              | 16                 | 13                 |
| Total amount paid out due to claims                            | \$181,568.00    | \$26,021.00        | \$25,000.00        |
| Number of formal bids to solicit                               | 55              | 58                 | 65                 |
| Number of formal bids awarded                                  | 44 (80%)        | 47 (81%)           | 59 (90%)           |
| Procedural infractions found during open purchase order audits | 1               | -                  | -                  |
| Number of RFPs/SOQs solicited                                  | 14              | 11                 | 12                 |
| Number of RFPs/SOQs awarded                                    | 8 (60%)         | 9 (81%)            | 10 (83%)           |
| Contracts administered   |                 |                    |                    |
| Total number of contracts executed                             | 12              | 138                | 140                |
| Term contracts   | 107             | 109                | 110                |
| One-time and professional services contracts                   | 55              | 68                 | 60                 |

### Budget Summary

|                                  | Actual            |                     | Budget              | Estimated           | Approved            |
|----------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 07             | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel                        | \$ 433,432        | \$ 541,316          | \$ 714,250          | \$ 663,632          | \$ 709,568          |
| Operating Expense                | 454,733           | 559,257             | 761,728             | 762,228             | 663,430             |
| Capital Outlay                   | 12,847            | 36,467              | 16,175              | 16,175              | 0                   |
| <b>Total</b>                     | <b>\$ 901,012</b> | <b>\$ 1,137,040</b> | <b>\$ 1,492,153</b> | <b>\$ 1,442,035</b> | <b>\$ 1,372,998</b> |
| <b>Reduction to expenditures</b> |                   |                     |                     |                     |                     |
| Library Fund                     | (49,868)          | (80,762)            | (67,503)            | (67,503)            | (55,947)            |
| Water & Sewer Fund               | (64,890)          | (81,197)            | (107,062)           | (99,545)            | (106,435)           |
| <b>General Fund</b>              | <b>\$ 786,254</b> | <b>\$ 975,081</b>   | <b>\$ 1,317,587</b> | <b>\$ 1,274,988</b> | <b>\$ 1,210,616</b> |

## GENERAL SERVICES

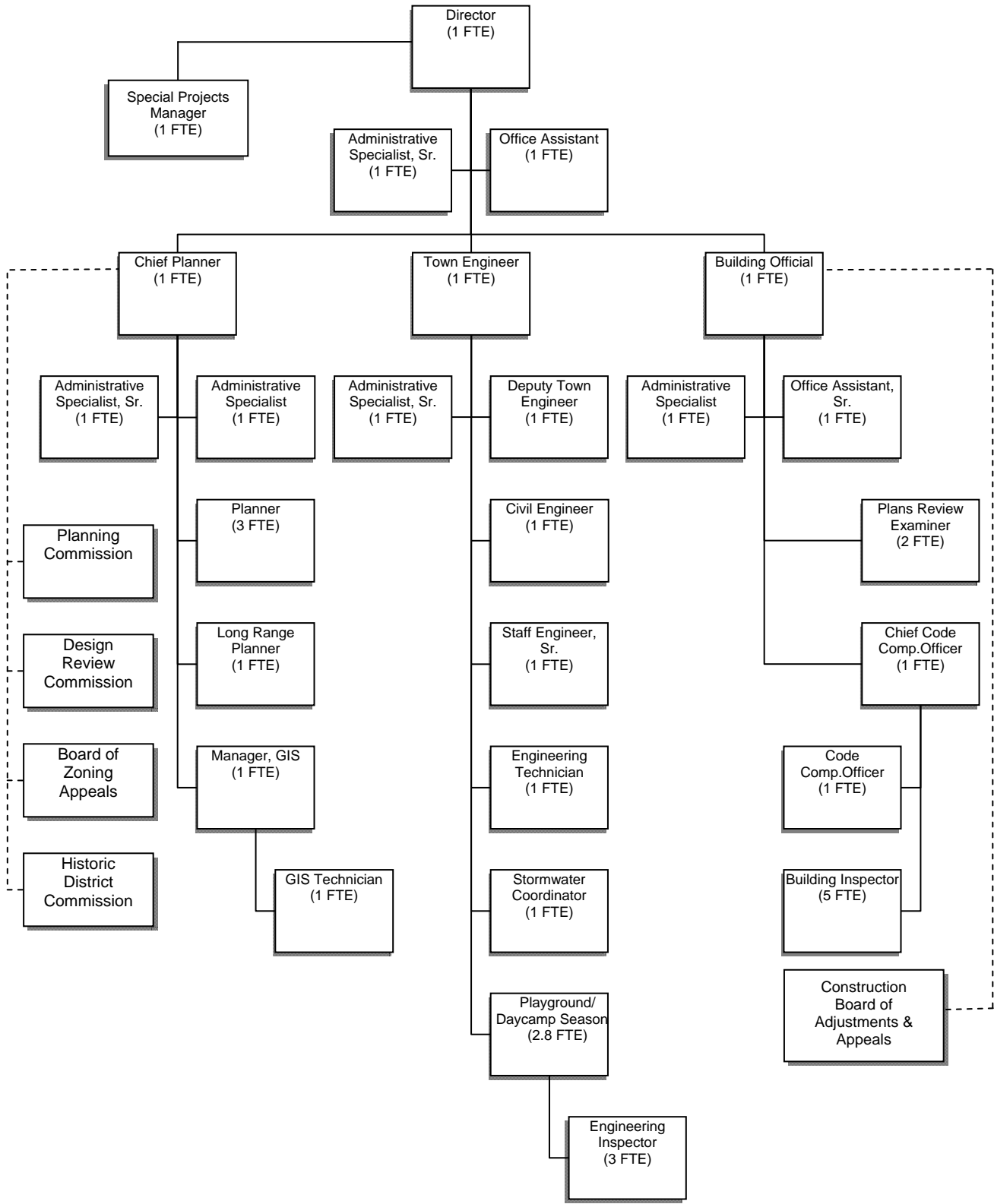
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### Staffing Summary

|                            | Actual<br>FY 08 |                   | Estimated<br>FY 09 |                   | Budget<br>FY 10 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 3.0             | \$ 153,290        | 3.0                | \$ 168,812        | 3.0             | \$ 171,621        |
| Wages                      | 8.0             | 198,225           | 10.0               | 271,426           | 10.0            | 295,063           |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 1,401             |                    | 2,000             |                 | 2,000             |
| Benefits                   |                 | 188,400           |                    | 221,394           |                 | 240,884           |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 0                 |
| Other Personnel            |                 | 0                 |                    | 0                 |                 | 0                 |
| <b>Total</b>               | <b>11.0</b>     | <b>\$ 541,316</b> | <b>13.0</b>        | <b>\$ 663,632</b> | <b>13.0</b>     | <b>\$ 709,568</b> |



# DEPARTMENT OF DEVELOPMENT





## DEVELOPMENT - ADMINISTRATION

The Development Department Administration Division consists of the Development Director, a Special Projects Manager, a Senior Administrative Specialist and a part-time Office Assistant. A primary function of this division is to provide administration and leadership for the Department's Planning, Code Enforcement and Engineering Divisions. The Department's vision, mission and values are as follows:

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

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

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

The Development Director, working under the supervision of the Town Administration, assists the Board of Mayor and Aldermen (BMA) with the establishment of land development-related goals for the Town's public and privately owned properties. The Director coordinates activities within its divisions and supervises the division managers to ensure that directives and policies are enacted to achieve the goals. The special Projects Manager assists the Director in completing complex tasks and assignments, including revisions and up-dates to the Town's development regulations and processes. A streamlining program was initiated during FY 2009 and efforts in this area will continue throughout FY 2010.

### Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 63,317         | \$ 70,086         | \$ 215,687        | \$ 161,966        | \$ 228,937        |
| Operating Expense                | 81,493            | 95,762            | 171,957           | 121,656           | 115,796           |
| Capital Outlay                   | 0                 | 4,216             | 1,500             | 750               | 0                 |
| <b>Total</b>                     | <b>\$ 144,810</b> | <b>\$ 170,064</b> | <b>\$ 389,143</b> | <b>\$ 284,372</b> | <b>\$ 344,733</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (21,722)          | (25,510)          | (58,372)          | (42,656)          | (51,710)          |
| <b>General Fund</b>              | <b>\$ 123,089</b> | <b>\$ 144,555</b> | <b>\$ 330,772</b> | <b>\$ 241,716</b> | <b>\$ 293,023</b> |

### Staffing Summary

|                            | Actual     |                  | Estimated  |                   | Budget     |                   |
|----------------------------|------------|------------------|------------|-------------------|------------|-------------------|
|                            | FY 08      |                  | FY 09      |                   | FY 10      |                   |
| Salaries                   | 1.0        | \$ 6,158         | 1.0        | \$ 50,000         | 1.0        | \$ 100,000        |
| Wages                      | 1.0        | 18,458           | 1.0        | 40,320            | 1.0        | 40,777            |
| Part-time                  | 2.0        | 12,650           | 1.0        | 19,924            | 1.0        | 19,924            |
| Other Compensation         |            | 0                |            | 0                 |            | 0                 |
| Benefits                   |            | 32,820           |            | 51,722            |            | 68,236            |
| Merit & General Adjustment |            | 0                |            | 0                 |            | 0                 |
| Other Personnel            | 0.0        | 0                | 0.0        | 0                 | 0.0        | 0                 |
| <b>Total</b>               | <b>4.0</b> | <b>\$ 70,086</b> | <b>3.0</b> | <b>\$ 161,966</b> | <b>3.0</b> | <b>\$ 228,937</b> |

## DEVELOPMENT - PLANNING

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

The Long-range planning section is responsible for updates and revisions to the Town's Land Use Plan and land development regulations. Long range planning staff makes recommendations on development applications for projects located in Collierville's annexation reserve areas and monitors the Town and neighboring jurisdictions relative to growth trends and development issues. Staff represents the Town on the Shelby County Community Development Block Grant (CDBG) Board and plays an integral role in coordinating Town projects funded with CDBG assistance.

Current planning includes development application review for Site Plans, Subdivision Plats, Planned Unit Developments, Rezoning Requests, Variances and Conditional Use Permits. Additional day-to-day duties include review of certain permits and verification of zoning for business licenses.

Current planning duties include responsibility for design review of building elevations, signage, lighting, and landscape plans for consistency with the Town's adopted guidelines. The desired end results of the Town's planning processes and adopted guidelines are aesthetically pleasing architecture, tree-lined streets, buffers between different land uses, screening of objectionable views, preservation of green space, and maintaining the Town's historical character.

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

GIS staff conducts day-to-day maintenance and updates to the Geographic Information System. GIS functions include addressing and street names and processing requests from the Town and general public for paper and electronic data and maps. GIS databases include Tax Parcels, Zoning, Land Use, Historic District boundaries, Existing Subdivisions, Street Centerlines, and Sewer and Water infrastructure.

### FY 2009 Accomplishments

- In response to the pending construction of Interstate 269 and the future impact the outer belt would have on land use patterns, work was initiated on a Small Area Plan. The Plan, which provides future development policies for a 1500 +/- acre area, took approximately 6 months to draft. Efforts included extensive input from area residents and property owners with future interests in land development. The Small Area Plan was adopted by the PC on April 2, 2009.
- As a follow up to the comprehensive update and rewrite of the Subdivision Regulations which was finalized at the beginning of FY 2009, staff initiated work on rewriting the remaining portions of the Subdivision Regulations, which include updates for street cross sections and details, subdivision and block design standards and the Technical Standards Manual. The draft document will be ready for release before the end of FY 2009, with the adoption process occurring during FY 2010.
- The Town's Wireless Communications Facilities (WCF) ordinance was restructured to require co-location of antenna on existing towers, stealth design, shorter tower heights, and greater setbacks in residential areas in order to lessen adverse visual impacts while better accommodating industry service requirements. The updated WCF ordinance was adopted by the BMA on January 29, 2009.
- An effort to amend the Sign Ordinance for automobile and other multi-franchise dealerships was initiated in the 3<sup>rd</sup> quarter of 2008. The ordinance amendment was adopted by the BMA on March 9, 2009.
- Staff completed work on a comprehensive amendment to the planned unit development standards. The amendment was adopted by the BMA in July of 2008, and requires neighborhood meetings for planned developments, and clarifies the required steps.
- During FY 2009, the Town obtained approximately \$47,000 in new funds and \$125,000 in reallocated funds (\$172,000 total) through the Shelby County Community Development Block Grant (CDBG) program to provide drainage improvements for the Alcorn Village and Harris Estates Subdivision. These grant funds are paying for a portion of the project's overall cost (approximately \$350,000).
- Prepared an amendment to the Land Use Map that incorporated several changes that have occurred since the Land Use Plan was adopted in 2001 (rezonings, site plan approvals, ownership changes, government/nonprofit land acquisitions, etc).

## DEVELOPMENT - PLANNING

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- Staff initiated four (4) grants. Two proposals provided funds for the discovery, documentation, and analysis of the Town's Civil War history, which will prove helpful in the development of wayfinding markers and brochures. The third grant was from the Tennessee Department of Tourist Development, and consequently in November 2008 Civil Wars Trails Markers were added in the new park at the southwest corner of Walnut and College Streets. The fourth grant provided funds for way-finding efforts related to Civil War sites. By the end of FY 2009, finalized designs for the signs and a related walking tour brochure will be ready to bid, and construction will occur during FY 2010.
- The Planning Division helped in the design and monitoring of the first phase of construction of a new park located in the historic district at the southwest corner of Walnut Street and College Street, including the installation of the Civil War trails markers.
- GIS accomplishments include the following:
  - Provided the residential address data for the 2008 Special Census. Worked closely with the IT manager in assuring quality control over data entry. Designed areas for verification by the Tennessee Planning Office (TPO). The result was a final product that was easily and quickly verified by TPO. This effort continues to keep our residential database current.
  - The GIS division continued to serve not only in the role of publishing maps, but also in those duties that are required in a GIS system. These include data acquisition, Global Positioning System (GPS), database design and maintenance, data entry, data manipulation and extraction for statistical purposes. GIS has taken on the responsibility of ArcGIS Server to provide access to the GIS data for staff and the public other needs.

### **FY 2010 Goals and Objectives**

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

Objectives:

- Complete a Small Area Plan for Downtown.
- Begin a general update to the 2001 Land Use Plan.

**Goal: Update and improve the Town's land development regulations to ensure high quality development.**

Objectives:

- Redraft the Town's signage regulations.
- Revise the "conditional use" system to allow some uses to be permitted outright with pre-established conditions written into the code and create a separate

process for certain uses to still require special approval from the PC or BMA.

- Update the tree protection and grading regulations.
- Update the Design Guidelines to address Traditional Neighborhood Development (TND), mixed uses, clustering, conservation subdivisions, infill compatibility, and design and buffering for residential projects.

**Goal: Improve the effectiveness and functionality of the Town's application review processes.**

Objectives:

- Establish a site plan review process which enhances opportunities for the PC, DRC, and BMA to improve designs and ensure high quality is maintained. At the same time, provide streamlined processes and establish administrative review and approval for smaller projects having lesser impacts.
- Inform and train all new and current Board/Commission members, in-house staff and customers regarding changes to processes and amendments to ordinances and regulations.

**Goal: Utilize existing technologies to improve customer service, communications, efficiency, and information flow while reducing paperwork and costs.**

Objectives:

- Expand use of the Town's website to disseminate information to customers including application materials, fees, plans, checklists, and agenda item exhibits.
- Create an electronic filing structure and system. Utilize system for all new applications and establish a work plan and scanning procedures to convert older, paper files into electronic format.
- Substitute electronic agenda packets for paper copies where appropriate and feasible.
- Create a project tracking spreadsheet that is integrated with the new filing system.
- Provide review comments to applicants within 10 working days of site or development plan submission.

**Goal: Provide training and educational opportunities to all staff and Board/Commission members.**

Objectives:

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

## DEVELOPMENT - PLANNING

requires both the Planning Commission and Board of Zoning Appeals to acquire 4 hours of training per year.

- Encourage regional field trips to allow staff to see what other communities planning and preservation efforts are.

**Goal: Preserve the Town of Collierville's heritage.**

Objectives:

- To discover, promote, and protect our historical civil war sites, through archival research to document sites and performing archeological and or related studies of specific locations if needed, and to establish a way-finding system for citizens/enthusiasts/tourists to allow easily travel from site to site.

**Goal: Assist other departments, municipalities, and customers with mapping, data, and modeling needs through the enhancement and improvement of the Geographical Information Systems (GIS) database.**

Objectives:

- Create and map Traffic Analysis Zones (TAZs) and provide land use data and growth projections for the TAZs.
- Create a system of encoding properties to ensure electronic file management system will be compatible with future GIS application.
- Collect GIS points and build a database of all fire hydrants within the City limits to assist the Fire Department with their next ISO evaluation.
- Begin collection and population of the Stormwater database as required by the State of Tennessee.
- Conduct a survey of commercial, office, and industrial spaces in the Town. The purpose is to improve our commercial address database and create an inventory of what businesses are out there, as well as how much space is currently standing empty.
- Continue working on a stable and reliable ArcGIS Server implementation to provide current GIS data services for the Mayor's Action Center, Town employees, and citizens.

### Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 685,587        | \$ 700,317        | \$ 746,283        | \$ 753,580        | \$ 748,765        |
| Operating Expense                | 77,436            | 88,460            | 103,890           | 90,050            | 64,602            |
| Capital Outlay                   | 46,422            | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 809,445</b> | <b>\$ 788,778</b> | <b>\$ 850,173</b> | <b>\$ 843,630</b> | <b>\$ 813,367</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (121,417)         | (118,162)         | (127,526)         | (126,544)         | (122,005)         |
| <b>General Fund</b>              | <b>\$ 688,028</b> | <b>\$ 670,616</b> | <b>\$ 722,647</b> | <b>\$ 717,085</b> | <b>\$ 691,362</b> |

### Staffing Summary

|                            | Actual      |                   | Estimated   |                   | Budget      |                   |
|----------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
|                            | FY 08       | FY 08             | FY 09       | FY 09             | FY 10       | FY 10             |
| Salaries                   | 8.0         | \$ 409,407        | 8.0         | \$ 447,763        | 7.0         | \$ 427,556        |
| Wages                      | 3.0         | 90,617            | 3.0         | 88,035            | 3.0         | 97,901            |
| Part-time                  | 0.0         | 0                 | 0.0         | 0                 | 0.0         | 0                 |
| Other Compensation         |             | 0                 |             | 0                 |             | 0                 |
| Benefits                   |             | 194,541           |             | 217,782           |             | 223,308           |
| Merit & General Adjustment |             | 0                 |             | 0                 |             | 0                 |
| Other Personnel            | 1.0         | 5,753             | 0.0         | 0                 | 0.0         | 0                 |
| <b>Total</b>               | <b>12.0</b> | <b>\$ 700,317</b> | <b>11.0</b> | <b>\$ 753,580</b> | <b>10.0</b> | <b>\$ 748,765</b> |

## DEVELOPMENT - PLANNING

### Performance Measures

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Number of Applications Received                                       |                 |                    |                    |
| Rezoning (Conventional)   | 12              | 3                  | 3                  |
| Zoning Ordinance or Guidelines Text Amendments                        | 5               | 7                  | 7                  |
| Planned Developments (New and Revisions)                              | 7               | 4                  | 4                  |
| Land Use Map or Text Amendments                                       | 5               | 3                  | 3                  |
| Variances/Administrative Appeals                                      | 15              | 12                 | 12                 |
| Annexation  | -               | -                  | *                  |
| Conditional Use   | 16              | 5                  | 5                  |
| Preliminary Site Plan   | 10              | 7                  | 7                  |
| Final Site Plan   | 15              | 9                  | 9                  |
| Subdivision Sketch Plan   | -               | 1                  | 1                  |
| Subdivision Preliminary Plat  | 3               | 1                  | 1                  |
| Subdivision Final Plat  | 7               | 2                  | 2                  |
| Right of Way or Easement Vacation                                     | 2               | 3                  | 3                  |
| Produce Vendor Permits  | 6               | 14                 | 14                 |
| Charitable Solicitor Permits  | 10              | 6                  | 6                  |
| Sign Permits  | 107             | 47                 | 47                 |
| Fence Permits   | 16              | 10                 | 10                 |
| Total Applications  | 236             | 134                | 134                |
| Number of Board/Commission Reports Produced                           |                 |                    |                    |
| Board of Mayor and Alderman   | 96              | 78                 | 54                 |
| Planning Commission   | 126             | 83                 | 57                 |
| Board of Zoning Appeals   | 25              | 12                 | 8                  |
| Design Review Commission  | 63              | 31                 | 21                 |
| Historic District Commission  | 14              | 14                 | 10                 |
| Total Reports   | 324             | 218                | 150                |
| Number of Development and Pre-Application Meetings                    | 120             | 79                 | 79                 |
| Number of Administration Reviews (Zoning Letters & Business Licenses) |                 |                    |                    |
| Zoning Letters  | 24              | 16                 | 16                 |
| Business Licenses   | 407             | 331                | 331                |
| Field/Site Inspections  | *               | *                  | *                  |
| Average Number of Days between Application and Response               | *               | *                  | *                  |

\*Measure to begin with FY 2010

## DEVELOPMENT - ENGINEERING

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

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

During FY 2009, the Division reviewed plans and specifications and provided project management and/or inspection services for the following Town projects:

- Lateral J ditch improvements on Queen Oaks St. at Quail Crest
- Traffic signal operation and safety upgrades
- Construction of phase 1 of Houston Levee Road widening
- Completed the design and acquired property for the drainage improvements to Alcorn Villages
- Cooper Street water line replacement.
- Quinn Road water line replacement.
- Shelton Rd. Wastewater Plant upgrades (inspection).
- Northwest Wastewater Treatment Plant (inspection).
- Stormwater system model and mapping completed.

In addition, the Division managed the Development Agreement Contracts and inspections for 114 residential and commercial projects at various stages of development.

### **FY 2009 Accomplishments**

- Created an electronic record keeping system for Development Agreements.
- Inaugurated the Best Paving Job award to encourage better street construction.

- Inaugurated the Best Concrete Job award to encourage better curbs and sidewalks.
- Inaugurated the Best Plans of the Year to encourage better plans and reduce workload in the division.
- Completed the draft of a right-of-way permitting ordinance (not yet adopted).
- Made progress on rewriting the Town's standard Development Agreement to clearly define developer responsibilities and to modernize the procedures.
- Emphasis on project management resulted in remaining within established budget on Capital Investment Projects.

### **FY 2010 Goals and Objectives**

**Goal: Provide information to assist with the Town's updates to its Capital Investment Program (CIP).**

Objectives:

- Develop a comprehensive list of capital projects, including maps and pictures, which are potential future liabilities for the Town. Include projects that may extend beyond the 5-year CIP.
- Provide cost estimates of CIP projects and potential future liabilities to help the BMA conduct long range financial planning.
- Develop an objective ranking system designed to assist the BMA with the evaluation and prioritization of CIP projects.
- Commence a Master Road Plan update by collecting data and information from the MPO, the Shelby County traffic model, local traffic counts, internal growth projections by Traffic Analysis Zone (to be provided by internal GIS division), and other sources as may be applicable.

**Goal: Complete all 2010 Capital Investment Program (CIP) projects on time and within budget.**

Objectives:

- Create and maintain project schedules for all projects.
- Provide at least one design alternative for every project, where practical.
- Keep projects within 10% of original time estimates and within 5% of original cost estimates.

**Goal: Improve pedestrian mobility and traffic flow.**

Objectives:

- Complete the design, construction, or both for the widening of certain routes and improvements to others: 1) Peterson Lake at Powell Road sidewalk (design & const.), 2) Wolf River Blvd. land addition (design & const.), and 3) Shelton/Verlington intersection improvements (design & const.).
- Pursue and obtain American Recovery and Reinvestment Act (ARRA) funding and Surface Transportation Program (STP) funding for all eligible projects including guard rails, school flashing

## DEVELOPMENT - ENGINEERING

signals, Houston Levee improvements, and Winchester repaving.

- Track and facilitate and/or manage all applicable TDOT highway projects (Byhalia Road design, US Highway 72 construction, I-269 design & const.).
- Implement bicycle lane plan and bicycle lane standards for all new streets.

**Goal: Commence the Stormwater Initiative.**

Objectives:

- Implement and begin using a working model of the southwest quadrant.
- Contract to obtain data from the southeast and northwest quadrants.
- Revise detention facility design standards and adopt a Stormwater and Drainage Design Manual (evaluate potential of adopting parts of the City of Memphis Manual).

**Goal: Update and improve the Town’s land development regulations and inspection processes to ensure high quality development.**

Objectives:

- Complete the re-write of the Town’s standard Development Agreement to better define developer responsibilities and modernize procedures while protecting the Town’s interests.
- Re-write construction specifications for subdivision infrastructure.
- Require “critical” location stakes for improved horizontal control.
- Establish a buddy system to help detect any major construction errors and stormwater issues.

**Goal: Augment employee job knowledge/performance.**

Objectives:

- Seek out and provide training opportunities for each employee at least one time per year for continuing education specific to job responsibilities.
- Challenge each employee to submit at least one idea for improving efficiency, construction standards, etc.

### Performance Measures

| Activity   | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|--|-----------------|--------------------|--------------------|
| Private Development projects                                 |                 |                    |                    |
| Number of Projects Reviewed (site plans, plats, etc.)        | 25              | 22                 | 25                 |
| Number of New Residential Lots Approved (plats recorded)     | 353             | 28                 | 300                |
| Amount Approved Commercial/Industrial (sq. ft.)              | 513,107         | 140,190            | 250,000            |
| Average Plan Review Time (Number of Days)                    | 18              | 9                  | 10                 |
| Percent of Reviews within 3 weeks                            | 70.0%           | 74.0%              | 75%                |
| Number of Work-in-Progress Inspections                       | N/A             | N/A                | *                  |
| Number of Post-Work Inspections                              | N/A             | N/A                | *                  |
| Capital Investment Program                                   |                 |                    |                    |
| Number of Capital Investment Projects - Design Start         | 6               | 7                  | 8                  |
| Number of Capital Investment Projects - Design Complete      | 3               | 7                  | 9                  |
| Number of Capital Investment Projects - Bid Opening          | N/A             | N/A                |                    |
| Number of Capital Investment Projects -Construction Start    | 17              | 16                 | 6                  |
| Number of Capital Investment Projects -Construction Complete | 15              | 15                 | 9                  |
| Number of Work in Progress Inspections                       | N/A             | N/A                | *                  |
| Number of Post Work Inspections                              | N/A             | N/A                | *                  |
| Cost of Street Repairs per Lane Mile                         | \$231.42        | \$149.33           | \$175.00           |

\*Measure to begin with FY 2010

## DEVELOPMENT - ENGINEERING

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### Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel                        | \$ 869,297          | \$ 929,508          | \$ 1,063,716        | \$ 1,015,521        | \$ 884,314          |
| Operating Expense                | 92,883              | 93,585              | 184,082             | 165,870             | 121,628             |
| Capital Outlay                   | 74,573              | 41,402              | 6,375               | 6,375               | 0                   |
| <b>Total</b>                     | <b>\$ 1,036,754</b> | <b>\$ 1,064,496</b> | <b>\$ 1,254,173</b> | <b>\$ 1,187,766</b> | <b>\$ 1,005,942</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Water & Sewer Fund               | (259,188)           | (259,836)           | (313,543)           | (296,942)           | (251,485)           |
| <b>General Fund</b>              | <b>\$ 777,565</b>   | <b>\$ 804,660</b>   | <b>\$ 940,630</b>   | <b>\$ 890,825</b>   | <b>\$ 754,456</b>   |

### Staffing Summary

|                            | Actual      |                   | Estimated   |                     | Budget      |                   |
|----------------------------|-------------|-------------------|-------------|---------------------|-------------|-------------------|
|                            | FY 08       |                   | FY 09       |                     | FY 10       |                   |
| Salaries                   | 7.0         | \$ 375,582        | 7.0         | \$ 424,269          | 6.0         | \$ 392,392        |
| Wages                      | 7.0         | 273,077           | 7.0         | 278,424             | 5.0         | 222,276           |
| Part-time                  |             | 0                 |             | 0                   |             | 0                 |
| Other Compensation         |             | 0                 |             | 0                   |             | 0                 |
| Benefits                   |             | 278,902           |             | 303,828             |             | 269,646           |
| Merit & General Adjustment |             | 0                 |             | 0                   |             | 0                 |
| Other Personnel            | 1.0         | 1,946             | 1.0         | 9,000               | 0.0         | 0                 |
| <b>Total</b>               | <b>15.0</b> | <b>\$ 929,508</b> | <b>15.0</b> | <b>\$ 1,015,521</b> | <b>11.0</b> | <b>\$ 884,314</b> |



## DEVELOPMENT – CODE ENFORCEMENT

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

Codes Enforcement is divided into two branches: Construction Codes and Codes Compliance.

Construction Codes is charged with the responsibility of permitting, review and inspection of all new construction within the Town. Certified plans examiners and inspectors monitor the design and construction of all structures to insure the built environment in which we live, eat, shop, play, worship and visit all meet design standards for life safety and property protection.

Code Compliance staff inspects for compliance with standards established by the Town Code and the Zoning Ordinance which are adopted to insure livability standards and to protect the beneficial interest of the public and the general welfare of the people.

### **FY 2009 Accomplishments**

- The Division continued to refine the Pre-Construction Meeting process on all new commercial projects prior to permit issuance. The “Pre-Con” Meeting reviews Town requirements and expectations with the Owner, Architect and Contractor.
- The Division staff continued to attend educational classes applicable to maintaining inspector and plans examiner certification.
- The Division met regularly with the Memphis/Shelby County Homebuilder’s Association Builder’s Issues Committee.
- Completed cost-benefit analysis of Insurance Service Organization (ISO) rating system for commercial construction.
- Proposed the adoption of additional handicap accessibility codes. The ordinance amendment was adopted by the Board of Mayor and Aldermen on May 11, 2009.

### **FY 2010 Goals and Objectives**

**Goal: Ensure compliance with the Town’s adopted construction codes through establishment and refinement of an efficient, customer friendly process.**

Objectives:

- Conduct 100% of building inspections or re-inspections within 24 hours of call-in.
- Hold organizational meeting of the Construction Board of Appeals. Ensure builders are aware that this board is available to challenge a code interpretation by the Building Official.

- Continue the implementation of the 2003 codes through education for Design Professionals, Developers and Builders. This includes quarterly builder education classes to discuss newer requirements (e.g., seismic code) and the effectiveness, fairness and consistency of building inspections.
- Undertake a comprehensive review of all permits where there is not a record of a final inspection-starting with the most recent and working back chronologically-and proactively close the permits or conduct final inspections as may be appropriate.
- Assist in implementing a data base for the entire Development Department to help track and expedite the issuance of building permits and certificates of occupancy. Ensure each division is kept informed as to their role and are able to sign off on their respective responsibilities in a timely manor so as not to cause a bureaucratic delay.
- Conduct annual continuing maintenance inspections of shopping center and commercial properties and subdivision entrances and common open spaces to insure that developments are being maintained as approved.

**Goal: Ensure compliance with the Town’s adopted zoning codes by establishment and refinement of an efficient, customer friendly process.**

Objectives:

- Maintain a standard that 90% of all code compliance cases will be officer initiated vs. citizen initiated.
- Investigate 100% of citizen-initiated complaints within 24 hours.
- Identify the streets and neighborhoods with higher incidences of code violations and proactively patrol these areas at least 3 times per week.
- Provide educational information on the Town’s website and cable access regarding the Town’s codes, common violations, and its enforcement process.
- As part of Welcome Wagon program, visit all new businesses to Collierville within one week of opening.
- Continue program of “Courtesy Notice” issuance to promote code compliance through education rather than formal citations. Work to minimize the number of code cases requiring court action to less than 2% of the total.

**Goal: Work to insure a safe and useable community to all inhabitants and visitors to preserve the historical small town flavor by maintaining the Town design standards.**

Objectives:

- Establish a program for the inspection of older residential and commercial buildings and properties

## DEVELOPMENT – CODE ENFORCEMENT

to ensure the abatement of unsafe, substandard buildings, signs and unkempt properties, which present a detriment to the surrounding properties. Proactively inspect a minimum of 20 structures per month.

- Provide a permitting and inspection procedure necessary to insure the enforcement of all conditions and requirements established by the Town through the Historic District Commission, Board of Zoning Appeals, Planning Commission, Design Review Commission and Board of Mayor and Aldermen.

**Goal: Improve the effectiveness of Town Codes.**

Objectives:

- Provide a report identifying unnecessary and/or ineffective language in Town Codes. The report shall identify actions (i.e., ordinance amendments) to correct identified deficiencies.
- Review and analyze the effectiveness and efficiency of the Division’s processes and procedures and recommend and initiate needed changes.

- Use a common sense approach in dealing with code situations.

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

Objectives:

- Attend and represent the Town at local, State and regional Code Enforcement Association meetings and conferences.
- Be trained and prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible.
- Provide each Division employee with 16 hours of training in job related classes by professional programs.

