

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



FY 2010-2011

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 ADMINISTRATOR

Vacant

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

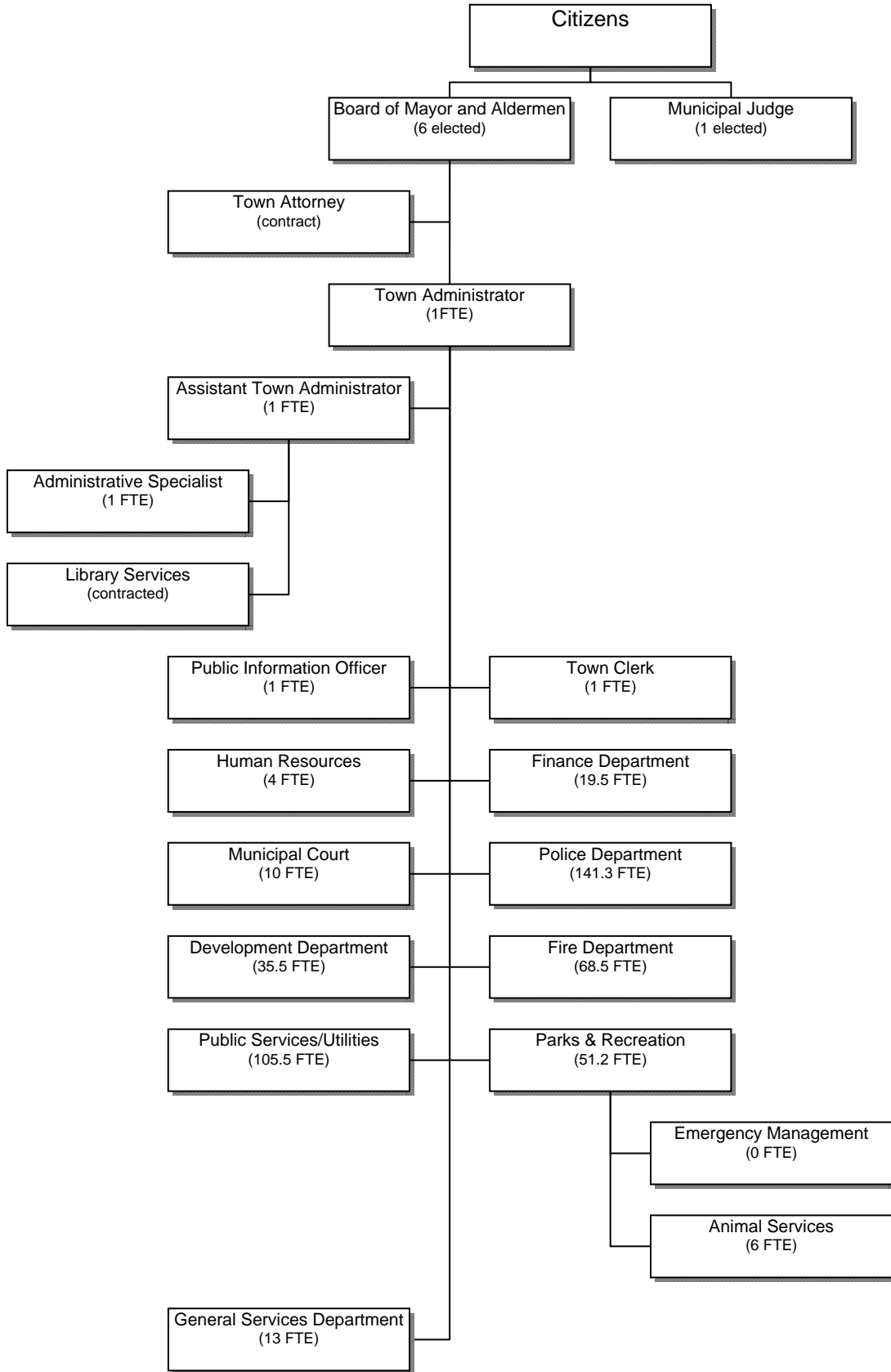
Chip Petersen

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

Dear Collierville Residents:

Each year when we develop the budget for the Town of Collierville, I can assure you that the top priority for the Board of Mayor and Aldermen is the wise Stewardship of your tax dollars. The issues caused by the struggling national economy have created significant challenges for us locally in terms of balancing our budget. One of the major challenges we faced with the FY 2011 budget is that Town revenues are down significantly for the third year in a row; in fact, our revenues are a little over two million dollars less than in FY 2008. Additionally, our costs for materials, supplies, fuel, health care benefits and state and federal mandated programs continue to rise.

As we entered the FY 2011 budget process, we were keenly aware of the loss of income within the Collierville community and the need to balance the budget without increasing taxes. With this in mind, we required a detailed review of every department, and reductions in operating costs were made across the board; however, we remained committed to maintaining the levels of Police and Fire protection that our citizens value and expect.

In many ways the strategies we deployed in balancing the Town's budget probably reflect the same strategies that most families in Collierville follow in their own household. Basically, we have reduced costs and expenses wherever possible, delayed equipment purchases and some projects when feasible, eliminated positions and withheld salary increases for employees and held a commitment to not incur any new obligations that would require additional funding next year.

Despite the fact that the economy has presented many challenges, we have maintained adequate levels in our reserve funds for emergencies and cash flow management. As a result of good financial Stewardship, Collierville now holds the highest possible bond rating, Aaa. Only three other Tennessee cities hold this rating.

The General Fund budget projects \$36.11 million in revenues for the fiscal year which began July 1. General Fund expenditures total \$36.57 million, which is a decrease of one percent from the previous year's budget. In light of holding the line on operating costs, the Board has allocated \$5.4 million for capital improvement projects throughout the Town.

I am proud of how the Board of Mayor and Aldermen and Town Staff worked through this very intense process with a unified philosophy of “making tough decisions to do what is best for the long term vision of Collierville.” The outcome of our budget efforts this year is a balanced budget with no property tax increase, no utility rate increase and no new debt.

For the past three years balancing the budget has become more difficult. We have asked a lot of our employees both in terms of reducing their budgets and holding the line on salary increases. In every situation our employees have responded with loyalty, pride and determination to keep Collierville the best community in the Mid-South to live and work. For their efforts I am sincerely thankful.

As we begin our FY 2011 fiscal year, I know that we will face more challenges, but I have confidence in the expertise and proven ability of our Town staff to make decisions that are focused on our goal of making Collierville a “Great Place for Family Living”.

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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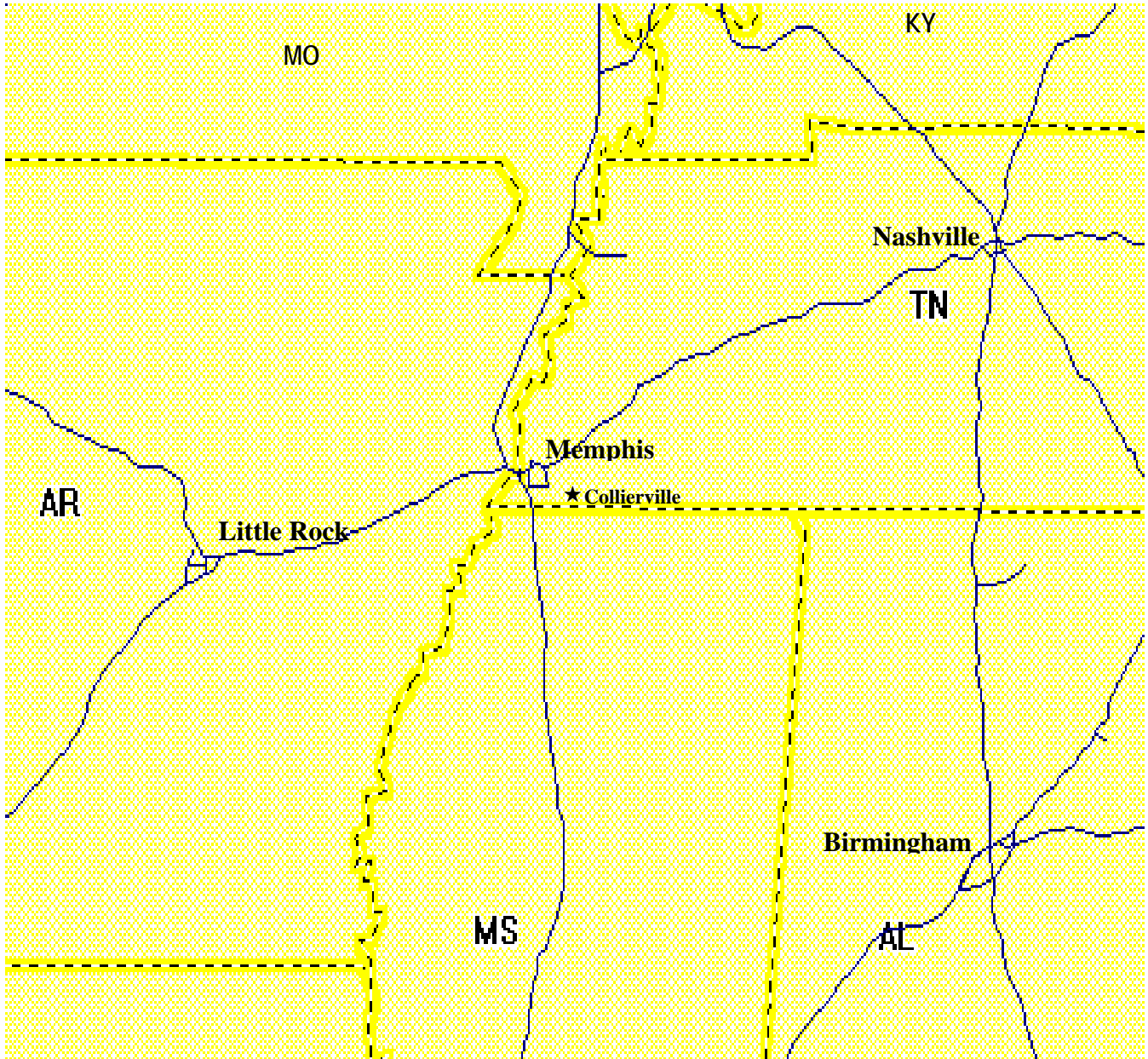
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MISSION STATEMENT

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 and incorporated in 1870. The Town of Collierville operates under a Private Acts Charter. The present charter was adopted in 2001. Collierville is a mayor-aldermanic/town administrator form of government. 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, 2009

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, 2009**. 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

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 \$244 million (2009 audit). Our Town area consists of approximately 18,785 acres or 29.4 square miles. Within our Reserve Area, we have another 13,879 acres to grow into. Ultimately, Collierville will cover 32,664 acres (approximately 51 square miles). Our current Town limits are designated 56.3% residential, 8.9% commercial, 5.8% office, 4.9% industrial, 5.7% agricultural, 2.4% mixed use, 1.0% institutional, and 15.0% 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 2011 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 in the FY 2010 budget year most of which were related to development. An additional six positions were eliminated this year 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 2011 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 2011 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.

•**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

EXECUTIVE SUMMARY

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 2011 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 2011 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 2011 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.

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 pumper. 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-

EXECUTIVE SUMMARY

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).

•**Budget Adoption** The Charter of the Town of Collierville requires that at least forty-five days before the beginning of the fiscal year, the Town Administrator prepares and submits to the Board of Mayor and Aldermen a budget for the ensuing fiscal year. After considering the Town Administrator's proposed budget and making modifications during one or more work sessions, the Board schedules a public hearing. At least seven days before the hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published. After the public hearing, the Board adopts the budget by resolution, with such modifications or amendments as the Board deems advisable, on or before the last day of the fiscal year currently ending.

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

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

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

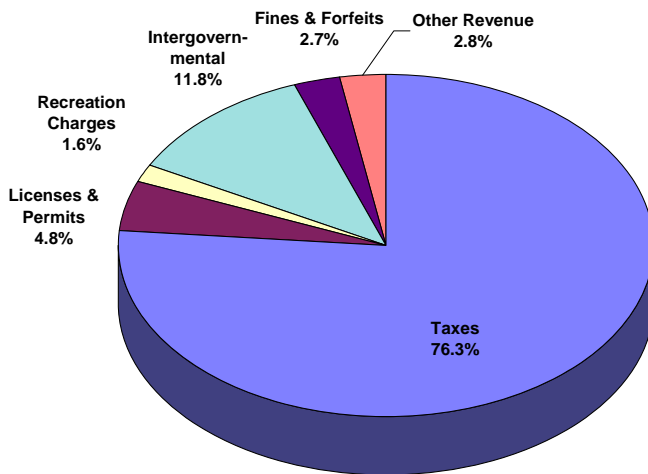
GENERAL FUND

The General Fund in 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.

EXECUTIVE SUMMARY

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

Overall General Fund revenue for FY 2011 totals \$36,108,591 a 2.3% increase over the FY 2010 estimated revenue and .4% below the FY 2010 budget. The chart below shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 76.3%. Intergovernmental revenue, which includes state-shared revenue makes up 11.8%, and licenses & permits, 4.8%.



FY 2011 General Fund Revenue

•**Tax Revenue.** Although it has slowed considerably, 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 was \$0.10 lower than the previous tax rate of \$1.28.

The property tax rate of \$1.18 was adopted for the 2011 fiscal year as well. In FY 2002, the Board of Mayor and Aldermen voted to set aside \$0.10 of the property tax for Parks improvements. For FY 2011, the Board amended that to provide \$1.1 million of property tax revenue for Parks instead of the \$0.10.

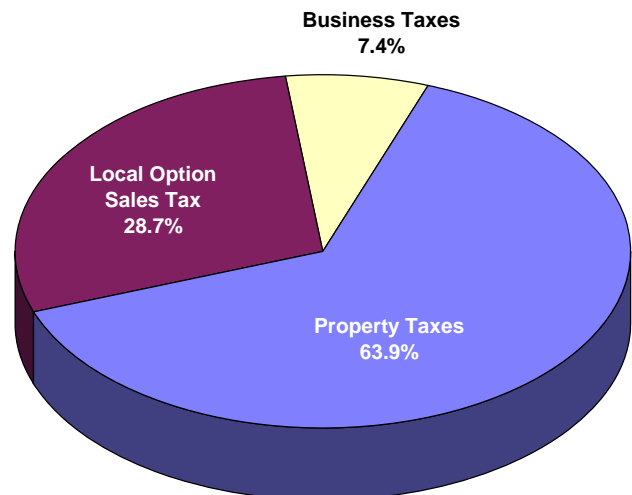
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The Town's

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.

With the slowed consumer spending attributable to the national economic recession and the closing of several retail stores, local option sales tax revenue decreased by 2.1% in FY 2009, and it is expected to decrease another 5.4% in FY 2010. With a few signs of recovery in the local economy, a modest increase of 2.0% above the estimated end-of-year is projected for FY 2011. Local option sales tax makes up 28.7% 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. In addition, the State of Tennessee began collecting gross receipts taxes in January, 2010. This change is expected to contribute to a revenue decrease for FY 2010. For FY 2011, an increase of 1.0% above the estimated end-of-year is projected. Business taxes are 7.4% 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 63.9% of total, local option sales taxes follow with a 28.7% share, and business taxes furnish the remainder of tax revenue at 7.4%.



FY 2011 Tax Revenue

EXECUTIVE SUMMARY

Below is the General Fund revenue summary by source.

General Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Revenue					
Taxes					
Property Taxes	\$ 16,868,493	\$ 17,335,813	\$ 17,675,216	\$ 17,326,888	\$ 17,592,448
Local Option Sales Tax	8,386,611	8,210,238	7,869,996	7,767,854	7,923,211
Business Taxes	2,054,466	2,138,392	1,991,046	1,999,850	2,020,550
Licenses & Permits	2,530,370	1,539,877	1,491,074	1,417,777	1,736,138
Intergovernmental	5,239,138	4,625,086	4,524,196	4,305,782	4,273,408
Charges For Services	319,404	240,536	196,300	197,300	202,406
Recreation Charges	333,483	515,761	659,671	526,175	575,686
Fines and Forfeits	978,737	1,098,852	936,300	1,042,345	986,660
Other	1,514,576	948,868	920,572	710,626	798,084
Total Revenue	\$ 38,225,277	\$ 36,653,422	\$ 36,264,371	\$ 35,294,597	\$ 36,108,591

•**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 2011 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Literacy Council, the Chamber of Commerce, Alive at 25, 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 1.2% from the FY 2010 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.

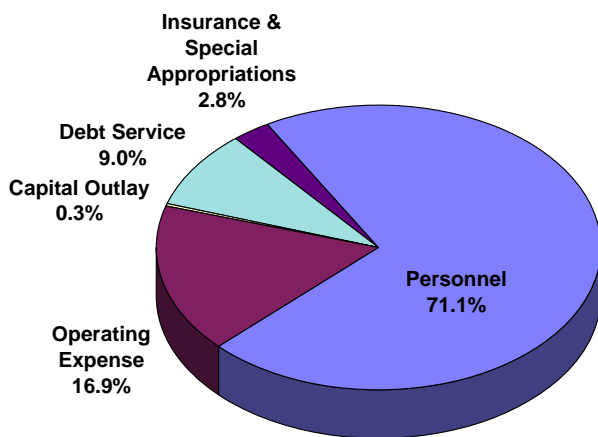
General Fund Expenditures

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Expenditures					
Personnel	\$ 24,416,888	\$ 26,357,731	\$ 27,171,603	\$ 26,668,972	\$ 27,224,069
Operating Expense	5,637,224	6,221,985	6,330,259	6,005,708	6,458,966
Capital Outlay	881,147	669,515	432,753	398,653	99,887
Debt Service	3,363,749	3,310,855	3,495,184	3,495,184	3,435,056
Insurance	579,789	610,608	613,218	639,327	655,651
Special Appropriations	807,588	658,145	684,302	597,284	403,170
Total Expenditures	35,686,386	37,828,839	38,727,319	37,805,129	38,276,798
Reduction to Expenditures					
Library Fund	(123,036)	(89,073)	(92,988)	(90,571)	(83,000)
Water & Sewer Fund	(1,436,961)	(1,574,297)	(1,631,798)	(1,568,209)	(1,627,811)
General Fund Expenditures	\$ 34,126,389	\$ 36,165,469	\$ 37,002,532	\$ 36,146,349	\$ 36,565,987

EXECUTIVE SUMMARY

Operating expenditures increased 2.0% over the FY 2010 budget and represent 16.9% of the total General Fund expenditures for FY 2011. Capital outlay expenditures include all equipment and office furnishings costing more than \$1,000.00 and not funded in the C.I.P. These expenditures decreased by 76.9% from FY 2010 and make up .3% 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 (71.1%) represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expense increased .2% over the FY 2010 budget due to the increases in health insurance costs.



FY 2011 General Fund Expenditures

Insurance expense includes the Town's property and liability coverage as well as long-term disability and unemployment insurance. There is a 6.9% increase in insurance expense from the FY 2010 budget but only a 2.6% 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. In FY 2010 an energy grant was awarded to the Town and the expense accounted for in this category. Insurance and Special Appropriations are 2.8% of the FY 2011 budget.

Debt service is the payment of interest and principal on all general obligation (G. O.) debt of the Town. This expense makes up 9.0% of the FY 2011 budget and decreased by 1.7% from the FY 2010 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 recently recalibrated the Town's bond rating to Aaa for 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 2011 revenue is expected to be \$1,180,632.

Expenditures for State Street Aid are expected to be \$1,219,282 in FY 2011. The budget for the annual paving contract for asphalt overlay of streets is \$500,000. 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. Beginning in FY 2010, debt service on bond issues for road construction projects has been allocated to this fund. Principal and interest payments are \$533,852.

•**Historic Preservation Fund.** The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be \$30,000 for FY 2011. Expenses are for debt service on the original Square development.

•**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 \$3,245,448 in FY 2011. Of the total projected revenue, \$80,000 is cart establishment fees and

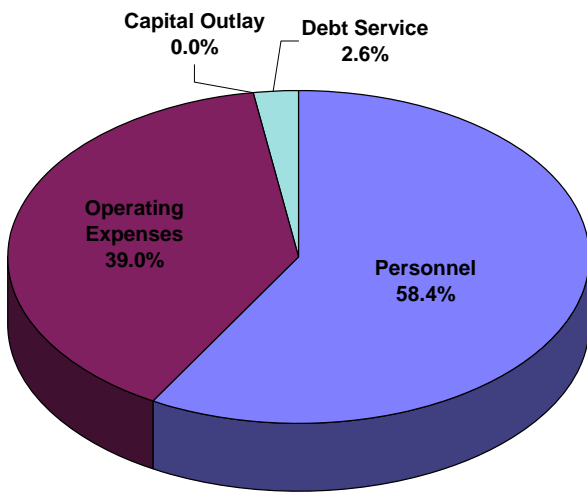
EXECUTIVE SUMMARY

recycling revenue. The remainder is revenue from collection fees. This is a 2.2% increase over the FY 2010 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. Two positions were eliminated as well. For FY 2011, two additional positions were eliminated and no salary increases were approved. Operating expenses are 39.0% of total expenditures and 2.6% is debt service. No capital outlay was budgeted for FY 2011. The chart below indicates the percentage of total expenditures in each category.



FY 2011 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 \$110,500 comes from fees, fines and donations. 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 (\$680,000) are shown as an operating transfer into the Library fund. An operating transfer from the General Fund of \$333,137 is necessary to cover expenses as well.

Total FY 2011 expenditures are projected to be \$1,123,637. The largest portion of expenditures is for staffing services (\$568,921), debt service on the construction bond issue (\$95,505), and materials (\$207,700). 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 \$5,000 for FY 2011 and must be used to reduce drug-related crime. State law requires that half of this amount must go into the General Fund. However, it is then returned to the Drug Fund as an operating transfer. Revenue from seizures totals \$30,000. In addition to the projected revenue, fund balance of \$126,500 will be used to fund operations and capital purchases. The General Fund is transferring \$58,000 into the fund for the purchase of two patrol cars as well. Expenditures total \$217,000 which includes the purchase of four patrol cars, funding for narcotics buy money for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, and 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 that had been used to fund operations.

Due to two extremely dry summers, 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.

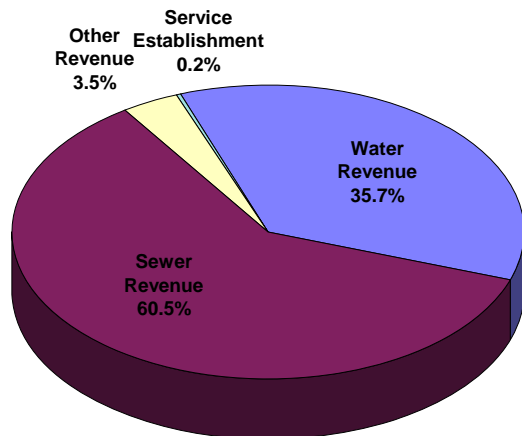
A review of revenue and expenses during the current budget process showed that the rate increase planned for January, 2011, will not be necessary, and the Board of Mayor and Aldermen approved the postponement of that increase until the following year.

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

Water and Sewer Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Revenue					
Water Revenue	\$ 4,573,588	\$ 4,339,108	\$ 4,541,928	\$ 4,563,107	\$ 4,551,069
Service Establishment	43,961	34,900	30,000	30,000	30,000
Sewer Revenue	7,619,439	7,402,878	7,598,677	7,265,792	7,265,792
Other Revenue	859,864	371,083	422,000	171,500	171,500
Total Revenue	\$ 13,096,851	\$ 12,147,969	\$ 12,592,605	\$ 12,030,400	\$ 12,018,361

Water and Sewer Fund revenue is expected to be \$12,018,361 a decrease of .1% from the FY 2010 estimated revenue. The sewer revenue generates the greatest percentage of revenue at 60.5% followed by water revenue at 35.7%. Service establishment contributes .2% of revenue, and other revenue, which includes interest income, makes up 3.5% of total revenue. The chart below shows the percentage of total revenue of each category.



FY 2011 Water and Sewer Fund Revenue

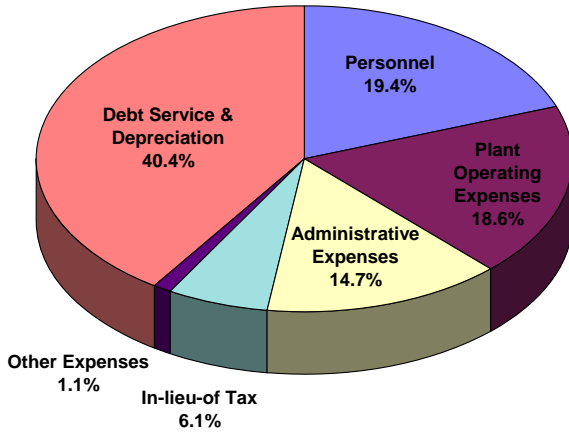
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$11,105,708. This is a 1.9% increase over the FY 2010 budget, and a .2% increase over the estimated end-of-year expenses. Personnel expense increased .3% above the FY 2010 estimated expense while operating expenses increased 13.0%. There was no increase 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 40.4% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. In FY 2006, \$26 million in water and sewer bonds were issued to fund an upgrade and expansion at the Northwest Wastewater Treatment Plant and an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 19.4%. Plant operating expense accounts for 18.6%, and in-lieu-of tax is 6.1% 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 14.7% of the expenses for FY 2011. Each category of expenses in

EXECUTIVE SUMMARY

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



FY 2011 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 08	FY 09	FY 10	FY 10	FY 11
Expenses					
Personnel	\$ 1,997,364	\$ 2,064,106	\$ 2,136,624	\$ 2,147,327	\$ 2,152,940
Operating Expense	1,482,650	1,907,709	2,110,700	1,795,930	2,029,192
Capital Outlay	20,169	51,826	66,228	62,822	56,000
Administrative Charges	1,436,961	1,574,297	1,631,798	1,568,209	1,627,811
Special Appropriations	758,180	836,838	741,594	805,852	805,894
Debt Svc & Depreciation	3,667,377	4,554,977	4,264,218	4,764,238	4,489,871
Total	\$ 9,362,701	\$ 10,989,752	\$ 10,951,162	\$ 11,144,378	\$ 11,161,708
Capital Outlay funded through retained earnings	(20,169)	(51,826)	(66,228)	(62,822)	(56,000)
Total	\$ 9,342,532	\$ 10,937,927	\$ 10,884,934	\$ 11,081,556	\$ 11,105,708

•**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

The increase in expenses for FY 2011 is 2.4% above the FY 2010 estimated end-of-year expenses. Total projected expenses are \$4,482,062 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 2011 totals \$4,444,715 an increase of 1.7% over the FY 2010 estimate. In addition, there is a fund balance appropriation of \$37,347.

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 2011 are \$557,500 and include attorney and trustee fees, administration fees and distributions to retirees.

•**The OPEB Fund** was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund is a trust fund which accounts for other post-employee benefits which for the Town is 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 2011, the total projected revenue is \$1,419,882. Projected expenses are \$226,155.

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.

The Town of Collierville, Tennessee (the “Town”) complies with accounting principles generally accepted in the United States of America. Generally Accepted Accounting Principles (GAAP) includes 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, 2009.

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 reporting entity includes the following internal service fund:

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

FIDUCIARY TYPES

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

- The Pension Plan Fund accounts for transactions related to the Town sponsored defined benefit pension plan.
- The Retiree Medical Plan (OPEB) Fund accounts for transactions related solely to retiree group medical benefits (including claims incurred but not reported) for which the Town is self-insured through the Health Insurance Fund discussed above.

BASIS OF ACCOUNTING

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

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

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

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

BUDGETARY DATA

The revenues and expenditures accounted for in all governmental fund types are controlled by a formal integrated budgetary accounting system. The Mayor and

Board of Aldermen approve annually the budgets for these funds. Budgetary control is maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit. Unexpended appropriations lapse at year-end. Management may amend the budget within departments without approval of the governing body, however, any amendments made between departments must meet with the governing body's approval as prescribed by the Town Charter. The same basis of accounting is used to reflect actual revenue and expenditures recognized on a U.S. generally accepted accounting principle basis.

ENCUMBRANCES

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

CASH AND CASH EQUIVALENTS

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

INVESTMENTS

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

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

custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments that are in the possession of an outside party. The Town’s investments in the LGIP are held by the State Treasury, not in the name of the Town.

PROPERTY TAXES

Property taxes are recorded as revenues in the fiscal year of the levy if collected within two months (by August 31) following the end of the fiscal year, in accordance with generally accepted accounting principles in the United States of America. Property tax receivables are recorded in the period when an enforceable legal claim has arisen or when resources are received, whichever is first. Deferred revenues are recorded if the related revenue is not available. Delinquent taxes estimated to be collected subsequent to August 31 are included in the balance sheet as property taxes receivable and deferred revenues to reflect amounts that were not available as revenues at June 30, 2009.

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 assets’ lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

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

UNEARNED REVENUES

Unearned revenues represent amounts that were received or receivable and measurable at June 30, 2009, but were not available to finance expenditures for the year ended June 30, 2009. Unearned revenues primarily include unavailable revenues from property taxes, state shared taxes, local option sales taxes and operating subsidies received in advance.

COMPENSATED ABSENCE

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

Vested or accumulated annual leave for terminated or retired employees that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentation. Vested or accumulated annual leave of 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, 2009 approximates \$4,018,000.

RETIREMENT PLANS

The Town maintains three retirement plans. One is a defined contribution plan and the other two are defined benefit plans, one sponsored by the State of Tennessee and the other sponsored by the Town.

PREPAID EXPENSES

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

UNBILLED UTILITY RECEIVABLE

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

RESTRICTED RESOURCES

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

FUND BALANCES

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 plans that are subject to change. The governmental fund type classifies fund balances as follows:

- **Reserved.** Reserved amounts represent the portion of fund balance that is reserved based on reservations

due to local ordinance, reservation of prepaid expenses and inventories, and/or reservations of amounts donated for donor-specific purposes.

- **Reserved-Special Revenue Funds.**
 - State Street Aid – fund balance for the State Street Aid fund 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.
 - Library Fund – fund balance for the Library fund is available for use solely by the Town’s public library system.
- **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 2009-2010 budget resolution.
 - Undesignated – portion of total fund balance available for appropriation that is uncommitted at year end.

POLICY OVERVIEW/GOALS AND OBJECTIVES

A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen, the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2011.

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.
- The Board will adopt a balanced budget, in which expenditures may not exceed funds budgeted which constitute the legal spending limit.
- Budgetary control will be maintained at the departmental level by line item.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.

•Reserve Policies.

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.

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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.

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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.

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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.

2011 MANAGEMENT AGENDA

Top priority:

- Maintain a five-year financial projection for all Town services.
- Improve the Town’s ability to monitor program effectiveness via a methodical reevaluation of our performance management practices.
- Improve Cost Benefit Analysis process so that specific components of departments’ annual budget decisions may be better scrutinized and justified.
- Make employee development a more integral aspect of the Town’s overall performance management strategy.
- Work to integrate Mayor’s Action Center reports into the Town’s overall performance management strategy by making their successful resolution a barometer of departmental efficacy.
- Work to begin implementation of portions of Downtown Collierville Small Area Plan.
- Continue efforts at community outreach through participation in community civic organizations and public speeches in order to increase public awareness of the positive impact of services provided by the Town.
- Continue emphasis on the importance of public communications by consistently working to foster a culture of openness and transparency with the media and with the individual citizen.

High priority:

- Establish a core training model for management level positions that integrates the Town’s overall performance management strategy into its core curriculum.
- In order to keep pace with evolving best practices, improve CIP project planning and contract

management by continually updating the Town’s processes and accountability standards.

- Improve management model of performance based program evaluation by working to integrate performance management principles into the Town’s institutional culture.
- Refine programs and services evaluation model through improved measurement and data collection techniques to create a more rational set of performance measures.
- Continue to improve Historic District stability and espouse policies that enhance retail sales growth.
- Continue to improve Growth Management through development process evaluation and planning policies and ordinance improvements.

Departmental Goals

Development Department Goals

•Planning Division.

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:

- Create and map Traffic Analysis Zones (TAZs) and provide land use data and growth projections for the TAZs.
- Complete a general update to the 2001 Land Use Plan. The entire Town and its reserve area would be studied. Special focus subareas would also be identified for greater study as future projects, and may include:
 - Hinton Park Area/Houston Levee Extension Area
 - Hwy 57/Progress Road Area (I-269/385 Impact Zone)
 - Hwy 72 Corridor Plan/Small Area Plan
 - Houston Levee/385 Area

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

Objectives:

- Complete a Phase 3 update of the Subdivision Regulations (subdivision process adjustments).
- Begin Phase 4 update of the Subdivision Regulations (street cross section changes), which should address street cross sections recommended in the Downtown Collierville Small Area Plan for adoption in FY 2012.
- Revise the “conditional use” system to allow some uses to be permitted by right with pre-established conditions written into the code and create a separate process for certain uses to still require special

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approval from the PC or BMA, with a major goal of the update being to streamline processes and regulations for outdoor events on private property.

- Develop an editable electronic format for the Design Guidelines format to make future changes easier.
- Update the Design Guidelines, Zoning Ordinance, etc. to address:
 - Finalize the comprehensive redrafting the Town's signage regulations substantially completed in FY 2010, which includes both Zoning Ordinance and Design Guidelines amendments.
 - Update the tree protection and grading regulations.
 - Landscaping design (all development) and buffering for residential projects.

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

Objectives:

- Establish a more streamlined and clear commercial occupancy process.
- Inform and train all new and current Board/Commission members, in-house staff and customers regarding changes to the 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:

- Refine the recently-created project tracking database that is integrated with the new filing system.
- Implement a program to scan archived paper files and minutes from meetings into the new electronic file structure format, as well as metrics for tracking completion.

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

Objectives:

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

Zoning appeals to acquire 4 hours of training per year.

- Encourage regional field trips to allow staff to observe planning and preservation efforts in other communities.
- Revise and update job descriptions and duties and develop a career ladder program based on the existing and future needs of a Planning and GIS program for a community like Collierville.
- Create handbooks for all boards and commissions.
- Update, modernize and standardize the bylaws of all boards and commissions.

Goal: Preserve the Town of Collierville's heritage.

Objectives:

- Following the wayfinding sign design phase from FY 2010, a construction phase for wayfinding signs funded through a Tennessee Wars Commission grant should be implemented.
- Work with the Town's newly-formed Heritage Commission to discover, promote, and protect our historical resources, through:
 - A report of previous and ongoing discovery of historic records of Collierville, including working with the Heritage Commission and Administration on the development of a 5-year cultural resources action plan.
 - Archival research to document civil war sites and performing archeological and or related studies of specific locations if needed.
 - Scanning of historical documents, plats, maps, and deeds for long-term storage.

Goal: Implement the recently-adopted Downtown Collierville Small Area Plan and I-269 Small Area Plan.

Objectives:

- Update the Design Guidelines, Zoning Ordinance, etc., to address or create:
 - Mixed-Use or Downtown Plan Infill District/Overlay, form-based code, or similar hierarchy of zoning districts
 - Clustering and conservation subdivisions.
 - Traditional Neighborhood Development (TND)
 - Infill compatibility
 - Refined open space standards to focus on quality, visible, and usable open space.
 - Parking regulations modernization.
- Develop a Livability Measures Checklist that measures a proposed project's conformance with the policies of an applicable small area plan, including, but not limited to, mixture of uses, special area or character area/design concept recommendations, walkability, interconnectivity, and neighborhood completeness.

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- Create a website devoted to the implementation of the Downtown Collierville Small Area Plan.
- Apply for a Tennessee Department of Transportation (TDOT) Enhancement grant to implement the priority projects identified by the Downtown Collierville Small Area Plan.
- Develop an amendment to the current Shelby County Urban County 5-year Community Development Block Grant (CDBG) program to incorporate eligible projects as recommended by the Downtown Collierville Small Area Plan.
- Establish a Comprehensive Wayfinding Master Plan system for citizens/enthusiasts/tourists to aid in recognizing and finding the Historic Square and its surrounding neighborhoods. Such a system should build off of the sign designs created through the Tennessee Wars Commission grant during 2010, but should be expanded to include hardscape elements (sidewalks, ramps, crosswalks); light fixtures, street trees and planters, street furniture (benches, trash receptacles, bicycle racks, water fountains), parking meters, stop lights, wayfinding and street signage
- Create a photographic inventory of all nonconforming signage along the planned Highway 72 widening

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 a system of encoding properties to ensure electronic file management system will be compatible with future GIS application.
- Collection and population of the Stormwater database as required by the State of Tennessee.
- Launch a stable and reliable ArcGIS Server implementation to provide current GIS data services for the Mayor's Action Center, Town employees, and citizens.
- Complete a GIS Audit and Needs Assessment for all departments and divisions.
- Create existing land use map (parcel-based). As part of this project, a survey of all nonresidential building spaces will be performed for the purpose of improving our commercial address database and create a more detailed inventory of existing land uses.
- Convert the zoning map to a parcel-based map, and identify and correct any zoning discrepancies that occurred when the GIS system was initially developed from paper to electronic maps.

- Assist the Fire Department with collection of GIS points to build a database of all fire hydrants within the Town limits.

•Engineering Division.

Goal: Develop programs to identify and prioritize projects for the Town Capital Investment Program (CIP).

Objectives:

- Improve the ranking system for Capital Projects, incorporating "green" evaluation criteria.
- Develop cost estimates of CIP projects and potential future liabilities to facilitate long range financial planning.

Goal: Enhance multi-modal transportation system and improve traffic flow.

Objectives:

- Develop a comprehensive list of recommended street improvement projects based on the Long Range Transportation Plan and Traffic Analysis Zones (TAZ) modeling, complete with systematic plan for constructing the improvements. Complete list in FY 2011.
- Complete construction of Shelton Rd/Verlington Dr intersection.
- Complete construction of the entire section of Wolf River Boulevard between Byhalia Road and Wolf River/Shelton/Verlington Drive.
- Coordinate the construction of medians on U.S. Highway 72 with the Tennessee Department of Transportation (TDOT).
- Complete construction on Houston Levee Road Phase 1B.
- Complete construction on Houston Levee Road medians between Winchester Road and Bailey Station.
- Complete repaving of Winchester Road between Byhalia Road and Bailey Station.
- Adopt an updated Master Road Plan, establish a Major Bicycle Plan, a Town Truck Route Plan, and update the Pedestrian Greenway Plan.
- Complete Bailey Station and Poplar Avenue signal improvements.
- Complete repaving of Byhalia Road between Shelby Drive and south Town limits.
- Install school flashers at various schools.
- Install video detection for traffic signals at Frank & Byhalia and Winchester & Byhalia.
- Construct turn lane at Shelton Road and Collierville-Arlington Road intersection.

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Goal: Develop Stormwater Master Plan and meet MS4 Permit Requirements.

Objectives:

- Develop a comprehensive list of recommended drainage improvements based on drainage basin modeling studies, complete with a systematic plan for constructing the improvements. Complete three of nine major drainage basin models in FY 2011.
- Implement improvements based on the studies from the July 2009 Flood Studies.
- Seek CDBG funding for Alcorn Village Drainage Improvements.
- Design and construct miscellaneous drainage projects around Town to help reduce flooding.
- Revise stormwater design standards and adopt a revised Stormwater Manual.
- Propose a new stormwater fee structure for consideration by the BMA.
- Adopt new inspection processes in conformance with new stormwater MS4 permit.
- Submit Annual MS4 Stormwater Report.
- Increase water quality monitoring on Wolf River and Nonconnah Creek.
- Improve public awareness of stormwater issues by developing special stormwater section on Town web page.
- Conduct public meetings on a quarterly basis to discuss stormwater issues and provide updates on current projects.

Goal: Establish and maintain Town's development regulations and inspection processes to ensure high quality development.

Objectives:

- Establish a re-inspection system to help detect any major construction errors and stormwater issues.
- Adopt the revised standard development agreement for residential and commercial subdivisions, which defines developer responsibilities and modernizes procedures while protecting the Town's interests.

Goal: Improve employee job satisfaction and knowledge/performance.

Objectives:

- Provide onsite and offsite training opportunities for each employee, with the goal of providing required Professional Development Hours (PDH) for Town Professional Engineers and certification or re-certification of field personnel.
- Encourage continuing education and professional development.
- Encourage and support cooperation and communication with other Town divisions and departments..

•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.
- Initiate a new small business program by which the Division will be able to communicate the requirements to open a business in Collierville. Form a committee of small business owners and solicit input from them to make the new small business program a success.
- 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 and - starting with the most recent and working back chronologically - proactively close the permits or conduct final inspections as may be appropriate. The administration staff will begin a program that identifies and resolves existing, open miscellaneous permits in order to measure the effectiveness of the new program.
- 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 manner 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 ensure that developments are being maintained as approved.
- Inform the contracting community direction in that The Town of Collierville has adopted the 2003 Energy Conservation Code and the methods they will have to implement in order to comply.

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

Objectives:

- Establish 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.

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- 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 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.
- Monitor the number of inspections (both building trades and zoning code) to ensure that adequate inspection time is provided for life safety (building trades) and zoning code enforcement. The industry standard for the number of trade inspections per day per inspector to ensure all life safety issues have been adequately addressed is 8. At the point that building trade inspectors are averaging 8 trade inspections per day, it is expected that their available time for zoning

code enforcement will be minimal and we will be unable to provide the same level of service as we currently provide in this area. Thus, at the point we reach 8 trade inspections per inspector per day, additional staffing will be requested.

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.
- Assist each employee with a professional development program suited to their individual interest and the needs of the division.
- Provide cross training to ensure the current level of service expected of the division due to man hours missed because of vacation, sick or other time off and a reduced staff.

Human Resources Goals

Goal: Evaluate and update the Town's employee safety program.

Objectives:

- Establish a new safety incentive program.
- Revise safety manual.
- Develop a Town-wide post accident drug testing program.
- Establish accident investigation procedures.

Goal: Establish an internal employee website.

Objectives:

- Post internal communications, documents, job notices, newsletters, etc.

Goal: Train employees on revisions to various Federal laws.

Objectives:

- Schedule meetings and conduct training sessions with signed attendance to address changes in the following laws:
 - Family Medical Leave Act (FMLA).
 - Health Insurance Portability and Accountability Act (HIPPA).
 - Civil Rights Title VI & Environmental Justice (Title VI).
 - Sexual Harassment & Workplace Violence.

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Public Safety Goals

•Police Department.

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

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Share information on successful strategies internally and externally.
- Continue to develop partnerships to address crime trends.
- Maintain a high level of marked police car visibility – perception and deterrence.
- Identify and analyze changing crime trends and formulate successful crime fighting strategies.
- Enforce traffic laws and code violations.
- 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, 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.

Objectives:

- Analyze traffic crash data.
- Target enforcement efforts by addressing causative factors.

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

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

Objectives:

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

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

Objectives:

- Ensure proper staffing of police districts.
- Continue to give presentations to various civic groups and organizations upon request.
- Continue to support the neighborhood watch groups and establish new groups.
- Use drug education and a positive police image at the elementary school level as a prevention investment in our future.
- Continue to support and expand the Police Explorer program.

•Fire Department.

Goal: Improve the Town’s overall ISO rating and achieve a classification of 2. By reducing our current rating it will reduce the annual insurance cost associated with fire protection to the citizens and business owners within our community.

Objectives:

- Improve the quantity of evolution training.
 - Single-Company Drills: Each required engine company and ladder company along with the personnel that staffs the engine and ladder company must have eight (8) training sessions per year and the drill must be three (3) hours long per drill.
 - Multi-Company Drills: Each required engine company and ladder company along with the personnel that staffs the engine/ladder companies must have four (4) joint training sessions per

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- year and the drill must be three (3) hours long per drill.
- Night Drills: Of the single company and multi-company drills, you must have two (2) training sessions per year, which must be completed at night and these drills must be three (3) hours long each.
- Automatic-Aid Training: QUARTERLY half-day multi-company drills, with automatic-aid companies and these drills must be three (3) hours long each.
- Conduct In-House Daily Company Training.
 - Company Training: Each firefighter must complete twenty (20) hours of training per month / 120 hours per year at the firehouse as assigned by the Battalion Chief.
- Web-Based Training.
 - Each firefighter will be assigned a minimum of four (4) one-hour web-based training classes to complete each month as assigned by Fire Administration.
- Conduct Firefighter Professional Development Training.
 - Officer Training: each company officer within the department must have two (2) days (minimum 6 hours per day) training per year covering leadership subjects related to fire suppression.
 - Driver/Operator Training: each driver/operator must have four (4) half-day (minimum three hours) training sessions each year.
 - Each company member should have radiological and hazardous materials recognition and monitoring training; each member must receive one (1) half-day (minimum three hours) training session for each subject each year.

Goal: Improve fire hydrant maintenance and tracking Program to receive maximum credit from ISO, and establish an overall long term inventory program that will benefit Fire, Public Utilities and Engineering.

Objectives:

- Locate and inventory specific information on all fire hydrants within the Town's Water Distribution System.
 - Each week for a minimum of (6) hours, personnel will physically go into the field and drive each street with a specific fire management zone and locate, identify the type, and GPS the location of fire hydrants.
 - This information will be downloaded into the Town's GIS system and inventory tracking numbers assigned and plotted onto the Town map.

- Labels will be made by our personnel that will include a bar code and the assigned GIS number. Personnel will then physically place this specific assigned label on each fire hydrant within our community. (Labels are UV and carry an 11-yr warranty.)
- Perform Inspections and Preventative Maintenance on all fire hydrants within our community.
 - Each engine company will perform a specific twenty one (21) point inspection on all fire hydrants within their fire management zone. To receive maximum ISO credit this will be conducted twice a year.
 - Each engine company will flush all fire hydrants in their fire management zone once per year to ensure rust and sediment removal from the system, and proper water flow.
 - Each fire company will be assigned a bar code reader; they will simply scan the hydrants as they are serviced. Once they have returned to the station this device will upload to the main Fire House tracking program for accurate records.

Goal: Develop three (3) Fire Management Zones within each assigned firehouse district. Assign one (1) Fire Management Zone to each of the three shifts.

Objectives:

- Divide as evenly as possible within each station district three distinct management zones:
 - Each shift is assigned a specific Fire Management Zone for a twelve (12) month period.
 - The shift is specifically responsible for all activities within this Fire Management Zone, pre-planning, public education, fire hydrant maintenance, etc.
 - After the twelve month period, the assigned shifts rotate clockwise to the next Fire Management Zone.