### Budget Summary

|                   | Actual              |                     | Budget              | Estimated           | Approved          |
|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
|                   | FY 07               | FY 08               | FY 09               | FY 09               | FY 10             |
| Personnel         | \$ 997,493          | \$ 994,450          | \$ 1,085,204        | \$ 1,077,456        | \$ 793,251        |
| Operating Expense | 70,981              | 57,847              | 116,660             | 70,651              | 54,873            |
| Capital Outlay    | 39,106              | 12,980              | 19,250              | 2,725               | 0                 |
| <b>Total</b>      | <b>\$ 1,107,580</b> | <b>\$ 1,065,277</b> | <b>\$ 1,221,114</b> | <b>\$ 1,150,832</b> | <b>\$ 848,124</b> |

### Staffing Summary

|                            | Actual      |                   | Estimated   |                     | Budget      |                   |
|----------------------------|-------------|-------------------|-------------|---------------------|-------------|-------------------|
|                            | FY 08       |                   | FY 09       |                     | FY 10       |                   |
| Salaries                   | 3.0         | \$ 91,090         | 2.0         | \$ 128,797          | 2.0         | \$ 129,708        |
| Wages                      | 16.0        | 593,355           | 16.0        | 628,904             | 10.0        | 427,307           |
| Part-time                  | 0.0         | 523               | 0.0         | 0                   | 0.0         | 0                 |
| Other Compensation         |             | 0                 |             | 0                   |             | 0                 |
| Benefits                   |             | 309,482           |             | 319,755             |             | 236,237           |
| Merit & General Adjustment |             | 0                 |             | 0                   |             | 0                 |
| Other Personnel            |             | 0                 | 0.0         | 0                   | 0.0         | 0                 |
| <b>Total</b>               | <b>19.0</b> | <b>\$ 994,450</b> | <b>18.0</b> | <b>\$ 1,077,456</b> | <b>12.0</b> | <b>\$ 793,251</b> |

## DEVELOPMENT – CODE ENFORCEMENT

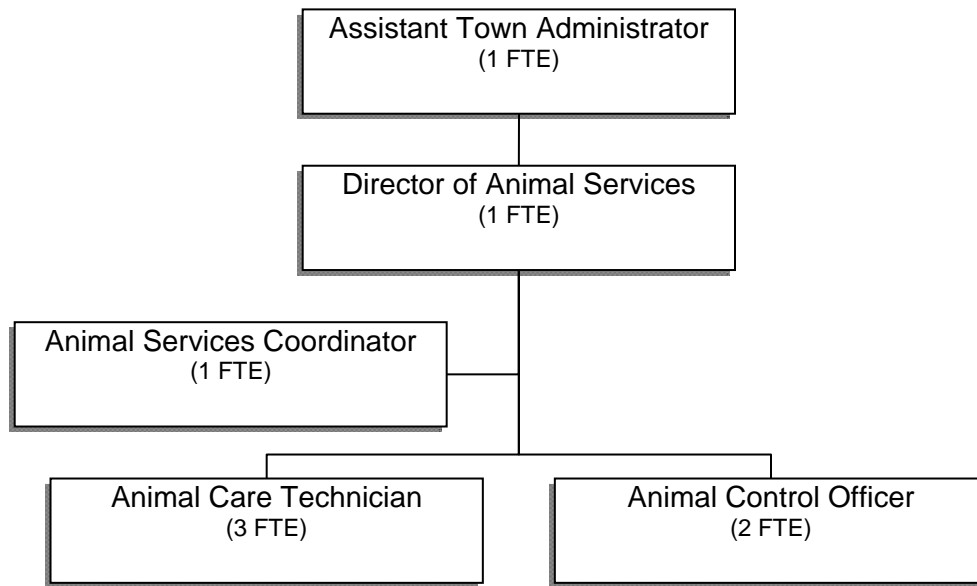
### Code Compliance Activity

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Zoning Code Compliance Activity                             |                 |                    |                    |
| New Cases   |                 |                    |                    |
| Town Staff Initiated  | N/A             | N/A                | *                  |
| Citizen Initiated   | 255             | 230                | 230                |
| Total New Cases   | N/A             | N/A                | *                  |
| Open Cases Carried Over From Previous Month                 | N/A             | N/A                | *                  |
| Permit Activity - Key Indicators                            |                 |                    |                    |
| Number of Commercial/Industrial New Buildings or Expansions | N/A             | N/A                | *                  |
| Amount of Commercial/Industrial Square Footage Permitted    | N/A             | N/A                | *                  |
| Number of Commercial/Industrial Buildouts                   | N/A             | N/A                | *                  |
| Amount of Commercial/Industrial Buildouts (sq.ft.)          | N/A             | N/A                | *                  |
| Number of Single Family Units Permitted                     | 161             | 50                 | 48                 |
| Number of Multi-Family Units Permitted                      | N/A             | N/A                | 100                |
| Total Units Permitted                                       | N/A             | N/A                | 148                |
| Construction Activity                                       |                 |                    |                    |
| Number of Permits   |                 |                    |                    |
| Building  | 730             | 558                | 558                |
| Electrical  | 830             | 577                | 577                |
| Plumbing  | 841             | 509                | 509                |
| Mechanical  | 742             | 602                | 602                |
| Total Permits   | 3,145           | 2,246              | 2,246              |
| Number of Inspections                                       |                 |                    |                    |
| Building  | 2,707           | 2,204              | 2,204              |
| Electrical  | 2,871           | 2,037              | 2,037              |
| Plumbing  | 3,082           | 2,485              | 2,485              |
| Mechanical  | 1,310           | 1,056              | 1,056              |
| Total Inspections   | 9,970           | 7,782              | 7,782              |
| Number of Failed Inspections                                | 2,920           | 2,224              | 2,224              |
| Number of Courtesy Inspections                              | 1,669           | 1,389              | 1,389              |
| Average Number of Inspections per Work Day                  | 5.6             | 4.8                | 7.2                |
| Rate of Past Inspections (%)                                | 70.0%           | 71.0%              | 71.0%              |
| Financial Tracking  |                 |                    |                    |
| Fees  |                 |                    |                    |
| Building  | \$387,912       | \$234,015          | \$236,805          |
| Electrical  | \$91,864        | \$62,480           | \$65,365           |
| Plumbing  | \$88,630        | \$47,715           | \$50,260           |
| Mechanical  | \$112,425       | \$86,820           | \$89,830           |
| Re-Inspections  | \$64,290        | \$43,455           | \$43,455           |
| Building Plans Review                                       | \$145,703       | \$64,533           | \$64,533           |
| Other (Sign, Fence, etc.)                                   | \$19,959        | \$16,465           | \$16,465           |
| Total Fees  | \$910,783       | \$555,483          | \$566,713          |
| Valuations  |                 |                    |                    |
| Dwelling  | \$56,305,147    | \$18,599,750       | \$18,599,750       |
| Commercial/Industrial                                       | \$46,388,036    | \$31,416,598       | \$31,416,598       |
| Miscellaneous   | \$8,330,928     | \$6,623,709        | \$6,623,709        |
| Total Valuations  | \$111,024,111   | \$56,640,057       | \$56,640,057       |

\*Measure to begin with FY 2010

# ANIMAL SERVICES

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## ANIMAL SERVICES

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Animal Services is under the direction of the Assistant Town Administrator. The Division consists of the Animal Services Director, the Animal Services Coordinator, two Animal Control Officers, two full-time Animal Care Technicians and two part-time Animal Care Technicians.

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

Animal Services' vision is to provide humane leadership in order to educate our citizens to be more responsible and compassionate towards animals in our community.

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

Core Businesses of the Collierville Animal Services:

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

### FY 2009 Accomplishments

- “Animals on the Avenue” off-site adoption at The Carriage Crossing.
- PAWS prison dog program with Mark Luttrell Women’s Correctional Facility. The dogs live with the inmates during their 6-8 weeks of obedience training.
- Received \$51,879 in donations.
- Worked in conjunction with statewide animal control agencies.
- Animal Services Director serves on the Animal Control Association of Tennessee Board of Directors.
- Animal Services administrating veterinarian, Dr. Coleman serves as Executive Officer for the International Forensic Science Association.

- Animal Services is a Tennessee certified animal control facility.
- Animal Services received high scores on state accreditation for veterinarian facilities, this allows the shelter to offer no cost spay/neuter for low income families pets.
- Animal Services’ no cost spay/neuter has helped to reduce unwanted puppies and kittens in our community.
- Continued microchipping program for identification of Shelter and community animals which has resulted in the microchipping of over 4,000 animals since July of 2005.
- Partnered with the Boy Scouts of America to provide opportunities for Eagle Scout projects, which resulted in the completion of three Eagle Scout projects at the Animal Shelter.
- TNR program for feral (wild) cats. 150 cats have been trapped, health checked, spayed or neutered, given a 3 year rabies vaccine, and relocated to barns and grain warehouses. This program has lowered our euthanasia rate, reduced our intake of kittens and provided a more compassionate solution to our feral cat issue.
- Over 100 hours with Memphis/Shelby County court system on community service hours for minor offenses have been served at the shelter.
- Kids Camp brought in 168 children for humane education instruction.
- Humane Education Building design plans are created and over \$40,000 was raised this fiscal year, bringing the total raised to \$115,791.76.

### FY 2010 Goals and Objectives

**Goals: To be a financially sound animal care and animal control services organization.**

Objectives:

- Offset operating expenses by receiving \$25,000 in donations.
- Secure the funding for the Humane Education building by Jan 1, 2011.
- Secure grants, additional funding and services for the animal shelter through agencies such as SPCA of Memphis (Society for the Prevention of Cruelty to Animals), Assisi Foundation, Pedigree and animal welfare charities.

**Goal: To become a more highly visible organization within the community.**

Objectives:

- Provide greater visibility for Collierville Animal Services in the community with more offsite adoptions and events.
- Implement measures to expand media coverage through radio and television.

## ANIMAL SERVICES

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- Partner with SPCA and local businesses to provide scholarship awards through an application process to qualified graduating high school seniors who fulfill specific requirements such as completing a set number of volunteer hours, outstanding service as a volunteer, etc.

**Goal: To continuously seek volunteer assistance for the shelter.**

Objectives:

- Actively recruit additional volunteers to assist with daily Shelter duties and various special projects.
- Actively recruit additional high school students for community service hours.
- Work with Memphis/Shelby County and Collierville court system on community service hours for minor offenses.
- Develop a work program with women trustees from Shelby County Penal Farm to help provide janitorial services for the shelter.

**Goal: To continue to promote animal education within the community.**

Objectives:

- Create websites dedicated entirely to Collierville Animal Services that offers information for more humane education, animal related state and local ordinances, and familiarizes citizens on outreach programs currently available. Example: A Facebook page will bring more young people to our shelter.
- Provide the Collierville library with animal care and animal training information for public access.
- Continue to provide funding and services for no cost spay/neuter for low income families.

- Help make pets a part of the community by providing programs such as “Canine Good Citizenship” and DVD’s on animal care at the Shelter.
- Revise existing ordinances and implement new ordinances to focus on new ideas to improve animal safety such as prohibiting electronic/invisible fencing and tethering as primary containment.

**Goal: To implement measures to allow for more accountability and efficiency.**

Objectives:

- Require staff to complete call out sheets for accountability of time and mileage for after hours call initiated through Dispatch.
- Provide each full time employee with a minimum of eight hours of training pertaining to animal related issues.

**Goal: To continue to expand relationships with area businesses.**

Objectives:

- Partner with area corporations to promote opportunities for employees to participate in a matching contribution program.
- Continue to forge partnerships with area businesses for support.
- Explore ways to provide various advertising opportunities to businesses that continuously support the shelter.

## ANIMAL SERVICES

### Performance Measures

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Animals taken in at shelter                             | 1,743           | 1,800              | 1,900              |
| Percent of animals taken in that were:                  |                 |                    |                    |
| surrendered   | 14%             | 20%                | 20%                |
| strays brought in                                       | 86%             | 80%                | 80%                |
| Animal Control Officer pick-up                          | 650             | 700                | 700                |
| Percent of animals:                                     |                 |                    |                    |
| Adopted out   | 60%             | 60%                | 60%                |
| Reclaimed   | 21%             | 15%                | 15%                |
| Euthanized  | 19%             | 25%                | 25%                |
| Animals adopted out                                     | 1,045           | 1,080              | 1,140              |
| Animals reclaimed                                       | 365             | 270                | 285                |
| Animals euthanized                                      | 333             | 450                | 475                |
| Animals spayed/neutered at shelter:                     |                 |                    |                    |
| Dogs  |                 |                    |                    |
| Spayed  | 201             | 225                | 225                |
| Neutered  | 173             | 200                | 200                |
| Cats  |                 |                    |                    |
| Spayed  | 270             | 250                | 275                |
| Neutered  | 229             | 240                | 225                |
| Calls responded to within 24 hours                      | 5,000           | 6,000              | 6,000              |
| After hour call-outs                                    | 30              | 25                 | 25                 |
| Number of visitors at Shelter                           | 14,500          | 15,000             | 16,000             |
| Number of visitors at Carriage Crossing****             | 4,000           | 4,500              | 5,000              |
| Number of volunteer hours                               | 15,000          | 16,000             | 18,000             |
| Number of Kids Camp attendees                           | 168             | 180                | 250                |
| Number of humane education                              |                 |                    |                    |
| Adults  | 250             | 250                | 250                |
| Children  | 1,200           | 1,200              | 1,200              |
| Donations   | \$51,879        | \$55,000           | \$60,000           |
| Animals served by no cost spay/neuter program*          | 150             | 50                 | 50                 |
| Adoptions placed with animal rescue group               |                 |                    |                    |
| Cats  | 50              | 50                 | 50                 |
| Dogs  | 15              | 20                 | 20                 |
| Adoption of other pets (chickens, rabbits, goats, etc.) | 20              | 10                 | 10                 |
| Dog bites   | 50              | 41                 | 40                 |
| Court appointed service hours                           | 1,500           | 2,000              | 2,000              |
| Percent of total visits to shelter made on Saturday **  | 50%             | N/A                | N/A                |
| TNR (Trap, Neuter, Relocate) ***                        | 155             | 175                | 125                |

\* This measure is dependent upon grant availability and funding. Funding was not received in FY2007, undetermined availability for FY2009.

\*\*This measure was discontinued as of FY2009.

\*\*\* New measure started in FY2008.

\*\*\*\* New measure started in FY 2009

**ANIMAL SERVICES**

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**Budget Summary**

|                   | Actual            |                   | Budget            | Estimated         | Approved          |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel         | \$ 292,158        | \$ 327,476        | \$ 341,278        | \$ 357,289        | \$ 367,591        |
| Operating Expense | 109,279           | 130,460           | 140,250           | 112,218           | 113,677           |
| Capital Outlay    | 42,375            | 2,129             | 11,000            | 6,500             | 0                 |
| <b>Total</b>      | <b>\$ 443,812</b> | <b>\$ 460,065</b> | <b>\$ 492,528</b> | <b>\$ 476,007</b> | <b>\$ 481,268</b> |

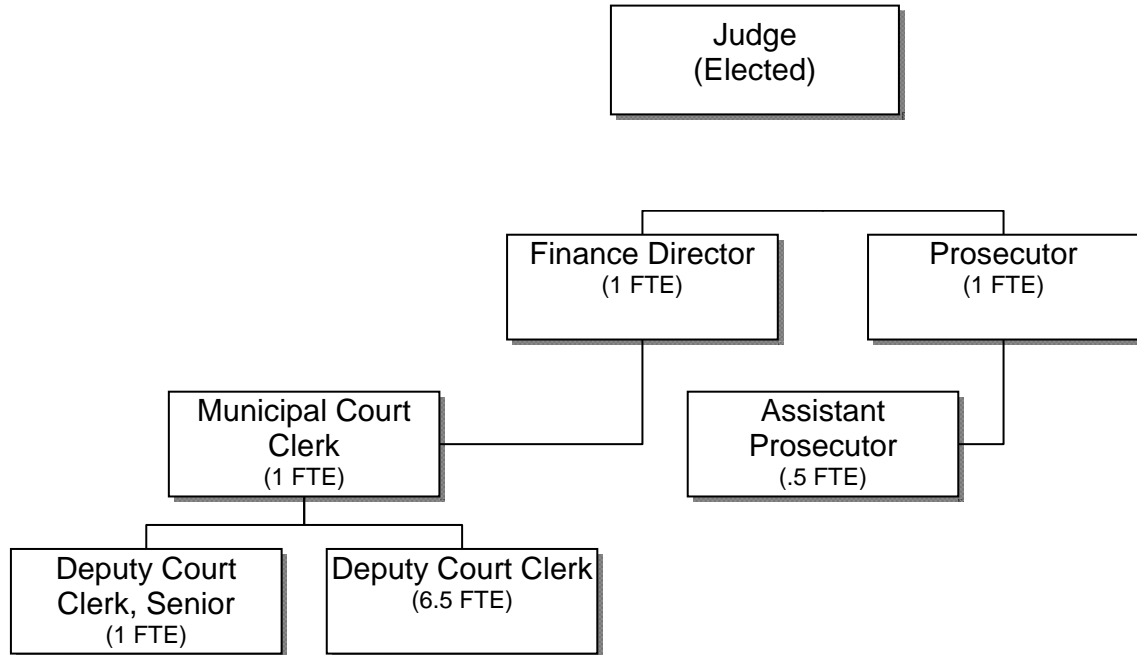
**Staffing Summary**

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 08      |                   | FY 09      |                   | FY 10      |                   |
| Salaries                   | 1.0        | \$ 56,105         | 1.0        | \$ 57,396         | 1.0        | \$ 58,644         |
| Wages                      | 5.0        | 151,075           | 5.0        | 154,043           | 5.0        | 155,275           |
| Part-time                  | 2.0        | 9,327             | 2.0        | 20,150            | 2.0        | 22,130            |
| Other Compensation         |            | 5,959             |            | 3,500             |            | 2,500             |
| Benefits                   |            | 105,009           |            | 122,200           |            | 129,042           |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 0                 |
| Other Personnel            |            | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| <b>Total</b>               | <b>8.0</b> | <b>\$ 327,476</b> | <b>8.0</b> | <b>\$ 357,289</b> | <b>8.0</b> | <b>\$ 367,591</b> |



# MUNICIPAL COURT

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## MUNICIPAL COURT

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This is a municipal court with general sessions jurisdiction. This court exercises original jurisdiction over all misdemeanor cases. Felony cases are heard up to the preliminary hearing stage in this court. In addition, the court decides traffic cases and city ordinances violations. There is one Judge who presides over six or seven permanent court dates a month and as many times as needed for special court. He is elected for an eight-year term. The Town employs three prosecutors, one Municipal Court Clerk, a Deputy Court Clerk, Senior, six (6) Deputy Court Clerks, and one (1) part-time Deputy Court Clerk.

**The Court Clerk's Office** prepares, processes, and maintains all legal documents and records pertaining to Court; collects and accounts for all fines, forfeitures, fees and court cost; 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 2009 Accomplishments

- Met with architectural firm to complete design and development plans for new court facility.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts and Department of Safety.
- Judge received certificate of completion of *Traffic Issues in the 21st Century* from The National Judicial College.
- Held Court Clerk Seminar "Reporting Court Ticket Dispositions to the State" for local municipal court clerks from Shelby County, Dyer County, and Fayette County.
- Provided training in court procedure, court, disbursement reports, and identity theft cost to Deputy Court Clerks.
- Provide ADSi User Group Training to two Deputy Court Clerks.
- Processed collection agency payments within one business day of receipt by mail.
- Submitted delinquent defendant accounts to Mendelson Law Firm for collection, garnishment, and bankruptcy by the 15th day of each month.
- Submitted financial reports and disbursements to the state, county, and internal agencies by the 15th day of each month.
- Improved efficiency in financial procedures by balancing receipted payments three times daily.

- Met deadlines to edit court data, process court orders and judgments, and prepare court dockets the next business day following court session.
- Electronically report traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.
- Provided docket report to requesting attorneys within five (5) business days prior to court's arraignment docket.
- Maintained current staff levels.
- Collected \$1,074,400 in court revenue.
- Collected \$21,000 in city litigation taxes to be used for court and police expansion and renovation.
- Collected \$6,100 in courtroom security fees to be used for enhancing court security.

### FY 2010 Goals and Objectives

#### Goal: Improve efficiency of court functions.

##### Objectives:

- Develop Department of Revenue Tax Refund reports to electronically gather state fees collected and disbursed.
- Update court data, process court judgments, and prepare Court Docket for the Judge and Court Clerk's signature the next business day following court session.
- Balance petty cash daily to identify, correct, and reduce overages and shortages.
- Balance cash drawer three (3) times daily to identify and correct, payment errors, and reduce overages and shortages.
- Monitor balance reports for payment accuracy.
- Conduct Court Clerk's Workshop for Shelby County Municipal Courts with General Sessions Jurisdiction and court employees.
- Provide four (4) hours court procedures, policy, and customer service training for deputy court clerks.
- Two Deputy Court Clerks to attend ADSi User Group Seminar.
- Eight Deputy Court Clerks to attend MTAS Training Seminars.
- Judge and Court Clerk to complete required Administrative Office of the Courts and Department of Safety training program.
- Electronically report traffic convictions and failure to pay cases to Department of Safety within three (3) business days following court docket.

#### Goal: Prepare for transition to new court facility.

##### Objectives:

- Prepare for move to new court facility.
- Collect \$21,200 city litigation tax to be used toward court expansion and police renovation.

## MUNICIPAL COURT

- Collect \$6,200 in courtroom security fees to be used for enhancing court security.
- Maintain current staff levels to process increasing caseload.

**Goal: Improve customer service performance.**

Objectives:

- Provide online payment procedure training for employees.
- Provide docket report to requesting attorneys five (5) business days prior to court arraignment docket.
- Complete and submit monthly financial reports and disbursements to the state, county, and internal agencies by the 15th day of each month.

**Goal: Enhance collections of fines and court cost.**

Objectives:

- Develop and implement on-line payment program.
- Process NRA Collection Agency, Attorney Collections, and payments received by mail within one (1) business day of receiving payment.
- Monitor, process, and submit delinquent defendant accounts for collections, garnishment, and bankruptcy to attorney by the 15th day of each month.
- Monitor, process, and submit delinquent traffic tickets to collection agency by the 15th day of each month.

### Budget Summary

|                   | Actual            |                   | Budget            | Estimated         | Approved          |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel         | \$ 508,909        | \$ 549,929        | \$ 587,712        | \$ 589,805        | \$ 605,830        |
| Operating Expense | 61,053            | 52,138            | 82,600            | 66,650            | 69,165            |
| Capital Outlay    | 2,705             | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>      | <b>\$ 572,667</b> | <b>\$ 602,067</b> | <b>\$ 670,312</b> | <b>\$ 656,455</b> | <b>\$ 674,995</b> |

### Staffing Summary

|                            | Actual      |                   | Estimated   |                   | Budget      |                   |
|----------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
|                            | FY 08       |                   | FY 09       |                   | FY 10       |                   |
| Salaries                   | 2.0         | \$ 106,468        | 2.0         | \$ 109,091        | 2.0         | \$ 111,695        |
| Wages                      | 7.0         | 210,676           | 7.0         | 219,753           | 7.0         | 222,516           |
| Part-time                  | 4.0         | 81,534            | 4.0         | 83,414            | 4.0         | 83,414            |
| Other Compensation         |             | 0                 |             | 0                 |             | 0                 |
| Benefits                   |             | 151,251           |             | 177,547           |             | 188,205           |
| Merit & General Adjustment |             |                   |             | 0                 |             | 0                 |
| Other Personnel            | 0.0         | 0                 | 0.0         | 0                 | 0.0         | 0                 |
| <b>Total</b>               | <b>13.0</b> | <b>\$ 549,929</b> | <b>13.0</b> | <b>\$ 589,805</b> | <b>13.0</b> | <b>\$ 605,830</b> |

# MUNICIPAL COURT

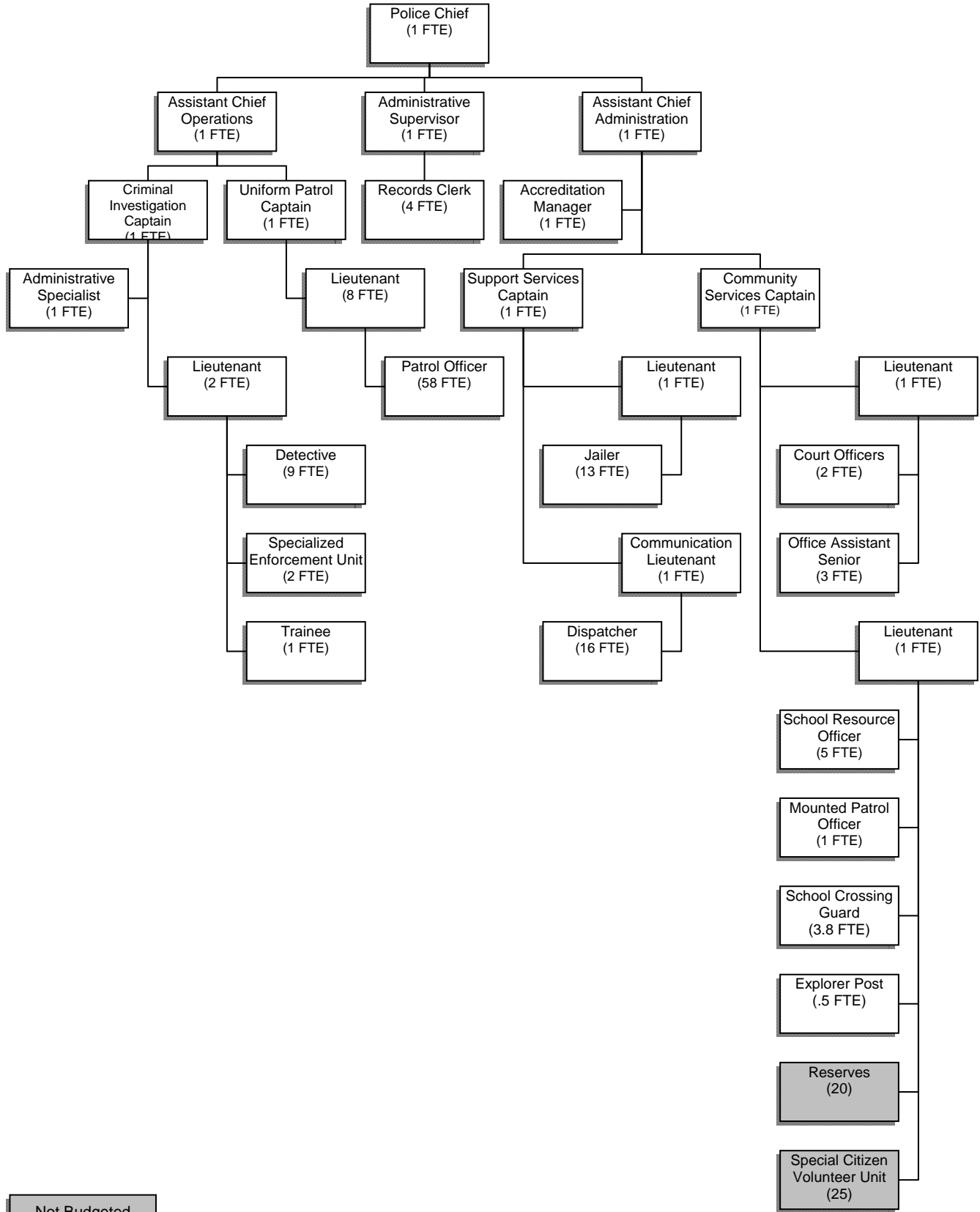
## Performance Measures

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| <b>Total Charges</b>  |                 |                    |                    |
| Charge Dispositions   | 14,784          | 16,128             | 16,625             |
| Held to state (Grand Jury)  | 335             | 391                | 405                |
| Guilty plea   | 1,125           | 1,105              | 1,140              |
| Guilty verdict  | 135             | 113                | 117                |
| Dismissed with cost   | 3,372           | 4,107              | 4,230              |
| Dismissed without cost  | 915             | 1,122              | 1,155              |
| *Not guilty   |                 | 27                 | 28                 |
| **Traffic Forfeit (paid after court judgment)                     | 4,045           | 1,739              | 1,791              |
| Active pac (unpaid tickets)                                       | 577             | 786                | 809                |
| Other (nolle prosequi)  | 1,238           | 1,478              | 1,522              |
| <b>Total Cases</b>  |                 |                    |                    |
| Case Dispositions   |                 |                    |                    |
| Criminal cases  | 1,521           | 1,769              | 1,800              |
| Traffic cases   | 9,732           | 10,417             | 10,725             |
| Other   | 155             | 198                | 200                |
| New case files prepared for court docket                          | 4,421           | 6,021              | 6,200              |
| Total cases on docket   | 16,390          | 17,052             | 17,500             |
| Percent of cases disposed   | 70%             | 73%                | 73%                |
| Defendants w/misdemeanor dispositions                             | 958             | 1,177              | 1,200              |
| Warrants processed  | 452             | 458                | 466                |
| Subpoenas issued  | 899             | 1,013              | 1,025              |
| Traffic tickets processed   | 8,014           | 10,512             | 10,800             |
| Parking tickets processed   | 412             | 443                | 456                |
| **Traffic ticket cases paid (closed status-without court hearing) | 2,113           | 4,288              | 4,370              |
| Scheduled court docket  |                 |                    |                    |
| Sessions  | 142             | 142                | 142                |
| Days  | 71              | 71                 | 71                 |
| Revenue collected   | \$948,500       | \$1,074,339        | \$1,094,000        |
| <b>*Cash Bond Activity</b>  |                 |                    |                    |
| Cash Bonds Posted   | \$303,899       | \$241,444          | \$247,000          |
| Cash Bond Forfeits  | \$31,200        | \$21,500           | \$22,100           |
| Cash Bonds Transferred to fines                                   | \$107,579       | \$132,847          | \$137,000          |
| Cash Bonds Refunded   | \$141,561       | \$169,313          | \$174,000          |
| <b>Criminal Collection Accounts</b>                               |                 |                    |                    |
| Criminal accounts turned over for civil action                    | 221             | 344                | 354                |
| Criminal fines/cost turned over for civil action                  | \$181,359       | \$234,824          | \$242,000          |
| Criminal fines/cost recovered by civil action                     | \$13,587        | \$34,930           | \$36,000           |
| Criminal fines/cost disbursed to court by civil action            | \$10,199        | \$26,931           | \$27,700           |
| *Criminal fines/cost returned uncollectable                       |                 |                    | \$53,978           |
| <b>Traffic Collection Accounts</b>                                |                 |                    |                    |
| Unpaid traffic tickets turned over for collection                 | 415             | 432                | 444                |
| Traffic fines/costs turned over to collection agency              | \$141,796       | \$141,425          | \$142,800          |
| Traffic fines/costs recovered by collection agency                | \$57,225        | \$38,299           | \$38,970           |
| Traffic fines/costs disbursed by collection agency to court       | \$48,454        | \$34,560           | \$35,151           |
| Traffic fines/cost Agency suspended collections                   | \$163,787       | \$118,089          | \$119,300          |

\* New statistic beginning FY09.

\*\*New procedure implemented for efficiency and in preparation for online payment program had an impact on forfeiture statistics. Traffic tickets paid before court docket date will now update to a Closed status instead of a Forfeiture status.

# POLICE DEPARTMENT



Not Budgeted Positions

## POLICE DEPARTMENT

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The Collierville Police Department is dedicated in its efforts to preserve and strengthen community bonds through exceptional service with honesty, compassion, and integrity. The dedication and sacrifices made by our members to provide exceptional service exemplifies our commitment to the community. The services provided to the community stem from five divisions within the police department structure. These divisions are Administration, Uniform Patrol, Criminal Investigation, Staff Services, and Special Operations.

•**Administration** The Administrative Division is responsible for ensuring the effective and efficient delivery of all police services. Managing capital investment projects, budget analysis, planning and research, fiscal management, crime analysis, and the accreditation process are among the multitude of tasks accomplished by these professionals each day. Personnel assigned to the administrative function serve the citizens of Collierville with dedication, pride and integrity.

•**The Uniform Patrol Division** is the backbone of any police organization. A majority of the full-time commissioned personnel belong to this division. The Division's operational procedures and guidelines have a direct effect on the total efficiency of the department. This division is divided into four primary units. These units are patrol, traffic, K-9, and SWAT. The primary functions include but are not limited to: preventive patrol, crime prevention and deterrence, response to calls for service, traffic control, direction and enforcement to ensure maintenance of public order, crisis intervention, and the development of partnerships within the community.

•**The Criminal Investigation Division** provides the Town with professional and skilled investigators who are available twenty-four hours a day, seven days a week. These multifunctional employees complete all crime scene investigations, criminal investigations, interrogations, personnel background checks, and internal affairs complaints. This division also houses the Victim/Witness Assistance and Domestic Violence Unit and Combined Service Unit that investigates illegal narcotics.

•**Staff Services** The Division of Staff Services is divided into five units that include: Public Relations, Training, Communications, Court Officer, and Office Assistants. These highly trained employees form the support structure of 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.

•**Special Operations** The Special Operations Division is the largest division consisting of full-time commissioned, full-time non-commissioned, part-time

and volunteer personnel. The Special Operations Division is divided into nine units of specially trained members. These units include: Mounted Patrol, Bike Patrol, School Resource Officer, Jail, Building Maintenance, Boy Scouts of America Law Enforcement Explorer's Post, Special Citizen Volunteers, Reserve Police Officers, and School Crossing Guards. The members of each unit are assigned positions based on their respective specialization to promote and achieve the goals and objectives of the Collierville Police Department.

### FY 2009 Accomplishments

- The department graduated 22 "Ambassadors" through its Citizen's Police Academy in 2009.
- The Governor's Highway Safety Office awarded the department \$17,315.61 in grant funds for traffic saturation enforcement efforts. The grant funds overtime and equipment to focus on seat belt violations as well as causative factors in traffic crashes.
- Successfully completed the accreditation process through CALEA for the 4<sup>th</sup> time.
- The Department of Justice awarded the department \$4,846.06 in reimbursement grant funds for purchase of ballistic vest for officers.
- Building expansion and renovation project of the Police Station and Court House began in June 2009.
- The five School Resource officers made 134 presentations reaching over 15,000 students.
- The SCVP and Reserve Officers volunteered over 2,500 hours while working special events within the Town of Collierville.
- The Police Department had 14 new employees attend the basic Police Academy bringing the department up to its full complement level of 99 officers.
- The Uniform Patrol Division implemented its "Western Corridor" plan which places officers within the western areas of town to conduct high visibility directed patrols with an emphasize on crime deterrence.
- In January 2009, the Department revised its organizational structure in order to better align units or groups up within specific divisions by the nature of the line of work they are in, as well as, during the realignment a divisional name change was implemented to more clearly reflect their roles within the department.