Goal: Conduct Pre-fire Planning inspections to gather information about facilities that will assist personnel in controlling fire emergencies in these facilities.

Objectives:

- Establish a list of all commercial facilities within each fire management zone to be pre-planned.
 - Establish types of facilities to be pre-planned - commercial, industrial, and institutional.
 - Assign facilities to company personnel.
 - Each facility should be pre-planned by company personnel twice a year to receive maximum credit from ISO.
- Establish a list of specific information that will be gathered concerning facilities that will assist personnel.
 - Provide a building sketch with all site features.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Identify interior building features such as firewalls, elevators, stairs etc.
- Identify type of occupancies within the facility and each floor if more than one.
- Identify all service shut-off locations.
- Fire protection features: water mains, sprinkler connections, fire pumps.

Culture and Recreation Goals

Goal: Begin development on recently expanded parks properties

Objectives:

- Design and construct Nikki McCray Park pedestrian access and landscape park entrance.
- Landscape W. C. Johnson Park west entrance.
- Install pedestrian access from Greenbelt into the Robbins-Halle Nature Preserve.
- Complete design Phase 1 of Hinton Park.
- Landscape Suggs Park entrance and park grounds.

Goal: Develop on-line registration system.

Objectives:

- Design and institute an on-line registration system for all Parks, Recreation and Cultural Arts programs.
- Once in place, educate, inform and encourage public use of registration system.

Goal: Prepare and approve Maintenance Division Equipment Replacement Plan.

Objectives:

- Seek BMA approval of a five (5) year replacement plan.
- Enact wise budgetary practices for monies to fund Equipment Replacement Plan.
- Continue practice of safety training for equipment operators and develop new operations and techniques for maintenance staff.

Goal: Develop Athletic Committees in Youth Sports.

Objectives:

- Educate parents of the benefits of parent associations.
- Encourage more parental involvement by increasing membership in existing parent associations.
- Develop parent committees to work with staff on issues involving youth sports.

Goal: Develop informational growth system for tennis.

Objectives:

- Track participation numbers and participant fees paid.
- Establish Departmental Standards to include levels of play and leagues.
- Plan future locations for tennis expansion.

Goal: Expand Harrell Theatre Marketing Campaign.

Objectives:

- Seek more involvement by the Arts Council.
- Secure production sponsorships.
- Involve community in the promotion of the Arts.

Goal: Develop a Youth Sports Coaching Manual.

Objectives:

- Clearly state and support the Town of Collierville's philosophy regarding youth sports.
- Clearly state the Athletic Division's goals for youth sports.
- Conduct training for coaches in both the classroom and in the field.

Goal: Expand trails at W. C. Johnson Park.

Objectives:

- Develop two (2) miles additional hard surface and Wilderness Trail.
- Design and construct wilderness trail for enjoyment by both BMX bike and hiking enthusiasts.
- Design and construct trailhead, install signage and other features.
- Connect existing boardwalk with trailhead.

Goal: Attain 95% weed free status in Park system and 100% weed free status at Park entrances.

Objectives:

- Perform regular monitoring of contractor.
- Conduct stringent reviews of tanking and chemical mixtures.
- Hold contract payments to the same as in the prior year.
- Adhere to established spray schedule.

Goal: Elevate "Christmas in Collierville" to a major festival.

Objectives:

- Recruit up to twenty (20) more craft vendors.
- Add story telling as an event.
- Hire five (5) professional musicians for additional entertainment.
- Extend the invitation to participate to school choirs.
- Encourage merchant involvement utilizing window decoration contests.

Public Services Goals

•Streets & Drainage

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

Objectives:

- Reduce the response time for requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations to meet ADA requirements.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Pave approximately 12 lane miles of streets.
- Repaint crosswalks/stop bars at all schools and intersections.
- Develop a proactive street striping program by evaluating, and prioritizing areas where re-striping will be performed.
- Continue upgrading traffic control devices to meet new Manual on Uniform Traffic Control Devices (MUTCD) requirements.

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

Objectives:

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

Public Utilities Goals

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

Objectives:

- Complete construction on additional high service pumps and additional storage tank at Water Plant #2.
- Coordinate efforts to return Water Plant #2 back into a treatment plant.

- Install a backup Generator for Wells 301 and 302 to ensure a supply of water to Water Plant #3 during a power outage.

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

Objectives:

- Exercise all valves in the distribution system to ensure all valves are open.
- Install 16-inch water main along Highway 72 during the Tennessee Department of Transportation road widening project.

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 13,700 feet of deteriorated sewer main.
- Utilize sewer model to insure adequate capacity for the Downtown Area Plan.
- Replace sewer main on Quinn Road and delete Sell Barn lift station.

Goal: Meet Federal and State Regulations and Laws.

Objectives:

- Comply with new National Pollutant Discharge Elimination System (NPDES) regulations.
- Obtain Board approval of updated Sewer Use and Water Ordinances.
- Complete closure of lagoons at the Northwest Treatment Plant per Tennessee Department of Environment and Conservation regulations.

BUDGET PROCESS

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

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

- The primary objective is to provide the highest possible level of service to residents without impairing the Town's sound financial condition.
- The budget must be balanced for each fund; total projected revenues and funding sources must equal total anticipated expenditures.
- General Fund 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

The budgetary accounting basis follows the basis of accounting except that fund balances that are presented for the Town's Water and Sewer Fund do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period. Unexpended appropriations for budgeted funds lapse at fiscal year end. Encumbrance accounting is not used since it is not legally required.

•**Governmental Funds.** The budgets of the Town are prepared on a modified accrual basis for the governmental funds (those through which most governmental functions are financed — General Fund and Special Revenue Funds, including State Street Aid Fund, Historic Preservation Fund, Library Fund, Sanitation Fund, and Special Drug Fund). Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. 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. All annual appropriations lapse at fiscal year end to the extent that they have not been expended or lawfully encumbered.

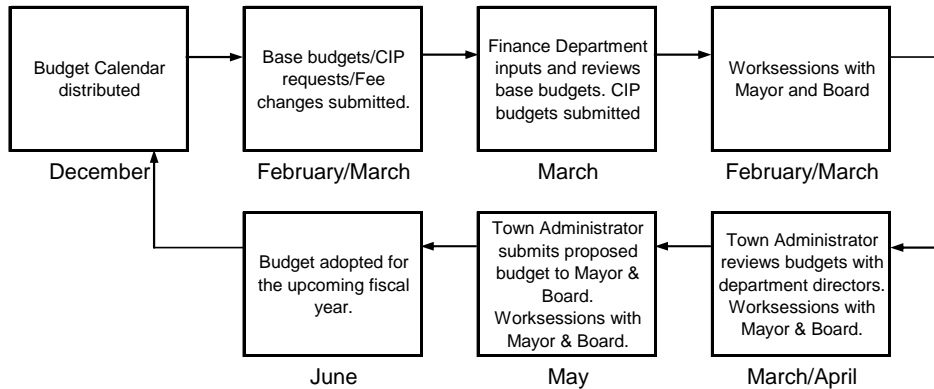
•**Proprietary Funds.** The budgets of the proprietary funds (Water and Sewer Fund and Health Insurance Fund) use the accrual basis. Under the accrual basis, revenues are recorded as earned and expenses are recorded as incurred.

BUDGET PROCESS

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.

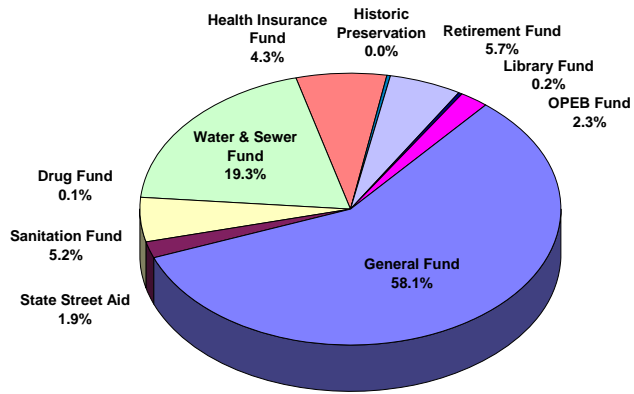


Shown to the left is a graphical representation of the budget process which began in January. Below is the budget calendar for the fiscal year 2010-2011.

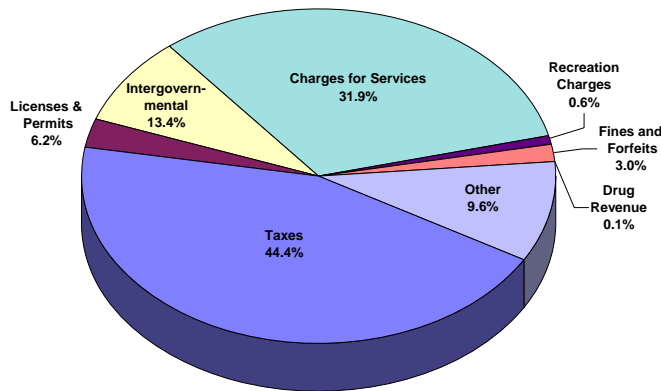
December 18, 2009	Budget calendar distributed to Department Directors.
January 5, 2010	Department work-session – program goals and program changes.
January 15	CIP work-session with department directors.
January 19	Departments submit new responsibilities & program changes to Town Administrator.
January 22	Departments submit vehicle and equipment purchase requests to Town Administrator.
January 28	BMA visioning/goals and strategies session.
January/February	Internal review of program changes.
February 1	Personnel end of year estimates due from Human Resources.
February 1	Departments submit end-of-year estimates and 2011 Revenue projections.
February 5	Departments submit CIP requests and fee schedule changes.
February 19	Operations review with the Board of Mayor and Aldermen.
February 26	Operations review with the Board of Mayor and Aldermen.
February 26	Departments submit base budgets to Finance Department.
March 4	CIP work-session with the Board of Mayor and Aldermen.
March 5	Goals work-session with the Board of Mayor and Aldermen.
March 12	CIP budgets submitted to Finance Department.
March 19	Finance Department submits draft budget to Town Administrator.
March 24	Requests from agencies for grants/special events.
March 26	Work-session with the Board of Mayor and Aldermen.
March 26	Finance Department submits draft CIP to Town Administrator.
March/April	Town Administrator reviews draft budget.
April 30	Deadline for changes to draft budgets.
May 10	Town Administrator submits the proposed budget to Board.
May 12	Work-session with the Board of Mayor and Aldermen.
May 24	First reading of ordinance on the tax levy.
May 28	Deadline for submission of budget summaries for public notice.
June 3	Public notice of public hearing on the proposed budget.
June 14	Second reading of ordinance on the tax levy; public hearing on the proposed budget.
June 18	Deadline for changes to final draft budget.
June 28	Third and final reading of ordinance on the tax levy; adoption of the FY 11 budget.
July 1	Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2011 projected revenue for all funds totals \$62,128,405. General Fund revenues make up the greatest portion at 58.1%. Water & Sewer fund revenue is 19.3% of total, Sanitation Fund 5.2%, State Street Aid 1.9%, Health Insurance is 4.3%, the Retirement Fund 5.7% and the OPEB Fund 2.3%. Taxes contribute the greatest amount of total revenue at 44.4% 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.

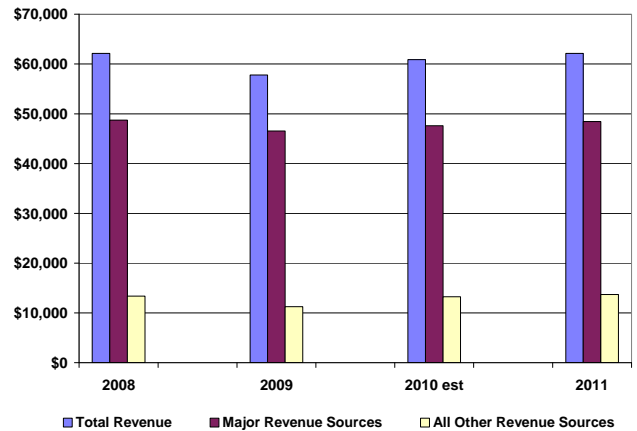


FY 2011 Revenues by Fund



FY 2011 Revenues by Source

The following sections provide analyses and projections for FY 2011 for the Town's major revenue sources. Major sources account for 77.9% or \$48,422,743 of total revenue. Charts depicting the revenue history of some of these sources are included as well. The FY 2010 figures are estimated end-of-year amounts, and the FY 2011 numbers are projected. The chart in the next column compares the major revenue sources and all other revenue sources to total revenue.



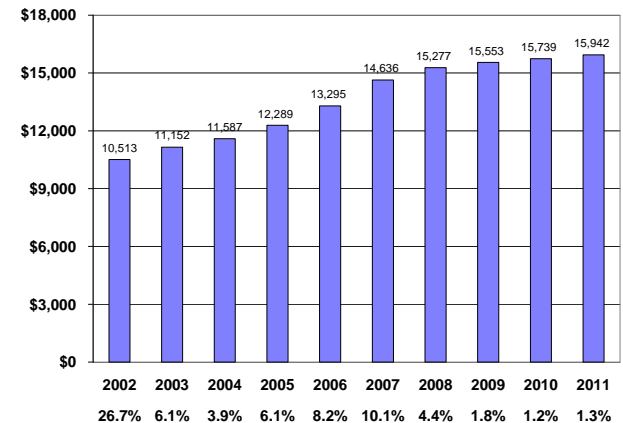
Major and Non-major Revenues (000s)

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

Real Property Tax \$15,942,448

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 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 only. The certified tax rate was set at \$1.18 per \$100 of assessed valuation for FY 10, and remains the same for FY 11. Revenue projections are based on an estimated 96.0% collection rate.

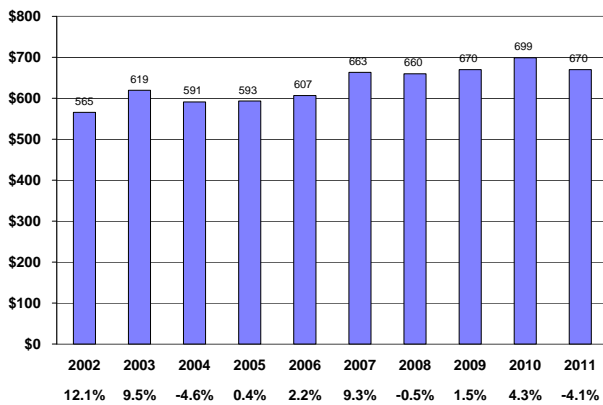


Property Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Personal Property Tax \$670,000

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. Personal property taxes normally are reduced by a sales ratio except in reappraisal years. The significant increase in FY 2007 is attributed to The Avenue Carriage Crossing, an 810,000 square foot open-air, lifestyle mall, which opened in the second quarter of FY 2006. The Carriage Crossing Marketplace adjacent to the Avenue opened in spring 2008. In a reappraisal year, the assessment is calculated at 100%. In succeeding years, it is reduced by a sales ratio. Revenue is expected to decrease 4.1% from the 2010 estimated amount.



Personal Property Tax Revenues (000s)

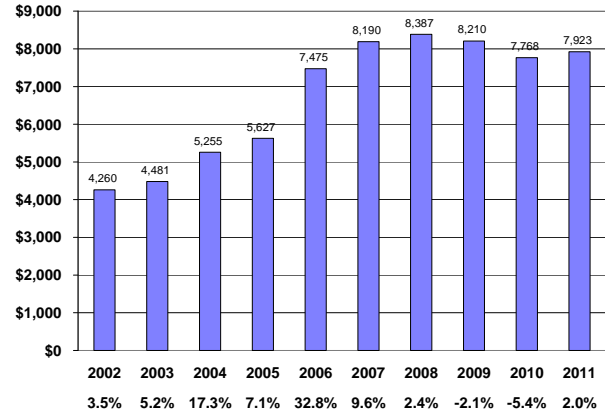
Ad Valorem Tax \$280,000

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 2011 revenue projection is based on FY 2010 collections.

Local Option Sales Tax \$7,923,211

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 \$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 county school system. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town.

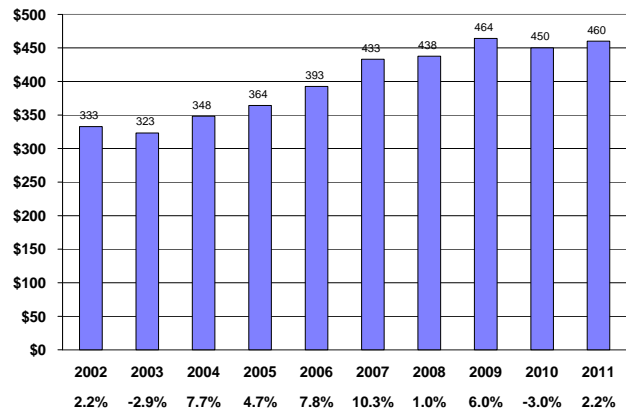
When the Avenue at Carriage Crossing opened in the second quarter of FY 2006, revenue for that year increased dramatically, rising 32.8% above the previous year. In FY 2007, local option sales tax revenue increased 9.6%. With the opening of the Carriage Crossing Marketplace, an increase was budgeted again in FY 2009; however, due to the current economic recession and the closing of several large retailers, revenue decreased 2.1% that year. Collections are projected to decrease an additional 5.4% in FY 2010, but a modest 2.0% increase is projected for FY 2011. Local option sales tax makes up 28.7% of total tax revenue and is a highly elastic revenue source.



Local Option Sales Tax Revenue (000s)

Wholesale Beer Tax \$460,000

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 3.0% decrease is estimated for FY 2010, but a 2.2% increase is projected for FY 2011.

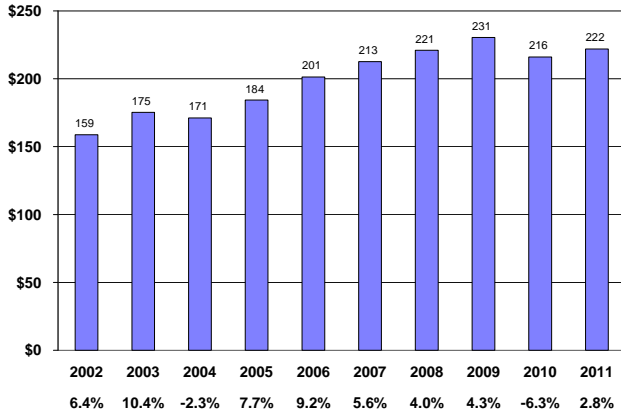


Wholesale Beer Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Wholesale Liquor Tax \$222,000

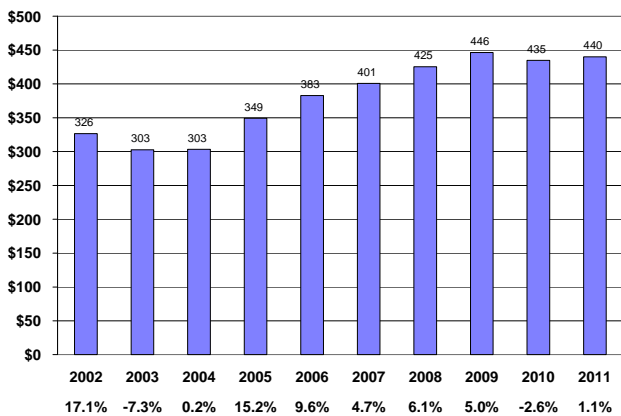
The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. The yearly trend for wholesale liquor tax follows a similar erratic pattern as the wholesale beer tax. However, the ten-year history shows an overall percentage increase. This revenue source is estimated to have decreased by 6.3% in FY 2010. In keeping with conservative budgeting practices, a 2.8% increase is projected for FY 2011.



Wholesale Liquor Tax Revenue (000s)

Cable TV Franchise \$440,000

The Town authorized a cable communication system franchise with Time Warner Communications (now Comcast). Revenue from this franchise fee is 5% of the communication system's gross revenue. Trending with residential growth, the growth rate of this revenue source has slowed in recent years. FY 2010 collections are estimated to decrease by 2.6%, but a slight 1.1% increase is projected for FY 2011.

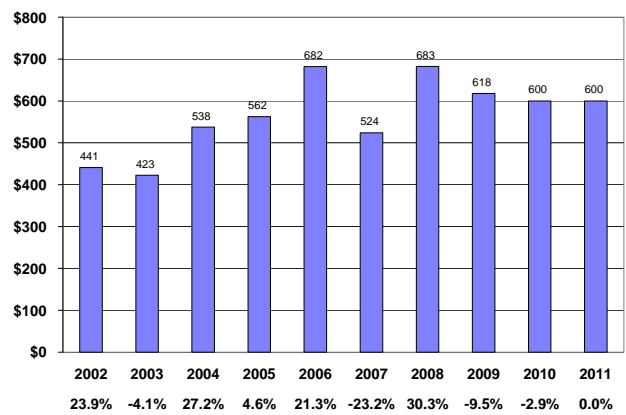


Cable TV Franchise Revenue (000s)

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, revenue decreased in FY 2009. In January 2010, the state took over the collection of business taxes from the municipalities. A decrease of 2.9% is expected for FY 2010, and no increase is projected for FY 2011.



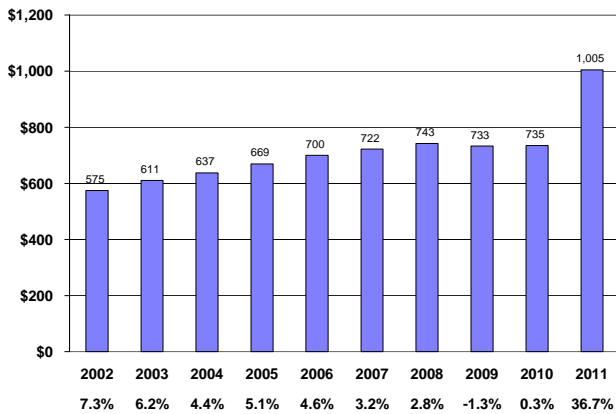
Business Tax Revenue (000s)

Automobile Registration \$1,005,000

The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which

REVENUE ANALYSIS AND PROJECTIONS

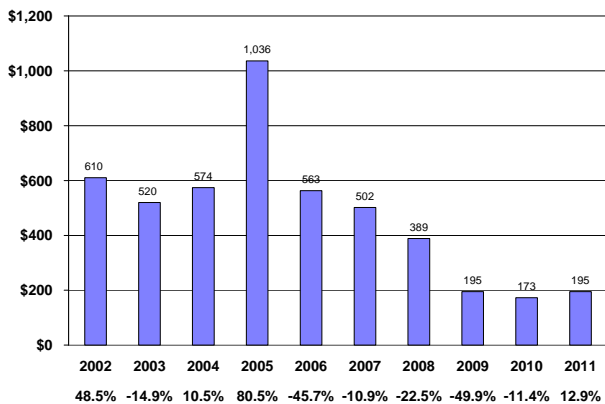
distributes the funds. Auto registration revenue trends closely with the rate of residential property development. Revenue had increased an average of 5% per year from FY 2001 until FY 2007 when it slowed to 3.2%. The slowed FY 2009 revenue growth rate is attributable to a decrease in the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. The projected increase is 36.7%



Automobile Registration Revenue (000s)

Building Permits \$191,002

Building permit fees are charged in accordance with the fee schedule adopted each year 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. The reduction in all permit revenues (building, plumbing, electrical and mechanical) in FY 2009 and 2010 is primarily due to a decreased rate of single family home construction. An increase in permits is expected for FY 2011 of 12.9%.