### FY 2010 Goals and Objectives

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

Objectives:

- Routinely analyze crime trends
- Share information on successful strategies internally and externally.

## POLICE DEPARTMENT

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- Continue to develop partnerships to address crime trends.
- Work with legal and political organizations to provide the police department's input on legislative issues.
- Partner with community organizations, other law enforcement agencies, and non-government organizations to reduce victimization and the fear of crime.

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

Objectives:

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

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

Objectives:

- Continued analysis of advanced technologies (i.e.; internet, crime mapping, PDA in-field reporting, and traffic crash reporting).

- Search for grant money available to fund Information Technology enhancements.
- Provide technology training to personnel.
- Collaborate with and continue routine meetings with IT and departments technology committee.

**Goal: Improve traffic safety efforts specifically addressing crash causative factors.**

Objectives:

- Analysis traffic crash data.
- Target enforcement efforts by addressing causative factors.
- Increase public information campaigns.
- Seeking funding for safety programs through traffic safety grants.

**Goal: Maintaining or improving overall departmental response time to calls for service.**

Objectives:

- Ensure proper staffing of police districts.
- Analysis call volume and district boundaries.
- At least monthly ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques.

### Performance Measures

| Activity                             | Actual<br>CY 08 | Estimated<br>CY 09* | Projected<br>CY 10* |
|--------------------------------------|-----------------|---------------------|---------------------|
| Calls for Service                    | 39,176          | 44,869              | 45,766              |
| Average Response Time                | 3:32            | 3:45                | 3:55                |
| Officers per 1,000 Population        | 2.10            | 2.21                | 2.16                |
| Assigned Criminal Cases to CID       | 1,260           | 1,285               | 1,311               |
| Percentage of Criminal Cases Cleared | 60%             | 61%                 | 62%                 |
| FBI Part I Offenses Clearance Rate   | 53.90%          | 54.98%              | 56.08%              |
| Prisoners Processed                  | 1,781           | 1,817               | 1,853               |

\*projections/estimates for CY 09 & CY 10 are based on 2% increase

# POLICE DEPARTMENT

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| Statistics                          | Actual<br>CY 08 | Estimated<br>CY 09* | Projected<br>CY 10* |
|-------------------------------------|-----------------|---------------------|---------------------|
| Population                          | 44,304          | 44,869              | 45,766              |
| Sworn Officer Complement            | 93              | 99                  | 99                  |
| Civilian Employees                  | 40              | 39                  | 39                  |
| Volunteers                          | 21              | 25                  | 25                  |
| Reserves                            | 16              | 15                  | 15                  |
| Explorers                           | 10              | 12                  | 12                  |
| Total Incoming/Outgoing Phone Calls | 108,295         | 110,461             | 112,670             |
| # of Calls Officers Dispatched On   | 39,276          | 39,906              | 40,704              |
| Alarm Calls                         | 2,401           | 2,449               | 24,989              |
| 911 Calls                           | 930             | 949                 | 968                 |
| Traffic Warnings                    | 9,212           | 9,396               | 9,584               |
| Traffic Citations                   | 9,166           | 9,349               | 9,536               |
| Total DUIs                          | 103             | 105                 | 107                 |
| Total Crashes                       | 944             | 963                 | 982                 |
| Auto Thefts                         | 35              | 32                  | 32                  |
| Burglaries                          | 110             | 112                 | 114                 |
| Larcenies                           | 670             | 683                 | 697                 |

\*projections/estimates for CY 09 & CY 10 are based on 2% increase



**POLICE DEPARTMENT**

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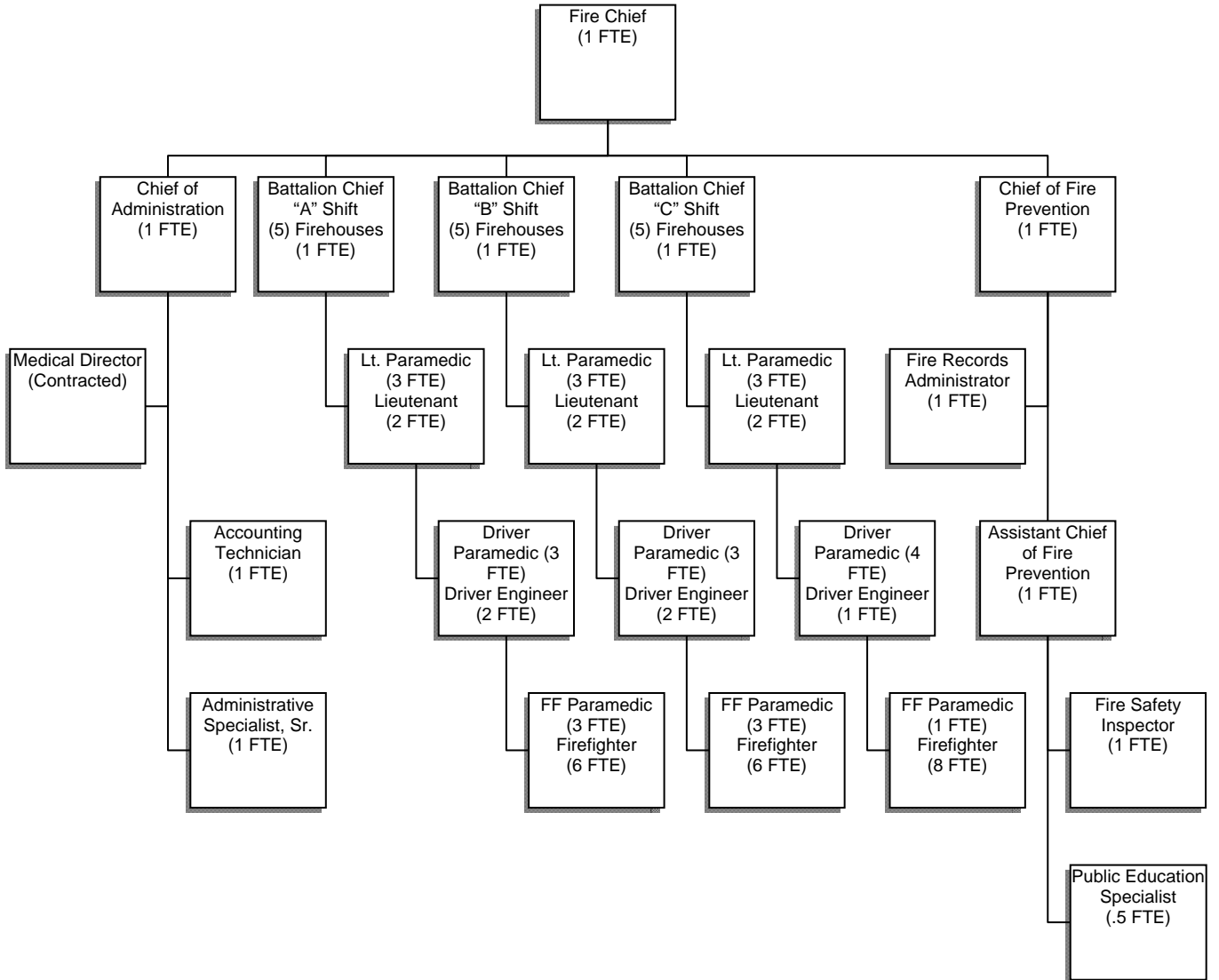
**Budget Summary**

|                   | Actual              |                     | Budget               | Estimated           | Approved             |
|-------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
|                   | FY 07               | FY 08               | FY 09                | FY 09               | FY 10                |
| Personnel         | \$ 7,432,813        | \$ 7,920,602        | \$ 9,108,134         | \$ 8,577,210        | \$ 9,209,272         |
| Operating Expense | 714,032             | 842,735             | 1,097,731            | 984,397             | 876,428              |
| Capital Outlay    | 457,565             | 243,507             | 322,875              | 233,104             | 160,000              |
| <b>Total</b>      | <b>\$ 8,604,410</b> | <b>\$ 9,006,843</b> | <b>\$ 10,528,740</b> | <b>\$ 9,794,711</b> | <b>\$ 10,245,700</b> |

**Staffing Summary**

|                            | Actual       |                     | Estimated    |                     | Budget       |                     |
|----------------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|
|                            | FY 08        |                     | FY 09        |                     | FY 10        |                     |
| Salaries                   | 9.0          | \$ 688,358          | 9.0          | \$ 640,902          | 9.0          | \$ 655,274          |
| Wages                      | 131.0        | 4,471,828           | 130.0        | 4,948,568           | 129.0        | 5,312,493           |
| Part-time                  | 15.0         | 85,846              | 15.0         | 90,476              | 15.0         | 95,822              |
| Other Compensation         |              | 245,355             |              | 190,003             |              | 183,163             |
| Benefits                   |              | 2,412,247           |              | 2,707,261           |              | 2,962,520           |
| Merit & General Adjustment |              | 0                   |              | 0                   |              | 0                   |
| Other Personnel            | 1.0          | 16,968              | 0.0          | 0                   | 0.0          | 0                   |
| <b>Total</b>               | <b>156.0</b> | <b>\$ 7,920,602</b> | <b>154.0</b> | <b>\$ 8,577,210</b> | <b>153.0</b> | <b>\$ 9,209,272</b> |

# FIRE DEPARTMENT



## FIRE DEPARTMENT

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

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

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

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

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

•**Office of the Fire Chief** is responsible for overall applied strategic and operational planning, formulating departmental policy and coordinating activities of the various divisions to achieve established planned goals and objectives, as well as, continued development of the department in terms of service delivery capacity and capability.

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

•**Fire Prevention** is under the direction of the Chief of Fire Prevention and 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.

•**Operations** is under the direction of the Fire Chief and provides 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 (SOP's), 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

## FIRE DEPARTMENT

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received yearly, keeping abreast of any state laws concerning training and implement such as necessary.

### **FY 2009 Accomplishments**

- Oversaw the construction and furnishing of the new Fire Administration Facility and coordinated the transition of relocating all staff offices.
- Reorganized fire department staff duties and responsibilities to accommodate a reduction in the workforce of four positions within the Fire Department.
- Received and placed in-service a new Mass Casualty Response Trailer and inventory supplies acquired through a Metropolitan Medical Response System Grant, valued at \$30,000.
- Created a Clinical Skills Education and Assessment Center at Firehouse #3 for EMTs/Paramedics in order to provide high quality clinical education and reliable assessment of advanced invasive surgical skills and procedures.
- Created a Technical Repair and Diagnostic Service Center at Firehouse #3 in order for personnel with Draeger Level II Certifications to repair and perform preventative maintenance on self-contained breathing apparatus, air mask, and air cylinders.
- Submitted a grant application for funding to create a Comprehensive Fitness and Wellness Program, purchase Advanced Heavy-Rescue Extrication Equipment and training funds to have all personnel certified as TEMA Hazardous Material Technicians through the 2009 Assistance to Firefighters Grant Homeland Security Grant.

### **FY 2010 Goals and Objectives**

**Goal: Improve our ISO's Public Protection Classification (PCC) from its current Class IV to a Class III by assessing our Fire Suppression Capabilities.**

Objectives:

- 1st Quarter; Review the content of the Fire Suppression Rating Schedule (FSRS) and generate action plan within 120 days.
- 2nd Quarter; Perform audit inventory of all firehouses, apparatus and equipment; determine deficiencies and order necessary tools/appliances to reach 100%.
- 3rd Quarter; Audit all fire hydrants, GPS all hydrant locations, generate hydrant map, and document semi-annual inspection, preventative maintenance and flow rates.

- 4th Quarter; Audit all training records; enter all data into firehouse software system.

**Goal: Implementation of a Comprehensive Fitness and Wellness Program (pending 2009 AFG Grant Approval).**

Objectives:

- Review the content of the NFPA 1500 (Standard on Fire Department Occupational Safety and Health Program) and generate an action plan within 120 days.
- Provide base-line comprehensive medical examinations for 100% of our responding firefighters.
- Provide Job Related Immunization and Disease Evaluation for 100% of our responding firefighters.
- Provide Health and Fitness Screening for 100% of our responding firefighters.
- Initiate a Fitness-Nutrition Prevention Program for 100% of our responding firefighters.
- Purchase aerobic, cardiovascular and strength equipment for each firehouse and have 100% of our responding firefighters participate in daily physical agility training program.

**Goal: To maintain a highly responsive and effective fire suppression force helping to ensure all Collierville citizens are safe.**

Objectives:

- Monitor the time from the fire apparatus calling enroute to the arrival of the first unit on the scene of an emergency by monthly review of fire reports.
- Report findings to operations Battalion Chiefs for review and investigation of irregularities.
- Provide Emergency Vehicle Operations Course (EVOC) to enhance safe and efficient responses.
- Respond to 90% of emergency calls within a travel time of 5-minutes or less.
- To confine structure fires to the room of origin 45% of the time. (The International City County Management Association (ICMA) reports that the national average is 40%.
- Employ rapid response and aggressive interior fire attacks when feasible, to conduct routine critiques to improve strategy and tactics, and to measure performance.

# FIRE DEPARTMENT

## Performance Measures

| Activity  | Actual         | Estimated   | Projected   |
|---|----------------|-------------|-------------|
|   | CY 08          | CY 09       | CY 10       |
| Population  | 44,304         | 44,740      | 44,869      |
| Total Number of Calls                                       | 2,446          | 2,532       | 2,655       |
| Cost Per Call for Service                                   | \$2,671        | \$2,500     | \$2,400     |
| Calls Per FullTime Equivalent (FTE) Employee                | 45.23          | 48.00       | 50.00       |
| Avg. Response Time All Incidents (min:sec)                  | 4:35           | 4:39        | 4:39        |
| Fire Dollar Loss  | \$3,022,988 ** | \$448,490   | \$470,914   |
| Dollar Value Saved  | \$13,254,106   | \$8,465,811 | \$9,312,392 |
| Fire Dollar Loss Per Capita                                 | 68.23          | 10.00       | 10.50       |
| Structure Fires per 1,000 Population                        | 1.04           | 1.00        | 1.00        |
| Vehicle Fires   | 16             | 16          | 10          |
| Outside Fires   | 47             | 54          | 56          |
| Other Calls (for public assistance and alarms)              | 820            | 758         | 800         |
| Emergency Medical Calls (EMS) per 1,000 Population          | 36.88          | 38.00       | 39.00       |
| Percent of Calls That Are False Alarms                      | 18.00%         | 16.00%      | 16.00%      |
| Civilian Injuries   | 2              | 0           | 0           |
| Civilian Fire Fatalities                                    | 1              | 0           | 0           |
| Mutual Aid Given (to other municipalities or counties)      | 35             | 36          | 36          |
| Mutual Aid Received (from other municipalities or counties) | 10             | 10          | 10          |
| Total Inspections   | 2,171          | 1,258       | 1,321       |
| Avg. Number of Inspections Per Inspector                    | 723            | 629         | 660         |
| Total Hazards   | 765            | 384         | 403         |
| % Hazards Cleared within 90 Days                            | 68.00%         | 70.00%      | 65.00%      |
| Total Fire Investigations                                   | 19             | 20          | 21          |
| Hours Spent Inspecting                                      | 1,208          | 1,000       | 1,050       |
| % Fire Cause Determined                                     | 89.13%         | 92.00%      | 95.00%      |

\*\* Large loss due to major industrial fire.

## Budget Summary

|                   | Actual              |                     | Budget              | Estimated           | Approved            |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                   | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel         | \$ 5,140,072        | \$ 5,577,501        | \$ 6,291,985        | \$ 6,035,159        | \$ 6,083,294        |
| Operating Expense | 523,381             | 879,333             | 925,353             | 890,789             | 789,167             |
| Capital Outlay    | 203,672             | 248,495             | 0                   | 0                   | 0                   |
| <b>Total</b>      | <b>\$ 5,867,124</b> | <b>\$ 6,705,329</b> | <b>\$ 7,217,338</b> | <b>\$ 6,925,948</b> | <b>\$ 6,872,461</b> |

# FIRE DEPARTMENT

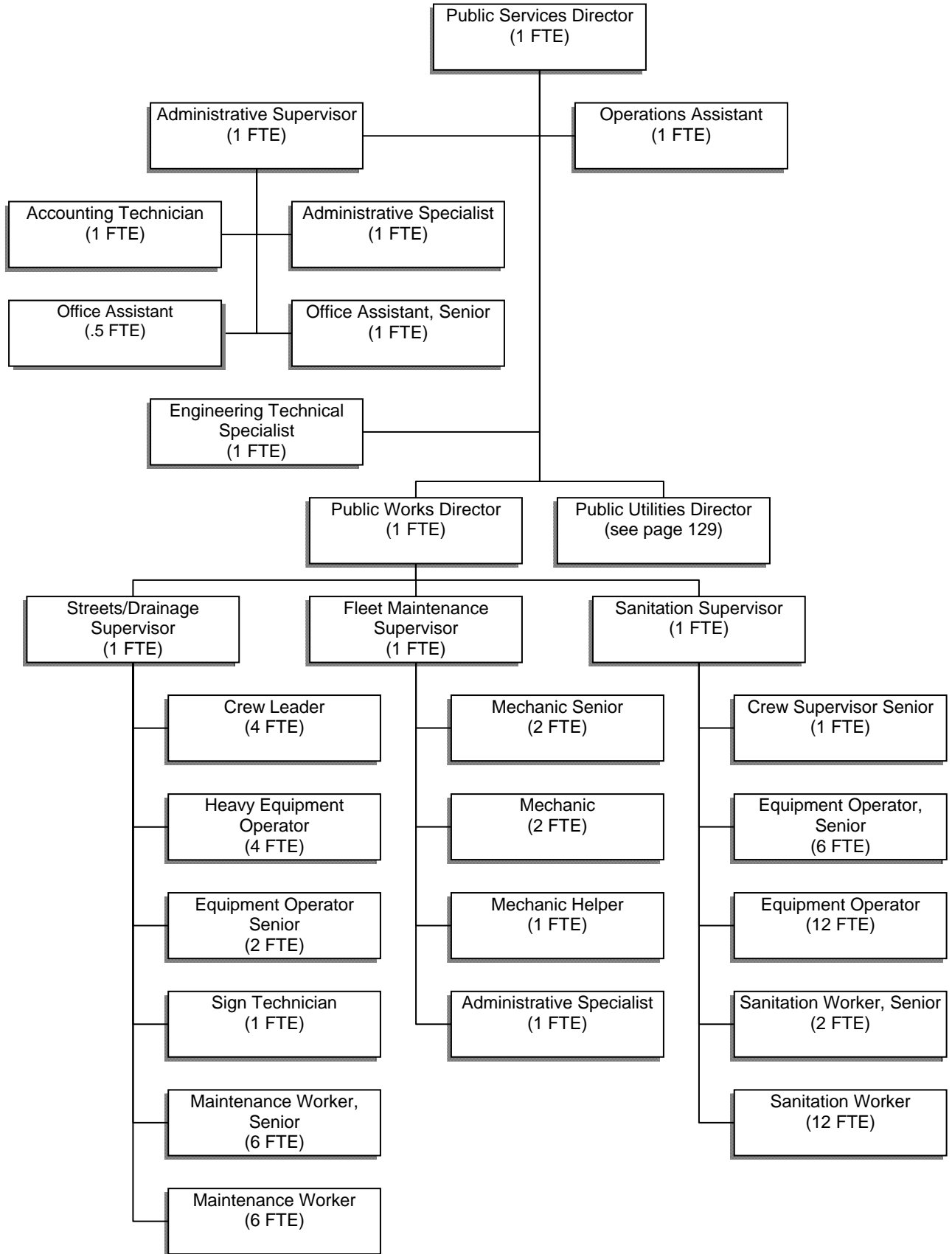
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## Staffing Summary

|                            | Actual<br>FY 08 |                     | Estimated<br>FY 09 |                     | Budget<br>FY 10 |                     |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries                   | 7.0             | \$ 530,809          | 7.0                | \$ 560,974          | 6.0             | \$ 487,896          |
| Wages                      | 63.0            | 3,155,955           | 63.0               | 3,289,644           | 62.0            | 3,341,279           |
| Part-time                  | 3.0             | 52,736              | 3.0                | 68,486              | 1.0             | 23,863              |
| Other Compensation         |                 | 211,717             |                    | 264,311             |                 | 285,946             |
| Benefits                   |                 | 1,622,314           |                    | 1,851,294           |                 | 1,944,311           |
| Merit & General Adjustment |                 | 0                   |                    | 0                   |                 | 0                   |
| Other Personnel            | 3.0             | 3,969               | 1.0                | 450                 | 0.0             | 0                   |
| <b>Total</b>               | <b>76.0</b>     | <b>\$ 5,577,501</b> | <b>74.0</b>        | <b>\$ 6,035,159</b> | <b>69.0</b>     | <b>\$ 6,083,294</b> |



# PUBLIC SERVICES





## PUBLIC SERVICES ADMINISTRATION

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

The Department Director provides leadership, direction and motivation to division directors and staff. Responsibilities include developing departmental policies and standards, coordinating activities of the various divisions to ensure goals and objectives are accomplished, continuously reviews department services to increase the efficiency of services offered while maintaining cost effectiveness and attends 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 2009 Accomplishments

- Implemented citizen customer survey form to track performance and customer satisfaction.
- Entered into amended contract with Solid Waste Disposal Service to reduce disposal fees.
- Completed the Northwest Wastewater Treatment and the Shelton Rd. Wastewater Treatment Plant projects.
- Submitted lowest bid for the hauling of solid waste.
- Improved litter collection thru improved service techniques while reducing costs and increasing production.
- Expanded department website to communicate helpful information to our customers and accept request for services.
- Purchased new internet based work order software program.

- Established CDL/Endorsement Reimbursement Program.
- Developed fuel savings techniques.
- Expanded vehicle GPS units to improve departmental efficiency.

### FY 2010 Goals and Objectives

#### Goal: Operate within budget.

Objectives:

- Perform department services efficiently and effectively working within means of department budget.
- Establish and monitor divisions' core business plan.

#### Goal: Evaluate privatization options to identify cost saving opportunities.

Objective:

- Compare town provided services with contracted services to ensure the highest level of quality service at the lowest cost for our customers.

#### Goal: Improve department safety record.

Objective:

- Reduce lost time accident hours.
- Safety Awareness discussions and training through monthly meetings.

#### Goal: Implement new job tracking software.

Objective:

- Coordinate PS job tracking software with Mayors Action Center software.
- Track production and cost efficiency.
- Evaluate customer job approval.

#### Goal: Reduce staffing cost through innovative services.

Objective:

- Reduce staffing in solid waste through improved collection techniques.
- Improve Solid Waste Services and reduce costs through expanded public education.
- Extend the life of vehicles and equipment through mechanic training and innovative techniques.

### Performance Measures

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Safety Meetings                                   | 12              | 12                 | 12                 |
| Purchase orders processed                         | 2,080           | 2,102              | 2,100              |
| Check requests processed                          | 204             | 190                | 200                |
| % of purchase orders/check requests voided        | 5%              | 4%                 | 5%                 |
| Total number of department employees              | 111             | 111                | 110                |
| Number of workman's compensation claims processed | 15              | 10                 | 10                 |
| Man hours lost due to on the job injury           | 2,160           | 100                | 75                 |

**PUBLIC SERVICES ADMINISTRATION**

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**Budget Summary**

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel                        | \$ 342,068        | \$ 372,261        | \$ 411,946        | \$ 416,686        | \$ 430,744        |
| Operating Expense                | 54,497            | 52,613            | 64,415            | 52,430            | 65,683            |
| Capital Outlay                   | 5,419             | 0                 | 625               | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 401,984</b> | <b>\$ 424,874</b> | <b>\$ 476,986</b> | <b>\$ 469,116</b> | <b>\$ 496,427</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | \$ (171,034)      | \$ (186,130)      | \$ (205,973)      | \$ (208,343)      | \$ (215,372)      |
| <b>General Fund</b>              | <b>\$ 230,950</b> | <b>\$ 238,743</b> | <b>\$ 271,013</b> | <b>\$ 260,773</b> | <b>\$ 281,055</b> |

**Staffing Summary**

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 08      |                   | FY 09      |                   | FY 10      |                   |
| Salaries                   | 4.0        | \$ 242,780        | 4.0        | \$ 251,331        | 4.0        | \$ 255,553        |
| Wages                      | 1.0        | 37,264            | 1.0        | 38,938            | 1.0        | 39,813            |
| Part-time                  |            | 0                 |            | 0                 |            | 0                 |
| Other Compensation         |            | 0                 |            | 0                 |            | 0                 |
| Benefits                   |            | 92,217            |            | 126,418           |            | 135,378           |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 0                 |
| Other Personnel            | 0.0        | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| <b>Total</b>               | <b>5.0</b> | <b>\$ 372,261</b> | <b>5.0</b> | <b>\$ 416,686</b> | <b>5.0</b> | <b>\$ 430,744</b> |

## PUBLIC SERVICES - STREETS AND DRAINAGE

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Streets and Drainage, a division of the Department of Public Services, is responsible for the maintenance of approximately 540 lane-miles of roadway including pavement, curb, ditches, right-of-way litter collection and street signage. Large quantity of drainage structures and open ditches in the right-of-way and easements are also maintained. The division also assists with street cleaning, leaf pick-up and special events. The division works under the general direction of the Streets and Drainage Supervisor who coordinates the daily work schedules of twenty-three employees.

### **FY 2009 Accomplishments**

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Installed handicap ramps throughout town.
- Responded to over 1500 calls for service for signs, street repair and drainage repairs.
- Assisted Sanitation with debris removal following wind storm.
- Provided snow and ice removal from major streets during winter storm.
- Cleared right-of-way along Shelton to improve drainage.
- Replaced curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events.
- Sprayed with herbicide 6 miles and cut 1 mile of drainage ditches.
- Cut and regarded detention pond at Sycamore Commercial Center.
- Performed 70 major payment repairs.
- Performed 100 repairs to pipes/drainage structures.
- Purchased utility vehicle mounted with vacuum machine for litter pick up.
- Implemented plan to replace engineer grade signs with Hi-Intensity signs.

### **FY 2010 Goals and Objectives**

**Goal: Provide safe roadway systems throughout town cost effectively.**

Objectives:

- Respond to requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations to meet ADA requirements.
- Pave approximately 27 lane miles of streets.
- Repaint crosswalks/stop bars at all schools and intersections.
- Stripe 5 center line miles of streets.
- Continue upgrading of traffic control devices.

**Goal: Maintain and improve drainage systems throughout town cost effectively.**

Objectives:

- Respond to drainage maintenance repairs throughout town.
- Repair concrete curbs and water tables at various locations.
- Provide preventative maintenance for drainage ways throughout town.
- Meet Phase II State of Tennessee requirements for storm water permits.
- Repair ditch bank erosion south of Lawnwood Street on Lateral K.
- Repair ditch bank erosion south of White Road on Lateral K at Park Hill subdivision.

## PUBLIC SERVICES - STREETS AND DRAINAGE

### Performance Measures

| Activity                               | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|--|-----------------|--------------------|--------------------|
| Roadway Lane (miles)                   | 540             | 545                | 545                |
| Open ditches in miles                  | 13              | 13                 | 13                 |
| Sidewalk replacement, linear feet      | 100             | 100                | 100                |
| Asphalt paving, contract (lane miles)* | 0.0             | 27.0               | 25.0               |
| Cost per lane mile paved               | \$30,000        | \$42,405           | \$46,254           |
| Percent of streets paved               | 3.0%            | 5.4%               | 5.0%               |
| Asphalt patching tons                  | 1,400           | 1,450              | 1,500              |
| Pavement repairs**                     | 1,044           | 208                | 200                |
| Street Signs                           | 6,650           | 7,000              | 7,000              |
| Street Signs repaired / installed      | 597             | 388                | 450                |
| Work orders processed                  | 1,537           | 1,300              | 1,300              |
| Number of man hours paid (non-exempt)  | 47,186          | 49,920             | 47,840             |
| Percent of overtime hours paid         | 1.0%            | 1.0%               | 1%                 |
| After hour call-outs                   | 62              | 87                 | 80                 |

\* No paving done in FY08 due to cash flow availability

\*\* Includes major pavement repairs and potholes filled

### Budget Summary

|                   | Actual              |                     | Budget              | Estimated           | Approved            |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                   | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel         | \$ 1,143,003        | \$ 1,241,599        | \$ 1,352,845        | \$ 1,298,968        | \$ 1,323,536        |
| Operating Expense | 1,337,066           | 1,179,460           | 1,482,653           | 1,333,861           | 1,308,332           |
| Capital Outlay    | 59,867              | 15,701              | 63,295              | 39,105              | 12,000              |
| <b>Total</b>      | <b>\$ 2,539,936</b> | <b>\$ 2,436,759</b> | <b>\$ 2,898,793</b> | <b>\$ 2,671,934</b> | <b>\$ 2,643,868</b> |

### Staffing Summary

|                            | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                            | FY 07       | FY 08               | FY 09       | FY 09               | FY 10       | FY 10               |
| Salaries                   | 1.0         | \$ 61,526           | 1.0         | \$ 64,406           | 1.0         | \$ 66,982           |
| Wages                      | 24.0        | 738,354             | 24.0        | 762,267             | 23.0        | 767,070             |
| Part-time                  |             | 0                   |             | 0                   |             | 0                   |
| Other Compensation         |             | 10,868              |             | 18,000              |             | 18,000              |
| Benefits                   |             | 430,851             |             | 454,295             |             | 471,484             |
| Merit & General Adjustment |             | 0                   |             | 0                   |             | 0                   |
| Other Personnel            |             | 0                   |             | 0                   |             | 0                   |
| <b>Total</b>               | <b>25.0</b> | <b>\$ 1,241,599</b> | <b>25.0</b> | <b>\$ 1,298,968</b> | <b>24.0</b> | <b>\$ 1,323,536</b> |

## PUBLIC SERVICES - FLEET MAINTENANCE

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Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. The division consists of a Fleet Maintenance Supervisor, five mechanics and an administrative specialist. Vehicles serviced include pickup trucks, automobiles, dump trucks, fire pumpers, aerial fire trucks, a Town bus, emergency rescue trucks, hydraulic excavators, sewer machines, off road pieces of equipment such as air compressors, emergency generators, tractors, trailers, etc. The division also maintains and repairs a variety of miscellaneous power-driven pieces of equipment such as line trimmers, gas-powered trash pumps, chainsaws and other non-motorized equipment. Special jobs bid and performed by private shops are bodywork and automatic transmission repairs. Fleet Maintenance also provides welding and fabrication for all departments.

### **FY 2009 Accomplishments**

- Rebuilt tailgate and painted the entire body of sanitation truck (rear loader) in-house.
- Installed outside vacuum system to assist in cleaning out of vehicles.
- Installed fence to provide an outdoor storage place for non-visibly pleasant parts and/or equipment.

### **FY 2010 Goals and Objectives**

**Goal: Promptly repair all Town-owned vehicles and pieces of maintenance equipment in order to minimize downtime and maximize the Town's return on investments.**

Objectives:

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

**Goal: Improve service level and lower annual maintenance costs.**

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.
- Work with Assistant City Administrator to improve replacement procedures for various department equipment needs. This includes reassigning units to other departments to limit capital expenditures.

## PUBLIC SERVICES - FLEET MAINTENANCE

### Performance Measures

| Activity   | Actual  | Estimated | Projected |
|--|---------|-----------|-----------|
|  | FY 08   | FY 09     | FY 10     |
| Service Requests by Department:                                      |         |           |           |
| Public Services  | 1,171   | 1,400     | 1,550     |
| Police   | 435     | 520       | 575       |
| Fire   | 115     | 150       | 165       |
| Town Administration  | 25      | 10        | 15        |
| Development  | 70      | 105       | 115       |
| Finance  | 25      | 35        | 38        |
| Parks  | 65      | 85        | 95        |
| Number of Mechanics  | 5       | 5         | 5         |
| Service orders completed   | 1,966   | 2,305     | 2,553     |
| Fuel Gallons Purchased:  |         |           |           |
| Regular  | 154,900 | 163,000   | 170,000   |
| Diesel   | 110,118 | 111,000   | 112,000   |
| Fuel Average Price per Gallon  |         |           |           |
| Regular  | 2.5225  | 2.2500    | 3.0000    |
| Diesel   | 2.8225  | 2.5500    | 3.5000    |
| Vehicle downtime due to normal repairs<br>(oil change, brakes, etc.) | 1 day   | 1 day     | 1 day     |
| Number of man hours paid (non-exempt)                                | 13,343  | 14,560    | 14,560    |
| % of overtime hours paid   | 0.3%    | 0.3%      | 0.5%      |

### Budget Summary

|                   | Actual            |                   | Budget            | Estimated         | Approved          |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 07             | FY 08             | FY 09             | FY 09             | FY 10             |
| Personnel         | \$ 494,837        | \$ 560,666        | \$ 600,992        | \$ 575,093        | \$ 601,188        |
| Operating Expense | 95,162            | 47,044            | 67,668            | 59,783            | 52,770            |
| Capital Outlay    | 20,823            | 19,477            | 33,775            | 29,521            | 4,500             |
| <b>Total</b>      | <b>\$ 610,821</b> | <b>\$ 627,186</b> | <b>\$ 702,435</b> | <b>\$ 664,397</b> | <b>\$ 658,458</b> |

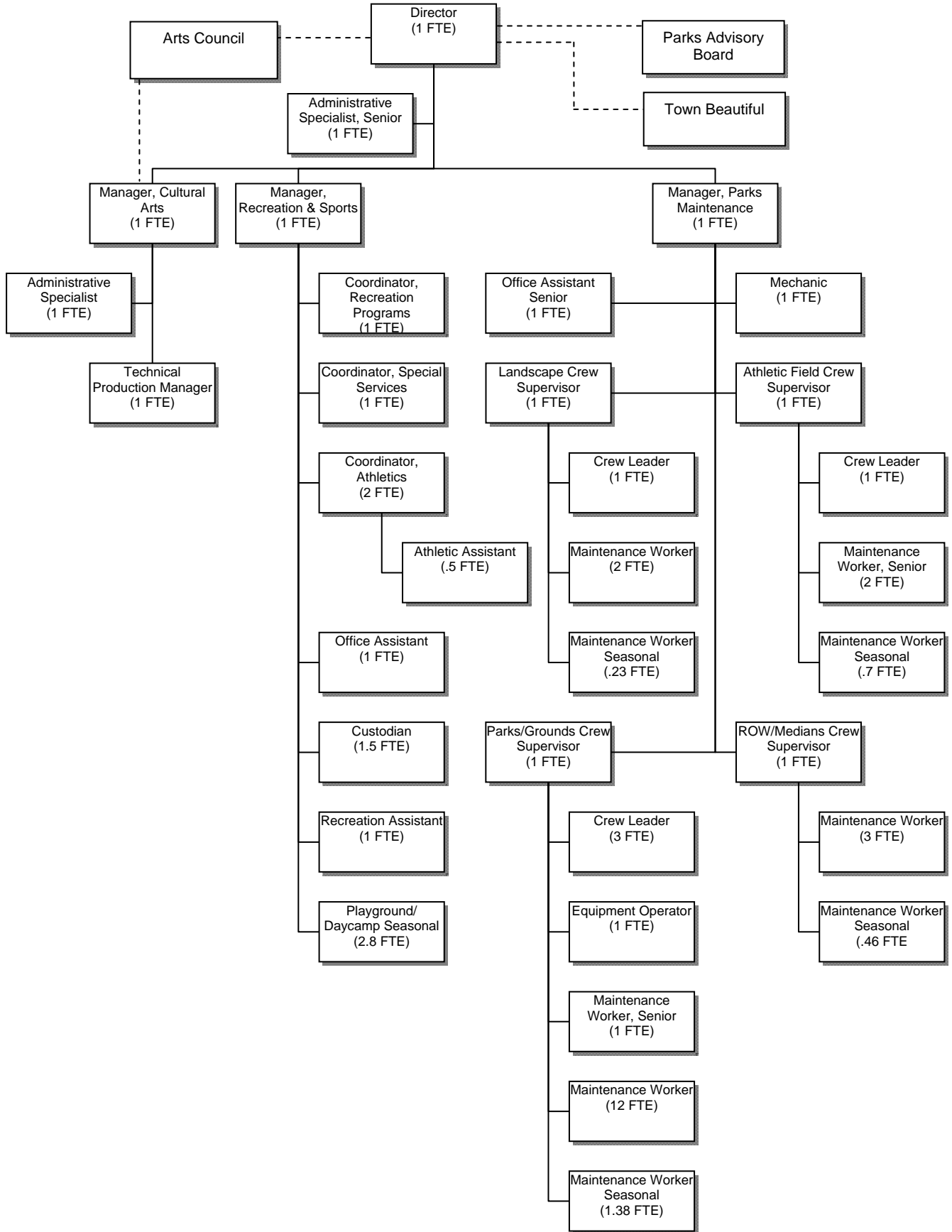
## PUBLIC SERVICES - FLEET MAINTENANCE

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### Staffing Summary

|                            | Actual<br>FY 08 |                   | Estimated<br>FY 09 |                   | Budget<br>FY 10 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 2.0             | \$ 139,689        | 2.0                | \$ 143,636        | 2.0             | \$ 144,527        |
| Wages                      | 7.0             | 222,747           | 7.0                | 229,711           | 7.0             | 246,674           |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 957               |                    | 1,000             |                 | 1,000             |
| Benefits                   |                 | 193,138           |                    | 193,346           |                 | 208,987           |
| Merit & General Adjustment |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Personnel            |                 | 4,134             | 1.0                | 7,400             |                 | 0                 |
| <b>Total</b>               | <b>9.0</b>      | <b>\$ 560,666</b> | <b>10.0</b>        | <b>\$ 575,093</b> | <b>9.0</b>      | <b>\$ 601,188</b> |

# PARKS AND RECREATION DEPARTMENT





## PARKS AND RECREATION DEPARTMENT

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The Collierville Parks, Recreation, & Cultural Arts Department believes that a park system should create a feeling of pride, a sense of value, a picture of beauty, a sense of belonging, the challenge of developing skills and abilities, and the opportunity to grow by delivering to the citizens of Collierville a variety of well organized, supervised, and maintained recreation programs, opportunities, and facilities for leisure enjoyment.

With over 120,000 participants in the Town's Park System each year, the Collierville Parks, Recreation, and Cultural Arts Department continues to be a leader in offering its citizens a wide variety of recreational leisure time activities. The Department Management Team is responsible for the development of a complete municipal recreation program capable of meeting the cultural and recreational needs of Town citizens, budget management and analysis, personnel management, short and long-term planning of the park system, and providing administrative support for the Park Advisory Board, Collierville Arts Council, and the Collierville Town Beautiful Commission.

### **FY 2009 Accomplishments**

- Completed Harrell Theatre Facility Renovations, Phase 2.
- Administered Public/Private (Desoto Athletic Club) Partnership for Community Center Wellness Operations.
- Constructed two (2) new tennis courts at Estanaula Trails Park.
- Over 80,000 people used the Collierville Community Center.
- Hosted Independence Day Celebration – 15,000+ in attendance.
- Hosted in excess of 3,000 youth sport games.
- Presented five (5) theatre productions with attendance in excess of 9,400.
- Installed new athletic lighting systems at WC Johnson Softball Complex and Progress Road Soccer Complex.
- Completed Conceptual Master Plan for Hinton Park.

### **FY 2010 Goals and Objectives**

**Goal: Provide family-oriented recreational and leisure amenities and facilities.**

Objectives:

- Begin Phase I Design for 100 acres “undeveloped” Hinton Park.
- Initiate on-line’ registration for recreational instructional programs, box-office tickets, athletic program registrations, etc. that will allow credit-card payment for departmental services.
- Renovation of Park Administration Offices at HW Cox Community Center.
- Promote community economic development program for state, regional, and national athletic tournaments and special events.
- Secure TDOT Grant and begin initial design work for Wolf River Pedestrian Bridge at Peterson Lake Nature Center.
- Continue implementation of Greenbelt Master Plan.

**Goal: To expand park system to meet population growth.**

Objectives:

- Development of a range of parks: community, neighborhood, and special usage.
- Increase recreational programming for residents of all ages.
- Update Comprehensive Master Plan to outline projected facility development.
- Administration of new community events and festivals.

**Goal: Preserve greenspace and natural areas.**

Objectives:

- Identify target areas for future neighborhood park acreage.
- Continued Preservation of Wolf River Corridor with Corp of Engineers, Shelby County and Chickasaw Basin Authority.
- Continued implementation of updated Greenbelt Master Plan to link neighborhoods with parks.
- Continued upgrades of streetscapes and medians in highly visible areas.

# PARKS AND RECREATION DEPARTMENT

## Performance Measures

| Activity                                      | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Special Events Attendance                     | 29,225          | 30,700             | 32,220             |
| Instructional/Recreation program participants | 15,800          | 16,250             | 16,575             |
| Maintenance man-hours worked                  | 80,760          | 84,920             | 84,920             |
| Work Order Completion %                       | 97.2%           | 97.5%              | 98.1%              |
| Greenbelt Mileage                             | 11.0            | 12.5               | 13.2               |
| Park Acreage Maintained                       | 386             | 386                | 496                |
| Harrell Theatre Box Office Increases          | 6.0%            | 5.0%               | 5.0%               |
| Cost (\$) of Park Operations/Resident         | \$73.87         | \$82.06            | \$75.80            |

## Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel                        | \$ 2,026,412        | \$ 2,243,269        | \$ 2,661,207        | \$ 2,526,002        | \$ 2,604,199        |
| Operating Expense                | 838,156             | 968,682             | 1,103,585           | 1,059,320           | 1,274,295           |
| Capital Outlay                   | 118,362             | 121,181             | 180,450             | 148,900             | 31,000              |
| <b>Total</b>                     | <b>\$ 2,982,931</b> | <b>\$ 3,333,132</b> | <b>\$ 3,945,242</b> | <b>\$ 3,734,222</b> | <b>\$ 3,909,494</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Library Fund                     | (9,000)             | (9,000)             | (9,000)             | (9,000)             | (9,000)             |
| Water & Sewer Fund               | 0                   | 0                   | (31,220)            | (31,220)            | (31,200)            |
| <b>General Fund</b>              | <b>\$ 2,973,931</b> | <b>\$ 3,324,132</b> | <b>\$ 3,905,022</b> | <b>\$ 3,694,002</b> | <b>\$ 3,869,294</b> |

## Staffing Summary

|                            | Actual<br>FY 08 |                     | Estimated<br>FY 09 |                     | Budget<br>FY 10 |                     |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
|                            |                 |                     |                    |                     |                 |                     |
| Salaries                   | 8.0             | \$ 378,943          | 9.0                | \$ 439,170          | 8.0             | \$ 435,750          |
| Wages                      | 36.0            | 1,021,562           | 37.0               | 1,090,415           | 37.0            | 1,138,037           |
| Part-time                  | 2.0             | 19,527              | 2.0                | 24,030              | 4.0             | 37,290              |
| Other Compensation         |                 | 66,541              |                    | 48,750              |                 | 48,750              |
| Benefits                   |                 | 679,230             |                    | 806,138             |                 | 849,652             |
| Merit & General Adjustment |                 | 0                   |                    | 0                   |                 | 0                   |
| Other Personnel            | 30.0            | 77,466              | 30.0               | 117,500             | 19.0            | 94,720              |
| <b>Total</b>               | <b>76.0</b>     | <b>\$ 2,243,269</b> | <b>78.0</b>        | <b>\$ 2,526,002</b> | <b>68.0</b>     | <b>\$ 2,604,199</b> |



## NON-DEPARTMENTAL

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

•**Debt Service** is the payment of interest and principal on all general obligation debt of the Town. Debt service on general obligation debt is paid by Special Revenue funds as well. The debt service on revenue bonds issued by the Town's Water and Sewer utility is paid and accounted for within the Water and Sewer Fund.

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

In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also issued \$5.29 million in refunding bonds. In FY 2008, the Town issued \$3,000,000 in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13,000,000 bonds issued in FY 2009. In addition to the road, the Town is expanding the Police Headquarters building, and constructing a new Courthouse and Police Patrol Building. The debt service for the new bonds is included in the 2010 budget.

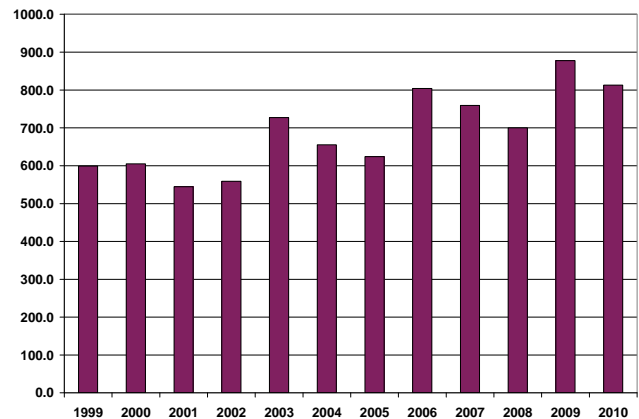
The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing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

- General Fund Balance Requirement 25%
- Average Life of Total Debt ≤ 10 Years
- Percentage of Principal Paid within 10 Yrs ≥ 60%
- Per Capita Debt/Per Capita Income ≤ 4%
- Per Capita Debt/Per Capita Assessed Value ≤ 4%
- Debt Service/General Fund Operating Expense ≤ 12%

As of June 30, 2009, the Town is projected to have \$39,262,831 of general obligation bonds, general obligation capital outlay notes, and TMBF loan

outstanding. The ratio of net per-capita debt to per-capita income (using 2000 U.S. Census per-capita income figures) is 2.9% for FY 2010. The net per-capita debt to per-capita assessed value is 2.8%, and the debt service to General Fund operating expense is 9.5%

The ratio of bonded debt to assessed value of property is a measure of the Town's ability to meet interest and principal payments on its long-term debt. This ratio which is expressed in percentage terms was 2.44% for FY 2008, estimated to be 2.78% for FY 2009, and projected to be 2.47% for FY 2010. The percentage of General Fund revenues applied to debt service for FY 2009 is estimated at 9.3%. The percentage for FY 2010 is projected to be 9.7%. The net bonded debt per capita was \$700.14 in FY 2008, is estimated to be \$877.57 in FY 2009, and projected to be \$813.12 in FY 2010. The chart below depicts the net general bonded debt per capita:



**Net General Bonded Debt Per Capita**

The Town received a bond rating upgrade from A1 to Aa3 from Moody's Investors Service for the FY 2000 bond issue. For the FY 2002 capital outlay notes, Moody's upgraded the rating again from Aa3 to Aa2. Moody's again issued an upgrade from Aa2 to Aa1 for the FY 2006 bonds. This rating applies to all previous issues as well. **(For additional information, please see the debt schedules and tables in the Appendix.)**

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

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

## NON-DEPARTMENTAL

The Water and Sewer fund pays 15% of all insurance costs. The Library Fund pays a portion of the property and liability insurance.

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

- Reappraisal costs
- Attorney and legal fees
- Bank charges
- Election expenses
- Environmental Commission
- An intergovernmental contribution to Shelby County for the establishment of the Wolf River Wildlife Corridor

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

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

- Chamber of Commerce
- Collierville Crime Stoppers
- Collierville Literacy Council
- Alive at 25 Program
- TV 19 Contribution
- Collierville Education Foundation
- Main Street Collierville
- Collierville Youth Sports

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### Non-Departmental Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Debt Service                     | \$ 3,359,557        | \$ 3,363,749        | \$ 3,830,646        | \$ 3,290,793        | \$ 3,495,184        |
| Insurance                        | 562,079             | 579,789             | 634,251             | 597,979             | 613,218             |
| Special Appropriations           | 709,754             | 807,588             | 755,221             | 746,221             | 480,402             |
| <b>Total</b>                     | <b>\$ 4,631,390</b> | <b>\$ 4,751,126</b> | <b>\$ 5,220,118</b> | <b>\$ 4,634,993</b> | <b>\$ 4,588,804</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Library Fund                     | (11,041)            | (11,041)            | (11,041)            | (11,041)            | (11,041)            |
| Water & Sewer Fund               | (102,923)           | (124,009)           | (132,638)           | (127,197)           | (129,483)           |
| <b>General Fund</b>              | <b>\$ 4,517,426</b> | <b>\$ 4,616,076</b> | <b>\$ 5,076,439</b> | <b>\$ 4,496,755</b> | <b>\$ 4,448,280</b> |

## PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the collection of household waste, yard waste, and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of 34 employees.

Monthly sanitation fee is \$15 for residential and \$35, \$45, and \$55 for commercial and industrial pick-up (dependent on the number of disposal carts). The Town contracts with Waste Connection of Walnut, Mississippi for the disposal of its household garbage. Brush, grass and some leaves are disposed of at a local private demolition landfill. Recyclable waste is taken to the FCR Memphis recycling center.

### FY 2009 Accomplishments

- Negotiated disposal fee with EPlax from \$4.80 to \$2.40 per cubic yard.
- Purchased new lifting arm for automated truck #491.

- Rehabbed Automated Garbage Truck delaying the need to purchase new truck.
- Reduced recycling crews from 3 to 2 per truck, increased efficiency.
- Purchased new electric motor for transfer station.

### FY 2010 Goals and Objectives

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

Objectives:

- Educate public encouraging grass recycling and other cost saving techniques.
- Review sanitation guidelines and adjust as needed.
- Install vehicle tracking equipment to improve route design and efficiency.
- Establish programs / methods to hire and retain qualified staff.
- Cross train new drivers.

## Performance Measures

| Activity   | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|--|-----------------|--------------------|--------------------|
| Household garbage collected (tons)                               | 14,487          | 14,600             | 15,000             |
| Number of loads hauled from transfer station                     | 860             | 850                | 850                |
| Yard waste mulched/composted (tons)                              | 2,000           | 2,400              | 7,000              |
| Yard Waste Landfilled (tons)                                     | 20,000          | 16,000             | 12,500             |
| Recycled household waste (tons)                                  | 1,776           | 19                 | 2,000              |
| Percent of household waste recycled                              | 12.0%           | 13.0%              | 13.0%              |
| Number of customers per employee                                 | 380             | 383                | 384                |
| Tons collected per employee                                      | 1,105           | 1,000              | 1,014              |
| Cost per ton collected   | 64              | 82                 | 82                 |
| Number of customers receiving Sanitation services:               |                 |                    |                    |
| Households   | 13,554          | 13,655             | 13,750             |
| Commercial   | 120             | 115                | 120                |
| Percent of residents who purchased additional cart for residence | 1.5%            | 1.5%               | 1.5%               |
| Number of cart refunds processed                                 | 25              | 25                 | 25                 |
| Appliance Pickup Requests  | 482             | 388                | 400                |
| Monthly cost per house for curbside recycling                    | 4.2             | 3.0                | 2.5                |
| Yearly cost for loose leaf collection                            | 160,000         | 170,000            | 175,000            |
| % of overtime hours paid   | 2.1%            | 2.2%               | 2.0%               |

**PUBLIC SERVICES - SANITATION**

**Budget Summary**

|                   | Actual              |                     | Budget              | Estimated           | Approved            |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                   | FY 07               | FY 08               | FY 09               | FY 09               | FY 10               |
| Personnel         | \$ 1,402,598        | \$ 1,647,015        | \$ 1,804,684        | \$ 1,741,184        | \$ 1,761,360        |
| Operating Expense | 1,038,188           | 1,073,173           | 1,302,909           | 1,062,526           | 1,134,707           |
| Capital Outlay    | 0                   | 55,754              | 2,150               | 0                   | 0                   |
| Debt Service      | 95,989              | 74,888              | 63,484              | 63,484              | 55,200              |
| <b>Total</b>      | <b>\$ 2,536,776</b> | <b>\$ 2,850,830</b> | <b>\$ 3,173,227</b> | <b>\$ 2,867,193</b> | <b>\$ 2,951,267</b> |

**Staffing Summary**

|                            | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                            | FY 08       |                     | FY 09       |                     | FY 10       |                     |
| Salaries                   | 1.0         | \$ 54,274           | 1.0         | \$ 56,185           | 1.0         | \$ 56,604           |
| Wages                      | 35.0        | 953,061             | 35.0        | 990,551             | 33.0        | 989,674             |
| Part-time                  |             | 0                   |             | 0                   |             | 0                   |
| Other Compensation         |             | 24,533              |             | 40,000              |             | 40,000              |
| Benefits                   |             | 597,960             |             | 635,307             |             | 655,942             |
| Merit & General Adjustment |             | 0                   |             | 0                   |             | 0                   |
| Other Personnel            | 2.0         | 17,186              | 2.0         | 19,140              | 2.0         | 19,140              |
| <b>Total</b>               | <b>38.0</b> | <b>\$ 1,647,015</b> | <b>38.0</b> | <b>\$ 1,741,184</b> | <b>36.0</b> | <b>\$ 1,761,360</b> |

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

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

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 6 full-time, and 14 part-time staff. Library Systems and Services, Inc. (LSSI), a library management company contracted by the Town to operate the Library and supply staff.

The Library owns 101,694 volumes. The Library subscribes to 174 paper copies of magazines and 11 paper copies of both local and national newspapers. Access to 57 electronic databases is offered. All of the databases may be accessed both in-house and remotely except for one genealogy database.

### FY 2009 Accomplishments

- Improved the library's non-fiction film, entertainment DVD, and audio book collections by purchasing over \$35,000 in materials from local bookstores and online vendors.
- Friends of the Library donations to the library equaled \$38,043.
- Provided 20 outreach programs with 2,812 in attendance. Offered 68 adult programs and reached 1,012 patrons. Improved promotion of the collection by installing both book and DVD displays in the stacks. Offered 313 programs reaching 8,336 children and young adults.
- Answered over 28,000 informational questions for patrons.
- Circulation increased 15.1% from FY08 to a record 349,731 materials checked out.
- Received 7,445 hours of volunteer help in programming and services.
- Improved access to electronic information for patrons by upgrading our public computers.
- Improved access to the collection for patrons by the addition of 10,000 linear feet of shelving which will allow the library to hold 66,000 more items.
- Hosted a parenting workshop for the community on appropriate behavior for the young child in collaboration with local school principals and Memphis educational outreach personnel.
- Hosted "The White House Gardens", a Smithsonian exhibit for an eight week period, which incorporated several programs on the gardens and an opening reception.
- Reorganized staff positions in the library to allow for more staff interaction with the public.
- Created a patron Library Card Application Station at the Circulation Desk to improve public service.

- Offered a new anime book club for young adults.
- Created two FaceBook pages for both the Teen Advisory Board and Anime Club members.
- Updated the Burch Library website, to enhance the customers experience at home and when in the library.

### FY 2010 Goals and Objectives

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

Objectives:

- Weed the adult reference collection of materials that are no longer relevant or used, by September 2009.
- Install end cap displays in the adult collections to promote the collection and increase circulation, by June 2010.
- Install pictogram call number end cap signs in the adult non-fiction stacks to assist patrons with language disabilities and patrons with English as a second language, by December 2009.
- Install subject signs in the adult non-fiction stacks to help all patrons find materials more conveniently, by December 2009.
- Establish an annual withdrawal cycle for materials in all areas of the collection that have not circulated in five years, September 2009.

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

Objectives:

- Improve both the entertainment film and non-fiction film on DVD collections by adding more titles by May 2010.
- Provide an expanded adult audio collection through donated funding by May 2010.
- Improve the large print collection for patrons with visual disabilities by adding more titles by May 2010.

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

Objectives:

- Maintain an accurate, interesting and updated library website by June 2010.
- Create both children's resources and services web pages for read-a-likes, programming, and useful web links by December 2010.
- Create reader's advisory website links to the adult resources web page by July 2009.
- Provide a second parenting program in collaboration with the local area educational professionals by April 2010.

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

Objectives:



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

- Continue to work with the Friends of the Collierville Burch Library to support programs and needed materials beyond the regular budget by June 2009.
- Seek gift-in-kind donations for the Summer Reading Program by June 2010.

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

Objectives:

- Provide opportunities for unit heads to see “best practices” by visiting other libraries by October 2009.

- Provide opportunities for full-time staff to attend web conferences and workshops appropriate to their responsibilities by June 2010.
- Provide website training and a written manual for staff responsible for maintaining the library’s new website by October 2009.
- Integrate and train reorganized staff positions to allow for more interaction and enhanced customer service to the public by August 2009.

### Performance Measures

| Activity  | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|---|-----------------|--------------------|--------------------|
| Total circulation transactions per staff              | 22,106          | 25,130             | 26,000             |
| Circulations per capita                               | 6.9             | 7.9                | 8.2                |
| Circulations per registered borrower                  | 12.0            | 9.8                | 10.0               |
| Visits per capita                                     | 5.5             | 5.8                | 5.9                |
| Items owned per capita                                | 2.1             | 2.3                | 2.4                |
| Circulations per title                                | 3.7             | 3.4                | 3.6                |
| New cards issued                                      | 6,575           | 6,588              | 6,000              |
| Total collection size                                 | 93,796          | 101,694            | 110,000            |
| Total number of original titles                       | 71,750          | 72,628             | 73,000             |
| Total reference questions answered per staff          | 2,236           | 2,018              | 2,100              |
| Total of programs/Average attendance                  | 262/35          | 401/30             | 375/28             |
| Total patron visits                                   | 242,570         | 255,586            | 265,000            |
| Total ILL requests                                    | 96              | 100                | 105                |
| Total Donations to Library                            | \$29,472        | \$39,111           | \$20,000           |
| Percentage of population who are registered borrowers | 54.2%           | 64.6%              | 67.0%              |
| Operating expenditures per capita                     | 24.7            | 24.2               | 23.2               |
| Operating expenditures per circulated item            | 3.6             | 3.1                | 2.9                |
| Visitation rate per registered borrower               | 8.3             | 7.2                | 7.3                |
| Total Circulation                                     | 303,953         | 349,731            | 360,000            |

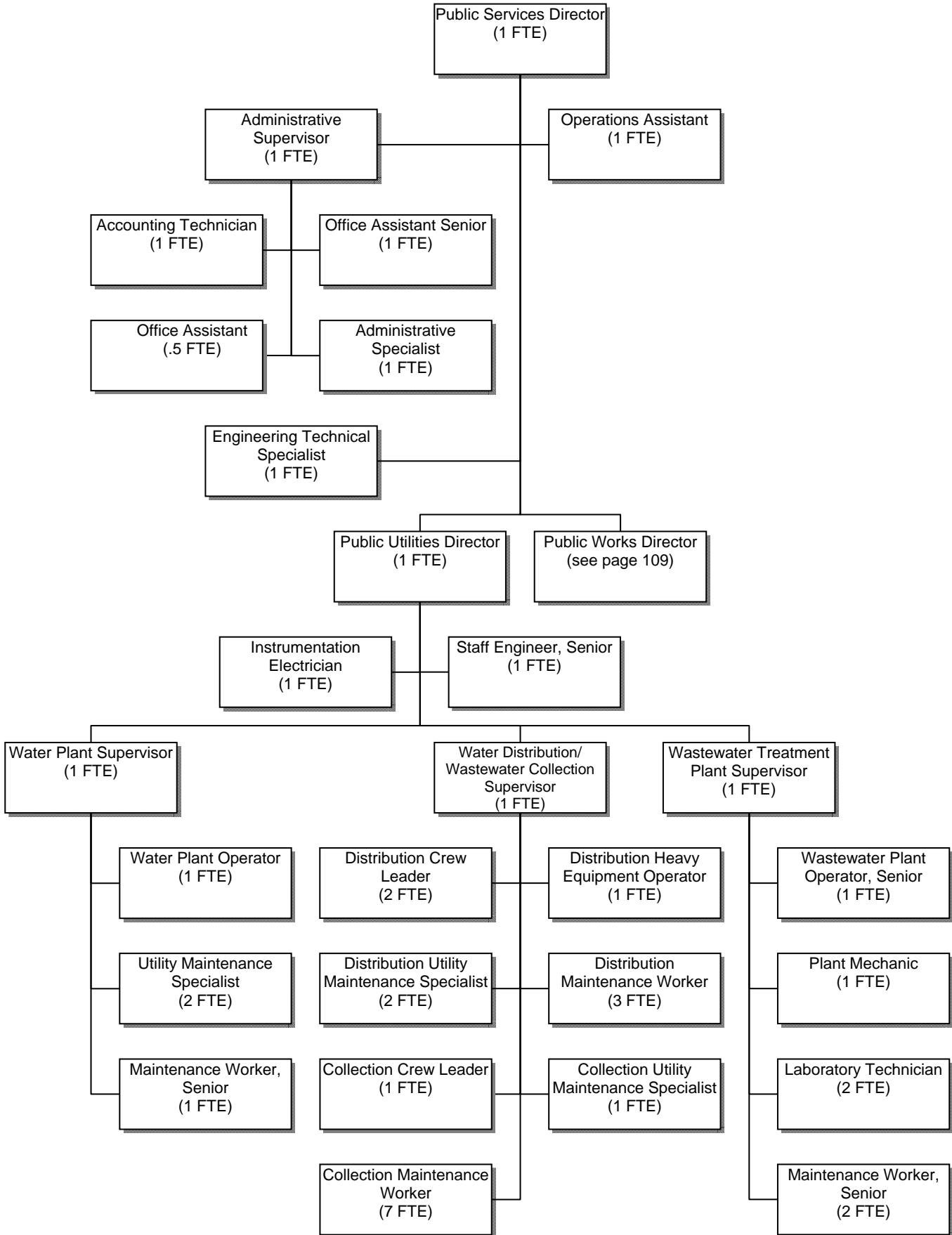
**LUCIUS E. AND ELSIE C. BURCH, JR. LIBRARY**

**Budget Summary**

|                                   | ACTUAL           |                  | BUDGET           | ESTM'D           | APPROVED         |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | FY 07            | FY 08            | FY 09            | FY 09            | FY 10            |
| Beginning Fund Balance            | \$ 29,834        | \$ 12,030        | \$ 9,579         | \$ 9,579         | \$ -             |
| <b>REVENUE</b>                    |                  |                  |                  |                  |                  |
| State Grant                       | 15,000           | 0                | 0                | 0                | 0                |
| Fees and Fines                    | 89,602           | 84,591           | 79,950           | 84,704           | 80,000           |
| Donations                         | 55,903           | 29,473           | 27,660           | 24,751           | 0                |
| Other                             | 149              | 108              | 100              | 53               | 0                |
| <b>TOTAL REVENUE</b>              | <b>160,655</b>   | <b>114,171</b>   | <b>107,710</b>   | <b>109,508</b>   | <b>80,000</b>    |
| <b>EXPENDITURES</b>               |                  |                  |                  |                  |                  |
| Operating Expenses                | 995,325          | 1,058,627        | 1,090,761        | 1,065,022        | 1,016,415        |
| Capital Outlay                    | 41,858           | 44,333           | 29,409           | 24,739           | 7,000            |
| Insurance                         | 11,041           | 11,041           | 11,041           | 11,041           | 11,041           |
| Debt Service                      | 148,479          | 259,085          | 239,355          | 239,355          | 219,381          |
| <b>TOTAL EXPENDITURES</b>         | <b>1,196,703</b> | <b>1,373,086</b> | <b>1,370,566</b> | <b>1,340,158</b> | <b>1,253,837</b> |
| Revenue over (under) expenditures | (1,036,049)      | (1,258,915)      | (1,262,856)      | (1,230,649)      | (1,173,837)      |
| Fund Balance Appropriation        | 1,036,049        | 1,258,915        | 1,262,856        | 1,230,649        | 1,173,837        |
| Operating Transfer                | 1,018,245        | 1,256,464        | 1,253,277        | 1,221,070        | 1,173,837        |
| Designated/Reserved               | 12,030           | 0                | 0                | 0                | 0                |
| <b>Ending Fund Balance</b>        | <b>\$ 12,030</b> | <b>\$ 9,579</b>  | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |



# PUBLIC UTILITIES



## PUBLIC UTILITIES

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

•**Revenues** are derived from service fees for water and sewer. (A schedule of these fees follows this section.) Water tap and sewer tap fees are charged to builders who connect to the water and sewer lines. Other revenues come from developers who are charged “Basin 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 a new ten-year schedule of rates was adopted. A schedule of the rates in effect for FY 2010 follows this section.

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

The Town’s water is supplied by eleven deep wells that pump from 280 foot to 600 foot aquifers directly to one of five water treatment plants for processing. Well capacity totals 25.0 million gallons per day (MGD). Collierville’s water mains vary in size from six inches to sixteen inches with pressure on those mains ranging from 65 to 105 pounds per square inch. Storage capacity is 3.45 million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage is 6.4 MGD.

•**The Water Distribution** division is responsible for the maintenance and repair of over 230 miles of mains that range in size from 6 inches to 16 inches, the installation and maintenance of nearly 3,000 fire hydrants throughout

the Town, and the operation of two booster pumps; one 500 gpm pump and one 2,000 gpm pump. Water Distribution also provides meter reading services for the Town’s utility billing. The division works under the general direction of Water Distribution/Collection Supervisor who coordinates the daily work schedules of eight employees and an Instrumentation Electrician who oversees all electrical issues within utilities.

•**The Wastewater Collection** division is responsible for the maintenance and repair of over 220 miles of gravity sewer mains that range in size from 6 inches to 36 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 Supervisor who coordinates the daily work schedules of ten employees.

•**The Wastewater Treatment** division is responsible for the processing and treatment of sewer wastewater prior to being discharged into the Wolf River. The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. Flow at the Shelton Road Treatment Plant averaged 1.99 MGD in 2008, with a capacity of 3.5 MGD. Flow at the Northwest Treatment Plant averaged 2.45 MGD in 2008 with a capacity of 3.0 MGD. This division consists of a Wastewater Treatment Plant Supervisor, who coordinates the daily activities of six employees.

•**Debt Service.**

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, 2009, the Town is projected to have \$35,461,619 of Water and Sewer Fund debt outstanding.

| Debt                        | Balance<br>6/30/09   |
|-----------------------------|----------------------|
| 2002 General Imp. Ref Bond  | 26,619               |
| 2002 Tax & Revenue Ref Bond | 9,185,000            |
| 2005 Tax & Revenue Ref Bond | 3,000,000            |
| 2005 Tax & Revenue Bond     | 23,250,000           |
| <b>Total</b>                | <b>\$ 35,461,619</b> |

In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town’s two wastewater treatment plants. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. No bond issue is planned for FY 2010.

•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$625,000. The Board of

## PUBLIC UTILITIES

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Mayor and Aldermen has allocated the in-lieu-of tax for the Lucius E. and Elsie C. Burch, Jr. Library.

The Water and Sewer Fund pays a percentage of the total expenditures for the following General Fund departments and non-departmental accounts:

- Town Administrator's Office 15%
- Finance Department 35%
- Human Resources 15%
- Development Administration 15%
- Planning 15%
- Engineering 25%
- Insurance 15%
- Attorney Fees 15%

In addition, a percent of the personnel budgets of the following departments are funded by Water and Sewer:

- Information Technology 15%
- General Services 15%
- Public Services Administration 50%

In FY 2009, the wastewater treatment plants were added to the Town mowing contract. This expense is accounted for the Parks and Recreation Department, so it was added to the administrative expenses that that are paid to General Fund as well.

### FY 2009 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Record production of water:
  - Yearly Average – 6.36 MGD
  - Monthly Average – 11.34 MGD, occurred in July 2008
  - Daily Maximum – 13.48 MMG, occurred in July 2008
- Received 98 on Sanitary Survey

Water Distribution:

- Replaced 31 steamerless fire hydrants.
- Completed water loop on Kelsey St.