Building Permit Revenue (000s)

Electrical Permits \$64,080

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 2010 is a decrease of 5.9%. For FY 2011 a 9.0% increase is projected.

Plumbing Permits \$47,833

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 2010 is a decrease of .4%. For FY 2011, a 3.4% increase is projected.

Mechanical Permits \$119,050

The fee schedule for mechanical permits is not expected to change in the coming year. This revenue is expected to increase 28.2% in FY 2011.

Building Plan Review Fees \$60,540

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 2010 is a decrease of 9.1%. For FY 2011, a 3.2% increase is projected.

Engineering Fees \$61,900

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.

TVA Payments in Lieu of \$487,364

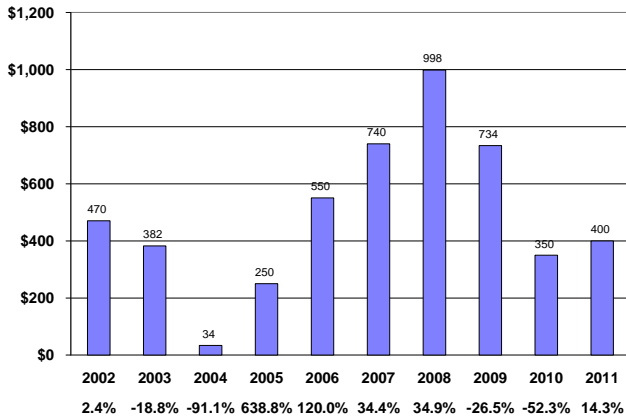
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population.

REVENUE ANALYSIS AND PROJECTIONS

The revenue projection for FY 2011 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 2010 revenue is estimated to increase 14.7%. No increase is projected for FY 2011.

State Income Tax \$400,000

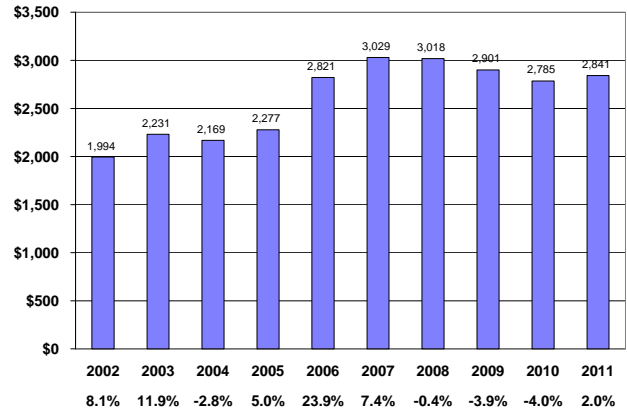
The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. 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 a decrease of 26.5% for FY 2009. An additional decrease of 52.3% is estimated for FY 2010. For FY 2011, an increase of 14.3% is projected.



State Income Tax (000s)

State Sales Tax \$2,840,817

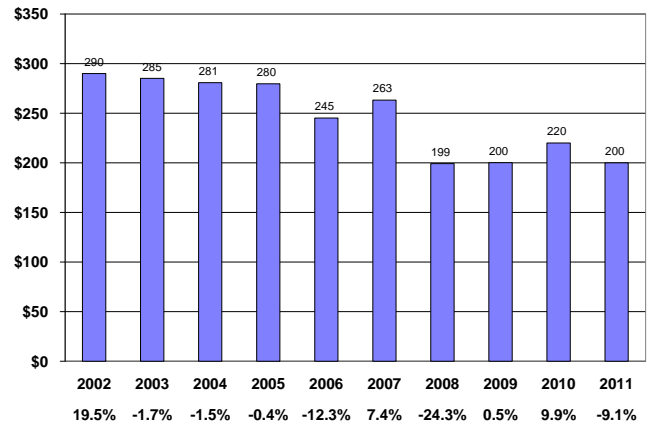
State sales tax is collected by the state and distributed to municipalities on a per capita basis. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue for FY 2009. The benefits of the increased population were offset, however, by declining state sales tax collection projections, and the revenue for FY 2009 was actually a decrease of 3.9%. For FY 2010, an additional 4% decrease is estimated. For FY 2011, a 2% increase is projected.



State Sales Tax Revenue (000s)

City Court Fines \$200,000

As the chart shows, this revenue has been erratic in the past and trends are difficult to predict, which holds true for most court revenue. The overall trend for the last ten years, however, has shown a substantial decrease. Revenues are estimated to increase 9.9% in FY 2010, but a decrease of 9.1% is projected for FY 2011.

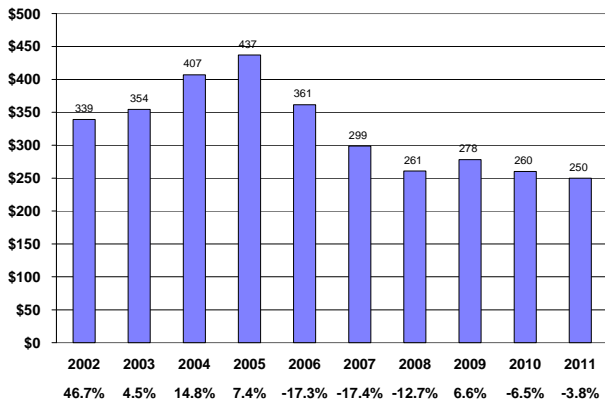


City Court Fines (000s)

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. In FY 2009, there was an increase of 6.6%, but decreases are projected for FY 2010 and FY 2011.

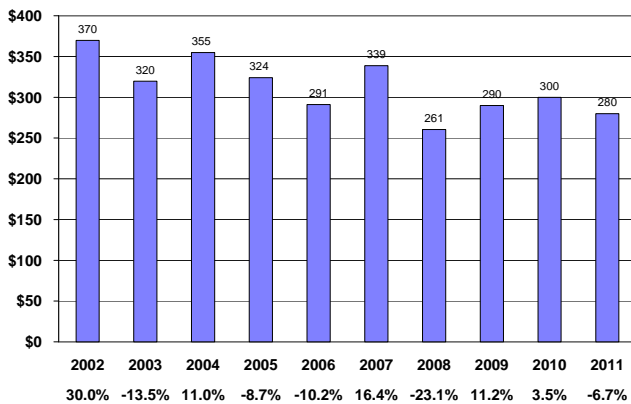
REVENUE ANALYSIS AND PROJECTIONS



Court Cost Revenue (000s)

Court Costs Forfeitures **\$280,000**

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 and 2009. A 3.5% increase is estimated for FY 2010, but projections for FY 2011 are for a decrease of 6.7%.



Court Cost Forfeitures (000s)

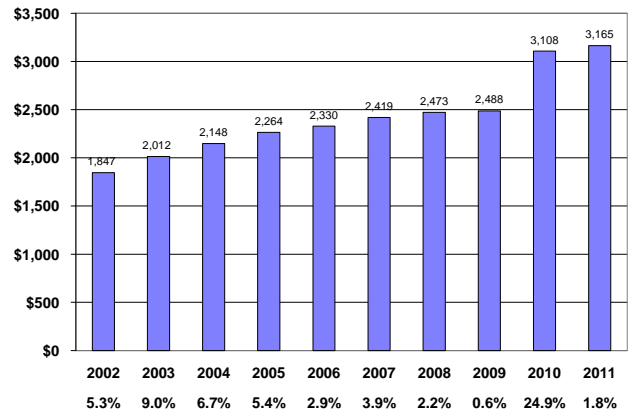
State Street Aid Revenue **\$1,180,332**

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 **\$3,165,448**

This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. A \$3/month fee increase from \$12 to \$15 in FY 2001 resulted in that year's revenue increasing 30.8%. There were no fee increases through FY 2009, and the revenue trend has followed population growth. For FY

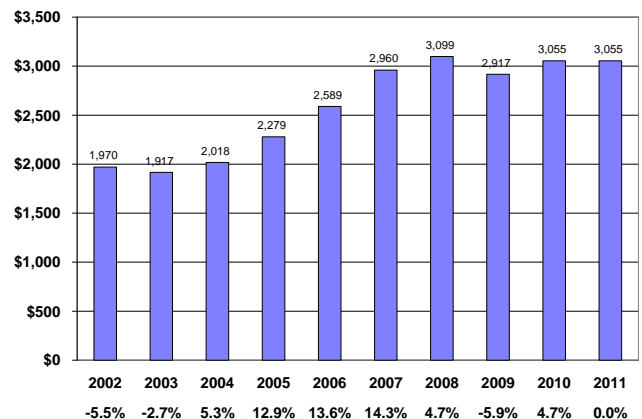
2010 the Board of Mayor and Aldermen approved a fee increase of \$4/month from \$15 to \$19, resulting in a 24.9% increase in estimated revenue. For FY 2011, an increase of 1.8% is projected.



Sanitation Revenue (000s)

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. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011, and revenue is expected to remain the same as the estimated FY 2010 revenue.



Metered Water Sales (000s)

REVENUE ANALYSIS AND PROJECTIONS

Water Base Rate \$789,151

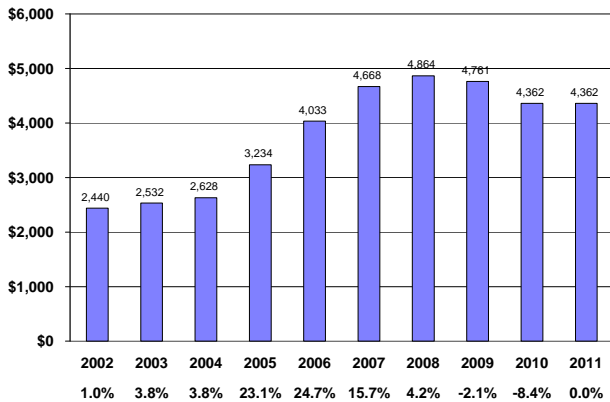
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs.

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 \$4,361,691

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. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011, and revenue is expected to remain the same as the estimated FY 2010 revenue.



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.

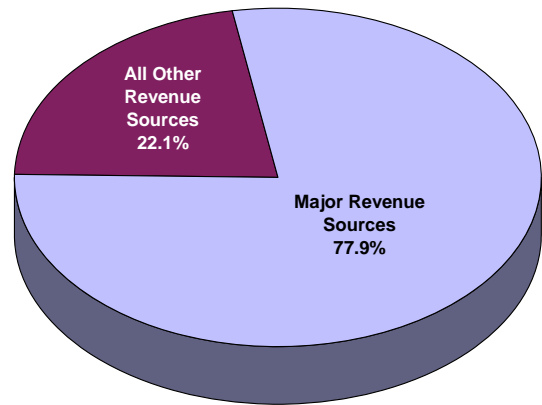
Sewer Customer Service \$612,644

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

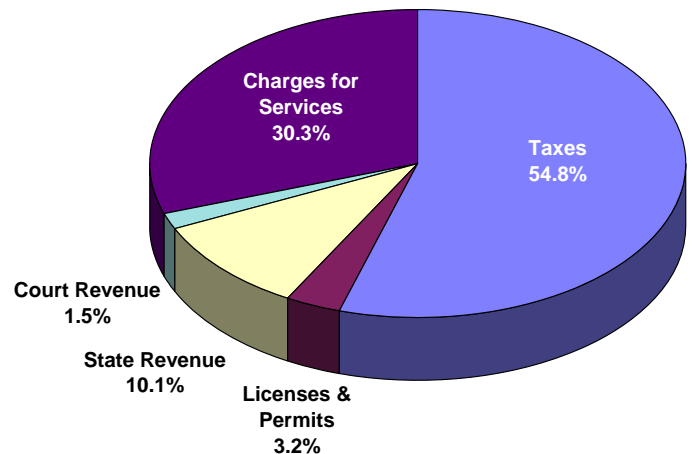
maintenance of the account, such as meter reading and billing and other customer service administrative costs.

Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 77.9% of revenue and total \$48,422,743. 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 77.9% followed by charges for services at 30.3%. State revenue is 10.1%, licenses and permits 3.2% and court revenue is 1.5%.



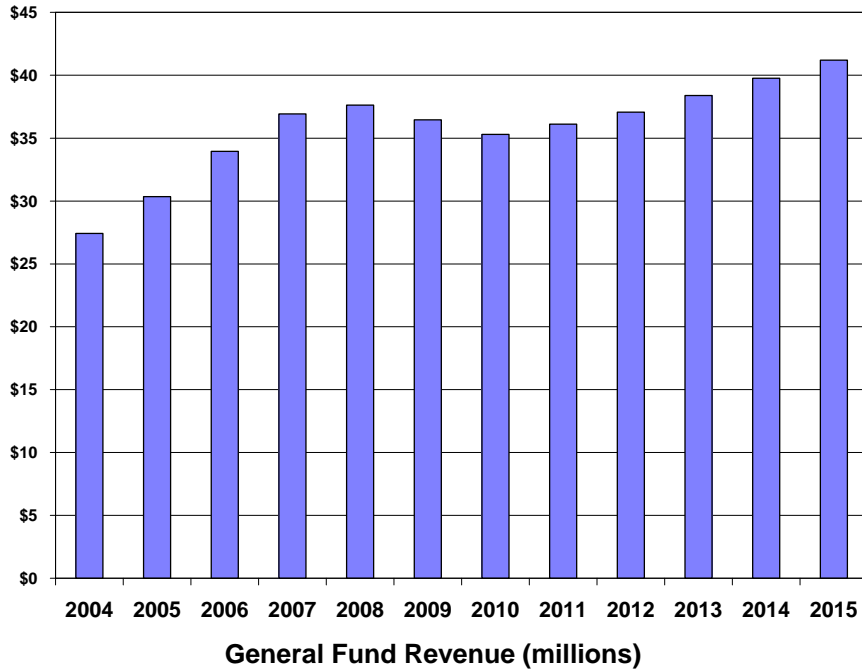
Major and Non-major Revenue



Major Revenue Sources by Category

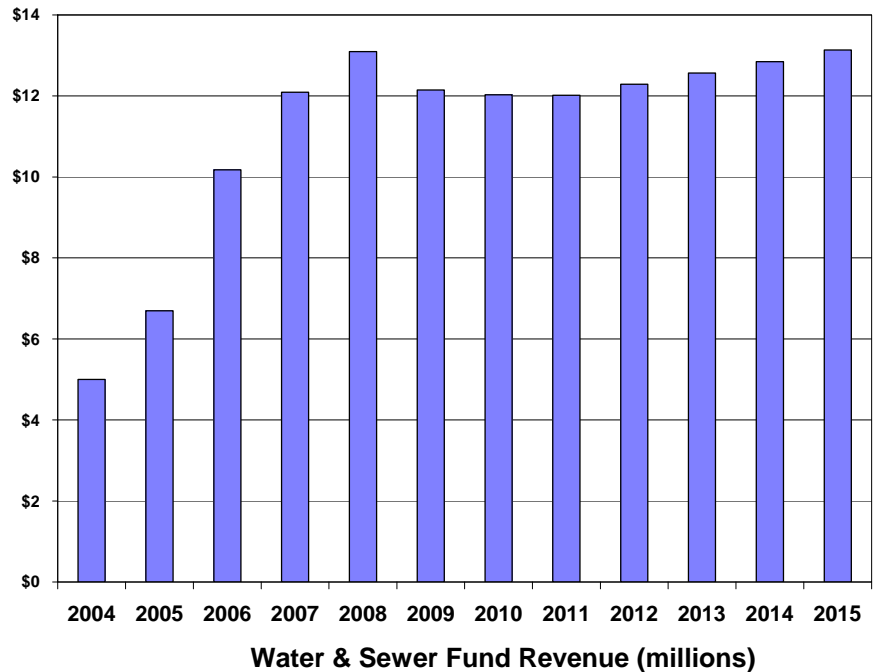
REVENUE ANALYSIS AND PROJECTIONS

5-Year Projected Revenue

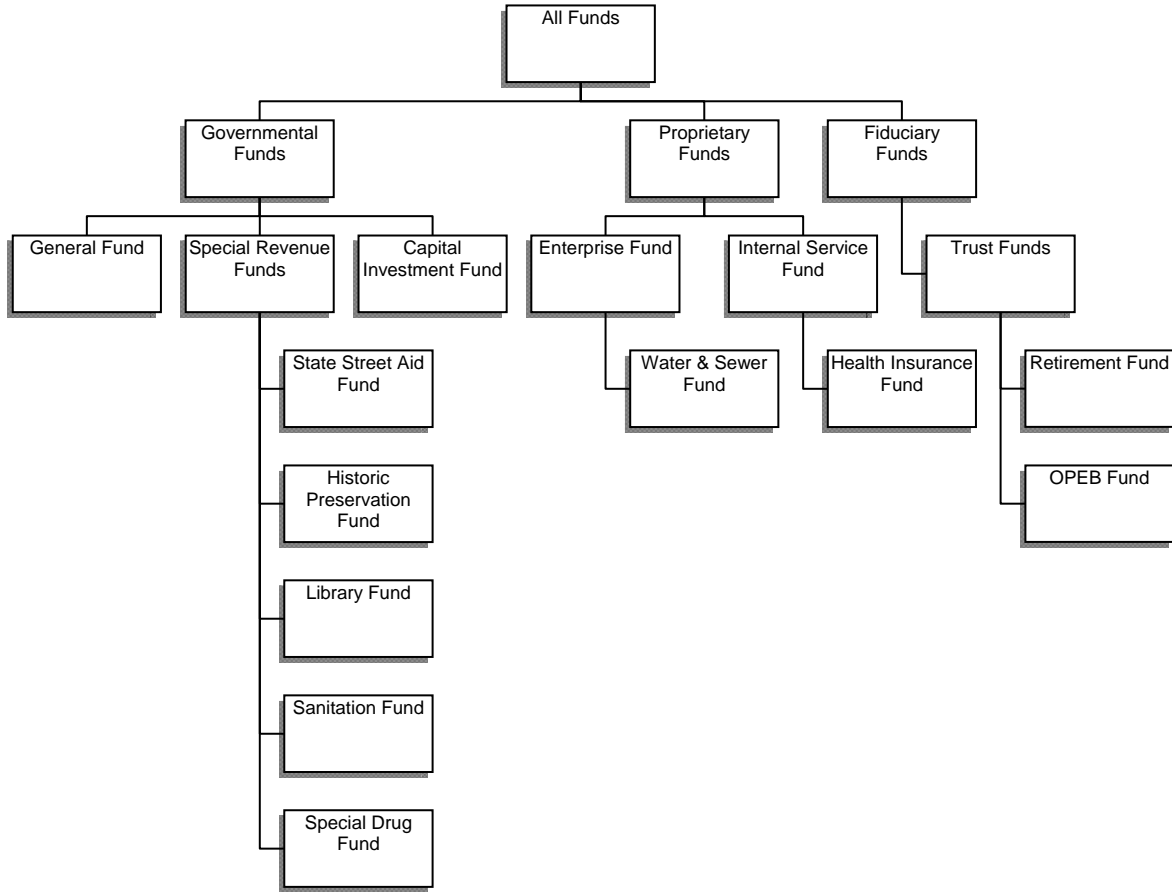


The charts on this page show actual and projected operating revenue for the Town's two major funds: General Fund and Water and Sewer Fund.

Revenue is actual operating revenue for FY 2004 through 2009; estimated for 2010 and projected for FY 2011 through 2015. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects a rate increase that began in April 2005 and the projected impact of the modified rate schedule approved in FY 2008. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011.



FUND STRUCTURE



The chart above shows the fund structure for all budgeted funds of the Town, major and non-major. A fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.

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 08	FY 09	FY 10	FY 10	FY 11	from Estm'd	from Estm'd
Beginning Fund Balance	\$ 57,897,810	\$ 86,417,264	\$ 86,790,996	\$ 86,790,996	\$ 88,045,232	1,254,236	1.4%
REVENUE							
Taxes							
Property Taxes	16,868,493	17,335,813	17,675,216	17,326,888	17,592,448	265,560	1.5%
Local Option Sales Tax	8,386,611	8,210,238	7,869,996	7,767,854	7,923,211	155,357	2.0%
Business Taxes	2,107,815	2,172,932	2,026,046	2,029,850	2,050,550	20,700	1.0%
Licenses & Permits	2,530,370	1,539,877	1,491,074	1,417,777	1,736,138	318,362	22.5%
Intergovernmental	6,428,404	5,801,908	5,704,528	5,483,474	5,453,740	(29,734)	(0.5)%
Charges for Services	18,656,359	18,566,014	19,837,873	19,686,627	19,806,930	120,303	0.6%
Recreation Charges	333,483	515,761	659,671	526,175	575,686	49,511	9.4%
Fines and Forfeits	978,737	1,098,852	936,300	1,042,345	986,660	(55,685)	(5.3)%
Drug Revenue	58,780	105,073	71,000	32,500	32,500	0	0.0%
Other	5,766,385	2,446,864	6,322,857	5,568,096	5,970,542	402,446	7.2%
Total Revenue	62,115,437	57,793,332	62,594,562	60,881,585	62,128,405	1,246,820	2.0%
EXPENDITURES							
Legislative & General Government	4,239,252	4,608,234	4,831,315	4,665,101	4,642,844	(22,257)	(0.5)%
Public Safety	17,839,581	18,848,932	19,252,829	18,855,245	19,112,043	256,797	1.4%
Roads and Public Works	4,107,348	4,495,921	4,342,575	4,157,643	4,368,864	211,221	5.1%
Culture and Recreation	3,324,132	3,763,994	3,923,633	3,868,254	4,082,497	214,243	5.5%
State Street Aid	665,976	1,387,112	1,569,640	1,493,317	1,219,282	(274,035)	(18.4)%
Historic Preservation	14,649	28,426	4,100	3,650	0	(3,650)	(100.0)%
Library	1,102,960	1,056,768	1,053,239	1,025,173	1,017,091	(8,082)	(0.8)%
Sanitation	2,775,941	2,711,462	2,899,748	2,610,818	2,833,195	222,377	8.5%
Drug Prevention	120,096	69,640	89,435	76,215	217,000	140,785	184.7%
Water & Sewer Systems	4,830,006	5,454,520	5,787,140	5,415,567	5,711,596	296,029	5.5%
Debt Service	7,428,598	8,230,488	8,086,387	8,586,407	8,192,284	(394,123)	(4.6)%
Special Appropriations	1,528,728	1,466,395	1,388,396	1,378,386	1,184,314	(194,072)	(14.1)%
Insurance	4,060,855	4,529,594	4,802,062	5,018,306	5,137,713	119,407	2.4%
Retirement	123,143	386,860	439,000	495,400	567,500	72,100	14.6%
OPEB	279,263	278,801	338,261	212,628	226,155	13,527	6.4%
Total Expenditures	52,440,527	57,317,147	58,807,758	57,862,109	58,512,378	650,269	1.1%
Revenue over (under) expenditures	9,674,910	476,185	3,786,803	3,019,476	3,616,027		
Fund Balance Appropriation	249,528	1,024,664	1,145,604	1,245,575	784,165		
Adjustments	0	0	0	0	0		
Other Sources (bond proceeds)	0	3,269,500					
Other Uses (bond retirement)	0	(2,980,000)					
Operating Transfer	16,495,676	(2,498,485)	(889,440)	433,198	450,250		
Non-operating Revenue	792,921	310,260	250,000	75,000	100,000		
Capital Contribution	1,555,946	1,796,272					
W & S Capital Outlay/Projects	0	0	(2,276,844)	(2,273,438)	(2,986,000)		
Designated/Reserved	9,914,274	9,087,110	11,571,427	11,501,684	12,233,402		
Undesignated	76,502,989	77,703,887	76,090,089	76,543,548	76,992,108		
Ending Fund Balance	\$ 86,417,264	\$ 86,790,996	\$ 87,661,516	\$ 88,045,232	\$ 89,225,509	1,180,277	1.3%

The above is a summary of revenues by source and expenditures by function for all funds budgeted by the Town except for the CIP. Development fees in the Water and Sewer Fund are recognized as non-operating revenue. In FY 2008 and FY 2009 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 FUND	STATE STREET AID	HISTORIC PRESERVATION	LIBRARY FUND	SANITATION FUND	DRUG FUND	W & S FUND	HEALTH INSURANCE	RETIREMENT FUND	OPEB FUND	TOTAL ALL FUNDS
Beginning Fund Balance	\$21,937,337	\$ 786,560	\$ 4,599	\$ -	\$ 270,161	\$147,866	\$40,735,390	\$ 43,139	\$ 21,050,317	\$3,069,863	\$ 88,045,232
REVENUE											
Taxes											
Property Taxes	17,592,448										17,592,448
Local Option Sales Tax	7,923,211										7,923,211
Business Taxes	2,020,550		30,000								2,050,550
Licenses & Permits	1,736,138										1,736,138
Intergovernmental	4,273,408	1,180,332		0	0						5,453,740
Charges for Services	202,406			97,500	3,215,448		11,846,861	4,444,715			19,806,930
Recreation Charges	575,686										575,686
Fines and Forfeits	986,660										986,660
Drug Revenue						32,500					32,500
Other	798,084	300		13,000	30,000	0	171,500		3,537,777	1,419,882	5,970,542
Total Revenue	36,108,591	1,180,632	30,000	110,500	3,245,448	32,500	12,018,361	4,444,715	3,537,777	1,419,882	62,128,405
EXPENDITURES											
Personnel	25,928,188				1,698,388		2,152,940				29,779,517
Operating Expense	6,185,471	685,430	0	1,015,091	1,134,807	72,000	2,029,192				11,121,991
Capital Outlay	92,590	0	0	2,000	0	145,000					239,590
Debt Service	3,435,056	533,852	96,272	95,505	75,581		4,489,871				8,726,136
Administrative Charges							1,529,464				1,529,464
Insurance	546,262			11,041			98,348	4,482,062			5,137,713
Special Appropriations	378,420						805,894				1,184,314
Retirement									567,500		567,500
OPEB										226,155	226,155
Total Expenditures	36,565,987	1,219,282	96,272	1,123,637	2,908,776	217,000	11,105,708	4,482,062	567,500	226,155	58,512,378
Revenue over (under) expenditures	(457,396)	(38,650)	(66,272)	(1,013,137)	336,672	(184,500)	912,653	(37,347)	2,970,277	1,193,727	3,616,027
Fund Balance Appropriation	(457,396)	38,650	66,272	1,013,137	0	184,500	0	37,347	0	0	882,510
Non-operating Revenue	0						100,000				100,000
Operating Transfer	(455,309)	(154,750)	61,673	1,013,137	(75,000)	60,500	0	0	0	0	450,250
W & S Capital Outlay/Projects							(2,986,000)				(2,986,000)
Designated/Reserved	11,701,569				531,833	0					12,233,402
Undesignated	9,323,063	593,160	(0)	0	0	23,866	38,762,044	5,792	24,020,594	4,263,590	76,992,108
Ending Fund Balance	\$21,024,632	\$ 593,160	\$ (0)	\$ -	\$ 531,833	\$ 23,866	\$38,762,044	\$ 5,792	\$ 24,020,594	\$4,263,590	\$ 89,225,509

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 141.

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

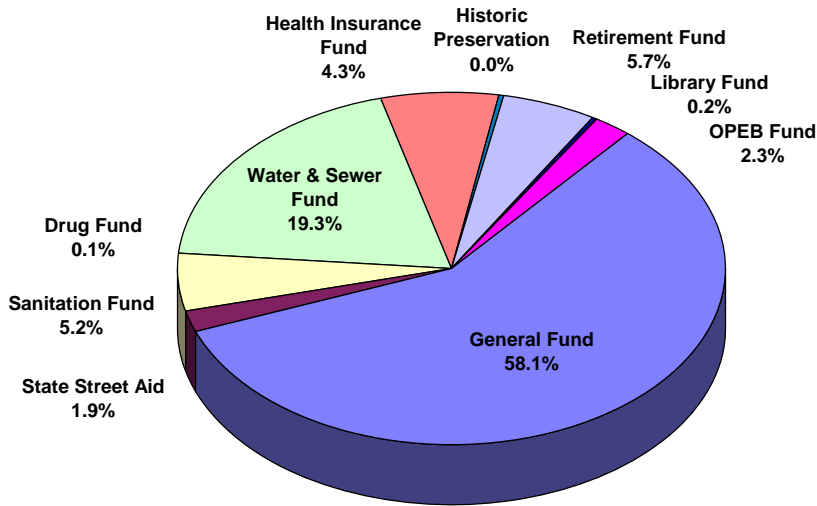
Aldermen made the decision to return the revenue to the Drug Fund as an operating transfer (\$2,500) to fund police activities related to reducing drug related crime. For FY 2011, the General Fund is transferring \$58,000 to the Drug Fund for the purchase of two police pursuit vehicles as well. The remainder of the operating transfer out in General Fund is the amount appropriated to subsidize the Historic Preservation Fund and the Library Fund.

Capital outlay and capital projects are not accounted for in the operating budget 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 2011 REVENUE - ALL FUNDS

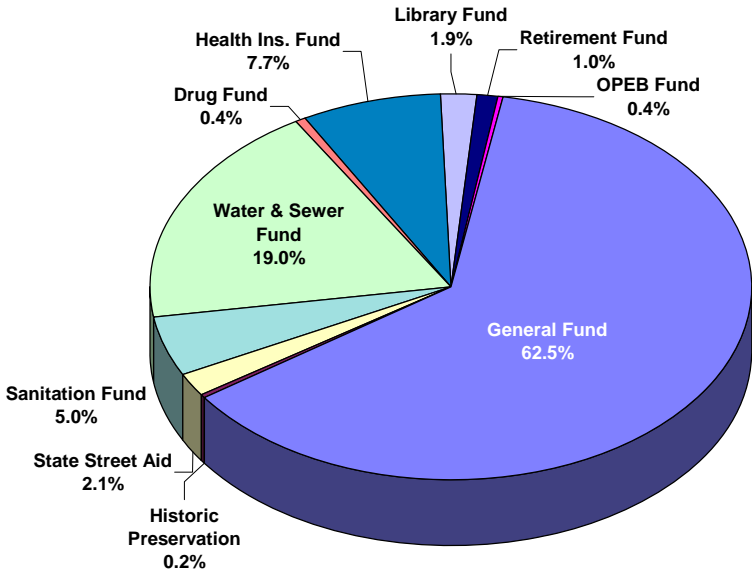


Total Revenue \$62,128,405

The chart to the left shows the percentage of total revenues of each fund reported. General Fund revenues make up the greatest percentage at 58.1%. Water and Sewer Fund brings in the next largest portion with 19.3% of total revenue. Following these funds are: Retirement Fund, 5.7%; Health Insurance Fund, 4.3%; Sanitation Fund, 5.2%; State Street Aid, 1.9%; OPEB Fund 2.3%, Library Fund, 0.2%; Historic Preservation Fund, 0.0%; and Special Drug Fund, 0.1%.

FY 2011 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 62.5%. Water and Sewer Fund expends the next largest portion at 19.0% of total. Following these funds are Health Insurance Fund, 7.7%; Sanitation Fund with 5.0%; State Street Aid, 2.1%; Library Fund, 1.9%; Retirement Fund, 1.0%, OPEB Fund 0.4%, Special Drug Fund, 0.4%, and Historic Preservation Fund, 0.2%;



Total Expenditures \$58,512,378

GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 23,776,686	\$ 26,139,388	\$ 23,228,446	\$ 23,228,446	\$ 21,937,337
REVENUE					
Taxes					
Property Taxes	16,868,493	17,335,813	17,675,216	17,326,888	17,592,448
Local Option Sales Tax	8,386,611	8,210,238	7,869,996	7,767,854	7,923,211
Business Taxes	2,054,466	2,138,392	1,991,046	1,999,850	2,020,550
Licenses & Permits	2,530,370	1,539,877	1,491,074	1,417,777	1,736,138
Intergovernmental	5,239,138	4,625,086	4,524,196	4,305,782	4,273,408
Charges for Services	319,404	240,536	196,300	197,300	202,406
Recreation Charges	333,483	515,761	659,671	526,175	575,686
Fines and Forfeits	978,737	1,098,852	936,300	1,042,345	986,660
Other	1,514,576	948,868	920,572	710,626	798,084
Total Revenue	38,225,277	36,653,422	36,264,371	35,294,597	36,108,591
EXPENDITURES					
Mayor and Board of Aldermen	195,027	196,908	153,270	145,531	154,630
Town Administrator's Office	592,175	609,873	642,756	637,909	543,908
Human Resources	333,304	341,158	387,123	385,689	376,677
Financial Administration	815,266	871,776	931,997	870,013	932,469
Information Technology	513,228	512,423	516,023	485,297	490,037
General Services	975,081	1,167,851	1,220,812	1,225,115	1,203,008
Development					
Administration	144,555	233,504	367,341	338,148	292,144
Office of Planning	670,616	674,742	611,993	577,399	649,972
Office of Engineer	804,660	842,715	755,350	705,910	801,261
Code Enforcement	1,065,277	1,133,403	849,424	824,463	796,823
Public Safety					
Animal Services	460,065	459,760	491,972	481,463	451,173
Municipal Court	602,067	641,510	679,623	686,563	713,373
Police Department	9,006,843	9,657,653	10,318,277	10,036,321	10,155,612
Fire Department	6,705,329	6,956,605	6,913,534	6,826,435	6,995,061
Public Works					
Administration	238,743	257,276	281,326	273,668	285,601
Vehicle Maintenance	627,186	630,767	659,433	593,104	571,610
Streets and Drainage	2,436,759	2,765,162	2,646,467	2,584,962	2,710,392
Parks and Recreation	3,324,132	3,763,994	3,923,633	3,868,254	4,082,497
Non-Departmental Accounts					
Special Appropriations	770,547	629,558	646,802	572,534	378,420
Debt Service	3,363,749	3,310,855	3,495,184	3,495,184	3,435,056
Insurance	481,780	507,976	510,194	532,387	546,262
Total Expenditures	34,126,389	36,165,469	37,002,532	36,146,349	36,565,987
Revenue over (under) expenditures	4,098,888	487,953	(738,161)	(851,752)	(457,396)
Fund Balance Appropriation	0	0	738,161	851,752	457,396
Adjustments	0	0	0	0	0
Other Sources (bond proceeds)	0	3,269,500			
Other Uses (bond retirement)	0	(2,980,000)			
Operating Transfer	(1,736,185)	(3,688,395)	(1,834,741)	(439,358)	(455,309)
Designated/Reserved	9,805,574	9,087,110	11,571,427	11,231,523	11,701,569
Undesignated	16,333,814	14,141,337	9,084,117	10,705,814	9,323,063
Ending Fund Balance	\$ 26,139,388	\$ 23,228,446	\$ 20,655,544	\$ 21,937,337	\$ 21,024,632

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 23,776,686	\$ 26,139,388	\$ 23,228,446	\$ 23,228,446	\$ 21,937,337
REVENUE					
Taxes					
Property Taxes	16,868,493	17,335,813	17,675,216	17,326,888	17,592,448
Local Option Sales Tax	8,386,611	8,210,238	7,869,996	7,767,854	7,923,211
Business Taxes	2,054,466	2,138,392	1,991,046	1,999,850	2,020,550
Licenses & Permits	2,530,370	1,539,877	1,491,074	1,417,777	1,736,138
Intergovernmental	5,239,138	4,625,086	4,524,196	4,305,782	4,273,408
Charges for Services	319,404	240,536	196,300	197,300	202,406
Recreation Charges	333,483	515,761	659,671	526,175	575,686
Fines and Forfeits	978,737	1,098,852	936,300	1,042,345	986,660
Other	1,514,576	948,868	920,572	710,626	798,084
Total Revenue	38,225,277	36,653,422	36,264,371	35,294,597	36,108,591
EXPENDITURES					
Personnel	23,263,835	25,091,902	25,876,778	25,412,516	25,928,188
Operating Expense	5,388,520	5,974,839	6,050,485	5,739,897	6,185,471
Capital Outlay	857,958	650,339	423,089	393,831	92,590
Debt Service	3,363,749	3,310,855	3,495,184	3,495,184	3,435,056
Insurance	481,780	507,976	510,194	532,387	546,262
Special Appropriations	770,547	629,558	646,802	572,534	378,420
Total General Fund Expenditures	34,126,389	36,165,469	37,002,532	36,146,349	36,565,987
Revenue over (under) expenditures	4,098,888	487,953	(738,161)	(851,752)	(457,396)
Fund Balance Appropriation	0	0	738,161	851,752	457,396
Adjustments	0	0	0	0	0
Other Sources (bond proceeds)	0	3,269,500			
Other Uses (bond retirement)	0	(2,980,000)			
Operating Transfer	(1,736,185)	(3,688,395)	(1,834,741)	(439,358)	(455,309)
Designated/Reserved	9,805,574	9,087,110	11,571,427	11,231,523	11,701,569
Undesignated	16,333,814	14,141,337	9,084,117	10,705,814	9,323,063
Ending Fund Balance	\$ 26,139,388	\$ 23,228,446	\$ 20,655,544	\$ 21,937,337	\$ 21,024,632

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 \$2,500 in drug fines returned to the Drug Fund, \$58,000 to the Drug Fund for the purchase of two police pursuit vehicles, \$61,673 to subsidize the Historic Preservation Fund, and \$333,137 to subsidize the Library Fund operations

A fund balance appropriation for operations was approved for the FY 2011 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, 2010. 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 2011 is the addition of the projected \$1.1 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 with an additional transfer for two pursuit vehicles. The ending fund balance is the amount remaining after all revenues have been added and the expenditures and transfers have been subtracted from the beginning fund balance.

The 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,

Beginning Fund Balance	\$ 21,937,337
Total Revenue	\$ 36,108,591
Less Non-Operating Revenue	
Parks Improvement Tax	1,100,000
Stormwater Fees	300,000
Fire Facility Fees	17,306
Total Non-Operating Revenue	1,417,306
Total Operating Revenue	\$ 34,691,285
Total Expenditure	\$ 36,565,987
Operating Expenses Funded by Non-Operating Revenues	
Parks Improvement Tax used debt service	236,954
Disaster Preparedness funds used for Emergency/Mass Communication System	13,000
Public Education using Fire Facility Fees	17,306
Total Operating Expenditures Funded by Non-Operating Revenues	267,260
Total Expenditures Less Operating Expenditures Funded by Non-Operating Revenue	\$ 36,298,727
Revenue over (under) expenditures from operations	(1,607,442)
Fund Balance Appropriation	1,607,442
Increase in Fund Balance from Non-Operating Revenues	1,150,046
Operating Transfer	
Transfer to Drug Fund	(2,500)
General Fund appropriation to the Library Fund	(333,137)
General Fund appropriation to the Historic Preservation Fund	(61,673)
Transfer to Drug Fund for pursuit vehicles	(58,000)
Designated/Reserved	
Designated	
Economic Development & Tourism Grant	1,600
Parkland Dedication Fees	23,616
Fees in lieu of construction	831,532
Fire Facility Fee	405,717
Street and median lighting and distribution pole fees	1,036,667
Budgeted in previous CIP	2,528,543
Designated for CIP	420,000
Parks Improvement Tax	4,166,682
Alternate Transportation	46,729
Tree Replacement	24,229
Crime Stoppers	5,000
Police Privilege Tax	729,721
Stormwater Fees	1,006,200
Disaster Preparedness	144
Reserved	
Police Department - Various Donations	28,969
Police Department - Sex Offender	1,970
Town Beautiful donations	3,939
Reserved for sidewalks	64,948
Animal Shelter donations	177,969
Log Cabin donation	5,943
Courtroom Security Fee	16,929
Local Litigation Tax	58,364
Finance - prepaids	7,375
Multiple departments - inventories	108,785
Undesignated	9,323,063
Ending Fund Balance	\$ 21,024,632

normally by November of each year. For FY 2011, the Board appropriated \$1.6 million to fund operations, and an additional \$455,309 in operating transfers to other funds which resulted in a 4.2% reduction to total fund balance.

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 2009 at 39.1% 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 2010 will be at 25.5% of expenditures.

STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 802,882	\$ 1,319,808	\$ 1,101,884	\$ 1,101,884	\$ 786,560
REVENUE					
State Revenue	1,181,436	1,168,449	1,180,332	1,177,692	1,180,332
Interest Income	1,466	739	300	300	300
TOTAL REVENUE	1,182,902	1,169,188	1,180,632	1,177,992	1,180,632
EXPENDITURES					
Operating Expenses	665,976	1,387,112	1,035,430	959,107	685,430
Capital Outlay	0	0	0	0	0
Debt Service	0	0	534,210	534,210	533,852
TOTAL EXPENDITURES	665,976	1,387,112	1,569,640	1,493,317	1,219,282
Revenue over (under) expenditures	516,926	(217,924)	(389,008)	(315,325)	(38,650)
Fund Balance Appropriation	0	217,924	389,008	315,325	38,650
Adjustments	0	0	0	0	0
Operating Transfer	0	0	0	0	(154,750)
Ending Fund Balance	\$ 1,319,808	\$ 1,101,884	\$ 712,877	\$ 786,560	\$ 593,160

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 2011 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 2011 is the 20% matching funds for the overlay of Winchester Boulevard. TDOT is funding 80%. Of the operating expenses for FY 2011, \$500,000 is being used for street overlays and repairs. A fund balance appropriation of \$38,650 will be used for this purpose. Beginning in FY 2010, the Fund began paying a portion of debt service on bonds issued for road construction. A fund balance of \$593,190 is maintained for cash flow purposes.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 191,772	\$ 140,016	\$ 189,081	\$ 189,081	\$ 147,866
REVENUE					
Drug Revenue	55,986	93,149	71,000	32,500	32,500
Substance Tax	2,794	11,925	0	0	0
Other Revenue	414	156	0	0	0
TOTAL REVENUE	59,195	105,230	71,000	32,500	32,500
EXPENDITURES					
Operating Expenses	26,844	22,284	76,435	63,215	72,000
Capital Outlay	93,252	47,356	13,000	13,000	145,000
TOTAL EXPENDITURES	120,096	69,640	89,435	76,215	217,000
Revenue over (under) expenditures	(60,901)	35,589	(18,435)	(43,715)	(184,500)
Fund balance appropriation	60,901	0	18,435	43,715	184,500
Operating Transfer	9,145	13,476	11,000	2,500	60,500
Designated/Reserved	0	0	0	0	0
Undesignated	140,016	189,081	181,646	147,866	23,866
Ending Fund Balance	\$ 140,016	\$ 189,081	\$ 181,646	\$ 147,866	\$ 23,866

This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. A change in state law also requires that half of the revenue from drug fines must go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer. For FY 2011, that amount is \$2,500.00.

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 2011 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.
- Four pursuit vehicles. A General Fund transfer of \$58,000 will provide funding for two of the vehicles.

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 297,327	\$ 108,700	\$ (0)	\$ (0)	\$ 270,161
REVENUE					
Recycling Grant	7,830	8,373	0	0	0
Solid Waste Collection Fee	2,472,701	2,488,277	3,159,484	3,108,179	3,165,448
Special Refuse Pick-up Fee	1,650	507		0	0
Cart Establishment Fee	59,960	51,050	35,000	50,000	50,000
Recycling Revenue	62,000	34,343	0	18,000	30,000
Insurance Reimbursement	58,062	0	0	0	0
Total Revenue	2,662,203	2,582,549	3,194,484	3,176,179	3,245,448
EXPENDITURES					
Personnel	1,647,015	1,648,971	1,765,041	1,663,167	1,698,388
Operating Expenses	1,073,173	1,062,490	1,134,707	947,651	1,134,807
Capital Outlay	55,754	0	0	0	0
Debt Service	74,888	63,484	55,200	55,200	75,581
Total Expenditure	2,850,830	2,774,946	2,954,948	2,666,018	2,908,776
Revenue over (under) expenditures	(188,627)	(192,396)	239,536	510,161	336,672
Fund balance appropriation	188,627	192,396	0	0	0
Operating transfer from General Fund	0	9,843	464	0	0
Operating transfers in/(out)	0	73,853	(240,000)	(240,000)	(75,000)
Designated/Reserved	108,700	(0)	0	270,161	531,833
Undesignated	(0)	0	0	0	0
Ending Fund Balance	\$ 108,700	\$ (0)	\$ -	\$ 270,161	\$ 531,833

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 was 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, and in FY 2011, an additional \$75,000 will be used to purchase a small garbage truck.

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 166,254	\$ 114,119	\$ 37,455	\$ 37,455	\$ 4,599
REVENUE					
Building Assessments	53,350	34,540	35,000	30,000	30,000
TOTAL REVENUE	53,350	34,540	35,000	30,000	30,000
EXPENDITURES					
Operating Expenses	11,199	9,460	0	0	0
Capital Outlay	3,450	18,966	4,100	3,650	0
Debt Service	63,498	61,817	52,404	52,404	96,272
TOTAL EXPENDITURES	78,148	90,243	56,504	56,054	96,272
Revenue over (under) expenditures	(24,798)	(55,703)	(21,504)	(26,054)	(66,272)
Fund Balance Appropriation	0	0	0	26,054	66,272
Operating Transfer	(27,337)	(20,961)	0	(6,802)	61,673
Ending Fund Balance	\$ 114,119	\$ 37,455	\$ 15,952	\$ 4,599	\$ -

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

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

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

With the decline in growth, revenue in this fund has steadily decreased. No operating expenses are budgeted for FY 2011. The only budgeted expense is for debt service on the original Town Square renovation project. There is a transfer from General Fund to cover the operating deficit.

LIBRARY FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 12,030	\$ 9,579	\$ 20,221	\$ 20,221	\$ -
REVENUE					
State Grant	0	0	0	0	0
Fees and Fines	84,591	89,773	80,000	102,000	97,500
Donations	29,473	38,301	29,824	16,516	13,000
Other	108	39	0	0	0
TOTAL REVENUE	114,171	128,113	109,824	118,516	110,500
EXPENDITURES					
Operating Expenses	1,058,627	1,029,414	1,037,628	1,016,138	1,015,091
Capital Outlay	44,333	27,355	15,611	9,035	2,000
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	259,085	239,355	219,381	219,381	95,505
TOTAL EXPENDITURES	1,373,086	1,307,164	1,283,660	1,255,595	1,123,637
Revenue over (under) expenditures	(1,258,915)	(1,179,051)	(1,173,837)	(1,137,079)	(1,013,137)
Fund Balance Appropriation	1,258,915	1,179,051	1,173,837	1,137,079	1,013,137
Operating Transfer	1,256,464	1,189,693	1,173,837	1,116,858	1,013,137
Designated/Reserved	0	0	0	0	0
Ending Fund Balance	\$ 9,579	\$ 20,221	\$ 20,221	\$ -	\$ -

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 2011, this amount will be \$333,137.