Wastewater Collection:

- Relined approximately 12,000 feet of old sewer.
- Deleted the Washington St. and Eastley St. Pump Station.

Wastewater Treatment Plant (WWTP):

- Shelton Road WWTP was in compliance with State and Federal Laws and Regulations for all of FY 2009.
- Northwest WWTP was in compliance 11 out of 12 months with State and Federal Laws and Regulations for FY 2009.

- Construction of Northwest WWTP completed July 2008.
- Construction of Shelton Road Upgrade completed July 2008.

### FY 2010 Goals and Objectives

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

Objectives:

- Optimize chemical and electrical usage.
- Install new high service pump and plant improvements at Water Plant #4.
- Start construction on additional high service pumps and additional storage tank at Water Plant #2.
- Coordinate efforts to return Water Plant #2 into service.

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

Objectives:

- Obtain Board approval of updated Water Ordinance.
- Install 20" water main on Fleming Road.

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

Objectives:

- Reduce infiltration and inflow through sewer rehabilitation (installing cured-in-place pipe (C.I.P.P.) liner) of 12,000 feet of deteriorated sewer main.
- Increase sewer cleaning (jetting/root cutting) program.
- Utilize sewer model to insure adequate capacity for all new developments.
- Contract for Sanitary Sewer Evaluation Study (SSES) in Greenhills Subdivision to identify potential inflow and infiltration.
- Develop Sewer Master Plan for area north of river.

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

Objectives:

- Update Agreed Order programs.
- Comply with new National Pollutant Discharge Elimination System (NPDES) regulations.
- Complete construction of both WWTP expansions.
- Obtain Board approval of updated Sewer Use and Water Ordinances.

## PUBLIC UTILITIES

### Statistics

| Statistics   | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|--|-----------------|--------------------|--------------------|
| Water System                                       |                 |                    |                    |
| Number of customers                                | 15,331          | 15,469             | 15,607             |
| Miles of water main                                | 234             | 240                | 240                |
| Well capacity (million gallons per day)            | 25.00           | 25.00              | 25.00              |
| Storage capacity (million gallons)                 | 3.45            | 3.45               | 3.45               |
| Average daily consumption (million gallons)        | 7.6             | 7.6                | 7.0                |
| Peak day pumpage (million gallons)                 | 16.0            | 17.0               | 16.0               |
| Sewer System                                       |                 |                    |                    |
| Number of customers                                | 14,410          | 14,469             | 14,528             |
| Miles of sewer main                                | 222             | 228                | 228                |
| Treatment plant capacity (million gallons per day) | 6.5             | 9.5                | 9.5                |
| Wastewater treated (million gallons per day)       | 4.6             | 4.7                | 4.7                |
| Peak day treatment (million gallons)               | 9.0             | 9.5                | 9.0                |
| Sewer Overflows per 100 miles of sewer             | 7.0             | 6.5                | 5.5                |

### Performance Measures

| Activity   | Actual<br>FY 08 | Estimated<br>FY 09 | Projected<br>FY 10 |
|--|-----------------|--------------------|--------------------|
| Service orders completed   | 2,300           | 2,600              | 2,600              |
| TN One Call Requests   | 10,685          | 7,000              | 6,000              |
| TN One Call Requests requiring Collierville Utilities Assistance | 113             | 100                | 100                |
| Number of man hours paid per division (non-exempt):              |                 |                    |                    |
| Water Treatment  | 8,317           | 8,320              | 8,320              |
| Water Distribution   | 17,394          | 18,720             | 18,720             |
| Wastewater Collection  | 20,385          | 20,800             | 20,800             |
| WWTP   | 14,344          | 14,560             | 14,560             |
| Percent of overtime hours paid per division:                     |                 |                    |                    |
| Water Treatment  | 5.5%            | 3.0%               | 3.5%               |
| Water Distribution   | 7.1%            | 6.0%               | 5.5%               |
| Wastewater Collection  | 2.2%            | 2.0%               | 2.2%               |
| WWTP   | 3.4%            | 2.0%               | 2.0%               |
| Cost per 1,000 gallons treated for:                              |                 |                    |                    |
| Water Treatment  | \$0.85          | \$0.90             | \$0.95             |
| Water Distribution   | \$0.92          | \$0.95             | \$1.00             |
| Wastewater Collection  | \$1.05          | \$1.10             | \$1.19             |
| WWTP   | \$1.30          | \$1.35             | \$1.51             |

# PUBLIC UTILITIES

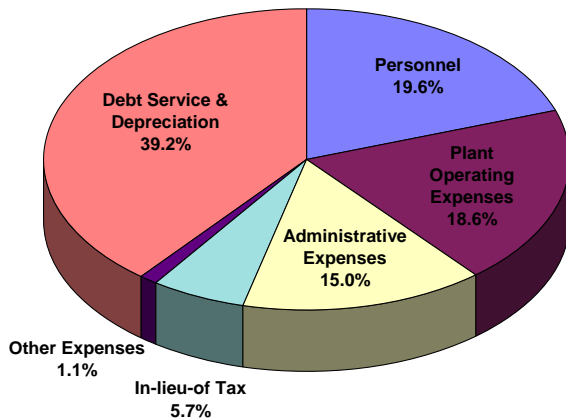
## Budget Summary

|   | Actual              |                     | Budget               | Estimated            | Approved             |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|
|   | FY 07               | FY 08               | FY 09                | FY 09                | FY 10                |
| <b>Expenses</b>                                 |                     |                     |                      |                      |                      |
| Personnel                                       | \$ 1,774,855        | \$ 1,997,364        | \$ 2,115,766         | \$ 2,050,539         | \$ 2,132,780         |
| Operating Expense                               | 1,395,584           | 1,482,650           | 2,149,364            | 2,053,671            | 2,110,700            |
| Capital Outlay                                  | 52,624              | 20,169              | 59,550               | 50,680               | 24,000               |
| Administrative Charges                          | 1,336,735           | 1,436,961           | 1,711,872            | 1,640,573            | 1,634,639            |
| Special Appropriations                          | 661,372             | 758,180             | 636,594              | 716,594              | 741,594              |
| Debt Svc & Depreciation                         | 3,689,326           | 3,667,377           | 4,329,319            | 4,029,319            | 4,264,218            |
| <b>Total</b>                                    | <b>\$ 8,910,497</b> | <b>\$ 9,362,701</b> | <b>\$ 11,002,465</b> | <b>\$ 10,541,376</b> | <b>\$ 10,907,930</b> |
| Capital Outlay funded through retained earnings | (52,624)            | (20,169)            | (59,550)             | (50,680)             | (24,000)             |
| <b>Total</b>                                    | <b>\$ 8,857,873</b> | <b>\$ 9,342,532</b> | <b>\$ 10,942,915</b> | <b>\$ 10,490,696</b> | <b>\$ 10,883,930</b> |

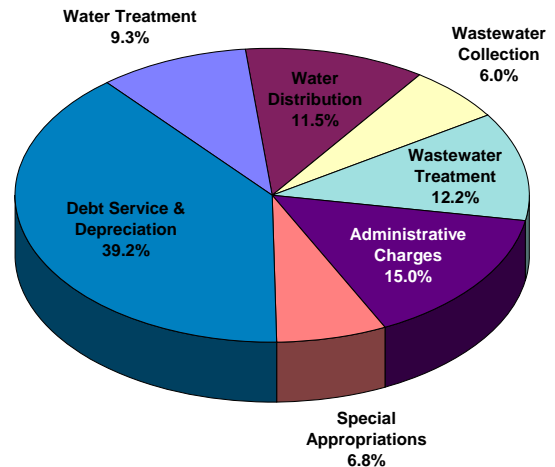
## Staffing Summary

|                            | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                            | FY 08       | FY 08               | FY 09       | FY 09               | FY 10       | FY 10               |
| Salaries                   | 5.0         | \$ 336,916          | 5.0         | \$ 349,537          | 5.0         | \$ 357,044          |
| Wages                      | 30.0        | 944,811             | 30.0        | 976,605             | 30.0        | 999,155             |
| Part-time                  | 1.0         | 10,874              | 1.0         | 11,000              | 1.0         | 15,000              |
| Other Compensation         |             | 66,098              |             | 56,000              |             | 57,100              |
| Benefits                   |             | 638,666             |             | 657,397             |             | 704,481             |
| Merit & General Adjustment |             | 0                   |             | 0                   |             | 0                   |
| Other Personnel            | 0.0         | 0                   |             | 0                   |             | 0                   |
| <b>Total</b>               | <b>36.0</b> | <b>\$ 1,997,364</b> | <b>36.0</b> | <b>\$ 2,050,539</b> | <b>36.0</b> | <b>\$ 2,132,780</b> |

**FY 2010 Adopted Budget by Category**



**FY 2010 Adopted Budget by Division**





**PUBLIC UTILITIES**

**FY 2010 Schedule of Utility Rates in Force**

**Rates from July 2009 - December 2009**

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

| <b>Water</b>      |                                |                    |                      | <b>Sewer</b>      |                                |                    |                      |
|-------------------|--------------------------------|--------------------|----------------------|-------------------|--------------------------------|--------------------|----------------------|
| <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> | <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> |
| 3/4"              | \$2.25                         | \$3.45             | \$1.35               | 3/4"              | \$3.50                         | \$10.90            | \$2.60               |
| 1"                | 2.25                           | 8.63               | 1.35                 | 1"                | 3.50                           | 27.25              | 2.60                 |
| 2"                | 2.25                           | 27.60              | 1.35                 | 2"                | 3.50                           | 87.20              | 2.60                 |
| 3"                | 2.25                           | 51.75              | 1.35                 | 3"                | 3.50                           | 163.50             | 2.60                 |
| 4"                | 2.25                           | 86.25              | 1.35                 | 4"                | 3.50                           | 272.50             | 2.60                 |
| 6"                | 2.25                           | 172.50             | 1.35                 | 6"                | 3.50                           | 545.00             | 2.60                 |
| 8"                | 2.25                           | 276.00             | 1.35                 | 8"                | 3.50                           | 872.00             | 2.60                 |

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

| <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> | <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> |
|-------------------|--------------------------------|--------------------|----------------------|-------------------|--------------------------------|--------------------|----------------------|
| 3/4"              | \$2.25                         | \$5.18             | \$2.03               | 3/4"              | \$3.50                         | \$16.35            | \$3.90               |
| 1"                | 2.25                           | 12.95              | 2.03                 | 1"                | 3.50                           | 40.88              | 3.90                 |
| 2"                | 2.25                           | 41.44              | 2.03                 | 2"                | 3.50                           | 130.80             | 3.90                 |
|                   |                                |                    |                      | 3"                | 3.50                           | 245.25             | 3.90                 |
|                   |                                |                    |                      | 4"                | 3.50                           | 408.75             | 3.90                 |
|                   |                                |                    |                      | 6"                | 3.50                           | 817.50             | 3.90                 |
|                   |                                |                    |                      | 8"                | 3.50                           | 1,308.00           | 3.90                 |

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

| <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> |
|-------------------|--------------------------------|--------------------|----------------------|
| 2"                | \$2.25                         | \$31.74            | \$1.55               |
| 6"                | 2.25                           | 198.38             | 1.55                 |
| 8"                | 2.25                           | 317.40             | 1.55                 |
| 10"               | 2.25                           | 456.26             | 1.55                 |

Carrier Special Charge:

Volume Charge (per 1,000 gl): \$1.30

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

**PUBLIC UTILITIES**

**Rates from January 2010 - June 2010**

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

| <b>Water</b> |                         |             |               | <b>Sewer</b> |                         |             |               |
|--------------|-------------------------|-------------|---------------|--------------|-------------------------|-------------|---------------|
| Meter Size   | Customer Service Charge | Base Charge | Volume Charge | Meter Size   | Customer Service Charge | Base Charge | Volume Charge |
| 3/4"         | \$2.30                  | \$3.45      | \$1.45        | 3/4"         | \$3.50                  | \$11.20     | \$2.60        |
| 1"           | 2.30                    | 8.63        | 1.45          | 1"           | 3.50                    | 28.00       | 2.60          |
| 2"           | 2.30                    | 27.60       | 1.45          | 2"           | 3.50                    | 89.60       | 2.60          |
| 3"           | 2.30                    | 51.75       | 1.45          | 3"           | 3.50                    | 168.00      | 2.60          |
| 4"           | 2.30                    | 86.25       | 1.45          | 4"           | 3.50                    | 280.00      | 2.60          |
| 6"           | 2.30                    | 172.50      | 1.45          | 6"           | 3.50                    | 560.00      | 2.60          |
| 8"           | 2.30                    | 276.00      | 1.45          | 8"           | 3.50                    | 896.00      | 2.60          |

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

| Meter Size | Customer Service Charge | Base Charge | Volume Charge | Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|------------|-------------------------|-------------|---------------|
| 3/4"       | \$2.30                  | \$5.18      | \$2.18        | 3/4"       | \$3.50                  | \$16.80     | \$3.90        |
| 1"         | 2.30                    | 12.95       | 2.18          | 1"         | 3.50                    | 42.00       | 3.90          |
| 2"         | 2.30                    | 41.44       | 2.18          | 2"         | 3.50                    | 134.40      | 3.90          |
|            |                         |             |               | 3"         | 3.50                    | 252.00      | 3.90          |
|            |                         |             |               | 4"         | 3.50                    | 420.00      | 3.90          |
|            |                         |             |               | 6"         | 3.50                    | 840.00      | 3.90          |
|            |                         |             |               | 8"         | 3.50                    | 1,344.00    | 3.90          |

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

| Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|
| 2"         | \$2.30                  | \$31.74     | \$1.67        |
| 6"         | 2.30                    | 198.38      | 1.67          |
| 8"         | 2.30                    | 317.40      | 1.67          |
| 10"        | 2.30                    | 456.26      | 1.67          |

Carrier Special Charge:

Volume Charge (per 1,000 gl): \$1.30

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.

Conservation charge (above 20,000 gal.)

Inside city (volume charge is per 1,000 gal.): \$2.03

Outside city (volume charge is per 1,000 gal.): \$3.05

Conservation charge (above 35,000 gal.)

Inside city (volume charge is per 1,000 gal.): \$2.32

Outside city (volume charge is per 1,000 gal.): \$3.48

Conservation charge (above 50,000 gal.)

Inside city (volume charge is per 1,000 gal.): \$2.54

Outside city (volume charge is per 1,000 gal.): \$3.81



## CAPITAL INVESTMENT PROGRAM SUMMARY

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

•**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 2010 Capital Investment Program are as follows:

- General Obligation bonds – a prior bond issue will be used to fund several road and drainage projects.
- Fund balance reserves/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.
- Fire Facility fees are fees paid by developers. In FY 2010, this revenue will be used to purchase replacement hydraulic rescue tools.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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- The Parks Improvement Tax is revenue equal to \$0.10 on the property tax. This revenue will provide funding for several parks projects.
- CDBG (Community Development Block Grant) funds administered through Shelby County will provide funding construction of ADA ramps at various intersections in Town.
- Tennessee Department of Transportation (TDOT) funding will be used for the widening of Byhalia Road.
- Construction-in-lieu-of funds are fees paid by developers for the construction of roads. In FY 2010, this will be used for the widening of Byhalia Road.
- Alternate transportation fees are fees paid by developers and are used to construct greenbelt connections within the Town.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town's storm water drainage system.

The following detailed description of each FY 2010 capital project/equipment purchase provides information about its funding source and its impact on the operating budget.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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| Department/Project                               | Cost              |
|--|-------------------|
| <b>General Government</b>                        |                   |
| Walnut Street Sidewalk. - College to N. Rowlett  | 25,900            |
| <b>Development</b>                               |                   |
| Construction of ADA Ramps                        | 26,000            |
| Peterson Lake Road Sidewalk Improvements         | 150,000           |
| Cowan Road Rebuild                               | 250,000           |
| Queen Oaks Ditch Repair Phase 1                  | 750,000           |
| Shelton Road/Collierville Arlington Intersection | 75,000            |
| Wolf River Boulevard and Signal                  | 150,000           |
| Stormwater/Utility Mapping                       | 100,000           |
| Byhalia Road Improvements                        | 7,250,000         |
| Sander's Creek Erosion Improvements              | 250,000           |
| <b>Public Safety</b>                             |                   |
| Replacement Hydraulic Rescue Tools               | 35,000            |
| <b>Parks &amp; Recreation</b>                    |                   |
| Tom Brooks Park                                  | 50,000            |
| Practice Fields                                  | 75,000            |
| Spray Park Re-Surfacing - WCJ & Suggs            | 84,000            |
| Greenbelt System                                 | 296,000           |
| <b>Public Services</b>                           |                   |
| Equipment - Transfer Trailer                     | 75,000            |
| Equipment - Road Tractor                         | 120,000           |
| Equipment - Automated Garbage Truck              | 120,000           |
| Equipment - Brush Truck                          | 135,000           |
| <b>Public Utilities</b>                          |                   |
| Backup Generator for WTP #3 Wells                | 20,000            |
| Trailer for Emergency Generator                  | 35,000            |
| Water Distribution System Improvements           | 400,000           |
| Lagoon Decommissioning                           | 500,000           |
| Sewer Collection System Improvements             | 750,000           |
| <b>Total FY 2009 CIP</b>                         | <b>11,721,900</b> |
| <b>Funding Sources</b>                           |                   |
| General Obligation Bonds                         | 2,748,900         |
| CDBG Grants                                      | 26,000            |
| Fire Facility Fees                               | 35,000            |
| Construction in-lieu-of                          | 290,000           |
| Alternate Transportation                         | 21,000            |
| Parks Improvement Tax                            | 484,000           |
| Sanitation Fund                                  | 240,000           |
| General Fund Reserves                            | 262,000           |
| Stormwater Fees                                  | 550,000           |
| Tennessee Department of Transportation           | 5,310,000         |
| Water & Sewer Fund Reserves                      | 1,755,000         |
| <b>Total Funding Sources</b>                     | <b>11,721,900</b> |

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### Walnut Street Sidewalk. - College to N. Rowlett

**\$25,900**

This project involves the installation of a five (5) foot sidewalk along the west side of Walnut Street from College to North Rowlett.

Funding Source

General Obligation Bonds

Department

Administration

Operating Budget Impact: None.

### Construction of ADA Ramps

**\$26,000**

This project would consist of the construction of new curb ramps at various intersections around Town. These intersections are listed below:

West Street @ South Rowlett Street.....4 Ramps  
Harris Street @ Woodfern Drive.....2 Ramps  
Harris Street @ Sycamore Road.....2 Ramps  
Mills Street @ South Street.....4 Ramps  
South Street @ Center Street.....2 Ramps  
Washington Street @ Main Street.....4 Ramps  
Mills Street @ South Rowlett Street .....2 Ramps

Funding Source

Community Development Block Grant

Department

Development

Operating Budget Impact: None.

### Peterson Lake Road Sidewalk Improvements

**\$150,000**

This project would be improving approximately 950 linear feet of street along the east side of Peterson Lake at Powell Road. The improvements would consist of acquiring drainage easement/right-of-way, installing drainage pipe and a 5' temporary sidewalk.

Funding Source

General Fund Reserves/GO Bonds

Department

Development

Operating Budget Impact: Approximately \$1,000 per year increase assuming an overlay every 10 years. Incidental maintenance, shoulder and right of way maintenance.

### Cowan Road Rebuild

**\$250,000**

This project will consist of a redesign of the pavement structure for Cowan Road. The reconstruction will consist of two-twelve foot lanes, 5' gravel shoulder restriping and road ditch work. In addition, the Nonconnah Greenbelt Trail will be constructed on the west side of Cowan Road, the trail will be a 6' wide asphalt, and will run from the north side of Winchester to South Rowlett with a pedestrian crossing at South Rowlett and Cowan.

Funding Source

General Obligation Bonds

Department

Development

Operating Budget Impact: Approximately \$709 per year paving maintenance.

### Queen Oaks Ditch Repair

**\$750,000**

This project involves the bank stabilization of various reaches of the drainage ditch known as Lateral J to the Wolf River, also known as Queen Oaks Ditch. The project includes channel modifications as allowed, installation of precast decorative concrete units to create retaining walls at certain locations, rip rap, geofabrics, landscaping, and other items as may be required. The project is in three phases. Phase 1 in FY 2010 will be White Road north to Powell Road.

Funding Source

GO Bonds/Stormwater Fees

Department

Development

Operating Budget Impact: \$1,000 per FY maintenance by Public Services.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Shelton Road/Collierville Arlington Intersection**

**\$75,000**

This project will consist of construction of a left turn lane for vehicles traveling eastbound on Shelton Road and a left turn lane for vehicles traveling northbound on Collierville Arlington Road. In addition, a signal may be required. This will provide much needed relief for southbound traffic on Collierville Arlington Road and east bound traffic on Shelton Road. Currently, there are approximately 6,000 vehicles per day on Shelton Road and 7,650 vehicles per day on Collierville Arlington. A stop sign is currently located on Shelton Road.

Funding Source

GO Bonds

Department

Development

Operating Budget Impact: Years 1-5: \$1,000 per year, years 5-10: \$2,000 per year, years 10+: \$3,000 per year for maintenance of pavement, pavement markings, signage, and ditches.

### **Wolf River Boulevard and Signal**

**\$150,000**

This project will involve the design of approximately 2,361 feet of Wolf River Boulevard for the completion of the inside two lanes as agreed upon between the Town and the Wolf River Ranch developer. The project will start just west of Amber Grove and extend to the Byhalia Road intersection. In addition, this project would include adding a signal at Byhalia Road and Wolf River Boulevard along with irrigation and landscaping. It is projected that by 2011, vehicle counts will warrant a signal at this major intersection. FY 2010 funding is engineering.

Funding Source

GO Bonds

Department

Development

Operating Budget Impact: Years 1-5: \$708 per year, for annualized cost of pavement marking. Years 5-10: \$2,000 per year, for annualized cost of pavement marking, miscellaneous curb repairs, and signal maintenance. Years 10+: \$4,000 per year, for annualized cost of pavement marking, miscellaneous curb repairs, and signal maintenance.

### **Stormwater/Utility Mapping**

**\$100,000**

This project involves the field data acquisition and mapping of the Town's infrastructure, including drainage structures and facilities, some ditch cross-sections, utilities locations, (fire hydrants, water valves, sewer manholes, etc.), and power pole locations. The data acquired will be brought into a stormwater model to manage that system and to determine the impacts of new developments on it. FY10 – Southeast section of Town.

Funding Source

Stormwater Fees/Water & Sewer Fund

Department

Development

Operating Budget Impact: None.

### **Sander's Creek Erosion Improvements**

**\$250,000**

This project encompasses the additional study of the Sanders Creek drainage basin, the acquisition of easements, construction of small detention ponds, strengthening and stabilization of the streambanks in various locations (using decorative pre-cast stone blocks), grade-control structures to prevent further streambed degradation, and greenbelt property restoration in certain locations.

Funding Source

GO Bonds

Department

Development

Operating Budget Impact: \$1,000 per FY maintenance by Public Services.

### **Byhalia Road Improvements**

**\$7,250,000**

This project involves the engineering, utility relocation, right-of-way acquisition of 16 different tracts necessary for the widening and construction of 1.67 miles of Byhalia Road and 0.2 miles of Shelby Drive. The Town will be responsible for the cost of improving the existing portion at Estanaula and the construction of about 1,400' of the widening work, with private developers and TDOT sharing in the main part of the work north of Shelby Drive. The project will extend from Hwy 385 to the south Town limits. The Town will have sole responsibility from Shelby Drive to the south Town limits. The work will include grading, drainage, base, asphalt paving, pavement markings, possibly a signal at Shelby Drive, and sidewalks.

Funding Source

Tennessee Department of Transportation/Construction-in-lieu-of Fees/GO Bonds



## CAPITAL INVESTMENT PROGRAM SUMMARY

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Department Development  
Operating Budget Impact: Approximately \$8,000 per year increase assuming an overlay every 8-10 years, incidental maintenance, shoulder and right-of-way maintenance.

### **Replacement Hydraulic Rescue Tools (Jaws-of-Life) \$35,000**

The Fire Department is requesting \$70,000 over a two-year period to replace two (2) sets of aging medium-duty hydraulic rescue tools (jaws-of-life) with high-capacity heavy-duty hydraulic rescue tools necessary to perform rescue operations on newer make vehicles made of stronger metal alloys and higher tensile strength framing. Complete set of tools consist of power unit with integrated hose reels, various size rams, cutter, spreader, and accessory kit.

Funding Source Fire Facility Fees  
Department Fire Department  
Operating Budget Impact: None; these are replacement tools and maintenance cost are already incorporated in the budget.

### **Tom Brooks Park \$50,000**

This project includes the phased development of Tom Brooks Park. FY 2010, Phase II development is for sidewalk construction throughout the park. Remaining phases will include a retaining/sitting wall, water feature, performance area and restrooms.

Funding Source Parks Improvement Tax  
Department Parks and Recreation Department  
Operating Budget Impact: Approximately \$2,000/yr in grounds maintenance expenses and approximately \$1,000/yr increase in utilities.

### **Practice Fields \$75,000**

This project consists of the installation of irrigation systems and leveling of any existing low spots on various practice fields around the Town. These fields will provide relief from foot traffic on existing game fields.

Funding Source Park Improvement Tax  
Department Parks & Recreation  
Operating Budget Impact: Irrigation maintenance of approximately \$500.00/year.

### **Spray Park Re-Surfacing - WCJ & Suggs \$84,000**

Project includes the re-surfacing of the poured-in-place safety surfacing at the WC Johnson and Suggs Spray Parks. The surface provides a safe non-slip surface to protect children playing at the parks. Resurfacing will include the removal of all existing surfaces of approximately 4,000 sq ft at W. C. Johnson Spray Park and approximately 3,000 sq ft at Suggs Spray Park and the installation of new poured in-place safety surfacing at these facilities.

Funding Source Park Improvement Tax  
Department Parks & Recreation  
Operating Budget Impact: Daily maintenance that is currently underway.

### **Greenbelt System \$296,000**

This Project includes the construction of new greenbelt trails as outlined on Collierville Greenbelt Master Plan: FY 2010 - Queen Oak Extension & Wolf River Pedestrian Bridge (Tennessee Department of Transportation), WCJ Connectors.

Funding Source Park Improvement Tax/Alternate Transportation Fees  
Department Parks & Recreation  
Operating Budget Impact: Approximately \$1,000/yr in additional trail maintenance expenses.

### **Equipment - Transfer Trailer \$75,000**

The transfer trailers are packed with garbage at the transfer station and then used to haul the garbage to the landfill. Once at the landfill, the trailer ejects the garbage from the truck. The current trailer has been patched and is structurally fatigued due to the packing and hauling of garbage over the years. The landfill is in Walnut MS, 45 miles from Collierville. Currently, four loads per day are hauled requiring the use of all three trailers. The 2010 purchase

## CAPITAL INVESTMENT PROGRAM SUMMARY

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will replace trailer #417A, purchased in 1993. This trailer will be surplusd or used as a back up depending on the condition of the steel.

Funding Source

General Fund

Department

Public Services Department

Operating Budget Impact: None.

### Equipment - Road Tractor

**\$120,000**

This is the tractor that daily hauls the loaded trailers of garbage from the transfer station to the landfill. All three tractors are used daily to haul four loads of garbage to the Walnut, MS landfill. FY 2010 purchase will replace a 1990 tractor. This tractor is planned to be used as a back up.

Funding Source

Sanitation Fund

Department

Public Services Department

Operating Budget Impact: None - Replacement equipment.

### Equipment - Automated Garbage Truck

**\$120,000**

The automated garbage truck is a one-person truck with a mechanical arm that picks up 95 gallon roll out carts. Trucks pick up from 800 to 900 carts daily. Approximately 14,000 tons of household garbage is collected in a year. The truck purchased in FY 2010 will replace a 1995 model (#419), which will be surplusd. Purchase of a used automated truck is planned.

Funding Source

Sanitation Fund

Department

Public Services Department

Operating Budget Impact: Replacement in 2010 - no long term impact.

### Equipment - Brush Truck

**\$135,000**

The brush truck is a flatbed dump truck with sides and a mounted knuckle boom loader to mechanically pick up brush, debris, appliances and other large material. The oldest truck in the fleet is a 1994 model (#483) which will be replaced in FY 2010.

Funding Source

General Fund

Department

Public Services Department

Operating Budget Impact: None - Replacement equipment.

### Backup Generator for WTP #3 Wells

**\$20,000**

Install a backup generator for two, of three, wells that supply raw water to Water Treatment Plant #3. The project scope will include a generator, pouring a foundation, installation of two transfer switches, conduit and wiring to each well, purchase and installation of a sound attenuated cover to house the generator, and associated controls and instrumentation. The generator cover will reduce the noise level at the plant and for all the nearby residents.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities

Operating Budget Impact: Approximately \$2,000 per year in fuel and maintenance.

### Trailer for Emergency Generator

**\$35,000**

This project is the purchase and outfitting of a 25 ft trailer to haul a portable generator. Items to be mounted on the trailer are a 125 kw generator from the Northwest Wastewater Treatment plant, transformers, power cable and switch gear. Included with this project are electrical quick couples to allow for rapid switch over to emergency power. The trailer will allow the department to utilize a mobile emergency generator at all Town owned facilities in case of emergency or power loss.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities

Operating Budget Impact: Approximately \$200 per year increase in maintenance.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Water Distribution System Improvements**

**\$400,000**

Replace old water mains with ductile iron pipe in order to improve reliability and increase capacity of water distribution or add new water lines and pumps where needed. In FY 2010, a new 20" water line on Fleming Rd (Collierville Rd. to Shelby Dr.) in front of Water Plant #4 is planned. This will allow the additional potable water produced at the plant to be pumped into the distribution system. A structural review and replacement/repair options for the ground level tank at WTP #1 is also planned in FY 2010. Any construction work will be budgeted in a future year.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: None.

### **Lagoon Decommissioning**

**\$500,000**

There is approximately 20,000 cubic yds of solids in the bottom of the Northwest Wastewater treatment plant lagoons that must be properly disposed of when the lagoons are removed from service. This project will remove the solids by dredging or other means, dewatering, and hauling them to a sanitary landfill. We will then decommission (close) the lagoons and restore the area by planting grass, etc.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: Decrease of approximately \$15,000 per year in electricity.

### **Sewer Collection System Improvements**

**\$750,000**

Replace, repair, or clean old or damaged sewer pipes to upgrade the system. This will reduce groundwater infiltration and sewer overflows. Install new or larger pipes where flows have or will increase. Cleaning and Closed Circuit TV (CCTV) of 115,000 feet of sewers, estimated at \$300,000 is planned in FY 2010. This is a multi year project to remove the obstructions (ex: grease, tree roots, etc.) from the sewers and to determine the condition of the sewers.

Obstructions in the sewers reduces the flow and can cause sewer overflows.

Funding Source

Water & Sewer Retained Earnings

Department

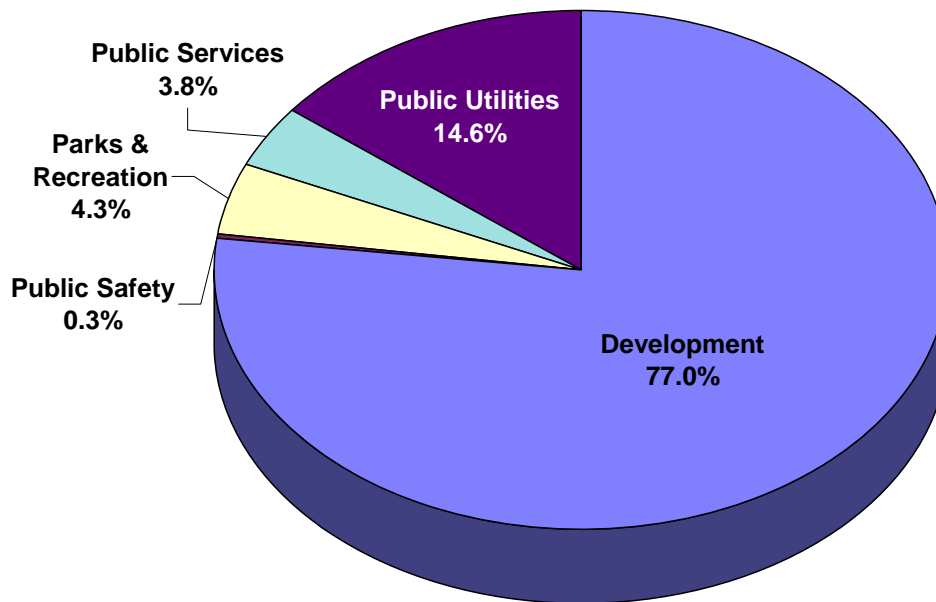
Public Utilities Department

Operating Budget Impact: Reduced maintenance and operational costs by having fewer emergency repairs.