HEALTH INSURANCE FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Retained Earnings	\$ 51,870	\$ 51,870	\$ 51,870	\$ 51,870	\$ 43,139
REVENUE					
Charges for Services	2,892,784	3,290,764	3,585,744	3,742,144	3,798,971
Charges for Services - Employee	588,282	628,221	610,740	628,104	645,744
Total Revenue	3,481,066	3,918,986	4,196,484	4,370,248	4,444,715
OPERATING EXPENSES					
Reinsurance Premium	408,545	472,745	505,163	473,958	540,524
Claims	2,940,146	3,298,524	3,528,126	3,753,124	3,775,094
Aggregate Fee	18,036	20,562	21,999	20,131	23,539
3rd Party Administration Fee	114,338	127,154	133,556	131,767	142,905
Total Expenses	3,481,066	3,918,986	4,188,844	4,378,979	4,482,062
Revenue over (under) expenses	0	0	7,640	(8,731)	(37,347)
Fund balance appropriation	0	0	0	8,731	37,347
Adjustments					
Operating Transfer					
Ending Balance	\$ 51,870	\$ 51,870	\$ 59,510	\$ 43,139	\$ 5,792

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 2011 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 08	FY 09	FY 10	FY 10	FY 11
Retained Earnings	\$ -	\$ 18,955,850	\$ 18,341,506	\$ 18,341,506	\$ 21,050,317
REVENUE					
Contributions - Employer	2,402,710	2,572,766	2,759,876	2,673,810	2,707,718
Contributions - Employee	367,875	404,104	405,942	388,401	380,059
Contrib. Reimb. - non vested	(2,501)	(17,641)		(20,000)	0
Gain/Loss	99,370	(2,011,602)		(150,000)	0
Unrealized Gain/Loss	(1,097,974)	(1,673,076)		0	0
Interest Revenue	315,921	497,965	300,000	312,000	450,000
Dividend Revenue	0	0	0	0	0
Total Revenue	2,085,402	(227,484)	3,465,818	3,204,211	3,537,777
OPERATING EXPENSES					
Attorney Fees	9,339	21,980	15,000	15,000	25,000
Premium/Discount	(17,991)	2,382	(16,000)	(9,600)	2,500
Trustee/Advisor Fees	23,174	51,693	60,000	60,000	60,000
Plan Administrator Fee	8,735	14,510	30,000	30,000	30,000
Distributions - Retirees	99,886	296,295	350,000	400,000	450,000
Total Expenses	123,143	386,860	439,000	495,400	567,500
Revenue over (under) expenses	1,962,260	(614,344)	3,026,818	2,708,811	2,970,277
Fund balance appropriation	0	614,344	0	0	0
Adjustments	0	0	0	0	0
Transfer	16,993,590	0	0	0	0
Ending Balance	\$ 18,955,850	\$ 18,341,506	\$ 21,368,323	\$ 21,050,317	\$ 24,020,594

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 08	FY 09	FY 10	FY 10	FY 11
Retained Earnings	\$ -	\$ 875,759	\$ 1,877,777	\$ 1,877,777	\$ 3,069,863
REVENUE					
Contributions - Employer	1,091,097	1,194,395	1,356,289	1,320,361	1,335,528
Contributions - Employee	46,852	66,178	65,827	54,354	54,354
Unrealized Gain/Loss	0	(1,057)			
Dividend/Interest Revenue	17,073	21,304	20,000	30,000	30,000
Total Revenue	1,155,021	1,280,819	1,442,116	1,404,715	1,419,882
OPERATING EXPENSES					
FICA	353	795	700	1,750	2,000
Attorney Fees	3,732	10,249	18,000	18,000	18,000
Trustee/Advisor Fees	0	9,562	20,000	20,000	20,000
Reinsurance Premium	14,052	16,597	17,759	17,759	19,002
Claims	251,998	225,317	251,830	112,862	120,763
Aggregate Fee	629	776	856	856	916
3rd Party Administration Fee	3,878	4,781	5,116	5,116	5,474
Supplemental Reimbursement	4,620	10,725	9,000	21,285	25,000
Plan Administrator Fee	0	0	15,000	15,000	15,000
Total Expenses	279,263	278,801	338,261	212,628	226,155
Revenue over (under) expenses	875,759	1,002,018	1,103,855	1,192,086	1,193,727
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Ending Balance	\$ 875,759	\$ 1,877,777	\$ 2,981,632	\$ 3,069,863	\$ 4,263,590

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

related to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For FY 2011, the total projected revenue is \$1,419,882. Projected expenses are \$226,155. 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 08	FY 09	FY 10	FY 10	FY 11
Retained Earnings	\$ 32,598,989	\$ 38,702,175	\$ 41,942,757	\$ 41,942,757	\$ 40,735,390
REVENUE					
Water Revenue	4,573,588	4,339,108	4,541,928	4,563,107	4,551,069
Service Establishment	43,961	34,900	30,000	30,000	30,000
Sewer Service Charge	7,619,439	7,402,878	7,598,677	7,265,792	7,265,792
Other Revenue	859,864	371,083	464,228	213,728	171,500
Total Revenues	13,096,851	12,147,969	12,634,833	12,072,628	12,018,361
EXPENSES					
Water Treatment Plant	845,133	950,656	1,014,987	973,355	1,027,279
Water Distribution System	1,078,115	1,177,820	1,256,256	1,237,688	1,262,476
Wastewater Collection	568,234	590,461	651,518	653,414	673,389
Wastewater Treatment	988,533	1,252,877	1,324,563	1,078,800	1,218,988
Town Administrator's Office	104,502	107,625	113,428	112,572	95,984
Personnel	58,818	60,204	68,316	68,063	66,472
Information Technology	39,807	43,363	44,343	44,397	44,858
General Services	81,197	98,573	106,646	108,368	109,570
Financial Administration	438,989	469,418	501,845	468,468	502,099
Development Administration	25,510	41,207	64,825	59,673	51,555
Office of Planning	118,162	119,072	104,288	101,894	114,701
Office of Engineer	259,836	280,905	251,783	235,303	267,087
Public Services Administration	186,130	202,533	215,643	217,621	221,168
Parks & Recreation	0	31,220	31,200	31,200	31,220
Attorney's Fees	37,041	28,587	37,500	24,750	24,750
Insurance Costs	86,968	91,591	91,983	95,899	98,348
Non-Departmental Accounts					
Special Appropriations	758,180	836,838	741,594	805,852	805,894
Debt Service & Depreciation	3,667,377	4,554,977	4,264,218	4,764,238	4,489,871
Total Expenses	9,342,532	10,937,927	10,884,934	11,081,556	11,105,708
Revenue over (under) expenses	3,754,319	1,210,042	1,749,899	991,072	912,653
Retained earnings appropriation	0	0	0	0	0
Non Operating Revenue	792,921	310,260	250,000	75,000	100,000
Capital Contribution	1,555,946	1,796,272			
Operating Transfer	0	(75,993)	0	0	0
Capital Outlay/Projects	0	0	(2,276,844)	(2,273,438)	(2,986,000)
Undesignated	38,702,175	41,942,757	41,665,811	40,735,390	38,762,044
Ending Balance	\$ 38,702,175	\$ 41,942,757	\$ 41,665,811	\$ 40,735,390	\$ 38,762,044

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Retained Earnings	\$ 32,598,989	\$ 38,702,175	\$ 41,942,757	\$ 41,942,757	\$ 40,735,390
REVENUE					
Water Revenue	4,573,588	4,339,108	4,541,928	4,563,107	4,551,069
Service Establishment	43,961	34,900	30,000	30,000	30,000
Sewer Service Charge	7,619,439	7,402,878	7,598,677	7,265,792	7,265,792
Other Revenue	859,864	371,083	464,228	213,728	171,500
Total Revenues	13,096,851	12,147,969	12,634,833	12,072,628	12,018,361
EXPENSES					
Personnel	1,997,364	2,064,106	2,136,624	2,147,327	2,152,940
Operating Expenses	1,482,650	1,907,709	2,110,700	1,795,930	2,029,192
Administrative Charges	1,349,992	1,482,706	1,539,816	1,472,310	1,529,464
Insurance	86,968	91,591	91,983	95,899	98,348
Special Appropriations	758,180	836,838	741,594	805,852	805,894
Debt Service & Depreciation	3,667,377	4,554,977	4,264,218	4,764,238	4,489,871
Total Expenses	9,342,532	10,937,927	10,884,934	11,081,556	11,105,708
Revenue over (under) expenses	3,754,319	1,210,042	1,749,899	991,072	912,653
Retained Earnings Appropriation	0	0	0	0	0
Non Operating Revenue	792,921	310,260	250,000	75,000	100,000
Capital Contribution	1,555,946	1,796,272	0	0	0
Operating Transfer	0	(75,993)	0	0	0
Capital Outlay/Projects	0	0	(2,276,844)	(2,273,438)	(2,986,000)
Undesignated	38,702,175	41,942,757	41,665,811	40,735,390	38,762,044
Ending Balance	\$ 38,702,175	\$ 41,942,757	\$ 41,665,811	\$ 40,735,390	\$ 38,762,044

The summary on the previous page shows expenses for each division of the Water and Sewer Fund. The amount of administrative fees paid to each General Fund department is shown. Insurance costs and attorney fees are indicated as well. Special Appropriations includes \$680,000 utility in-lieu-of tax paid to General Fund which is then transferred to the Library Fund.

The summary above lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The capital contributions in FY 2008 and 2009 are donated infrastructure from developers.

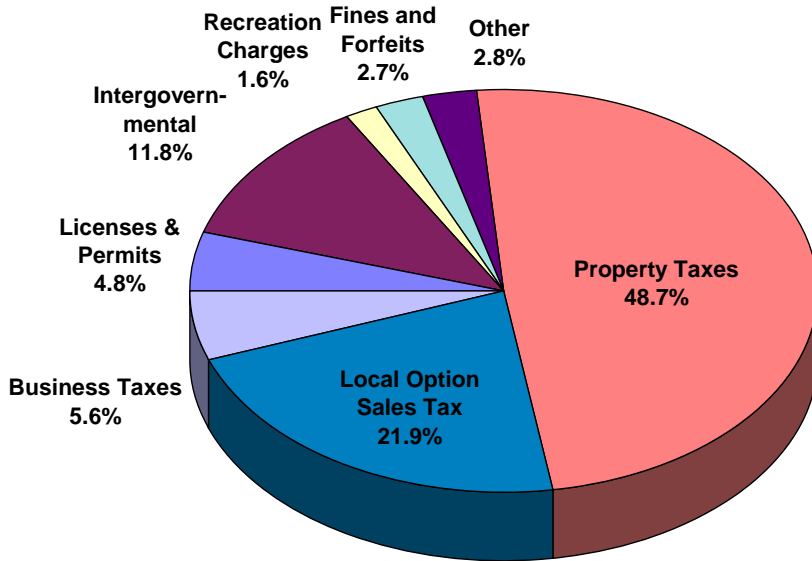
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and Sewer rates had remained the same for the previous ten years; however, in FY 2005, a sewer engineering and water and

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 in 2008, 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. The Board approved postponing the scheduled increase in fees for the FY 2011 budget. Projected revenue for FY 2011 is a decrease of .4% from the FY 2010 estimated end-of-year.

REVENUES BY SOURCE – MAJOR FUNDS

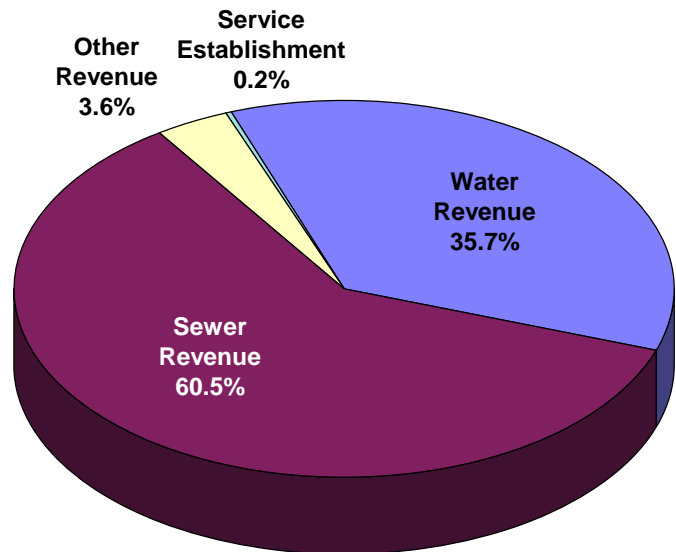
GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2011 total \$36,108,591, a .4% decrease from the previous year's budget and 2.3% above the FY 2010 estimated revenue. Property tax revenue accounts for the largest portion of total revenue at 48.7% followed by local option sales tax at 21.9%. Intergovernmental revenues make up 11.8%, and licenses and permits, 4.8%. Business taxes are 5.6%, fines and forfeits 2.7%, recreation charges 1.6%, and other revenue, which includes interest income, is 2.8% of the total.

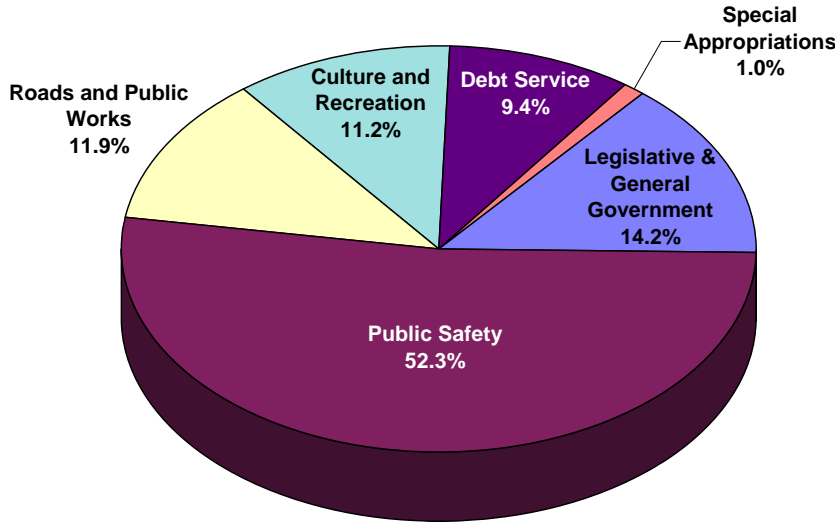
WATER & SEWER

Water and Sewer Fund revenues are expected to be \$12,018,361, a decrease of .1% below the FY 2010 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 60.5% followed by water revenue at 35.7%. Service establishment fees are 0.2% and other revenue, which includes interest income, makes up 3.6%.



EXPENDITURES BY FUNCTION - MAJOR FUNDS

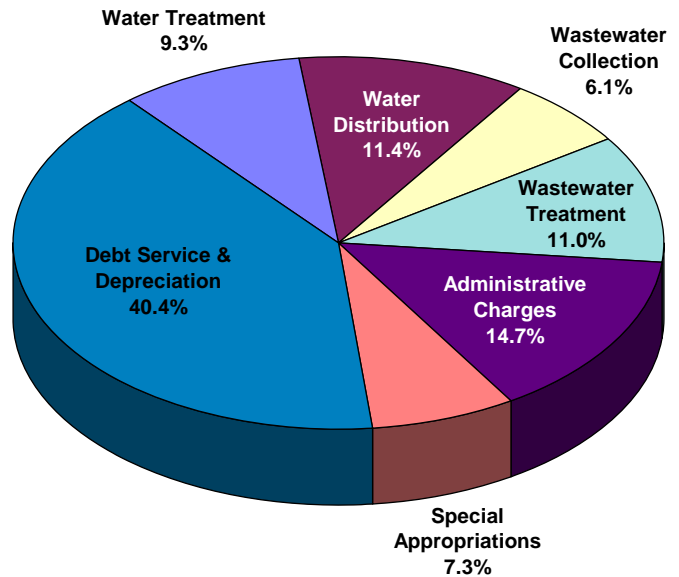
GENERAL FUND



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 52.3% of expenditures. Legislative and General Government expends 14.2%, Roads and Public Works, 11.9%, and Culture & Recreation, 11.2%. The remainder is for debt service with 9.4% and special appropriations 1.0%.

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 11.4%, Wastewater Collection 6.1%, Wastewater Treatment 11.0%, Administrative charges by General Fund departments are 14.7% of total expenses, Special Appropriations 7.3%, and Debt Service & Depreciation make up 40.4%.



DEPARTMENTAL USE OF FUNDS

Department	% General Fund	% Sanitation Fund	% Library Fund	% Water & Sewer Fund
Mayor and Board of Aldermen	100.00			
Town Administrator's Office	85.00			15.00
Financial Administration	65.00			35.00
Human Resources	85.00			15.00
Information Technology	89.61		2.19	8.20
General Services	88.22		3.74	8.04
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	56.36			43.64
Fleet Maintenance	100.00			
Streets and Drainage	100.00			
Sanitation		100.00		
Parks and Recreation	99.02		0.22	0.76
Public Utilities				
Water Treatment Plant				100.00
Water Distribution System				100.00
Wastewater Collection				100.00
Wastewater Treatment				100.00

BOARD OF MAYOR AND ALDERMEN

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

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

The 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 2011 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 FY 09	Estimated FY 10	Projected FY 11
Goal: Preserve Collierville's Heritage and Character			
# of park acres	386	496	746
# of new development projects	5	20	23
# of community events	18	22	22
Goal: Financially Sound Town Government			
% of General Fund revenues from property tax	47.3%	49.1%	48.7%
% of General Fund revenues from sales tax	22.4%	22.0%	21.9%
% of General Fund revenues from development fees	1.8%	1.9%	2.0%
% General Fund undesignated fund balance	39.1%	29.6%	25.5%
Goal: High Performance Organization			
Employee Turnover Ratio	6.8%	8.5%	6.7%
Average Response Time to Citizens Concerns (hrs) *	N/A	24.0	24.0
Goal: Be Recognized as a Regional Leader			
# of meetings held with legislators	9	20	12
Membership on regional/national boards, associations or advisory boards	5	5	5
# of leadership positions on intergovernmental committees, task force or advisory boards	15	15	15
Goal: Improve Mobility and Traffic Flow			
# road miles	261	266	278
# of lane miles overlayed	27.3	19.8	12.4
Linear feet of greenbelt trails added	7,920	3,696	7,920
Goal: Sustainable Local Economy			
# of sq. ft. of retail/commercial approved	33,683	276,473	158,000
# of residential homes constructed	50	55	60
# of industry sites visited by town staff	9	2	4
# of new businesses in Collierville	104	115	75
% increase (decrease) in sales tax revenue	(2.1)%	(5.4)%	2.0%
% dependence on 10 largest tax payers	8.94%	8.00%	8.00%
% increase (decrease) in property values	3.7%	11.8%	(0.4)%

*New measure started with FY 2010.

BOARD OF MAYOR AND ALDERMEN

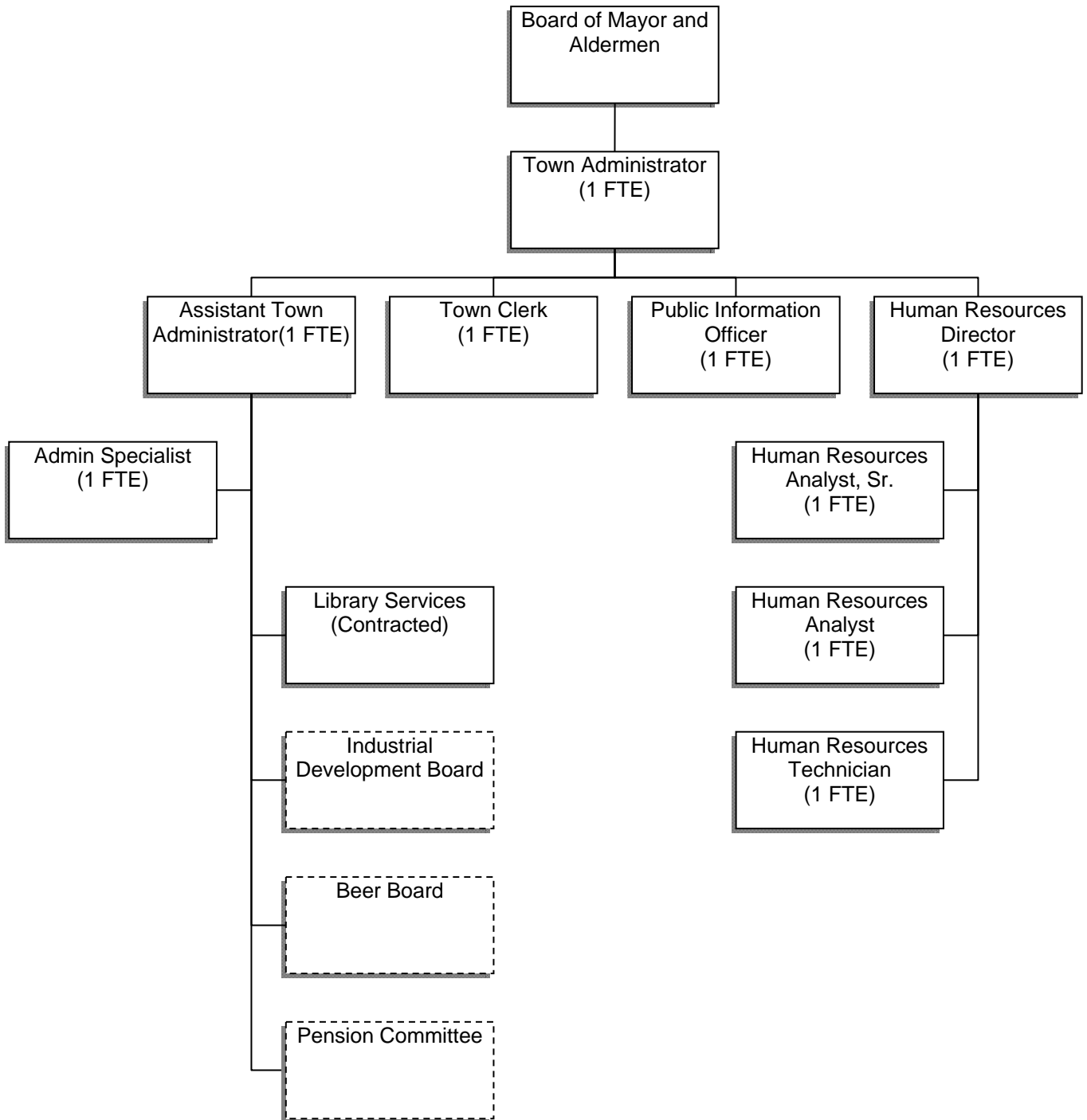
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 154,332	\$ 149,715	\$ 104,223	\$ 104,798	\$ 106,229
Operating Expense	40,695	43,222	49,047	40,733	48,401
Capital Outlay	0	3,971	0	0	0
Total	\$ 195,027	\$ 196,908	\$ 153,270	\$ 145,531	\$ 154,630
Reduction to expenditures					
Water & Sewer Fund	0	0	0	0	0
General Fund	\$ 195,027	\$ 196,908	\$ 153,270	\$ 145,531	\$ 154,630

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	6.0	\$ 39,538	6.0	\$ 39,600	6.0	\$ 39,600
Wages	1.0	43,311	0.0	0	0.0	0
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		66,866		65,198		66,629
Merit & General Adjustment		0		0		0
Other Personnel		0		0		0
Total	7.0	\$ 149,715	6.0	\$ 104,798	6.0	\$ 106,229

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.

2011 MANAGEMENT AGENDA

Top priority:

- Maintain a five-year financial projection for all Town services.
- Improve the Town's ability to monitor program effectiveness via a methodical reevaluation of our performance management practices.
- Improve Cost Benefit Analysis process so that specific components of departments' annual budget decisions may be better scrutinized and justified.
- Make employee development a more integral aspect of the Town's overall performance management strategy.

- Work to integrate Mayor's Action Center reports into the Town's overall performance management strategy by making their successful resolution a barometer of departmental efficacy.
- Work to begin implementation of portions of Downtown Collierville Small Area Plan.
- Continue efforts at community outreach through participation in community civic organizations and public speeches in order to increase public awareness of the positive impact of services provided by the Town.
- Continue emphasis on the importance of public communications by consistently working to foster a culture of openness and transparency with the media and with the individual citizen.

High priority:

- Establish a core training model for management level positions that integrates the Town's overall performance management strategy into its core curriculum.
- In order to keep pace with evolving best practices, improve CIP project planning and contract management by continually updating the Town's processes and accountability standards.
- Improve management model of performance based program evaluation by working to integrate performance management principles into the Town's institutional culture.
- Refine programs and services evaluation model through improved measurement and data collection techniques to create a more rational set of performance measures.
- Continue to improve Historic District stability and espouse policies that enhance retail sales growth.
- Continue to improve Growth Management through development process evaluation and planning policies and ordinance improvements.

Budget Summary

	Actual		Budget		Estimated		Approved	
	FY 08	FY 09	FY 10	FY 10	FY 10	FY 11		
Personnel	\$ 608,839	\$ 609,762	\$ 658,887	\$ 661,994	\$ 553,855			
Operating Expense	87,838	107,735	95,697	86,887	86,036			
Capital Outlay	0	0	1,600	1,600	0			
Total	\$ 696,677	\$ 717,497	\$ 756,184	\$ 750,482	\$ 639,891			
Reduction to expenditures								
Water & Sewer Fund	(104,502)	(107,625)	(113,428)	(112,572)	(95,984)			
General Fund	\$ 592,175	\$ 609,873	\$ 642,756	\$ 637,909	\$ 543,908			

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	5.0	\$ 435,680	5.0	\$ 432,381	4.0	\$ 354,765
Wages	1.0	6,762	1.0	27,000	1.0	27,000
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		166,541		202,613		172,090
Merit & General Adjustment				0		0
Other Personnel	1.0	780	0.0	0	0.0	0
Total	7.0	\$ 609,762	6.0	\$ 661,994	5.0	\$ 553,855

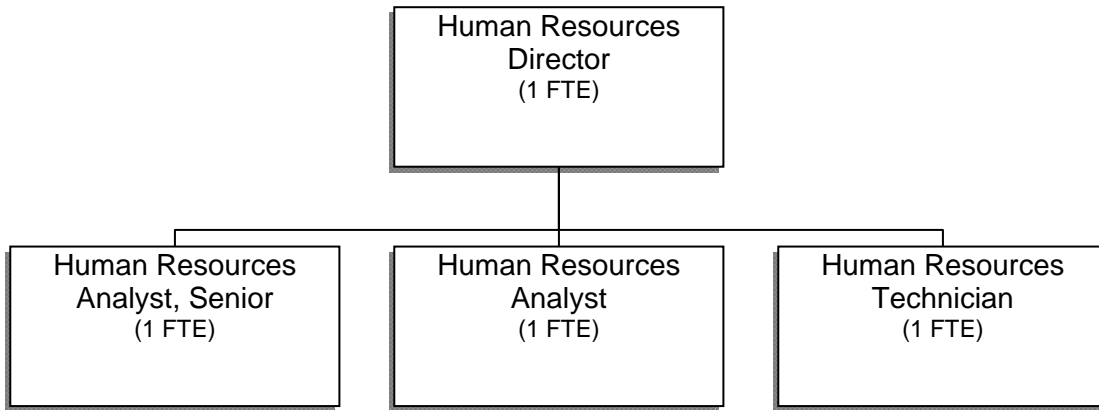
Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Total Budget Managed*	\$71,425,747	\$72,197,196	\$63,971,878
Operating Budget Variance from Actual	1.2%	3.0%	3.0%
Total Value of all Capital Projects	\$14,108,601	\$14,335,087	\$5,459,500
Total Number of Capital Projects	36	36	27
% of CIP Projects Completed on Schedule	73.3%	76.9%	81.0%
% of CIP Projects Completed Under Budget	91.7%	100.0%	98.0%
Full-Time Employees Managed	472	454	448
% of Personnel Expenses to Overall Budget	52.5%	52.7%	53.1%
# of Policy Revisions**	N/A	15	15
# of Ordinance Amendments**	N/A	12	10
Public Information			
Press Releases**	N/A	105	100
Neighborhood Email Announcement & Reports**	N/A	80	80
Public Presentations to Community Organizations**	N/A	15	18
Public Hearings Conducted**	N/A	9	9
Mayor's Action Center Requests Reviewed**	N/A	3,456	3,100

*Including CIP budget

**New measure started with FY 2010.

HUMAN RESOURCES



HUMAN RESOURCES

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

This department administers a comprehensive personnel program incorporating all aspects of equal employment opportunity. The functions of the Human Resources Office are: recruitment, selection, employment testing and retention of qualified employees, maintenance of employee and applicant records, administration of the Town's classification and compensation and employee benefit programs, new employee orientation, the employee grievance procedure, unemployment and workman's compensation, the pay for performance system, 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 2010 Accomplishments

- Professional certification (IPMA-CP) obtained by two Human Resources staff members.
- Updated Section 125 plan document to comply with new laws.
- Annual employee benefit statements completed by Human Resources staff and distributed to all employees.
- Successfully completed reduction in work force (RIF).
- Updated Personnel Policies & Procedures.
- Random drug testing program completed, including Commercial Drivers License (CDL) drivers and

public safety employees and renewed contract with drug testing agency.

- Renewed contract with insurance consultant and various insurance providers.
- Provided flu shots at no cost to employees.
- Completed annual open enrollment process for all employees.
- Coordinated the process for the development and distribution of the annual employee retirement statements.
- Conducted Request for Proposal (RFP) and subsequent contract with a new temporary services agency.
- Assisted in the processing of health insurance claims for approximately 60% of plan participants.

FY 2011 Goals and Objectives

Goal: Evaluate and update the Town's employee safety program.

Objectives:

- Establish a new safety incentive program.
- Revise safety manual.
- Develop a Town-wide post accident drug testing program.
- Establish accident investigation procedures.

Goal: Establish an internal employee website.

Objectives:

- Post internal communications, documents, job notices, newsletters, etc.

Goal: Train employees on revisions to various Federal laws.

Objectives:

- Schedule meetings and conduct training sessions with signed attendance to address changes in the following laws:
 - Family Medical Leave Act (FMLA).
 - Health Insurance Portability and Accountability Act (HIPAA).
 - Civil Rights Title VI & Environmental Justice (Title VI).
 - Sexual Harassment & Workplace Violence.

HUMAN RESOURCES

Performance Measures

Activity	Actual FY 09	Actual FY 10	Projected FY 11
Applications processed	974	783	600
Employee Orientation Programs conducted	12	11	12
New employees hired	60	29	20
Workman's compensation claims processed	68	81	75
Unemployment compensation costs	\$53,868.00	\$70,137.00	\$75,000.00
# days to process an application	3	2	2
% employees assisted with health insurance claims	50%	60%	60%
% open positions filled within 90 days	70%	85%	90%
% performance evaluations submitted to payroll by 1st pay period after being received	98%	N/A *	98% **
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	80%	55%	50%
Town wide turnover rate	6.8%	7.7%	6.0%

* Merit increases not authorized by BMA in FY 2010.

** Public Safety employees will received step increases in FY 2011, all other employees will receive a \$500.00 one-time bonus.

Budget Summary

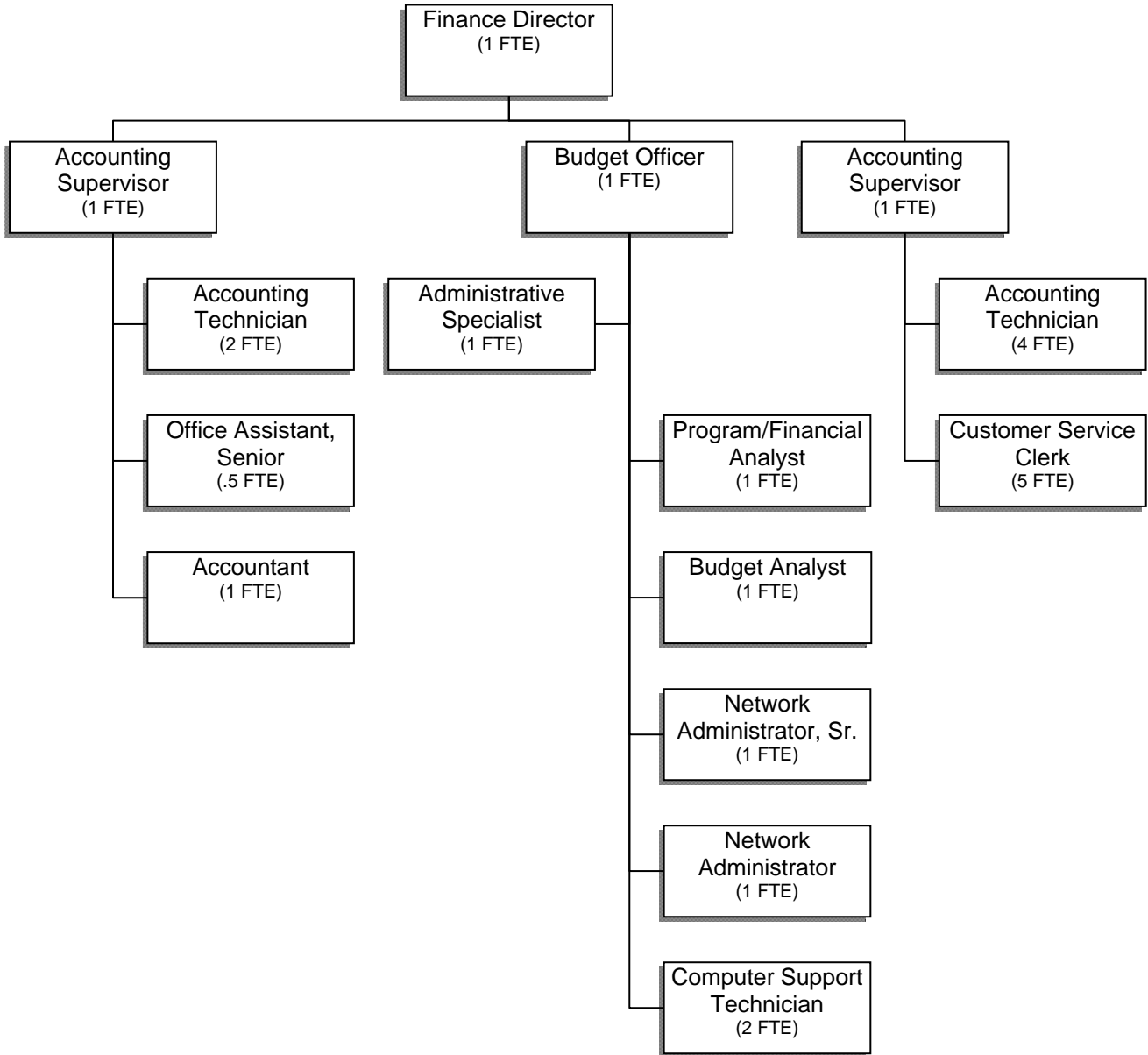
	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 317,463	\$ 333,576	\$ 343,869	\$ 344,232	\$ 346,868
Operating Expense	73,211	67,786	111,570	109,520	96,282
Capital Outlay	1,448	0	0	0	0
Total	\$ 392,122	\$ 401,362	\$ 455,439	\$ 453,752	\$ 443,150
Reduction to expenditures					
Water & Sewer Fund	(58,818)	(60,204)	(68,316)	(68,063)	(66,472)
General Fund	\$ 333,304	\$ 341,158	\$ 387,123	\$ 385,689	\$ 376,677

HUMAN RESOURCES

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	3.0	\$ 203,486	3.0	\$ 204,179	3.0	\$ 204,179
Wages	1.0	33,450	1.0	34,479	1.0	34,479
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		96,640		105,574		108,209
Merit & General Adjustment				0		0
Other Personnel	0.0	0	0.0	0	0.0	0
Total	4.0	\$ 333,576	4.0	\$ 344,232	4.0	\$ 346,868

FINANCIAL ADMINISTRATION



FINANCIAL ADMINISTRATION

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

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

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

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

FY 2010 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 2009 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2010 budget.
- Updated the Town's Travel Policy.
- Set up an accounts receivable module for billing.
- Set up a new system for filing property liens.

- Provided five training sessions to internal customers.

FY 2011 Goals and Objectives

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the fourteenth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the nineteenth 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, 2011.

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, 2010.
- 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 FY 09	Estimated FY 10	Projected FY 11
Number of adjusting entries for audit purposes	9	12	12
Percent of property tax levy collected	97.00%	95.09%	96.04%
Variance of estimated revenue to actual	2.61%	2.00%	2.00%
Variance of estimated expenditures to actual	1.19%	3.00%	3.00%
Percent of undesignated fund balance to			
General Fund expenditures	39.10%	29.62%	25.50%
Ratio of debt service to General Fund expenditures	0.09	0.10	0.09
Debt service to General Fund revenues	0.09	0.10	0.10
Total bonded debt per capita	\$1,670.18	\$1,562.37	\$1,456.35
Net bonded debt per capita	\$877.52	\$811.77	\$747.96
Internal audits performed	2	5	4
General government obligation bond rating	Aa1	Aaa	Aaa
Percent of monthly financial reports delivered by			
20th of following month	100%	100%	100%
Utility bill accounts at fiscal year end	15,494	15,637	15,793
Percent of total payments received at drive			
through window	13.1%	4.9%	4.0%
Percent of customers utilizing electronic payment options	28.8%	31.2%	35.0%
Percent of employees completing 8 hrs of			
inservice training	95%	75%	100%
Number of training sessions to internal customers	3	4	4
Situs reports reviewed	4	4	4
Times per year courtesy reminders sent	2	4	3

Budget Summary

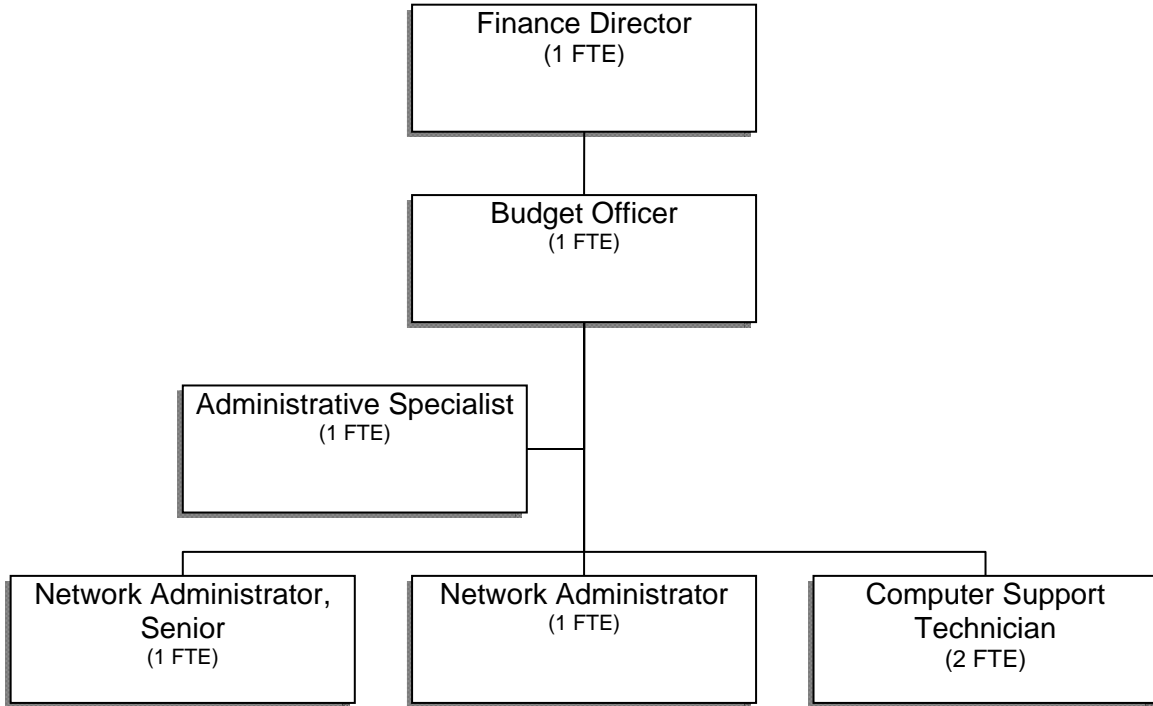
	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 1,041,897	\$ 1,132,543	\$ 1,192,074	\$ 1,122,035	\$ 1,194,421
Operating Expense	212,359	206,805	241,768	216,446	232,147
Capital Outlay	0	1,845	0	0	8,000
Total	\$ 1,254,256	\$ 1,341,193	\$ 1,433,842	\$ 1,338,481	\$ 1,434,568
Reduction to expenditures					
Water & Sewer Fund	(438,989)	(469,418)	(501,845)	(468,468)	(502,099)
General Fund	\$ 815,266	\$ 871,776	\$ 931,997	\$ 870,013	\$ 932,469

FINANCIAL ADMINISTRATION

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	7.0	\$ 426,722	7.0	\$ 406,209	7.0	\$ 429,551
Wages	12.0	353,295	12.0	351,367	12.0	364,946
Part-time	1.0	13,388	1.0	13,486	1.0	12,991
Other Compensation		0		0		0
Benefits		339,138		350,974		386,933
Merit & General Adjustment				0		0
Other Personnel	0.0	0	0.0	0	0.0	0
Total	20.0	\$ 1,132,543	20.0	\$ 1,122,035	20.0	\$ 1,194,421

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

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

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

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 2010 Accomplishments

- Purchased and installed 34 new and replacement computers and laptops.
- Installed new cabling and phone system at the Community Center.
- Relocated Parks administrative personnel from the Johnson Park house to the new administrative offices at the Community Center.

- Designed and contracted for cabling for the new Police/Court facility.
- Implemented recommendations resulting from the network assessment.
- Installed virtual private networks (VPNs) to support SCADA systems at 11 sewer lift stations.
- Upgraded the NCIC server at Police Dispatch.
- Implemented a wireless network at the Fire Administration Facility
- Installed and implemented a new Town email system.

FY 2011 Goals and Objectives

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

Objectives:

- Purchase and install 27 new and replacement computers and laptops by June 30, 2011.
- Implement web and email security appliances.
- Install a redundant email server.
- Install a new server and upgrade the Police/Court software system.
- Relocate servers to the new Patrol building and Fire Administration Facility to ensure continuation of business processes.
- Complete the relocation of Police and Court personnel and the installation of the new network and phone system at the Police/Court facility with minimum Interruption of service.
 - Coordinate with key personnel to limit disruptions to critical operations.
- Construct a public safety intranet.
- Complete the Town-wide inventory of computer assets by 6/30/11.

Goal: Maintain a high level of productivity from staff.

Objectives:

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

INFORMATION TECHNOLOGY

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Servers maintained	16	15	15
PCs maintained	368	370	373
Routers maintained	6	6	9
VLANs	6	75	75
VPNs	3	17	21
PBXs	3	3	3
Network Availability	>99%	>99%	>99%
% time spent on repairs	30%	40%	30%
% time spent on administration	70%	60%	70%

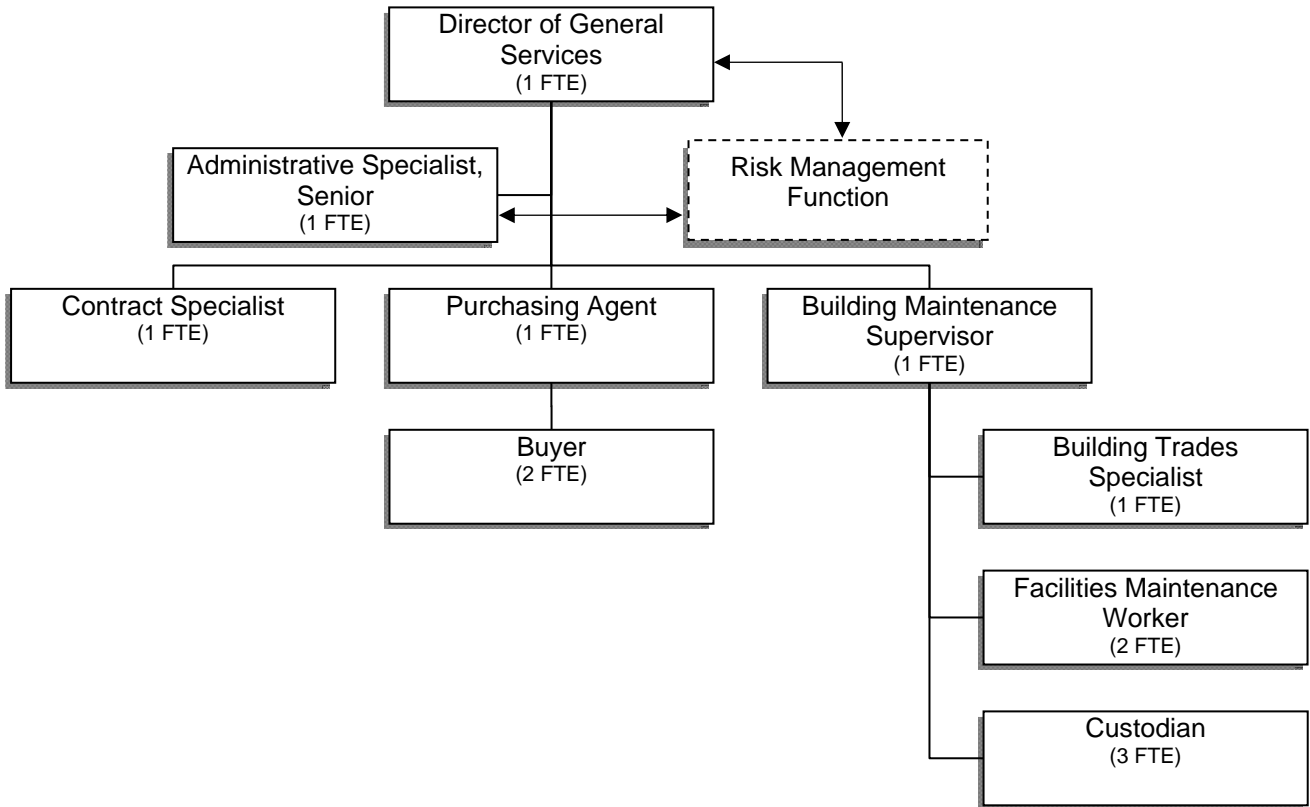
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 265,378	\$ 289,086	\$ 295,620	\$ 295,983	\$ 299,052
Operating Expense	175,745	228,534	212,746	189,115	214,593
Capital Outlay	134,145	65,497	69,000	59,179	33,250
Total	\$ 575,268	\$ 583,117	\$ 577,366	\$ 544,277	\$ 546,895
Reduction to expenditures					
Library Fund operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Library Fund capital	(12,233)	(17,331)	(7,000)	(4,583)	(2,000)
Water & Sewer Fund	(39,807)	(43,363)	(44,343)	(44,397)	(44,858)
General Fund	\$ 513,228	\$ 512,423	\$ 516,023	\$ 485,297	\$ 490,037

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
	Salaries	2.0	\$ 106,485	2.0	\$ 107,203	2.0
Wages	3.0	99,446	3.0	101,367	3.0	101,367
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		83,156		87,413		90,482
Merit & General Adjustment				0		0
Other Personnel		0		0		0
Total	5.0	\$ 289,086	5.0	\$ 295,983	5.0	\$ 299,052

GENERAL SERVICES



GENERAL SERVICES

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

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 who 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 2010 Accomplishments

- Completed Specification Writing training for all departments. Working to develop additional training topics/sessions for Town-wide training.
- Created Contract Administration and Facility Maintenance web pages. We now post current contracts on Contract Administration page that includes contract description, contract #, awarded vendor, contract term, and renewals.
- Began utilizing email and DVD as the primary/preferred means of distribution for all solicitations (non-construction bids, construction bids, requests for proposals, request for statement of qualifications, and quotations). This modification to standard operating procedure improves efficiency and dramatically reduces paper and postage costs.
- A new Building Trade Specialist position provided the means for Facility Maintenance to perform maintenance and repairs that had been previously covered by outsourced contracts.