## CAPITAL INVESTMENT PROGRAM SUMMARY

|  | APPROVED<br>FY 2010 | PROJECTED<br>FY 2011 | PROJECTED<br>FY 2012 | PROJECTED<br>FY 2013 | PROJECTED<br>FY 2014 |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Expenses</b>                        |                     |                      |                      |                      |                      |
| General Government                     | 25.9                | -                    | 90.0                 | 75.0                 | 375.0                |
| Development                            | 9,001.0             | 2,705.0              | 1,577.0              | 403.0                | 327.0                |
| Public Safety                          | 35.0                | 35.0                 | -                    | -                    | -                    |
| Parks & Recreation                     | 505.0               | 2,830.0              | 1,020.0              | 1,800.0              | 1,500.0              |
| Public Services                        | 450.0               | 640.0                | 700.0                | 410.0                | 1,085.0              |
| Public Utilities                       | 1,705.0             | 2,534.0              | 2,615.0              | 2,220.0              | 2,100.0              |
| <b>Total Expenses</b>                  | <b>11,721.9</b>     | <b>8,744.0</b>       | <b>6,002.0</b>       | <b>4,908.0</b>       | <b>5,387.0</b>       |
| <b>Funding Sources</b>                 |                     |                      |                      |                      |                      |
| General Obligation Bonds               | 2,748.9             | 2,225.0              | 852.0                | -                    | -                    |
| CDBG Grants                            | 26.0                | 195.0                | 25.0                 | 380.0                | 70.0                 |
| Fire Facility Fees                     | 35.0                | 35.0                 | -                    | -                    | -                    |
| Donations                              | -                   | -                    | -                    | 75.0                 | 375.0                |
| Construction in-lieu-of                | 290.0               | -                    | -                    | 18.0                 | -                    |
| Alternate Transportation               | 21.0                | -                    | -                    | -                    | -                    |
| Parks Improvement Tax                  | 484.0               | 2,730.0              | 710.0                | 1,500.0              | 1,500.0              |
| Sanitation Fund                        | 240.0               | -                    | -                    | -                    | -                    |
| General Fund Reserves                  | 262.0               | 740.0                | 1,300.0              | 715.0                | 1,342.0              |
| Stormwater Fees                        | 550.0               | 235.0                | 450.0                | -                    | -                    |
| Tennessee Department of Transportation | 5,310.0             | -                    | -                    | -                    | -                    |
| Water & Sewer Fund Reserves            | 1,755.0             | 2,584.0              | 2,665.0              | 2,220.0              | 2,100.0              |
| <b>Total Funding Sources</b>           | <b>11,721.9</b>     | <b>8,744.0</b>       | <b>6,002.0</b>       | <b>4,908.0</b>       | <b>5,387.0</b>       |

(All amounts are in 000's dollars.)



**FY 2010 Capital Investments by Function**

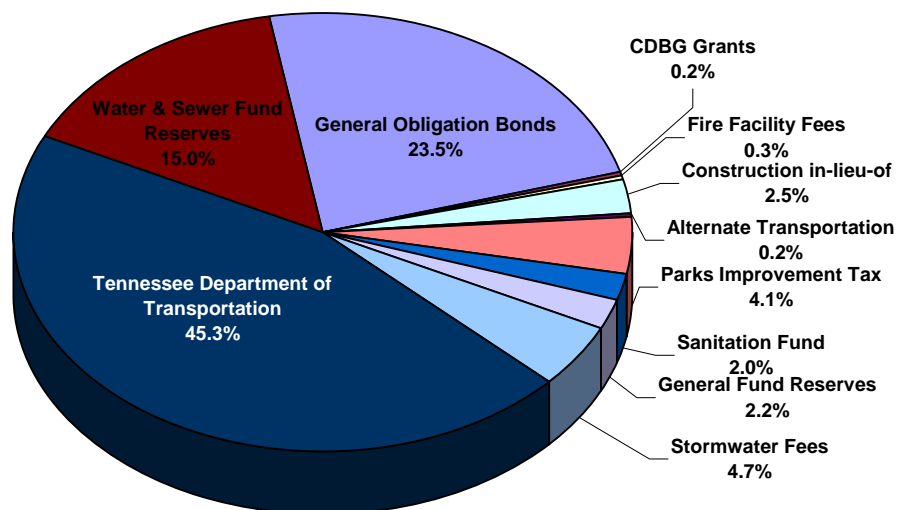
# CAPITAL INVESTMENT PROGRAM SUMMARY

|  | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 5<br>YEAR CIP |
|--|---------|---------|---------|---------|---------|---------------|
| <b>PROJECT</b>                                   |         |         |         |         |         |               |
| <b>General Government</b>                        |         |         |         |         |         |               |
| Walnut Street Sidewalk - College to N. Rowlett   | 25.9    |         |         |         |         | 25.9          |
| Emergency Generator                              |         |         | 90.0    |         |         | 90.0          |
| Humane Education Facility                        |         |         |         | 75.0    | 375.0   | 450.0         |
| <b>Development</b>                               |         |         |         |         |         |               |
| Construction of ADA Ramps                        | 26.0    |         |         |         |         | 26.0          |
| Peterson Lake Road Sidewalk Improvements         | 150.0   |         |         |         |         | 150.0         |
| Cowan Road Reconstruction                        | 250.0   |         |         |         |         | 250.0         |
| Queen Oaks Ditch Repair                          | 750.0   | 560.0   | 500.0   |         |         | 1,810.0       |
| Shelton Road/Collierville Arlington Intersection | 75.0    | 450.0   |         |         |         | 525.0         |
| Wolf River Boulevard and Signal                  | 150.0   | 250.0   |         |         |         | 400.0         |
| Stormwater Utility Mapping, SE, NW & NE          | 100.0   | 100.0   | 100.0   |         |         | 300.0         |
| Sander's Creek Erosion Improvements              | 250.0   | 250.0   |         |         |         | 500.0         |
| Byhalia Road Improvements                        | 7,250.0 |         |         |         |         | 7,250.0       |
| Drainage - Peterson Lake Heights                 |         | 5.0     | 300.0   |         |         | 305.0         |
| Lateral KA South of White Road                   |         | 50.0    | 500.0   |         |         | 550.0         |
| Drainage - Mount Pleasant Road/South Street      |         | 130.0   |         |         |         | 130.0         |
| Lateral KA North of East White Road              |         | 300.0   |         |         |         | 300.0         |
| Harris Park Street Improvements                  |         | 195.0   |         |         |         | 195.0         |
| White Road from Burley to Peterson Lake          |         | 415.0   |         |         |         | 415.0         |
| Main Street Extended Improvements                |         |         | 25.0    | 380.0   |         | 405.0         |
| Rerouting of Drainage Lines Fire Station #1      |         |         | 152.0   |         |         | 152.0         |
| Market Street @ Civic Center Drive Signal        |         |         |         | 23.0    | 257.0   | 280.0         |
| Echo Cove Sidewalk & ADA Improvements            |         |         |         |         | 70.0    | 70.0          |
| <b>Public Safety</b>                             |         |         |         |         |         |               |
| Replacement Hydraulic Rescue Tools               | 35.0    | 35.0    |         |         |         | 70.0          |
| <b>Parks &amp; Recreation</b>                    |         |         |         |         |         |               |
| Tom Brooks Park                                  | 50.0    | 125.0   | 100.0   |         |         | 275.0         |
| Practice Fields                                  | 75.0    |         |         |         |         | 75.0          |
| Spray Park Re-Surfacing - WCJ & Suggs            | 84.0    |         |         |         |         | 84.0          |
| Greenbelt System                                 | 296.0   | 300.0   | 350.0   | 300.0   | 300.0   | 1,546.0       |
| WC Johnson Parking Lot - Overlays                |         | 55.0    |         |         |         | 55.0          |
| Progress Road Parking                            |         | 50.0    |         |         |         | 50.0          |
| Medians - Irrigation Systems and Landscaping     |         | 100.0   | 60.0    | 100.0   |         | 260.0         |
| Hinton Park                                      |         | 2,200.0 | 200.0   | 1,200.0 | 1,200.0 | 4,800.0       |
| Comprehensive Park Master Plan - 10 Year Plan    |         |         | 60.0    |         |         | 60.0          |
| Park Maint. Complex - Design/Construction        |         |         | 250.0   | 200.0   |         | 450.0         |
| <b>Public Services</b>                           |         |         |         |         |         |               |
| Equipment - Transfer Trailer                     | 75.0    |         | 100.0   |         |         | 175.0         |
| Equipment - Road Tractor                         | 120.0   |         | 120.0   |         |         | 240.0         |
| Equipment - Automated Garbage Truck              | 120.0   |         | 250.0   |         | 250.0   | 620.0         |
| Equipment - Brush Truck                          | 135.0   |         |         | 160.0   | 170.0   | 465.0         |
| Equipment - Mini-excavator                       |         | 40.0    |         |         |         | 40.0          |
| Equipment - Bridge Crane in Shop                 |         | 40.0    |         |         |         | 40.0          |
| Equipment - Skid Steer Loader                    |         | 45.0    |         |         |         | 45.0          |
| Equipment - One Ton Dump Truck                   |         | 55.0    |         |         |         | 55.0          |
| Equipment - Small Bucket Truck                   |         | 60.0    |         |         |         | 60.0          |
| Equipment - Tandem Axle Dump Truck               |         | 100.0   |         |         | 140.0   | 240.0         |
| Equipment - Backhoe                              |         | 100.0   |         |         |         | 100.0         |
| Equipment - Recycle Truck                        |         | 200.0   |         |         | 225.0   | 425.0         |
| Equipment - Jet Truck                            |         |         | 80.0    |         |         | 80.0          |
| Equipment - Rear Loading Garbage Truck           |         |         | 150.0   |         | 175.0   | 325.0         |
| Security Fence and Gates                         |         |         |         | 40.0    |         | 40.0          |
| Parking Lot Expansion at PS                      |         |         |         | 50.0    |         | 50.0          |
| Equipment - Street Sweeper                       |         |         |         | 160.0   |         | 160.0         |
| Equipment - Single Axle Dump Truck               |         |         |         |         | 125.0   | 125.0         |

# CAPITAL INVESTMENT PROGRAM SUMMARY

|  | FY 2010         | FY 2011        | FY 2012        | FY 2013        | FY 2014        | 5<br>YEAR CIP   |
|--|-----------------|----------------|----------------|----------------|----------------|-----------------|
| <b>PROJECT</b>                                 |                 |                |                |                |                |                 |
| <b>Public Utilities</b>                        |                 |                |                |                |                |                 |
| Backup Generator for WTP #3 Wells              | 20.0            | 180.0          |                |                |                | 200.0           |
| Trailer for Emergency Generator                | 35.0            |                |                |                |                | 35.0            |
| Water Distribution System Improvements         | 400.0           | 400.0          | 600.0          | 600.0          | 600.0          | 2,600.0         |
| Lagoon Decommissioning                         | 500.0           |                |                |                |                | 500.0           |
| Sewer Collection System Improvements           | 750.0           | 1,500.0        | 1,500.0        | 1,500.0        | 1,500.0        | 6,750.0         |
| Equipment - One Ton Utility Bed Truck w/ Crane |                 | 39.0           |                |                |                | 39.0            |
| Equipment - Backhoe                            |                 | 115.0          |                |                |                | 115.0           |
| Water Treatment Plant #6 - Land Acquisition    |                 | 300.0          |                |                |                | 300.0           |
| Shelton Rd WWTP Odor Control                   |                 |                | 65.0           |                |                | 65.0            |
| Water Tank - Land Acquisition                  |                 |                | 110.0          |                |                | 110.0           |
| Equipment - Vac/Jet Truck                      |                 |                | 340.0          |                |                | 340.0           |
| Equipment - Tandem axle dump truck             |                 |                |                | 120.0          |                | 120.0           |
| <b>Total CIP</b>                               | <b>11,721.9</b> | <b>8,744.0</b> | <b>6,002.0</b> | <b>4,908.0</b> | <b>5,387.0</b> | <b>36,762.9</b> |
| <b>Funding Sources</b>                         |                 |                |                |                |                |                 |
| General Obligation Bonds                       | 2,748.9         | 2,225.0        | 852.0          |                |                | 5,825.9         |
| CDBG Grants                                    | 26.0            | 195.0          | 25.0           | 380.0          | 70.0           | 696.0           |
| Fire Facility Fees                             | 35.0            | 35.0           |                |                |                | 70.0            |
| Donations                                      |                 |                |                | 75.0           | 375.0          | 450.0           |
| Construction in-lieu-of                        | 290.0           |                |                | 18.0           |                | 308.0           |
| Alternate Transportation                       | 21.0            |                |                |                |                | 21.0            |
| Parks Improvement Tax                          | 484.0           | 2,730.0        | 710.0          | 1,500.0        | 1,500.0        | 6,924.0         |
| Sanitation Fund                                | 240.0           |                |                |                |                | 240.0           |
| General Fund Reserves                          | 262.0           | 740.0          | 1,300.0        | 715.0          | 1,342.0        | 4,359.0         |
| Stormwater Fees                                | 550.0           | 235.0          | 450.0          |                |                | 1,235.0         |
| Tennessee Department of Transportation         | 5,310.0         |                |                |                |                | 5,310.0         |
| Water & Sewer Fund Reserves                    | 1,755.0         | 2,584.0        | 2,665.0        | 2,220.0        | 2,100.0        | 11,324.0        |
| <b>Total Funding Sources</b>                   | <b>11,721.9</b> | <b>8,744.0</b> | <b>6,002.0</b> | <b>4,908.0</b> | <b>5,387.0</b> | <b>36,762.9</b> |

(All amounts are in 000's dollars.)



**FY 2010 Capital Investment Program Funding Sources**



# STAFFING SUMMARY

## TOWN OF COLLIERVILLE STAFFING INFORMATION BY FUNCTION

|   | FY 99      | FY 00      | FY 01      | FY 02      | FY 03      | FY 04      | FY 05      | FY 06      | FY 07      | FY 08      | FY 09      | % Inc/<br>Dec | FY 10      | % Inc/<br>Dec |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|------------|---------------|
|   | Est.       | Var        | Est.       | Var        | Est.       | Var        | Est.       | Var        | Est.       | Var        | Est.       | Var           | Est.       | Var           |
| <b>Full-time Positions</b>                |            |            |            |            |            |            |            |            |            |            |            |               |            |               |
| Mayor and Board of Aldermen               | 6          | 6          | 6          | 6          | 7          | 7          | 7          | 7          | 7          | 7          | 7          | 0             | 6          | -1            |
| Town Administrator's Office               | 6          | 7          | 7          | 6          | 5          | 5          | 5          | 7          | 7          | 6          | 6          | 0             | 6          | 0             |
| Financial Administration                  | 13         | 19         | 21         | 23         | 21         | 21         | 17         | 17         | 18         | 18         | 19         | 1             | 19         | 0             |
| Human Resources                           | 3          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 0             | 4          | 0             |
| Information Technology <sup>a</sup>       |            |            |            |            | 3          | 3          | 3          | 4          | 5          | 5          | 5          | 0             | 5          | 0             |
| General Services <sup>b</sup>             |            |            |            |            |            |            | 9          | 8          | 9          | 11         | 13         | 2             | 13         | 0             |
| <b>Development</b>                        |            |            |            |            |            |            |            |            |            |            |            |               |            |               |
| Administration                            | 2          | 3          | 3          | 2          | 2          | 2          | 2          | 1          | 1          | 2          | 2          | 0             | 3          | 1             |
| Office of Planning                        | 7          | 11         | 12         | 12         | 9          | 9          | 10         | 11         | 11         | 11         | 11         | 0             | 9          | -2            |
| Code Enforcement                          | 10         | 14         | 14         | 14         | 17         | 17         | 17         | 18         | 19         | 19         | 18         | -1            | 12         | -6            |
| Office of Engineer                        | 9          | 9          | 10         | 10         | 11         | 11         | 11         | 12         | 13         | 14         | 14         | 0             | 11         | -3            |
| <b>Public Safety</b>                      |            |            |            |            |            |            |            |            |            |            |            |               |            |               |
| Animal Services                           | 3          | 3          | 4          | 4          | 4          | 4          | 4          | 4          | 6          | 6          | 6          | 0             | 6          | 0             |
| Municipal Court                           | 6          | 7          | 7          | 8          | 8          | 8          | 8          | 8          | 9          | 9          | 9          | 0             | 9          | 0             |
| Police Department                         | 85         | 94         | 100        | 107        | 115        | 118        | 119        | 127        | 133        | 140        | 139        | -1            | 138        | -1            |
| Fire Department                           | 44         | 52         | 53         | 65         | 66         | 66         | 66         | 66         | 67         | 70         | 70         | 0             | 68         | -2            |
| Emergency Management <sup>c</sup>         | 1          | 1          | 1          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0             | 0          | 0             |
| <b>Public Services</b>                    |            |            |            |            |            |            |            |            |            |            |            |               |            |               |
| Administration                            | 2          | 2          | 3          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 0             | 5          | 0             |
| Fleet Maintenance                         | 3          | 4          | 5          | 5          | 8          | 8          | 8          | 9          | 9          | 9          | 9          | 0             | 9          | 0             |
| Streets and Drainage                      | 20         | 20         | 21         | 21         | 22         | 22         | 21         | 23         | 25         | 25         | 25         | 0             | 24         | -1            |
| Sanitation                                | 23         | 24         | 25         | 33         | 33         | 32         | 32         | 33         | 34         | 36         | 36         | 0             | 34         | -2            |
| General Government Buildings <sup>d</sup> | 6          | 7          | 8          | 8          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0             | 0          | 0             |
| Parks and Recreation                      | 29         | 32         | 38         | 40         | 49         | 49         | 41         | 43         | 44         | 44         | 46         | 2             | 45         | -1            |
| Economic Development <sup>e</sup>         | 1          | 1          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0             | 0          | 0             |
| <b>Public Utilities</b>                   |            |            |            |            |            |            |            |            |            |            |            |               |            |               |
| Water Treatment Plant                     | 2          | 3          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 0             | 5          | 0             |
| Water Distribution System                 | 10         | 9          | 11         | 11         | 11         | 11         | 11         | 11         | 12         | 12         | 13         | 1             | 13         | 0             |
| Wastewater Collection                     | 6          | 7          | 8          | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 0             | 10         | 0             |
| Wastewater Treatment Plant                | 7          | 7          | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 7          | -1            | 7          | 0             |
| <b>Total</b>                              | <b>304</b> | <b>346</b> | <b>374</b> | <b>407</b> | <b>423</b> | <b>425</b> | <b>423</b> | <b>441</b> | <b>461</b> | <b>476</b> | <b>479</b> | <b>3</b>      | <b>461</b> | <b>-18</b>    |
|   |            |            |            |            |            |            |            |            |            |            |            | <b>0.6%</b>   |            | <b>-3.8%</b>  |

**Notes:** A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

<sup>a</sup>The Information Technology department was created in FY 2003.

<sup>b</sup>The General Services department was created in FY 2005 to combine the functions of purchasing and building maintenance.

<sup>c</sup>The office of Emergency Management was eliminated in FY 2002 and the function was moved to Administration.

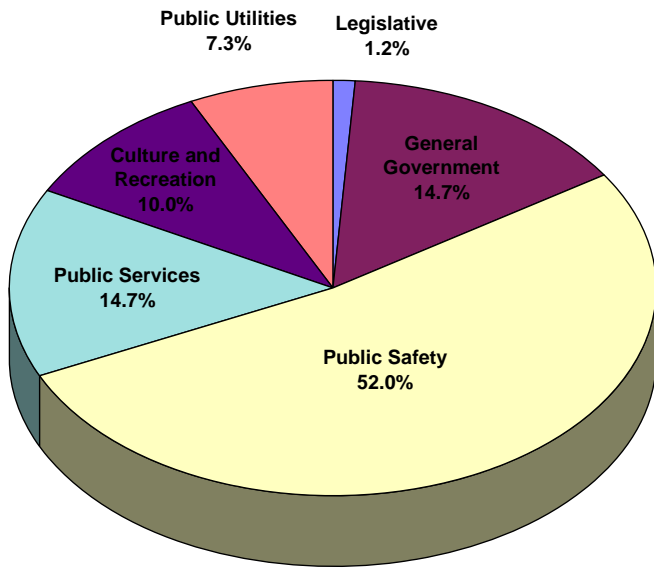
<sup>d</sup>General Government Buildings function was relocated to Parks and Recreation in FY 2003, then to General Services in FY 2005.

<sup>e</sup>The economic development function was begun in FY 1998 and eliminated in FY 2001. The Chamber of Commerce now handles this function.

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



# STAFFING SUMMARY



**FY 2009 Budget Staffing by Function**

In FY 2007, twenty full-time positions and one part-time position were added. One part-time position was reclassified to full-time. For FY 2008, fifteen full-time positions and one part-time position were added and a full-time position was eliminated. In FY 2009, four new full-time positions were added and one full-time position and one part-time position eliminated.

For the FY 2010 budget, eighteen full-time positions and two part-time positions were eliminated, one full-time position was reassigned and two part-time positions were added. Most of the positions that were eliminated were related to development functions: three building inspectors, three codes compliance officers, an engineering inspector and a staff engineer, two planning positions, a fire safety inspector and a plans examiner.

|                            | Actual<br>FY 08 |                      | Estimated<br>FY 09 |                      | Budget<br>FY 10 |                      |
|----------------------------|-----------------|----------------------|--------------------|----------------------|-----------------|----------------------|
| Salaries                   | 84.0            | \$ 4,737,648         | 85.0               | \$ 5,099,544         | 81.0            | \$ 5,044,628         |
| Wages                      | 392.0           | 13,616,858           | 394.0              | 14,551,880           | 380.0           | 14,836,682           |
| Part-time                  | 30.0            | 284,053              | 29.0               | 331,480              | 29.0            | 310,434              |
| Other Compensation         |                 | 633,429              |                    | 623,564              |                 | 638,459              |
| Benefits                   |                 | 8,627,890            |                    | 9,616,879            |                 | 10,103,365           |
| Merit & General Adjustment |                 | 0                    |                    | 0                    |                 | 0                    |
| Other Personnel            | 40.0            | 161,389              | 36.0               | 154,990              | 22.0            | 115,360              |
| <b>Total</b>               | <b>546.0</b>    | <b>\$ 28,061,267</b> | <b>544.0</b>       | <b>\$ 30,378,337</b> | <b>512.0</b>    | <b>\$ 31,048,928</b> |

Note: Full-time employees are those that are scheduled to work 2,080 hours a year. Part-time employees are scheduled to work 1,040 hours a year. Other personnel include seasonal and temporary employees. For current full time equivalent designations in each department, please see the organizational chart on the second page of this document or the charts for each department.

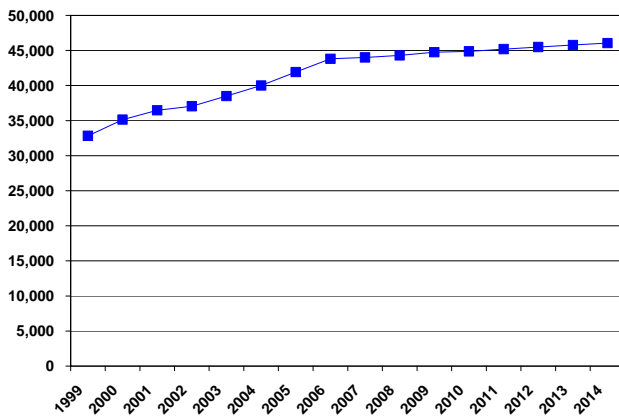
## STAFFING SUMMARY

| Positions                   | FY 08 Actual |             | FY 09 Estimated |             |            | FY 10 Budget |             |               |
|-----------------------------|--------------|-------------|-----------------|-------------|------------|--------------|-------------|---------------|
|                             | Full Time    | Part Time   | Full Time       | Part Time   | Inc/ (Dec) | Full Time    | Part Time   | Inc/ (Dec)    |
| Mayor and Board of Aldermen | 7.0          | 0.0         | 7.0             | 0.0         | 0.0        | 6.0          | 0.0         | (1.0)         |
| Town Administrator's Office | 6.0          |             | 6.0             |             | 0.0        | 6.0          |             | 0.0           |
| Financial Administration    | 18.0         | 1.0         | 19.0            | 1.0         | 1.0        | 19.0         | 1.0         | 0.0           |
| Human Resources             | 4.0          |             | 4.0             |             | 0.0        | 4.0          |             | 0.0           |
| Information Technology      | 5.0          |             | 5.0             |             | 0.0        | 5.0          |             | 0.0           |
| General Services            | 11.0         |             | 13.0            |             | 2.0        | 13.0         |             | 0.0           |
| Development                 |              |             |                 |             |            |              |             |               |
| Administration              | 2.0          | 2.0         | 2.0             | 1.0         | (1.0)      | 3.0          | 1.0         | 1.0           |
| Office of Planning          | 11.0         |             | 11.0            | 0.0         | 0.0        | 9.0          | 0.0         | (2.0)         |
| Code Enforcement            | 19.0         | 0.0         | 18.0            | 0.0         | (1.0)      | 12.0         | 0.0         | (6.0)         |
| Office of Engineer          | 14.0         |             | 14.0            |             | 0.0        | 11.0         |             | (3.0)         |
| Public Safety               |              |             |                 |             |            |              |             |               |
| Animal Services             | 6.0          | 2.0         | 6.0             | 2.0         | 0.0        | 6.0          | 2.0         | 0.0           |
| Municipal Court             | 9.0          | 4.0         | 9.0             | 4.0         | 0.0        | 9.0          | 4.0         | 0.0           |
| Police Department           | 140.0        | 15.0        | 139.0           | 15.0        | (1.0)      | 138.0        | 15.0        | (1.0)         |
| Fire Department             | 70.0         | 3.0         | 70.0            | 3.0         | 0.0        | 68.0         | 1.0         | (4.0)         |
| Public Services             |              |             |                 |             |            |              |             |               |
| Administration              | 5.0          |             | 5.0             |             | 0.0        | 5.0          |             | 0.0           |
| Fleet Maintenance           | 9.0          |             | 9.0             |             | 0.0        | 9.0          |             | 0.0           |
| Streets and Drainage        | 25.0         |             | 25.0            |             | 0.0        | 24.0         |             | (1.0)         |
| Sanitation                  | 36.0         |             | 36.0            |             | 0.0        | 34.0         |             | (2.0)         |
| Parks and Recreation        | 44.0         | 2.0         | 46.0            | 2.0         | 2.0        | 45.0         | 4.0         | 1.0           |
| Public Utilities            |              |             |                 |             |            |              |             |               |
| Water Treatment Plant       | 5.0          |             | 5.0             |             | 0.0        | 5.0          |             | 0.0           |
| Water Distribution System   | 12.0         | 1.0         | 13.0            | 1.0         | 1.0        | 13.0         | 1.0         | 0.0           |
| Wastewater Collection       | 10.0         |             | 10.0            |             | 0.0        | 10.0         |             | 0.0           |
| Wastewater Treatment        | 8.0          |             | 7.0             |             | (1.0)      | 7.0          |             | 0.0           |
| <b>Total</b>                | <b>476.0</b> | <b>30.0</b> | <b>479.0</b>    | <b>29.0</b> | <b>2.0</b> | <b>461.0</b> | <b>29.0</b> | <b>(18.0)</b> |

## TOWN OF COLLIERVILLE, TENNESSEE

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

**•Population.** Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct 3 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 chart below shows the expected population growth trend.



**Population Growth Trend**

**•Government.** The Town of Collierville was first settled in 1835, incorporated in 1870, and is located in Shelby County, southeast of Memphis, Tennessee in the southwestern part of the state. Collierville is part of the most rapidly developing area of Shelby County. The Town consists of 18,670 acres or 29.1 square miles. Within our Reserve Area, we have another 13,440 acres to grow into. Ultimately, Collierville will cover 32,110 acres (approximately 50 square miles). Our current Town limits are comprised of 56.2% residential, 9.8% commercial, 5.7% office, 5.0% industrial, 5.6% agricultural, 1.6% mixed use, 1.0% institutional, and 15.1% open spaces, greenbelts, and parks.

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

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

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

The town administrator is responsible for carrying out the policies and ordinances of the board and for overseeing the day-to-day operations of the Town. The board is elected on a non-partisan basis by popular vote. Recent changes to the charter created staggered terms and changed the time of election from May to November. To make the transition, the mayor and two aldermen elected in 2003 served 5 years and the other 3 aldermen served 3 years. All positions currently serve 4 year terms.

**•Major Initiatives.** To keep pace with the transportation needs of the growing population of residents and businesses, over the past three years the Town has allocated over \$12 million for design and construction of major road projects. These projects, in various stages of completion, 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 construction on Houston Levee Road, a north-south connector has been under construction for about a year. It is estimated that it will take two years for construction. When finished it will be a six lane road with a median.
- The design of Byhalia Road is underway; this north-south connector project is a joint venture with developers, Town of Collierville and the Tennessee department of Transportation. Right-of-way acquisition is estimated to begin early next summer. This will be a multi-year project.
- Shelby County has plans to resurface Houston Levee Road north of Wolf River Boulevard in the upcoming year.
- Design and construction are planned for the resurfacing of Cowan Road. This is a truck route that connects Winchester Road to South Rowlett.

In addition to the Town roadway projects, 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 OF COLLIERVILLE, TENNESSEE

Town's southeastern and eastern borders and the remaining segments to the north of Collierville.

Construction is expected to begin on the Alcorn Village Harris Estates Drainage Project. This project is in cooperation with Shelby County through Community Development Block Grant. Design is under way and construction is expected to take place late this fall on some areas of Queen Oaks ditch.

A \$1.3 million Fire Administration Facility was completed in February, 2009. Construction began in June, 2009, on a new Town Courthouse, a new Police Patrol Division building, and renovation of the existing Police Headquarters building.

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 12.5 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 majority of these funds for greenbelt enhancement are being and will be provided by Transportation Enhancement Program Grants through the Tennessee Department of Transportation.

**•Economy.** The Town's economy has transcended from a predominantly agricultural base into a diverse economic structure including manufacturing, distribution, service, trade, construction, technology and retail. While Collierville has not escaped the recent global economic decline, this diversity has allowed the Town to weather the crisis better than many communities. Commercial and residential development has declined as demonstrated by building permit data, but the Town's 2008 reappraisal revealed that property values have continued to increase.

Collierville experienced residential foreclosures but to a lesser degree than many other communities, and the number of those is expected to decline in the coming months.

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

**•Services.** The Town of Collierville provides a full range of services, including police and 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 operates its own water and sewer utility system. The Memphis Light, Gas and Water Division of the City of Memphis provides electrical and natural gas distribution to the Collierville service area. The Memphis Area Transit Authority provides scheduled bus service throughout the Town.

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

## Additional Data

### STATISTICAL INFORMATION

|                                       | FY 98 <sup>1</sup> | FY 99 <sup>2</sup> | FY 00 <sup>2</sup> | FY 01 <sup>2</sup> | FY 02 <sup>3</sup> | FY 03 <sup>2</sup> | FY 04 <sup>2</sup> | FY 05 <sup>4</sup> | FY 06 <sup>2</sup> | FY 07 <sup>2</sup> | FY 08               | FY 09<br>Est. <sup>2</sup> | %<br>Inc/Dec | FY 10<br>Budget <sup>2</sup> | %<br>Inc/Dec |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|----------------------------|--------------|------------------------------|--------------|
| <b>Population</b>                     | 29,295             | 32,724             | 35,146             | 36,475             | 37,044             | 38,500             | 40,000             | 41,923             | 43,812             | 44,000             | 44,304 <sup>4</sup> | 44,740                     | 1.0%         | 44,869                       | 0.3%         |
| <b>Single Family Building Permits</b> | 542                | 737                | 480                | 312                | 507                | 608                | 453                | 533                | 451                | 212                | 137                 | 50                         | -63.5%       | 78                           | 56.0%        |
| <b>Miles of Streets</b>               | 178                | 189                | 189                | 189                | 248                | 299                | 311                | 228 <sup>5</sup>   | 248                | 260                | 264                 | 266                        | 0.8%         | 270                          | 1.5%         |
| <b>Acres of Parkland</b>              | 244.0              | 246.0              | 289.0              | 289.0              | 318.5              | 346.0              | 385.0              | 487.0              | 487.0              | 487.0              | 487.0               | 487.0                      | 0.0%         | 487.0                        | 0.0%         |
| <b>Water Customers</b>                | 9,821              | 10,628             | 11,424             | 11,798             | 12,280             | 12,922             | 13,300             | 14,156             | 14,676             | 15,062             | 15,331              | 15,469                     | 0.9%         | 15,607                       | 0.9%         |
| <b>Sewer Customers</b>                | 9,229              | 10,069             | 10,814             | 11,148             | 11,473             | 12,119             | 12,600             | 13,323             | 13,837             | 14,109             | 14,410              | 14,469                     | 0.4%         | 14,528                       | 0.4%         |
| <b>Sanitation Customers</b>           | 8,304              | 8,859              | 9,459              | 10,032             | 10,414             | 11,487             | 12,044             | 12,603             | 13,063             | 13,519             | 13,674              | 13,770                     | 0.7%         | 13,866                       | 0.7%         |

<sup>1</sup> Population figures according to the 1998 Special Census.

<sup>2</sup> Population figures are estimated.

<sup>3</sup> Population figures according to the 2002 Special Census.

<sup>4</sup> Population figures according to the 2005 Special Census.

<sup>5</sup> Previous figures include annexation reserve area.

<sup>6</sup> Population figures according to the 2008 Special Census.

| <u>Fiscal Year</u> | <u>Population</u> | <u>Personal Income<br/>(thousands<br/>of dollars)</u> | <u>Per Capita<br/>Personal<br/>Income<sup>a</sup></u> | <u>School<br/>Enrollment</u> | <u>Unemployment<br/>Rate<sup>b</sup></u> |
|--------------------|-------------------|---|---|------------------------------|--|
| 1999               | 29,295            | \$ 862,679  | \$ 29,448   | 6,436                        | N/A                                      |
| 2000               | 29,295            | 886,232   | 30,252  | 6,717                        | 3.8                                      |
| 2001               | 32,824            | 992,992   | 30,252  | 7,194                        | 4.3                                      |
| 2002               | 37,044            | 1,120,655   | 30,252  | 7,252                        | 5.3                                      |
| 2003               | 37,044            | 1,120,655   | 30,252  | 7,414                        | 5.8                                      |
| 2004               | 37,044            | 1,120,655   | 30,252  | 7,590                        | 5.9                                      |
| 2005               | 41,923            | 1,268,255   | 30,252  | 7,600                        | 6.2                                      |
| 2006               | 41,923            | 1,268,255   | 30,252  | 7,887                        | 6.2                                      |
| 2007               | 41,923            | 1,268,255   | 30,252  | 8,322                        | 4.1                                      |
| 2008 <sup>c</sup>  | 44,304            | 1,445,418   | 32,625  | 8,604                        | 6.5                                      |

<sup>a</sup>Information is available through the 2000 Federal Census. Mid-decade information is unavailable for the Town.

<sup>b</sup>Information about unemployment is provided by the Tennessee Department of Labor and Workforce Development. The unemployment rate is for the Memphis MSA and is unavailable prior to 2000.

<sup>c</sup>2008 Population information was obtained by special census conducted by the Town of Collierville. Per capita income is provided by the Collierville Chamber of Commerce.

#### Principal Employers, Current year and Nine Years Ago

| <u>Employer</u>               | <u>2008</u>      |             |  | <u>1999</u>      |             |  |
|-------------------------------|------------------|-------------|--|------------------|-------------|--|
|                               | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total County<br/>Employment<sup>1</sup></u> | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total County<br/>Employment</u> |
| FedEx World Technology Center | 2,934            | 1           | 0.66%  | 3,020            | 1           | 0.68%  |
| Carrier Corporation           | 1,600            | 2           | 0.36   | 1,905            | 2           | 0.43   |
| Shelby County Schools         | 575              | 3           | 0.13   | 591              | 5           | 0.13   |
| Town of Collierville          | 476              | 4           | 0.11   | 323              | 6           | 0.07   |
| Wal-Mart                      | 450              | 5           | 0.10   | 633              | 4           | 0.14   |
| Baptist Memorial Hospital     | 417              | 6           | 0.09   | -                | -           | -  |
| Alpha Corporation             | 365              | 7           | 0.08   | 650              | 3           | 0.15   |
| Pepsi Americas                | 325              | 8           | 0.07   | 297              | 7           | 0.07   |
| Kroger                        | 260              | 9           | 0.06   | 188              | 10          | 0.04   |
| Bodine                        | 220              | 10          | 0.05   | 170              | -           | 0.04   |
| A. E. Clevite                 | -                | -           | -  | 270              | 8           | 0.06   |
| ConStar Plastics              | -                | -           | -  | 240              | 9           | 0.05   |
| Total                         | <u>7,622</u>     |             | <u>1.72%</u>   | <u>8,287</u>     |             | <u>1.86%</u>   |

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

<sup>1</sup>Percentage of total Shelby County employment.

**Miscellaneous Data**

| Year    | General Fund  |              | Tax Rate | Estimated Population | Full Time Employees* | Emp. Per 1000 Pop. |
|---------|---------------|--------------|----------|----------------------|----------------------|--------------------|
|         | Oper. Revenue | Expenditures |          |                      |                      |                    |
| 1980    | \$ 1,234,880  | \$ 1,226,001 | \$ 1.70  | 7,839                | 87                   | 11.10              |
| 1985    | 2,634,617     | 2,634,617    | 2.08     | 9,480                | 113                  | 11.92              |
| 1990    | 6,597,129     | 5,560,968    | 2.27     | 16,300               | 173                  | 10.61              |
| 1991    | 6,480,179     | 6,114,639    | 2.27     | 14,427               | 176                  | 12.20              |
| 1992    | 7,399,369     | 7,258,134    | 1.59     | 18,450               | 177                  | 9.59               |
| 1993    | 7,357,732     | 7,056,818    | 1.59     | 18,150               | 189                  | 10.41              |
| 1994    | 9,461,726     | 9,370,373    | 1.59     | 18,350               | 197                  | 10.74              |
| 1995    | 9,915,510     | 10,575,651   | 1.59     | 18,350               | 226                  | 12.32              |
| 1996    | 12,172,420    | 12,689,203   | 1.59     | 24,210               | 228                  | 9.42               |
| 1997    | 13,578,805    | 12,658,018   | 1.59     | 24,210               | 229                  | 9.46               |
| 1998    | 16,404,840    | 13,982,972   | 1.89     | 29,295               | 278                  | 9.49               |
| 1999    | 18,719,681    | 15,592,072   | 1.47     | 31,253               | 297                  | 9.50               |
| 2000    | 20,421,748    | 17,234,465   | 1.47     | 32,824               | 339                  | 10.33              |
| 2001    | 21,429,457    | 19,982,011   | 1.47     | 35,448               | 367                  | 10.35              |
| 2002    | 24,515,723    | 22,036,244   | 1.45     | 37,044               | 400                  | 10.80              |
| 2003    | 25,303,574    | 23,991,956   | 1.45     | 38,500               | 416                  | 10.81              |
| 2004    | 27,424,012    | 26,479,602   | 1.45     | 40,000               | 418                  | 10.45              |
| 2005    | 30,341,813    | 26,228,575   | 1.45     | 41,923               | 415                  | 9.90               |
| 2006    | 33,945,343    | 28,899,877   | 1.28     | 43,812               | 434                  | 9.91               |
| 2007    | 36,920,275    | 32,153,983   | 1.28     | 44,000               | 454                  | 10.32              |
| 2008    | 37,623,786    | 34,126,389   | 1.28     | 44,304               | 469                  | 10.59              |
| 2009**  | 35,531,935    | 36,602,149   | 1.28     | 44,740               | 472                  | 10.55              |
| 2010*** | 35,974,004    | 36,574,145   | 1.18     | 44,869               | 454                  | 10.12              |

\*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. For current full time equivalents in each department, please see the organizational chart on the second page of this document or the charts for each department.

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

| <i>Function/Program</i>                                  | <b>Fiscal Year</b> |             |             |             |             |             |             |             |             |             |
|--|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  | <b>1999</b>        | <b>2000</b> | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> |
| Development  |                    |             |             |             |             |             |             |             |             |             |
| Permits issued   | 5,200              | 4,436       | 3,156       | 4,308       | 4,874       | 4,636       | 3,830       | 5,047       | 3,648       | 3,242       |
| Inspections conducted                                    | 23,740             | 24,060      | 22,616      | 18,806      | 19,427      | 21,319      | 24,063      | 20,161      | 15,932      | 14,917      |
| Police <sup>a</sup>                                      |                    |             |             |             |             |             |             |             |             |             |
| Physical arrests   | 3,163              | 2,363       | 3,550       | 3,826       | 2,489       | 2,100       | 1,633       | 1,777       | 1,573       | NA          |
| Traffic citations  | 10,937             | 11,056      | 17,307      | 17,879      | 16,565      | 9,158       | 8,499       | 11,444      | 9,805       | NA          |
| DUI arrests  | 225                | 275         | 311         | 350         | 255         | 240         | 140         | 120         | 135         | NA          |
| Fire   |                    |             |             |             |             |             |             |             |             |             |
| Emergency responses                                      | 1,590              | 1,718       | 1,789       | 1,883       | 2,056       | 2,124       | 2,175       | 2,485       | 2,551       | 2,624       |
| Fires extinguished                                       | 168                | 139         | 131         | 144         | 126         | 113         | 110         | 138         | 159         | 116         |
| Inspections  | 1,228              | 1,518       | 1,904       | 1,691       | 1,986       | 2,201       | 2,518       | 1,803       | 2,948       | 2,300       |
| Sanitation   |                    |             |             |             |             |             |             |             |             |             |
| Refuse collected (tons) <sup>b</sup>                     | 10,975             | 11,512      | 11,883      | 12,833      | 13,087      | 14,094      | 14,575      | 14,893      | 15,000      | 15,091      |
| Recyclables collected (tons)                             | 1,096              | 1,108       | 1,119       | 1,153       | 1,200       | 1,784       | 1,813       | 1,819       | 1,810       | 1,776       |
| Other public works                                       |                    |             |             |             |             |             |             |             |             |             |
| Street resurfacing (miles)                               | 8                  | 8           | 8           | 16          | 20          | 24          | 23          | 17          | 19          | 11          |
| Sidewalk replacement (linear feet)                       | 9,500              | 500         | 500         | 500         | 100         | 100         | 100         | 250         | 420         | 150         |
| Pavement repairs <sup>d</sup>                            | 416                | 475         | 475         | 520         | 525         | 530         | 350         | 500         | 500         | 1,044       |
| Parks and Recreation                                     |                    |             |             |             |             |             |             |             |             |             |
| Adult/youth sports participants                          | 5,172              | 5,215       | 5,425       | 5,695       | 5,980       | 5,306       | 5,420       | 5,737       | 5,844       | 6,019       |
| Community center admissions <sup>c</sup>                 | 53,250             | 51,500      | 54,800      | 78,079      | 46,483      | 46,767      | 135,924     | 143,424     | 143,901     | 145,340     |
| Harrell Theatre attendance                               | 34,629             | 49,000      | 44,500      | 46,000      | 48,300      | 36,225      | 38,036      | 39,938      | 41,023      | 41,733      |
| Library  |                    |             |             |             |             |             |             |             |             |             |
| Volumes in collection                                    | 57,975             | 57,008      | 62,420      | 66,992      | 72,530      | 74,720      | 80,809      | 85,209      | 88,733      | 93,796      |
| Total volumes circulated                                 | 182,859            | 178,581     | 201,818     | 243,943     | 256,207     | 267,225     | 246,339     | 266,049     | 324,185     | 351,133     |
| Water  |                    |             |             |             |             |             |             |             |             |             |
| New connections  | 681                | 441         | 462         | 624         | 642         | 508         | 724         | 520         | 386         | 312         |
| Water main breaks  | 2                  | 14          | 41          | 29          | 18          | 26          | 15          | 8           | 9           | 33          |
| Average daily consumption<br>(thousands of gallons)      | 4,598              | 5,035       | 5,146       | 4,969       | 5,038       | 5,522       | 6,182       | 6,883       | 7,342       | 6,996       |
| Peak day consumption<br>(thousands of gallons)           | 10,010             | 10,470      | 12,736      | 10,291      | 9,802       | 9,762       | 12,739      | 14,999      | 16,142      | 16,791      |
| Wastewater   |                    |             |             |             |             |             |             |             |             |             |
| Average daily sewage treatment<br>(thousands of gallons) | 3,360              | 3,769       | 3,983       | 4,160       | 4,499       | 4,347       | 4,753       | 4,910       | 4,471       | 4,241       |

**Sources:** Various town departments.

**Notes:**

<sup>a</sup>The Police Department measures are by calendar year.

<sup>b</sup>Household garbage only. Junk and yard waste is not included.

<sup>c</sup>Community Center admissions decreased during expansion construction in FY 2003.

<sup>d</sup>Pavement repairs consists of 802 potholes and 242 major pavement repairs in FY 2008.

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

| <i>Function/Program</i>                   | <b>Fiscal Year</b> |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | <b><u>1999</u></b> | <b><u>2000</u></b> | <b><u>2001</u></b> | <b><u>2002</u></b> | <b><u>2003</u></b> | <b><u>2004</u></b> | <b><u>2005</u></b> | <b><u>2006</u></b> | <b><u>2007</u></b> | <b><u>2008</u></b> |
| Police                                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Stations                                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  |
| Satellite offices                         | 0                  | 0                  | 0                  | 1                  | 1                  | 1                  | 1                  | 0                  | 1                  | 0                  |
| Patrol units                              | 28                 | 37                 | 41                 | 52                 | 52                 | 59                 | 59                 | 66                 | 72                 | 76                 |
| Fire stations                             | 3                  | 4                  | 4                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  |
| Sanitation                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Refuse collection trucks                  | 12                 | 13                 | 15                 | 19                 | 20                 | 21                 | 21                 | 22                 | 22                 | 22                 |
| Recycle trucks                            | 3                  | 3                  | 3                  | 4                  | 4                  | 4                  | 4                  | 4                  | 5                  | 5                  |
| Other public works                        |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Streets (miles)                           | 189                | 189                | 189                | 248                | 299                | 311                | 228                | 248                | 260                | 264                |
| Streetlights                              | 3,821              | 3,985              | 3,985              | 4,923              | 5,088              | 5,290              | 5,489              | 5,775              | 5,920              | 6,200              |
| Traffic Signals                           | NA                 | NA                 | NA                 | NA                 | 24                 | 28                 | 32                 | 32                 | 33                 | 34                 |
| Parks and Recreation                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Parks                                     | 11                 | 11                 | 11                 | 12                 | 12                 | 12                 | 15                 | 15                 | 15                 | 15                 |
| Acreage                                   | 289                | 289                | 289                | 346                | 346                | 385                | 487                | 487                | 487                | 487                |
| Playgrounds                               | 9                  | 10                 | 11                 | 11                 | 12                 | 12                 | 12                 | 12                 | 12                 | 12                 |
| Baseball/softball diamonds                | 11                 | 11                 | 11                 | 11                 | 15                 | 15                 | 15                 | 15                 | 15                 | 15                 |
| Soccer/football fields                    | 9                  | 11                 | 11                 | 11                 | 11                 | 11                 | 11                 | 11                 | 12                 | 12                 |
| Community centers                         | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  |
| Water                                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Water mains (miles)                       | 190                | 210                | 210                | 213                | 213                | 220                | 225                | 228                | 230                | 232                |
| Fire hydrants                             | NA                 | NA                 | NA                 | NA                 | NA                 | NA                 | NA                 | 2,832              | 2,860              | 3,010              |
| Water treatment plants                    | 3                  | 4                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  |
| Storage capacity (thousands of gallons)   | 2,500              | 3,500              | 3,500              | 3,500              | 3,500              | 3,500              | 3,500              | 3,500              | 3,500              | 3,500              |
| Wastewater                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Sewer mains (miles)                       | 180                | 190                | 195                | 198                | 198                | 204                | 213                | 216                | 218                | 220                |
| Wastewater treatment plants               | 2                  | 2                  | 2                  | 2                  | 2                  | 2                  | 2                  | 2                  | 2                  | 2                  |
| Treatment capacity (thousands of gallons) | 6,500              | 6,500              | 6,500              | 6,500              | 6,500              | 6,500              | 6,500              | 6,500              | 6,500              | 9,500              |

**Sources:** Various town departments.



**Statistical Data Comparison - Comparable Tennessee Cities**

| City                   | FY 2009 |          |                  |           | FY 2008 |          |                  |           |
|------------------------|---------|----------|------------------|-----------|---------|----------|------------------|-----------|
|                        | Pop.    | Tax Rate | Operating Budget | # of Emp. | Pop.    | Tax Rate | Operating Budget | # of Emp. |
| Bartlett               | 49,765  | 1.54     | 54,061,692       | 528       | 46,954  | 1.54     | 58,282,616       | 524       |
| Brentwood <sup>1</sup> | 36,300  | 0.49     | 55,187,978       | 243       | 35,262  | 0.49     | 53,165,450       | 242       |
| Cleveland              | 38,500  | 1.65     | 216,592,888      | 1,189     | 38,500  | 1.65     | 190,000,000      | 1,100     |
| Collierville           | 44,304  | 1.28     | 57,614,847       | 479       | 44,304  | 1.28     | 52,440,527       | 476       |
| Cookeville             | 26,656  | 0.87     | 122,204,063      | 390       | 26,656  | 0.79     | 107,177,765      | 392       |
| East Ridge             | 20,600  | 1.29     | 14,471,795       | 150       | 20,600  | 1.07     | 13,585,315       | 145       |
| Franklin <sup>2</sup>  | 57,800  | 0.43     | 97,000,000       | 673       | 56,219  | 0.43     | 90,982,797       | 672       |
| Germantown             | 40,977  | 1.54     | 55,704,725       | 421       | 40,977  | 1.54     | 50,914,652       | 425       |
| Hendersonville         | 42,556  | 0.63     | 34,394,302       | 415       | 42,556  | 0.63     | 34,043,000       | 296       |
| Maryville <sup>3</sup> | 27,821  | 2.30     | 132,986,523      | 336       | 27,821  | 2.05     | 118,552,391      | 336       |

| City                   | FY 2007 |          |                  |           | FY 2006 |          |                  |           |
|------------------------|---------|----------|------------------|-----------|---------|----------|------------------|-----------|
|                        | Pop.    | Tax Rate | Operating Budget | # of Emp. | Pop.    | Tax Rate | Operating Budget | # of Emp. |
| Bartlett               | 48,575  | 1.31     | 53,707,875       | 459       | 46,954  | 1.31     | 49,103,013       | 440       |
| Brentwood <sup>1</sup> | 30,617  | 0.49     | 51,022,575       | 241       | 30,617  | 0.59     | 42,268,601       | 231       |
| Cleveland              |         |          |                  |           | 39,375  | 1.65     | 37,353,322       | 331       |
| Collierville           | 45,142  | 1.28     | 49,155,960       | 461       | 43,812  | 1.28     | 44,884,215       | 441       |
| Cookeville             | 26,052  | 0.79     | 89,512,934       | 394       | 26,052  | 0.79     | 83,302,354       | 394       |
| East Ridge             |         | 1.08     |                  | 150       | 20,640  | 1.08     | 9,848,073        | 130       |
| Franklin <sup>2</sup>  | 57,000  | 0.43     | 53,265,140       | 690       | 51,300  | 0.43     | 47,416,976       | 640       |
| Germantown             | 40,977  | 1.54     | 51,012,000       | 400       | 40,997  | 1.54     | 52,700,000       | 400       |
| Maryville <sup>3</sup> | 27,026  | 1.95     | 93,978,232       | 327       | 26,433  | 2.27     | 82,139,967       | 321       |

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

<sup>2</sup>Local option sales tax = 48% of revenue or twice the amount of property taxes.

<sup>3</sup>All original budget and employee numbers shown above are exclusive of the Maryville City School District. Included, however, are original budgets and employee counts for the Water & Wastewater, Storm water and Electric Utilities, which are departments of the City and report to the City Manager. Significant increases and decreases to the City's budgets from year to year are typically attributed to capital projects in the Electric and Water & Wastewater departments.

**Tennessee Cities Water, Sewer, Sanitation Rates**

| City           | Population | Water Minimum |       |           | Sewer Minimum |           |           | Garbage    |  |
|----------------|------------|---------------|-------|-----------|---------------|-----------|-----------|------------|--|
|                |            | Gallons       | Meter | Rate      | Gallons       | Rate      | P/U / Wk. | Cost/month |  |
| Bartlett       | 49,765     | 2,000         | 3/4"  | 4.00 Min  | 2,000         | 4.27 Min  | 1         | 22.00      |  |
| Brentwood      | 36,300     | 2,000         | 5/8"  | 11.62 Min | 2,000         | 14.53 Min | n/a       | n/a        |  |
| Cleveland      | 38,500     | 1,496         | 5/8"  | 8.99 Min  | 1,496         | 13.29 Min | 1         | 1.79       |  |
| Collierville   | 44,304     | 1,000         | 3/4"  | 7.05 Min  | 1,000         | 17.00 Min | 1         | 15.00      |  |
| Cookeville     | 26,656     | 2,000         | 5/8"  | 6.50 Min  | 1,000         | 5.50 Min  | 1         | 0.00       |  |
| East Ridge     | 20,600     | n/a           |       |           | n/a           |           | 2         | 10.00      |  |
| Franklin       | 57,800     | 1,000         | 1/2"  | 5.22 Min  | 1,000         | 7.05 Min  | 1         | 9.00       |  |
| Germantown     | 40,977     | 5,000         | 3/4"  | 6.75 Min  | 2,000         | 3.90 Min  | 1         | 24.90      |  |
| Hendersonville | 42,556     | n/a           |       |           | n/a           |           | 2         | 18.15      |  |
| Maryville      | 27,821     | 1,500         | 5/8"  | 5.56 Min  | 1,000         | 7.81 Min  | 1         | 0.00       |  |

**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         |
|---------------------|--------------|------------|--------------------|---------------|----------------------|---------------|----------------------|-----------------------|-----------|---------------|
| 1999                | \$ 7,544,272 | \$ 354,057 | \$ 3,427,612       | \$ 376,491    | \$ 654,058           | \$ 471,873    | \$ 238,866           | \$ 114,621            | \$ -      | \$ 13,181,850 |
| 2000                | 8,429,927    | 342,590    | 3,937,323          | 469,835       | 702,526              | 513,555       | 162,210              | 44,523                | -         | 14,602,489    |
| 2001                | 9,305,577    | 408,968    | 4,208,076          | 474,667       | 781,809              | 535,445       | 231,556              | 70,875                | -         | 16,016,973    |
| 2002                | 11,582,563   | 456,627    | 4,259,546          | 491,532       | 899,772              | 574,782       | 122,352              | 72,001                | -         | 18,459,175    |
| 2003                | 12,016,898   | 229,114    | 4,480,530          | 498,502       | 932,191              | 610,562       | 235,944              | 41,498                | -         | 19,045,239    |
| 2004                | 12,843,599   | 290,166    | 5,255,480          | 519,392       | 1,289,911            | 637,132       | 478,732              | 158,151               | -         | 21,472,563    |
| 2005                | 13,574,550   | 277,507    | 5,626,968          | 548,729       | 1,271,703            | 669,379       | 67,549               | 316,958               | -         | 22,353,343    |
| 2006                | 14,517,719   | 286,864    | 7,474,750          | 594,020       | 1,376,257            | 700,121       | 340,200              | 74,336                | 6,079     | 25,370,346    |
| 2007                | 16,122,511   | 383,550    | 8,190,271          | 645,788       | 1,302,011            | 722,460       | 199,660              | 108,062               | 13,021    | 27,687,334    |
| 2008                | 16,652,124   | 392,133    | 8,386,611          | 658,674       | 1,394,007            | 742,574       | 63,330               | 53,349                | 2,794     | 28,345,596    |
| Change<br>1999-2008 | 120.7%       | 10.8%      | 144.7%             | 75.0%         | 113.1%               | 57.4%         | -73.5%               | -53.5%                | -54.04%   | 115.0%        |

**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 |
|-------------|---------------|----------------------|---------------------|---------------------|-------------------|-------------------|------------------------------|-----------------------|--------------------------------|--|
| 1999        | \$9,637       | \$364,058            | \$87,263            | \$12,711            | \$3,639           | \$34,013          | \$511,321                    | 1.47                  | \$1,871,297                    | 27.324%  |
| 2000        | 7,069         | 402,820              | 101,745             | 13,605              | 3,210             | 37,402            | 565,851                      | 1.47                  | 2,064,144                      | 27.413   |
| 2001        | 6,537         | 453,853              | 108,554             | 12,589              | 4,829             | 37,098            | 623,460                      | 1.47                  | 2,309,701                      | 26.993   |
| 2002        | 9,122         | 547,406              | 150,391             | 14,635              | 6,330             | 38,795            | 766,679                      | 1.45                  | 2,819,125                      | 27.196   |
| 2003        | 7,834         | 596,349              | 152,355             | 16,754              | 6,330             | 46,594            | 826,216                      | 1.45                  | 3,045,696                      | 27.127   |
| 2004        | 8,093         | 635,116              | 152,631             | 16,274              | 6,328             | 45,230            | 863,672                      | 1.45                  | 3,197,079                      | 27.014   |
| 2005        | 7,100         | 678,747              | 151,839             | 15,712              | 6,690             | 44,824            | 904,912                      | 1.45                  | 3,365,547                      | 26.888   |
| 2006        | 12,867        | 801,778              | 225,886             | 26,784              | 7,148             | 50,083            | 1,124,546                    | 1.28                  | 4,109,255                      | 27.366   |
| 2007        | 12,278        | 854,761              | 264,897             | 30,963              | 6,649             | 59,831            | 1,229,379                    | 1.28                  | 4,457,830                      | 27.578   |
| 2008        | 9,986         | 900,127              | 268,386             | 33,094              | 6,546             | 52,837            | 1,270,976                    | 1.28                  | 4,619,977                      | 27.510   |

Source: Shelby County Assessor's Office

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

**Property Tax Levies and Collections,  
Last Ten Fiscal Years**

| Fiscal Year Ended June 30, | Taxes Levied for the Fiscal Year <sup>a</sup> | Collected within the Fiscal Year of the Levy<br>Amount | Percentage of Levy | Collections in Subsequent Years <sup>b</sup> | Total Collections to Date<br>Amount | Percentage of Levy |
|----------------------------|---|--|--------------------|--|-------------------------------------|--------------------|
| 1999                       | \$7,516,416                                   | \$7,343,434  | 97.70%             | \$172,982                                    | \$7,516,416                         | 100.00%            |
| 2000                       | 8,318,009                                     | 8,110,406  | 97.50              | 245,469                                      | 8,355,875                           | 100.46             |
| 2001                       | 9,164,867                                     | 8,818,128  | 96.22              | 346,739                                      | 9,164,867                           | 100.00             |
| 2002                       | 11,116,836                                    | 10,621,958   | 95.55              | 433,727                                      | 11,055,685                          | 99.45              |
| 2003                       | 11,980,114                                    | 11,570,522   | 96.58              | 413,294                                      | 11,983,816                          | 100.03             |
| 2004                       | 12,523,244                                    | 12,027,520   | 96.04              | 436,494                                      | 12,464,014                          | 99.53              |
| 2005                       | 13,121,230                                    | 12,889,426   | 98.23              | 350,825                                      | 13,240,251                          | 100.91             |
| 2006                       | 14,394,186                                    | 13,888,702   | 96.49              | 358,721                                      | 14,247,423                          | 98.98              |
| 2007                       | 15,736,050                                    | 15,310,271   | 97.29              | 264,486                                      | 15,574,757                          | 98.98              |
| 2008                       | 16,268,491                                    | 15,971,929   | 98.18              | -  | 15,971,929                          | 98.18              |

Source: Shelby County Assessor's Office

<sup>a</sup>Initial certified levy before Board of Appeals adjustments and other change orders.

<sup>b</sup>Collections in subsequent year amounts before 2000 include all delinquent collections received in that fiscal year. Amounts in 2000 and after include collections for that fiscal year to date.

**Principal Property Tax Payers,  
Current year and Nine Years Ago**

| <u>Taxpayer</u>             | <u>2008</u>                   |             |  | <u>1999</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> |
| Carriage Avenue, LLC        | \$ 41,384,920                 | 1           | 3.26%  | \$ -                          |             | - %  |
| Carrier Corporation         | 16,649,620                    | 2           | 1.31   | 12,526,950                    | 1           | 2.37   |
| AT&T Mobility, LLC          | 15,230,652                    | 3           | 1.20   | -                             |             | -  |
| Legacy Farm, LLC            | 10,030,880                    | 4           | 0.79   | -                             |             | -  |
| G & I IV Madison Apartments | 8,498,720                     | 5           | 0.67   | -                             |             | -  |
| Delta Beverage Group, Inc.  | 7,992,460                     | 6           | 0.63   | 4,933,400                     | 6           | 0.93   |
| Gallina Centro, LLC         | 6,922,680                     | 7           | 0.54   | -                             |             | -  |
| Dogwood Creek Apartments    | 6,853,040                     | 8           | 0.54   | -                             |             | -  |
| Baptist Hospital            | 6,850,080                     | 9           | 0.54   | -                             |             | -  |
| Bailey Creek Apartments     | 5,862,840                     | 10          | 0.46   |                               |             |  |
| BellSouth Communications    | -                             |             | -  | 9,108,419                     | 2           | 1.72   |
| United Dominion Realty      | -                             |             | -  | 5,383,040                     | 3           | 1.02   |
| Wingo Properties            |                               |             |  | 5,350,050                     | 4           | 1.01   |
| Constar/Sewell Plastics     | -                             |             | -  | 4,941,630                     | 5           | 0.93   |
| Cartwright Properties       | -                             |             | -  | 4,657,610                     | 7           | 0.88   |
| Wal-Mart                    |                               |             |  | 4,647,200                     | 8           | 0.88   |
| Orchards of Collierville    | -                             |             | -  | 4,616,520                     | 9           | 0.87   |
| York-Cios                   | -                             |             | -  | 3,686,120                     | 10          | 0.70   |
| <b>Total</b>                | <b>\$ 126,275,892</b>         |             | <b>9.94%</b>   | <b>\$ 59,850,939</b>          |             | <b>11.31%</b>  |

**Source:** Shelby County Assessor's Office

**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<sup>a</sup></u> |
|--------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|
|                    | <u>Basic Rate</u>        | <u>Parks Improvement</u> |                          | <u>Shelby County</u>                |
| 1999               | \$ 1.47                  | \$ -                     | \$ 1.47                  | \$ 2.82                             |
| 2000               | 1.47                     | -                        | 1.47                     | 3.54                                |
| 2001               | 1.47                     | -                        | 1.47                     | 3.54                                |
| 2002               | 1.35                     | 0.10                     | 1.45                     | 3.79                                |
| 2003               | 1.35                     | 0.10                     | 1.45                     | 3.79                                |
| 2004               | 1.35                     | 0.10                     | 1.45                     | 4.09                                |
| 2005               | 1.35                     | 0.10                     | 1.45                     | 4.09                                |
| 2006               | 1.18                     | 0.10                     | 1.28                     | 4.09                                |
| 2007               | 1.18                     | 0.10                     | 1.28                     | 4.09                                |
| 2008               | 1.18                     | 0.10                     | 1.28                     | 4.09                                |

**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.

<sup>a</sup>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.

## 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.

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

In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also issued \$5.29 million in refunding bonds. In FY 2008, the Town issued \$3,000,000 in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13,000,000 bonds issued in FY 2009. In addition to the road, the Town is expanding the Police Headquarters building, and constructing a new Courthouse and Police Patrol Building. The debt service for the new bonds is included in the 2010 budget.

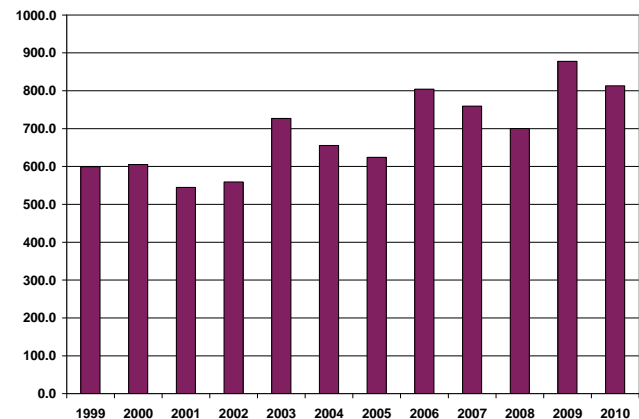
The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing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

- General Fund Balance Requirement 25%
- Average Life of Total Debt ≤ 10 Years
- Percentage of Principal Paid within 10 Yrs ≥ 60%
- Per Capita Debt/Per Capita Income ≤ 4%
- Per Capita Debt/Per Capita Assessed Value ≤ 4%
- Debt Service/General Fund Operating Expense ≤ 12%

As of June 30, 2009, the Town is projected to have \$39,262,831 of general obligation bonds, general obligation capital outlay notes, and TMBF loan outstanding. The ratio of net per-capita debt to per-capita income (using 2000 U.S. Census per-capita income figures) is 2.9% for FY 2010. The net per-capita debt to

per-capita assessed value is 2.8%, and the debt service to General Fund operating expense is 9.5%

The ratio of bonded debt to assessed value of property is a measure of the Town's ability to meet interest and principal payments on its long-term debt. This ratio which is expressed in percentage terms was 2.44% for FY 2008, estimated to be 2.78% for FY 2009, and projected to be 2.47% for FY 2010. The percentage of General Fund revenues applied to debt service for FY 2009 is estimated at 9.3%. The percentage for FY 2010 is projected to be 9.7%. The net bonded debt per capita was \$700.14 in FY 2008, is estimated to be \$877.57 in FY 2009, and projected to be \$813.12 in FY 2010. The chart below depicts the net general bonded debt per capita:



**Net General Bonded Debt Per Capita**

The Town received a bond rating upgrade from A1 to Aa3 from Moody's Investors Service for the FY 2000 bond issue. For the FY 2002 capital outlay notes, Moody's upgraded the rating again from Aa3 to Aa2. Moody's again issued an upgrade from Aa2 to Aa1 for the FY 2006 bonds. This rating applies to all previous issues as well.

**Water & Sewer Debt.** Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds and are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2009, the Town is projected to have \$35,461,619 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. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. No bond issue is planned for FY 2010.

## DEBT SUMMARY

### General Obligation Debt Outstanding 6/30/09

|                          |                      |
|--------------------------|----------------------|
| 2001 Capital Outlay Note | \$ 1,040,000         |
| 2002 G. O. Refunding     | 5,928,381            |
| 2003 G. O.               | 6,225,000            |
| 2004 TMBF Loan           | 1,869,000            |
| 2005 G. O.               | 7,145,000            |
| 2005 G. O. Refunding     | 4,055,000            |
| 2008 G. O.               | 13,000,000           |
| <b>Total</b>             | <b>\$ 39,262,381</b> |

### Water & Sewer Debt Outstanding 6/30/09

|                                    |                      |
|------------------------------------|----------------------|
| 2002 W & S Revenue & Tax Refunding | \$ 9,185,000         |
| 2002 G. O. Refunding               | 26,619               |
| 2005 W & S Revenue & Tax Refunding | 3,000,000            |
| 2006 W & S Revenue & Tax           | 23,250,000           |
| <b>Total</b>                       | <b>\$ 35,461,619</b> |

### Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(dollars in thousands except per capita)

| Fiscal<br>Year | General Bonded Debt Outstanding |                         |                  |                               |           | Percentage of<br>Actual Taxable<br>Value of<br>Property | Per<br>Capita <sup>a</sup> |
|----------------|---------------------------------|-------------------------|------------------|-------------------------------|-----------|---|----------------------------|
|                | General<br>Obligation<br>Bonds  | Capital<br>Outlay Notes | Notes<br>Payable | Bond<br>Anticipation<br>Notes | Total     |   |                            |
| 1999           | \$ 17,350                       | \$ 205                  | \$ -             | \$ -                          | \$ 17,555 | 0.94%   | \$536                      |
| 2000           | 21,115                          | 150                     | -                | -                             | 21,265    | 1.03  | 605                        |
| 2001           | 19,770                          | 100                     | -                | -                             | 19,870    | 0.86  | 545                        |
| 2002           | 18,459                          | 2,250                   | -                | -                             | 20,709    | 0.73  | 559 <sup>b</sup>           |
| 2003           | 25,917                          | 2,075                   | -                | -                             | 27,992    | 0.92  | 727                        |
| 2004           | 24,323                          | 1,895                   | -                | -                             | 26,218    | 0.82  | 655                        |
| 2005           | 22,715                          | 1,735                   | 1,720            | -                             | 26,170    | 0.78  | 624 <sup>c</sup>           |
| 2006           | 30,842                          | -                       | 676              | -                             | 31,518    | 0.77  | 719                        |
| 2007           | 28,679                          | -                       | 2,051            | -                             | 30,730    | 0.69  | 681                        |
| 2008           | 26,421                          | -                       | 1,819            | 2,980                         | 31,220    | 0.68  | 705 <sup>d</sup>           |

<sup>a</sup>The population is estimated unless otherwise noted.

<sup>b</sup>Population according to the 2002 Special Census.

<sup>c</sup>Population according to the 2005 Special Census.

<sup>d</sup>Population according to the 2008 Special Census.

## DEBT SUMMARY

### Pledged-Revenue Coverage, Last Ten Fiscal Years (dollars in thousands)

| Fiscal Year | Water & Sewer Tax & Revenue Bonds |                          |                       | Debt Service |          | Coverage |
|-------------|-----------------------------------|--------------------------|-----------------------|--------------|----------|----------|
|             | Total Revenue and Other Sources   | Less: Operating Expenses | Net Available Revenue | Principal    | Interest |          |
| 1999        | \$ 4,562                          | \$ 2,710                 | \$ 1,852              | \$ 385       | \$ 847   | 1.50%    |
| 2000        | 5,070                             | 2,842                    | 2,228                 | 654          | 838      | 1.49     |
| 2001        | 5,471                             | 3,444                    | 2,027                 | 809          | 1,019    | 1.11     |
| 2002        | 4,900                             | 3,808                    | 1,092                 | 840          | 978      | 0.60     |
| 2003        | 4,939                             | 4,007                    | 932                   | 931          | 1,005    | 0.48     |
| 2004        | 5,021                             | 4,528                    | 493                   | 936          | 829      | 0.28     |
| 2005        | 6,693                             | 4,741                    | 1,952                 | 962          | 783      | 1.12     |
| 2006        | 10,177                            | 4,781                    | 5,396                 | 882          | 814      | 3.18     |
| 2007        | 13,306                            | 5,047                    | 8,259                 | 1,777        | 1,049    | 2.92     |
| 2008        | 13,509                            | 5,601                    | 7,908                 | 1,752        | 1,596    | 2.36     |

### Ratios of Outstanding Debt by Type, (dollars in thousands except per capita)

| Fiscal Year       | Governmental Activities  |                      |               |                         | Business-type Activities          |               |                          | Total Primary Government | Percentage of Personal Income | Per Capita <sup>b</sup> |
|-------------------|--------------------------|----------------------|---------------|-------------------------|-----------------------------------|---------------|--------------------------|--------------------------|-------------------------------|-------------------------|
|                   | General Obligation Bonds | Capital Outlay Notes | Notes Payable | Bond Anticipation Notes | Water & Sewer Revenue & Tax Bonds | Notes Payable | General Obligation Bonds |                          |                               |                         |
| 1999              | \$ 17,350                | \$ 205               | \$ -          | \$ -                    | \$ 15,025                         | \$ 303        | \$ 100                   | \$ 32,983                | 4.09%                         | \$1,008                 |
| 2000              | 21,115                   | 150                  | -             | -                       | 18,665                            | 249           | 85                       | 40,264                   | 3.79                          | 1,146                   |
| 2001              | 19,770                   | 100                  | -             | -                       | 17,930                            | 189           | 70                       | 38,059                   | 3.45                          | 1,043                   |
| 2002              | 18,459                   | 2,250                | -             | -                       | 17,170                            | 182           | 56                       | 38,117                   | 3.40                          | 1,029 <sup>c</sup>      |
| 2003              | 25,917                   | 2,075                | -             | -                       | 17,396                            | -             | 37                       | 45,425                   | 3.90                          | 1,180                   |
| 2004              | 24,323                   | 1,895                | -             | -                       | 16,460                            | -             | 37                       | 42,715                   | 3.53                          | 1,068                   |
| 2005              | 22,715                   | 1,735                | 1,720         | -                       | 15,500                            | -             | 35                       | 41,705                   | 3.29                          | 995 <sup>d</sup>        |
| 2006 <sup>a</sup> | 30,842                   | -                    | 676           | -                       | 40,790                            | -             | 33                       | 72,341                   | 5.46                          | 1,651                   |
| 2007              | 28,679                   | -                    | 2,051         | -                       | 39,015                            | -             | 31                       | 69,776                   | 5.11                          | 1,546                   |
| 2008              | 26,421                   | -                    | 1,819         | 2,980                   | 37,265                            | -             | 29                       | 68,514                   | 4.74                          | 1,546 <sup>e</sup>      |

<sup>a</sup>The Town issued \$26 million in water & sewer revenue and tax bonds in FY 2006 for expansion and upgrade of its two waste water treatment plants.

<sup>b</sup>The population is estimated unless otherwise noted.

<sup>c</sup>Population according to the 2002 Special Census.

<sup>d</sup>Population according to the 2005 Special Census.

<sup>e</sup>Population according to the 2008 Special Census.

## DEBT SUMMARY

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### General Bonded Debt to Total General Expenditures and Other Uses

(dollars in thousands)

|                   | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | <u>Total<br/>General Fund<br/>Expenditures<br/>and<br/>Other Uses</u> | <u>Ratio of Debt<br/>Service to<br/>Total General<br/>Expenditures<br/>and<br/>Other Uses</u> |
|-------------------|------------------|-----------------|--------------|---|---|
| 1990 <sup>a</sup> | 897              | 462             | 1,359        | 5,561   | 24.44   |
| 1991              | 264              | 440             | 704          | 6,115   | 11.51   |
| 1992              | 394              | 406             | 799          | 7,258   | 11.01   |
| 1993              | 404              | 318             | 722          | 7,057   | 10.23   |
| 1994 <sup>b</sup> | 487              | 513             | 1,001        | 8,070   | 12.40   |
| 1995              | 956              | 465             | 1,420        | 10,808  | 13.14   |
| 1996              | 1,571            | 584             | 2,155        | 12,989  | 16.59   |
| 1997              | 985              | 755             | 1,740        | 13,080  | 13.31   |
| 1998              | 1,402            | 849             | 2,250        | 14,578  | 15.44   |
| 1999              | 1,237            | 859             | 2,096        | 16,765  | 12.50   |
| 2000              | 1,141            | 792             | 1,933        | 19,675  | 9.82  |
| 2001              | 1,273            | 976             | 2,248        | 29,919  | 7.51  |
| 2002              | 1,238            | 965             | 2,203        | 25,426  | 8.66  |
| 2003              | 1,383            | 846             | 2,229        | 25,034  | 8.90  |
| 2004              | 1,650            | 1,094           | 2,745        | 29,343  | 9.35  |
| 2005              | 1,751            | 981             | 2,733        | 29,301  | 9.33  |
| 2006              | 1,825            | 1,196           | 3,020        | 28,900  | 10.45   |
| 2007              | 2,187            | 1,158           | 3,345        | 32,154  | 10.40   |
| 2008              | 2,191            | 1,130           | 3,321        | 34,126  | 9.73  |
| 2009              | 1,988            | 1,243           | 3,231        | 36,602  | 8.83  |
| 2010              | 2,160            | 1,323           | 3,483        | 36,574  | 9.52  |

<sup>a</sup>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.

<sup>b</sup>Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

# DEBT SUMMARY

## Town of Collierville Schedule of Debt Payments For FY 2010

|                       | Loan Name   | Authorized and Unissued | Amount Outstanding at 6/30/09 | Payment Fund               | Principal    | Interest     | Total Debt Service |
|-----------------------|---|-------------------------|-------------------------------|----------------------------|--------------|--------------|--------------------|
| Notes                 | Capital Outlay Notes Series 2001                    | \$ -                    | \$ 1,040,000                  | General Fund               | \$ 190,000   | \$ 38,246    | \$ 228,246         |
|                       | <b>TOTAL NOTES:</b>                                 | \$ -                    | \$ 1,040,000                  |                            | \$ 190,000   | \$ 38,246    | \$ 228,246         |
| Loan Agreements       | Public Improvement TMBF Loan Agreement Series 2004  | \$ -                    | \$ 1,869,000                  | State Street Aid Fund      | \$ 245,000   | \$ 52,332    | \$ 297,332         |
|                       | <b>TOTAL LOANS:</b>                                 | \$ -                    | \$ 1,869,000                  |                            | \$ 245,000   | \$ 52,332    | \$ 297,332         |
| GO Bonds              | Public Improvement Refunding Series 2002            | \$ 10,000               | \$ 5,955,000                  | General Fund               | \$ 327,635   | \$ 197,449   | \$ 525,084         |
|                       |   |                         |                               | Historic Preservation Fund | 32,698       | 19,705       | 52,404             |
|                       |   |                         |                               | Sanitation Fund            | 22,946       | 13,828       | 36,774             |
|                       |   |                         |                               | Water & Sewer Fund         | 1,721        | 1,037        | 2,758              |
|                       | Public Improvement Series 2003                      | -                       | 6,225,000                     | General Fund               | 550,000      | 252,913      | 802,913            |
|                       | Public Improvement Series 2005                      | -                       | 7,145,000                     | General Fund               | 183,000      | 172,316      | 355,316            |
|                       |   |                         |                               | State Street Aid           | 122,000      | 114,878      | 236,878            |
|                       | Public Improvement Refunding Series 2005            | 210,000                 | 4,055,000                     | General Fund               | 474,819      | 103,694      | 578,512            |
|                       |   |                         |                               | Library Fund               | 180,058      | 39,322       | 219,381            |
|                       |   |                         |                               | Sanitation Fund            | 15,123       | 3,303        | 18,426             |
|                       | Public Improvement Series 2008                      | -                       | 13,000,000                    | General Fund               | 435,000      | 558,113      | 993,113            |
|                       | <b>TOTAL GO BONDS:</b>                              | \$ 220,000              | \$ 36,380,000                 |                            | \$ 2,345,000 | \$ 1,476,558 | \$ 3,821,558       |
| Revenue and Tax Bonds | Water & Sewer Revenue and Tax Refunding Series 2002 | \$ 1,560,000            | \$ 9,185,000                  | Water & Sewer Fund         | \$ 540,000   | \$ 371,558   | \$ 911,558         |
|                       | Water & Sewer Revenue and Tax Refunding Series 2005 | 145,000                 | 3,000,000                     | Water & Sewer Fund         | 230,000      | 114,000      | 344,000            |
|                       | Water & Sewer Revenue and Tax Series 2005           | -                       | 23,250,000                    | Water & Sewer Fund         | 955,000      | 967,624      | 1,922,624          |
|                       | <b>TOTAL REVENUE BONDS:</b>                         | \$ 1,705,000            | \$ 35,435,000                 |                            | \$ 1,725,000 | \$ 1,453,181 | \$ 3,178,181       |

### Debt Service by Fund

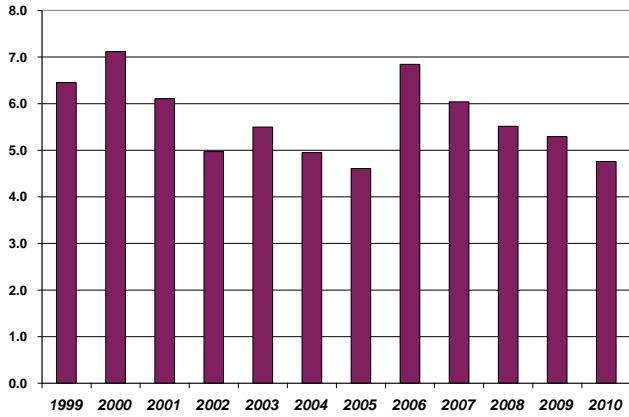
|                            | Principal           | Interest            | Total Debt Service  |
|----------------------------|---------------------|---------------------|---------------------|
| General Fund               | \$ 2,160,454        | \$ 1,322,730        | \$ 3,483,184        |
| State Street Aid Fund      | \$ 367,000          | \$ 167,210          | 534,210             |
| Historic Preservation Fund | 32,698              | 19,705              | 52,404              |
| Library Fund               | 180,058             | 39,322              | 219,381             |
| Sanitation Fund            | 38,069              | 17,131              | 55,200              |
| Water & Sewer Fund         | 1,726,721           | 1,454,218           | 3,180,939           |
|                            | <b>\$ 4,505,000</b> | <b>\$ 3,020,317</b> | <b>\$ 7,525,317</b> |

### Debt Service by Function

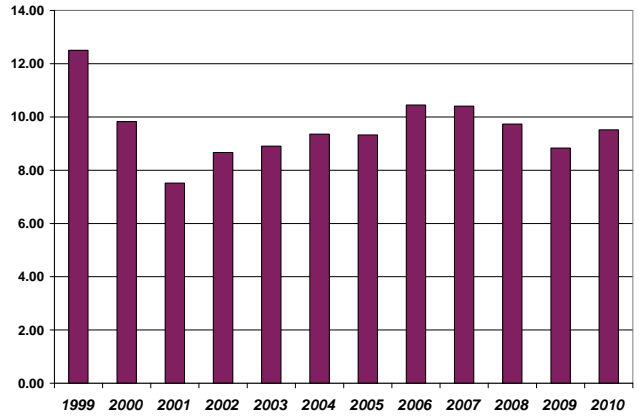
|                          | Principal           | Interest            | Total Debt Service  |
|--------------------------|---------------------|---------------------|---------------------|
| General Government       | \$ 216,997          | \$ 85,743           | \$ 302,740          |
| State Street Aid         | \$ 367,000          | \$ 167,210          | 534,210             |
| Historic Preservation    | 32,698              | 19,705              | 52,404              |
| Library                  | 180,058             | 39,322              | 219,381             |
| Development Department   | 811,306             | 554,639             | 1,365,946           |
| Public Safety            | 646,861             | 496,923             | 1,143,784           |
| Parks & Recreation Dept. | 336,488             | 143,006             | 479,494             |
| Public Works Department  | 148,801             | 42,419              | 191,221             |
| Sanitation Department    | 38,069              | 17,131              | 55,200              |
| Water & Sewer Department | 1,726,721           | 1,454,218           | 3,180,939           |
|                          | <b>\$ 4,505,000</b> | <b>\$ 3,020,317</b> | <b>\$ 7,525,317</b> |



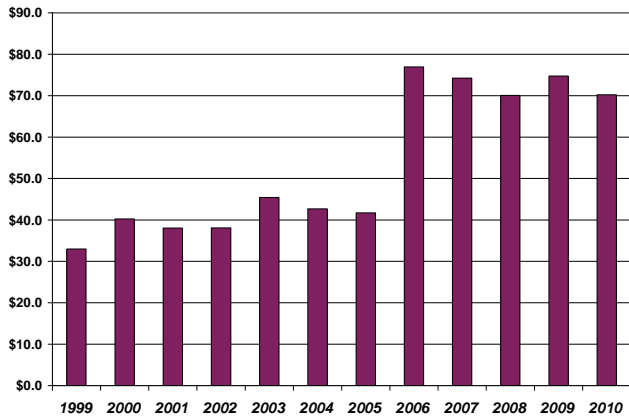
# DEBT SUMMARY



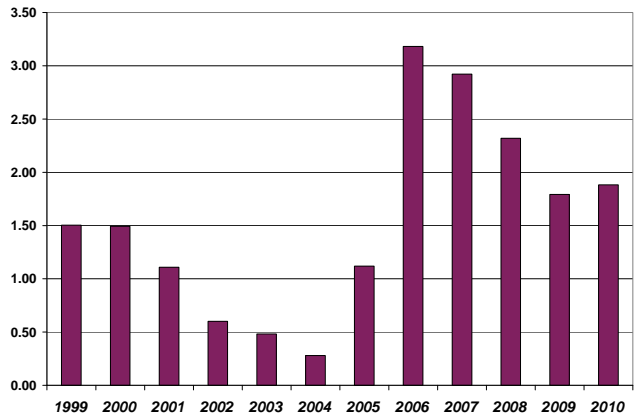
**Total Debt to Assessed Valuation**



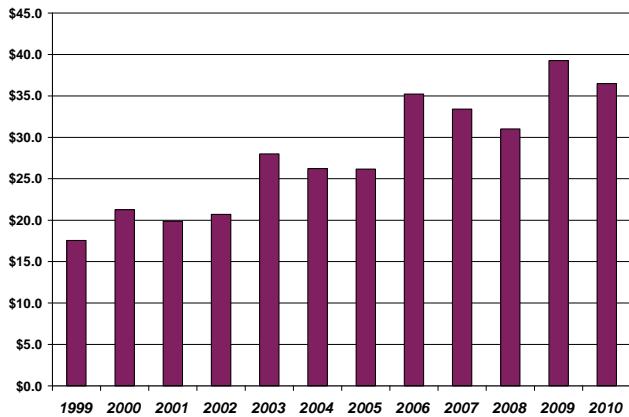
**Ratio of Debt Service to General Fund Expenditures and Other Uses**



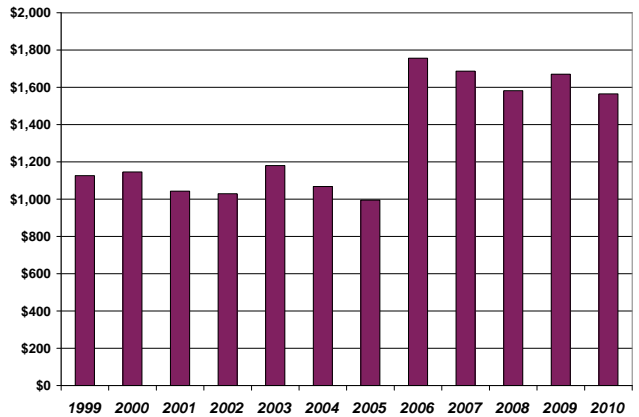
**Total Bonded Debt (Millions)**



**Revenue Bond Coverage – Debt Service Ratio**



**Net Bonded Debt (Millions)**



**Total Bonded Debt Per Capita**

## GLOSSARY OF TERMS

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|                                  |  |
|----------------------------------|--|
| <b>ADA</b>                       | Americans with Disability Act. Prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment.  |
| <b>ARRA</b>                      | Americans Recovery and Reinvestment Act of 2009.   |
| <b>AICPA</b>                     | The American Institute of Certified Public Accountants.  |
| <b>ASPCA</b>                     | American Society for the Prevention of Cruelty to Animals.   |
| <b>Abatement</b>                 | A complete or partial cancellation of a levy imposed by the Town, usually applied to tax levies, special assessments and service charges.  |
| <b>Account</b>                   | A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.   |
| <b>Accounting Period</b>         | The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.  |
| <b>Accounts Payable</b>          | A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.  |
| <b>Accounts Receivable</b>       | An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.  |
| <b>Accrual Basis</b>             | The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.   |
| <b>Accrued Interest</b>          | The amount of interest which has accumulated since the last coupon interest payment on a bond. It is the amount of interest which the holder is entitled but is not due until the payment date. The buyer pays the seller of the bond the accrued interest.  |
| <b>Accumulated Depreciation</b>  | The amount of depreciation already taken against an asset.   |
| <b>Actuarial Value of Assets</b> | The value of cash, investments, other assets and property belonging to an OPEB trust, pension fund or similar entity, as used by the actuary for the purpose of actuarial valuation.   |
| <b>Ad Valorem Tax</b>            | A separate tax which applies to utility property.  |
| <b>Adopted Budget</b>            | The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.  |
| <b>Amortization</b>              | The process of paying the principal amount of an issue of bonds by periodic payments. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.   |
| <b>Amortization Schedule</b>     | A table showing the gradual repayment of an amount of indebtedness.  |
| <b>Appraised Value</b>           | The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.   |
| <b>Appropriation</b>             | This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure. |

## GLOSSARY OF TERMS

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|                                       |  |
|---------------------------------------|--|
| <b>Arbitrage</b>                      | The difference between the interest paid on a municipal bond issue and the interest earned by investing the bond proceeds in other securities.   |
| <b>Assessed Value</b>                 | A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .   |
| <b>Assessment</b>                     | The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.) |
| <b>Assessment Ratio</b>               | The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.   |
| <b>Assessment Year</b>                | In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.  |
| <b>Assessor</b>                       | The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.   |
| <b>Asset</b>                          | A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.  |
| <b>Audit</b>                          | An examination, usually by an official or private accounting firm retained by the Board, that reports on the accuracy of the annual financial report.  |
| <b>Bank Qualified Debt</b>            | A debt issued in a year in which the Town issues less than \$10 million of general obligation debt. Because there are certain tax benefits for banks that purchase bank qualified debt, banks may offer a lower interest rate.   |
| <b>Benefits</b>                       | Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.   |
| <b>Board of Equalization</b>          | A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.   |
| <b>Bond</b>                           | Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.   |
| <b>Bond Anticipation Notes (BANS)</b> | Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.   |
| <b>Bond Counsel</b>                   | An attorney (or firm of attorneys) retained by the Town to give a legal opinion that the Town is authorized to issue proposed bonds, the Town has met all legal requirements necessary for issuance, and interest on the proposed bonds will be exempt from federal income taxation and, where applicable, from state and local taxation.  |
| <b>Bonded Debt</b>                    | The portion of the Town's total indebtedness represented by outstanding bonds.   |
| <b>Budget</b>                         | The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.  |

## GLOSSARY OF TERMS

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| <b>Budget Amendment</b>                 | A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.  |
| <b>Budget Calendar</b>                  | The schedule of key dates or milestones which the Town follows in the Calendar preparation and adoption of the budget.  |
| <b>Budget Document</b>                  | The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.   |
| <b>CAFR</b>                             | Comprehensive Annual Financial Report. The official annual report of a government.  |
| <b>CALEA</b>                            | Communications Assistance in Law Enforcement Act. The CALEA Public Safety Communications Accreditation Program provides a communications center, or the communications unit of a public safety agency, with a process to systemically review and internally assess their operations and procedures.   |
| <b>CDBG</b>                             | Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement projects in the Town.   |
| <b>CERT</b>                             | Community Emergency Response Team.  |
| <b>COBRA</b>                            | Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.  |
| <b>Capital Budget</b>                   | A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.  |
| <b>Capital Investment Program (CIP)</b> | A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year. |
| <b>Capital Outlay</b>                   | Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.  |
| <b>Capitalized Interest</b>             | A portion of the proceeds of a bond issue set aside, upon issuance of bonds, to pay interest on the bonds for a specified period of time.   |
| <b>Cash Basis</b>                       | The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.   |
| <b>Chart of Accounts</b>                | A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.  |
| <b>Coding</b>                           | A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)  |
| <b>Collateral</b>                       | The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.  |

## GLOSSARY OF TERMS

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| <b>Construction in Progress</b>         | A fixed asset account reflecting the cost of construction work for projects not yet completed.  |
| <b>Contingency</b>                      | Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.   |
| <b>Credit</b>                           | An amount expressed as a “minus.” A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.   |
| <b>Debt Service</b>                     | Payment of interest and repayment of principal on Town debt.  |
| <b>Deficit</b>                          | The excess of an entity’s liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.  |
| <b>Department</b>                       | An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.  |
| <b>Depreciation</b>                     | 1. Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. 2. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense. |
| <b>Designated/Reserved Fund Balance</b> | That portion of resources, which at years end, exceeded requirements and has been designated for use at some future time for a specific project or use. Money in a designated fund balance is not in the Budget and therefore has not been appropriated for expenditure. Those funds are not available for use except for designated purposes.  |
| <b>Direct Debt</b>                      | The sum total of bonded debt issued by the Town.  |
| <b>EMT</b>                              | Emergency Medical Technician.   |
| <b>Encumbrance</b>                      | A recorded expenditure commitment representing a contract to purchase goods or services.  |
| <b>Enterprise Fund</b>                  | These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.   |
| <b>Excise Tax</b>                       | An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.  |
| <b>Expenditure</b>                      | The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.   |
| <b>FASB</b>                             | Financial Accounting Standards Board.   |
| <b>FEMA</b>                             | Federal Emergency Management Agency. The primary mission of the Federal Emergency Management Agency is to reduce the loss of life and property and protect the Nation from all hazards, including natural disasters, acts of terrorism, and other man-made disasters, by leading and supporting the Nation in a risk-based, comprehensive   |

## GLOSSARY OF TERMS

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|                             | emergency management system of preparedness, protection, response, recovery, and mitigation.  |
| <b>FMLA</b>                 | The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee themselves has serious health condition.  |
| <b>FSRS</b>                 | The Fire Suppression Rating Schedule is the manual ISO uses in reviewing the fire-fighting capabilities of individual communities.  |
| <b>Fees</b>                 | A general term used for any charge levied by the Town associated with providing a service or permitting an activity.  |
| <b>Fiduciary Fund</b>       | Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.   |
| <b>Financial Advisor</b>    | A consultant who advises the Town on any of a variety of matters related to a bond issue.   |
| <b>Financial Statements</b> | The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.  |
| <b>Fiscal Year (FY)</b>     | A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.  |
| <b>Fixed Assets</b>         | Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.  |
| <b>Function</b>             | Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.   |
| <b>Fund</b>                 | Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.   |
| <b>Fund Balance</b>         | Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings. |
| <b>GAAP</b>                 | Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.  |
| <b>GASB</b>                 | Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.  |
| <b>GFOA</b>                 | Government Finance Officers Association. A professional organization primarily of state and local government finance officers.  |
| <b>GIS</b>                  | Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.                     |
| <b>GPS</b>                  | The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 <sup>th</sup> Space Wing.   |

## GLOSSARY OF TERMS

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| <b>General Fund</b>              | This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.  |
| <b>General Obligation Bond</b>   | When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage. |
| <b>Goal</b>                      | The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.  |
| <b>Grant</b>                     | A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.   |
| <b>HIPAA</b>                     | Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.  |
| <b>ISO</b>                       | A network of the national standards institutes of 161 countries, one member per country, with a Central Secretariat in Geneva, Switzerland, that coordinates the system. It is the world's largest developer and publisher of International Standards.  |
| <b>Industrial Property</b>       | Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.   |
| <b>In Lieu of Taxes</b>          | A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities who must pay a "tax equivalent amount."  |
| <b>Interest</b>                  | Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.  |
| <b>Interfund Transfers</b>       | Amounts transferred from one fund to another.   |
| <b>Intergovernmental Revenue</b> | Revenue received from another government for general purposes or a special purpose.   |
| <b>Internal Service Fund</b>     | A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.  |
| <b>Jurisdiction</b>              | (1)The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.   |
| <b>LAN</b>                       | Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.   |
| <b>LGIP</b>                      | The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.  |
| <b>LPRF</b>                      | Local Park and Recreation Fund.   |
| <b>LWCF</b>                      | Land and Water Conservation Fund.   |
| <b>Lease</b>                     | A contract for temporary use of equipment or facilities at a negotiated price.  |

## GLOSSARY OF TERMS

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| <b>Letter of Credit</b>         | An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.  |
| <b>Liabilities</b>              | Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.   |
| <b>Line Item Budget</b>         | A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.  |
| <b>Long-Term Debt</b>           | A financial obligation with maturity of more than one year after the date of issuance.  |
| <b>MPO</b>                      | Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.  |
| <b>MTAS</b>                     | The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.   |
| <b>Modified Accrual Basis</b>   | The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.   |
| <b>Moody's Investor Service</b> | A recognized bond rating agency.  |
| <b>Municipal Bonds</b>          | Bonds of local governmental subdivisions which are exempt from federal income taxation.   |
| <b>NCGA</b>                     | National Council of Governmental Accounting.  |
| <b>NPDES</b>                    | The federal National Pollutant Discharge Elimination System.  |
| <b>Net Assets</b>               | The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.  |
| <b>Net Bonded Debt</b>          | Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.   |
| <b>OPEB</b>                     | Other Post Employment Benefits. The Town provides health insurance coverage to retirees.  |
| <b>Object</b>                   | A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.   |
| <b>Objective</b>                | A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.  |
| <b>Official Statement</b>       | A document published by the Town which discloses information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and financial, economic and demographic characteristics of the Town.  |
| <b>Operating Budget</b>         | Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code. |
| <b>Operating Expenses</b>       | The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.  |
| <b>Operating Transfer</b>       | The routine and/or recurring transfer of assets between funds.  |



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| <b>PBX</b>                  | A Private Branch eXchange is a telephone exchange that serves a particular business or office, as opposed to one that a common carrier or telephone company operates for many businesses or for the general public.   |
| <b>PDA</b>                  | A personal digital assistant is a handheld computer, also known as a palmtop computer.  |
| <b>Pension Trust Fund</b>   | This is a fund which is administered by an independent board for which the Town performs a fiduciary role.  |
| <b>Per Capita Debt</b>      | The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.  |
| <b>Performance Measures</b> | Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.   |
| <b>Personal Property</b>    | (or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.  |
| <b>Personnel Expenses</b>   | Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.  |
| <b>Plat</b>                 | 1. A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; 2. A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.   |
| <b>Program Budget</b>       | A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).   |
| <b>Program Change</b>       | An alteration or enhancement of current services or the provision of new services.  |
| <b>Project (Capital)</b>    | An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.  |
| <b>Proprietary Fund</b>     | When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government. |
| <b>Purchase Order</b>       | A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite document and control buying by the Town.  |
| <b>Ratings</b>              | In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.   |
| <b>Real Property</b>        | Land and improvements to the land.  |
| <b>Reappraisal</b>          | The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.   |

## GLOSSARY OF TERMS

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| <b>Recommended Budget</b>                | The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.  |
| <b>Reserve</b>                           | Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.   |
| <b>Resource</b>                          | The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances. |
| <b>Revenue</b>                           | A term used to represent actual or expected income to a specific fund.  |
| <b>Revenue Bonds</b>                     | Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.  |
| <b>Risk Management</b>                   | An organized attempt to protect a government's assets against accidental loss in the most economical method.  |
| <b>SCADA</b>                             | Supervisory Control And Data Acquisition refers to an industrial control system: a computer system monitoring and controlling a process..   |
| <b>SCAT</b>                              | Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center which includes all warrants and local driving registration information.   |
| <b>SCBA</b>                              | Self contained breathing apparatus is a piece of fire fighting equipment critical to the personal safety of the Town's Fire Department personnel.   |
| <b>STP</b>                               | The Surface Transportation Program provides flexible funding that may be used by States and localities for projects on any Federal-aid highway, including the NHS, bridge projects on any public road, transit capital projects, and intracity and intercity bus terminals and facilities.  |
| <b>Sales Ratio</b>                       | The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.   |
| <b>Self-supporting Debt</b>              | Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.  |
| <b>Source</b>                            | The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.  |
| <b>Special Revenue Fund</b>              | This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants and street lighting.  |
| <b>Standard &amp; Poor's Corporation</b> | A recognized bond rating agency.  |
| <b>Structure</b>                         | A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.  |
| <b>Surplus</b>                           | Total assets minus the sum of all liabilities. Excess of revenues over expenditures.  |
| <b>TAZ</b>                               | A traffic analysis zone (TAZ) is a special area delineated by state and/or local transportation officials for tabulating traffic-related data- especially journey-to-work and place-of-work statistics. A TAZ usually consists of one or more census blocks, block groups, or census tracts.  |
| <b>TDOT</b>                              | Tennessee Department of Transportation.   |

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| <b>TEMA</b>                     | Tennessee Emergency Management Agency. TEMA is the first point of contact for obtaining state or federal assistance. The agency's normal day-to-day duties include monitoring developing situations across the state (i.e., weather, smaller emergencies, etc.), providing timely notification to other state and federal agencies about local emergency situations, plan development, exercise development, and response capability development.   |
| <b>TFIRS</b>                    | Tennessee Fire Incident Reporting System.   |
| <b>TGFOA</b>                    | Tennessee Government Finance Officers Association.  |
| <b>TLDA</b>                     | Tennessee Local Development Authority.  |
| <b>TMBF</b>                     | The Tennessee Municipal Bond Fund ("TMBF") creates and administers various types of loan programs for the benefit of cities and counties. As an entity of the Tennessee Municipal League, TMBF works closely with city officials to structure cost-effective and flexible borrowing options.  |
| <b>TOSHA</b>                    | Tennessee Occupational Safety and Health Administration.  |
| <b>TPA</b>                      | Third party administrator. The company that administers the Town's health insurance plan.   |
| <b>Tax or Taxes</b>             | Compulsory charges levied by a governmental unit for the purpose of raising revenue.  |
| <b>Taxable Value</b>            | Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.   |
| <b>Tax Base</b>                 | Total assessed value in a given tax district.   |
| <b>Tax Exemptions</b>           | Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.  |
| <b>Tax Levy</b>                 | The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.  |
| <b>Tax Rate</b>                 | The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2007 is \$1.28 per \$100 assessed value.  |
| <b>Tax Relief</b>               | Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed \$12,210. Disabled veterans for this purpose also must be considered 100% disabled. |
| <b>Tax Roll</b>                 | The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.   |
| <b>TML Risk Management Pool</b> | A self insurance pool formed in 1981 by the Tennessee Municipal League.   |
| <b>USERRA</b>                   | The Uniformed Services Employment and Reemployment Rights Act of 1994 is a federal law intended to ensure that persons who serve or have served in the Armed Forces, Reserves, National Guard or other "uniformed services:" (1) are not disadvantaged in   |

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their civilian careers because of their service; (2) are promptly reemployed in their civilian jobs upon their return from duty; and (3) are not discriminated against in employment based on past, present, or future military service.

**Undesignated 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 undesignated fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.

**Unencumbered Balance**

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

**User Fees**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**VLAN**

Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.

**VoIP**

Voice over Internet Protocol is phone service over the Internet.

**VPN**

Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the company's private network to the remote site or employee.

**Valuation**

The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.

**Zoning**

The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.