- Work by the Contract Specialist in conjunction with Engineering and Finance staff has resulted in the receipt of reimbursements for all pay requests submitted to TDOT to date for ARRA and STP funded projects.
- A risk management consultant under contract performed a Town-wide property exposure assessment to determine the Town's existing level of risk exposure and prepared a written report of analyses and recommendations to be implemented by the Town to reduce its property liability.
- Applied for and received a \$164,400 grant from the U. S. Department of Energy relative to Recovery Act – Energy and Conservation Block Grants for continuing the Town's energy conservation program.

FY 2011 Goals and Objectives

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: Begin review/revision/write 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.

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

Objective:

- Purchasing staff will conduct a request for information solicitation for information gathering purposes to learn the pros and cons of implementing a procurement card program, and make a presentation to the Board of Mayor and Aldermen on the feasibility of establishing and managing a program.

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

Objective:

- Using the U.S. Department of Energy Recovery Act grant funding, 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, use of solar power and many more options.

GENERAL SERVICES

Goal: Research and review criteria for application to the National Institute of Governmental Purchasing (NIGP) in regard to the Outstanding Agency Accreditation Achievement Award (O4A).

Objective:

- Research, compile and review information regarding the criteria required to apply for the National Institute of Governmental Purchasing (NIGP) Outstanding Agency Accreditation and Achievement Award (O4A).

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Amount of facility work orders completed	1,061	894	910
Average cost per completed work order	\$84.17	\$86.20	\$82.00
Average number of hours spent on work orders	3.0	2.4	2.0
Property and Casualty Claims Processed	21	28	20
Total amount paid out due to claims	\$33,172.15	\$40,760.00	\$25,000.00
Number of formal bids to solicit	58	65	58
Number of formal bids awarded	47 (81%)	54 (83%)	52 (90%)
Procedural infractions found during open purchase order audits	-	-	-
Number of RFPs/SOQs solicited	11	18	9
Number of RFPs/SOQs awarded	9 (81%)	16 (89%)	7 (78%)
Contracts administered			
Total number of contracts executed	138	154	144
Term contracts	109	104	104
One-time and professional services contracts	68	50	40

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 541,316	\$ 657,152	\$ 710,976	\$ 722,451	\$ 730,469
Operating Expense	559,257	594,101	671,580	666,129	633,068
Capital Outlay	36,467	56,873	850	850	0
Total	\$ 1,137,040	\$ 1,308,125	\$ 1,383,406	\$ 1,389,430	\$ 1,363,537
Reduction to expenditures					
Library Fund	(80,762)	(41,701)	(55,947)	(55,947)	(50,959)
Water & Sewer Fund	(81,197)	(98,573)	(106,646)	(108,368)	(109,570)
General Fund	\$ 975,081	\$ 1,167,851	\$ 1,220,812	\$ 1,225,115	\$ 1,203,008

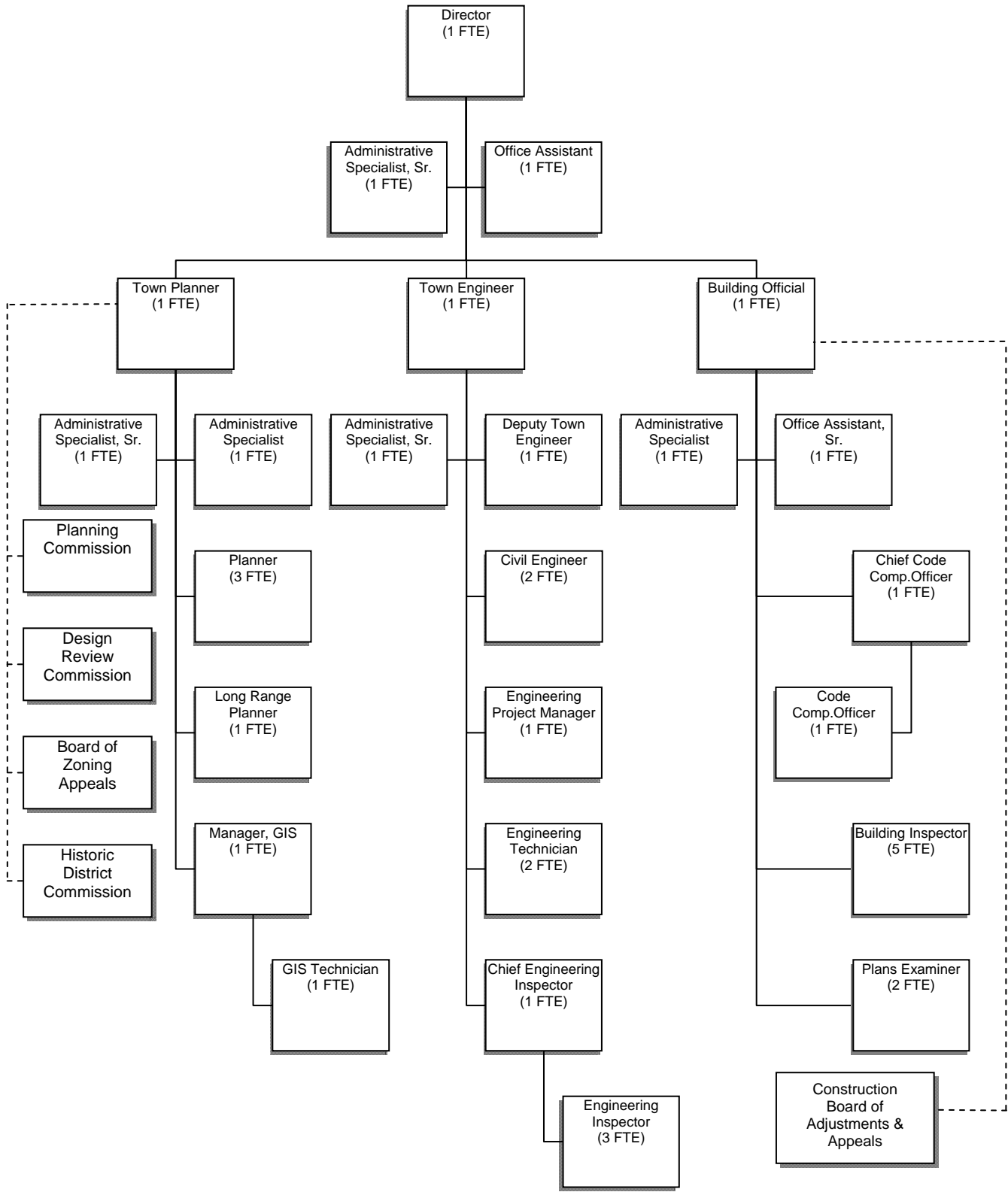
GENERAL SERVICES

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	3.0	\$ 169,580	3.0	\$ 171,621	3.0	\$ 171,621
Wages	10.0	267,492	10.0	299,616	10.0	299,616
Part-time		0		0		0
Other Compensation		2,448		2,000		2,000
Benefits		217,631		249,214		257,233
Merit & General Adjustment				0		0
Other Personnel		0		0		0
Total	13.0	\$ 657,152	13.0	\$ 722,451	13.0	\$ 730,469



DEPARTMENT OF DEVELOPMENT



DEVELOPMENT - ADMINISTRATION

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

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 70,086	\$ 157,585	\$ 314,250	\$ 286,042	\$ 233,030
Operating Expense	95,762	116,595	117,916	111,779	110,669
Capital Outlay	4,216	530	0	0	0
Total	\$ 170,064	\$ 274,710	\$ 432,166	\$ 397,821	\$ 343,699
Reduction to expenditures					
Water & Sewer Fund	(25,510)	(41,207)	(64,825)	(59,673)	(51,555)
General Fund	\$ 144,555	\$ 233,504	\$ 367,341	\$ 338,148	\$ 292,144

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	1.0	\$ 49,347	2.0	\$ 135,139	1.0	\$ 100,000
Wages	1.0	40,452	1.0	40,777	1.0	40,777
Part-time	1.0	16,602	1.0	19,924	1.0	19,924
Other Compensation		0		0		0
Benefits		51,184		90,202		72,329
Merit & General Adjustment		0		0		0
Other Personnel	0.0	0	0.0	0	0.0	0
Total	3.0	\$ 157,585	4.0	\$ 286,042	3.0	\$ 233,030

DEVELOPMENT - PLANNING

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

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

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 2010 Accomplishments

- Established a new site plan review process which provided a streamlined system and established administrative review and approval for smaller projects having lesser impacts.
- Building off of previous planning efforts over the last decade, a steering committee completed its work to draft the Small Area Plan for Downtown Collierville at the end of FY 2010. A clear vision for the "build-out" of over 700 acres in and around Downtown was created with substantial input from the community. A formal amendment to the Town's Land Use Plan, it advocates changes to many codes and ordinances to make the vision more attainable. It also recommends several priority capital improvement projects, future studies of issues such as stormwater, and plans for both an enhanced open space and improvements to the road network for Downtown.
- Comprehensive redrafting of the Town's signage regulations was substantially completed by staff and the DRC, with adoption by the BMA anticipated near the beginning of FY 2011. This project included close work with legal counsel and was precipitated by several factors. First, the Town's existing sign ordinance regulates content, which is difficult to administer, and created uneven application of sign-regulations. Second, the Town's practice of approving comprehensive sign policies exceeds the authorities of the DRC, which cannot exercise legislative power to amend the ordinance. Third, Town enforcement of private sign policies is inappropriate. The revised ordinance was modeled after sign ordinances in two other Tennessee cities, Brentwood and Franklin. Both of these ordinances have survived tests in court over content neutrality. The staff and the DRC worked diligently to calibrate the ordinance to the dimensional and quality standards that the Town has utilized over the past decade.
- Revised the long-standing produce vendor permit process which enabled Collierville's first Farmer's Market on Town Property on Washington Street in the summer of 2009, as well as its second year in 2010.
- Expanded the Town's website to disseminate information to customers including application materials, fees, plans, checklists, and agenda item exhibits. All information currently provided in paper is "mirrored" on the website.
- Created an electronic filing structure and system. The electronic filing structure is now used as the foremost file resource for new and active files.
- Phase 2 Updates of the Subdivision Regulations amendment were adopted by the PC in November

DEVELOPMENT - PLANNING

2009. The amendment covered the remaining portions of the Subdivision Regulations not significantly revised last year, including articles covering general provisions (the first article, which consolidates several articles of the current document), improvements, and design standards. Some of the topics addressed by the amendment are block standards, utility easements, ownership of open space, driveways, curb cuts, sidewalks, and underground utilities.

- Zoning Ordinance and Design Guidelines revisions were adopted in November 2009, and March 2010, respectively, to better address Lighting Standards, Zoning Ordinance and Design Guidelines amendment adopted by the BMA.
- Substituted electronic agenda packets for paper copies where appropriate and feasible, all paper packets are “mirrored” identically in electronic form and made available to officials.
- Established policy and procedure to provide a guaranteed response on all applicant forms within 10 working days of a site or development plan submission.
- Worked, along with the development of the Downtown Plan and with the newly-formed Heritage Commission, to substantially complete designs for a wayfinding system. Such a system will provide citizens, enthusiasts, and tourists easy travel from site to site. This “design phase” included new wayfinding signs, interpretive markers, and brochures funded through a Tennessee Wars Commission grant. Design implementation is a goal for FY2011.
- Began collection and population of the Stormwater database as required by the State of Tennessee.
- Provided more accurate data for the 2010 Federal Census, including an updated Boundary and Annexation Survey.

FY 2011 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:

- Create and map Traffic Analysis Zones (TAZs) and provide land use data and growth projections for the TAZs.
- Complete a general update to the 2001 Land Use Plan. The entire Town and its reserve area would be studied. Special focus subareas would also be identified for greater study as future projects, and may include:
 - Hinton Park Area/Houston Levee Extension Area

- Hwy 57/Progress Road Area (I-269/385 Impact Zone)
- Hwy 72 Corridor Plan/Small Area Plan
- Houston Levee/385 Area

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

Objectives:

- Complete a Phase 3 update of the Subdivision Regulations (subdivision process adjustments).
- Begin Phase 4 update of the Subdivision Regulations (street cross section changes), which should address street cross sections recommended in the Downtown Collierville Small Area Plan, for adoption in FY 2012.
- Revise the “conditional use” system to allow some uses to be permitted by right 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, with a major goal of the update being to streamline processes and regulations for outdoor events on private property.
- Develop an editable electronic format for the Design Guidelines format to make future changes easier.
- Update the Design Guidelines, Zoning Ordinance, etc. to address:
 - Finalize the comprehensive redrafting the Town’s signage regulations substantially completed in FY 2010, which includes both Zoning Ordinance and Design Guidelines amendments.
 - Update the tree protection and grading regulations.
 - Landscaping design (all development) and buffering for residential projects.

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

Objectives:

- Establish a more streamlined and clear commercial occupancy process.
- Inform and train all new and current Board/Commission members, in-house staff and customers regarding changes to the 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:

- Refine the recently-created project tracking database that is integrated with the new filing system.
- Implement a program to scan archived paper files and minutes from meetings into the new electronic file structure format, as well as metrics for tracking completion.

DEVELOPMENT - PLANNING

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

Objectives:

- Participate in continuing education opportunities to learn new planning trends. State law requires planners to obtain 8 hours per year of training and certified planners must obtain 32 hours every two years. GIS staff needs to participate in educational opportunities to stay on top of the rapidly changing profession.
- Make training opportunities available for all Boards and Commissions which can range from work sessions to attendance at conferences. The State requires both the Planning Commission and Board of Zoning appeals to acquire 4 hours of training per year.
- Encourage regional field trips to allow staff to observe planning and preservation efforts in other communities.
- Revise and update job descriptions and duties and develop a career ladder program based on the existing and future needs of a Planning and GIS program for a community like Collierville.
- Create handbooks for all boards and commissions.
- Update, modernize and standardize the bylaws of all boards and commissions.

Goal: Preserve the Town of Collierville's heritage.

Objectives:

- Following the wayfinding sign design phase from FY 2010, a construction phase for wayfinding signs funded through a Tennessee Wars Commission grant should be implemented.
- Work with the Town's newly-formed Heritage Commission to discover, promote, and protect our historical resources, through:
 - A report of previous and ongoing discovery of historic records of Collierville, including working with the Heritage Commission and Administration on the development of a 5-year cultural resources action plan.
 - Archival research to document civil war sites and performing archeological and or related studies of specific locations if needed.
 - Scanning of historical documents, plats, maps, and deeds for long-term storage.

Goal: Implement the recently-adopted Downtown Collierville Small Area Plan and I-269 Small Area Plan.

Objectives:

- Update the Design Guidelines, Zoning Ordinance, etc., to address or create:

- Mixed-Use or Downtown Plan Infill District/Overlay, form-based code, or similar hierarchy of zoning districts
- Clustering and conservation subdivisions.
- Traditional Neighborhood Development (TND)
- Infill compatibility
- Refined open space standards to focus on quality, visible, and usable open space.
- Parking regulations modernization.
- Develop a Livability Measures Checklist that measures a proposed project's conformance with the policies of an applicable small area plan, including, but not limited to, mixture of uses, special area or character area/design concept recommendations, walkability, interconnectivity, and neighborhood completeness.
- Create a website devoted to the implementation of the Downtown Collierville Small Area Plan.
- Apply for a Tennessee Department of Transportation (TDOT) Enhancement grant to implement the priority projects identified by the Downtown Collierville Small Area Plan.
- Develop an amendment to the current Shelby County Urban County 5-year Community Development Block Grant (CDBG) program to incorporate eligible projects as recommended by the Downtown Collierville Small Area Plan.
- Establish a Comprehensive Wayfinding Master Plan system for citizens/enthusiasts/tourists to aid in recognizing and finding the Historic Square and its surrounding neighborhoods. Such a system should build off of the sign designs created through the Tennessee Wars Commission grant during 2010, but should be expanded to include hardscape elements (sidewalks, ramps, crosswalks); light fixtures, street trees and planters, street furniture (benches, trash receptacles, bicycle racks, water fountains), parking meters, stop lights, wayfinding and street signage
- Create a photographic inventory of all nonconforming signage along the planned Highway 72 widening

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 a system of encoding properties to ensure electronic file management system will be compatible with future GIS application.
- Collection and population of the Stormwater database as required by the State of Tennessee.
- Launch a stable and reliable ArcGIS Server implementation to provide current GIS data services

DEVELOPMENT - PLANNING

for the Mayor's Action Center, Town employees, and citizens.

- Complete a GIS Audit and Needs Assessment for all departments and divisions.
- Create existing land use map (parcel-based). As part of this project, a survey of all nonresidential building spaces will be performed for the purpose of improving our commercial address database and

create a more detailed inventory of existing land uses.

- Convert the zoning map to a parcel-based map, and identify and correct any zoning discrepancies that occurred when the GIS system was initially developed from paper to electronic maps.
- Assist the Fire Department with collection of GIS points to build a database of all fire hydrants within the Town limits.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 700,317	\$ 720,143	\$ 638,170	\$ 620,711	\$ 653,302
Operating Expense	88,460	73,671	61,461	58,582	94,720
Capital Outlay	0	0	16,650	0	16,650
Total	\$ 788,778	\$ 793,814	\$ 716,281	\$ 679,293	\$ 764,672
Reduction to expenditures					
Water & Sewer Fund	(118,162)	(119,072)	(104,288)	(101,894)	(114,701)
General Fund	\$ 670,616	\$ 674,742	\$ 611,993	\$ 577,399	\$ 649,972

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	8.0	\$ 437,799	6.0	\$ 322,061	6.0	\$ 342,624
Wages	3.0	88,093	3.0	97,901	3.0	97,901
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		194,100		200,749		212,777
Merit & General Adjustment		0		0		0
Other Personnel	1.0	151	0.0	0	0.0	0
Total	12.0	\$ 720,143	9.0	\$ 620,711	9.0	\$ 653,302

DEVELOPMENT - PLANNING

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Number of Applications Received			
Rezoning (Conventional)	3	3	3
Zoning Ordinance or Guidelines Text Amendments	7	12	12
Planned Developments (New and Revisions)	4	7	7
Land Use Map or Text Amendments	3	2	2
Variances/Administrative Appeals	12	15	15
Annexation	-	1	1
Conditional Use	5	10	10
Preliminary Site Plan	7	8	8
Final Site Plan	9	7	7
Subdivision Sketch Plan	1	1	1
Subdivision Preliminary Plat	1	3	3
Subdivision Final Plat	2	6	6
Right of Way or Easement Vacation	3	5	5
Produce Vendor Permits	14	22	22
Charitable Solicitor Permits	6	6	6
Sign Permits	47	101	101
Fence Permits	10	11	11
Total Applications	134	220	220
Number of Board/Commission Reports Produced			
Board of Mayor and Alderman	78	60	60
Planning Commission	83	41	41
Board of Zoning Appeals	12	15	15
Design Review Commission	31	21	21
Historic District Commission	14	22	22
Design Review Team (DRT) Administrative Review	*	21	31
Total Reports	218	180	190
Number of Development and Pre-Application Meetings	79	90	90
Number of Administration Reviews (Zoning Letters & Business Licenses)			
Zoning Letters	16	9	9
Business Licenses	331	259	259
Field/Site Inspections	*	270	270
Average Number of Days between Application and Response	*	10	10

*Measure to begin with FY 2010

DEVELOPMENT - ENGINEERING

The Engineering Division is primarily responsible for the oversight of infrastructure installation throughout the Town. This includes improvements associated with privately funded development and 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. In-house design is performed for certain projects.

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

During FY 2010, the Division designed, reviewed, and/or developed plans and specifications and provided project management and/or inspection services for the following Town projects:

- Alcorn Village Drainage Project
- Houston Levee Phase 1B (north of Poplar Ave)
- Houston Levee Widening (south of Winchester Ave)
- Fleming Road Water line improvements
- Police Court renovations
- St. George School Turn Lane
- Highway 72 medians
- Shelton Rd/Verlington Dr Intersection Improvements
- Lateral J drainage basin modeling
- Sanders Creek erosion control project
- Wolf River Boulevard improvements
- White Church renovation
- Water Plant # 2 additions
- West Street Sidewalks
- Walnut Street Sidewalks
- Bailey Station Rd/Poplar Ave Signal Improvements
- Downtown Plan
- Winchester Road Resurfacing
- Byhalia Road from 385 south to Holmes Rd
- Installation of new School Signals
- Various Town Park sidewalk projects
- Various Drainage projects

During FY 2010, the Division worked with engineering consultants after the July rainfall event that created widespread Town flooding to determine areas that required immediate action to prevent future flood damage. Several small projects were identified that could minimize local flooding, and design was begun to correct the minor problems that were identified by the consultants. It became apparent that a comprehensive approach to addressing drainage complaints was necessary, and the Lateral J modeling study and analysis was initiated to facilitate a long range program of capital improvements to minimize future flooding and drainage complaints. The Lateral J model is the first of the nine basin models that will be developed by the Town that will comprise the Town Stormwater Master Plan.

In addition, the Division managed the Development Agreement Contracts and inspections for 95 residential or commercial projects at various stages of development.

FY 2010 Accomplishments

- Continued to improve electronic record keeping system for development process.
- Developed a ranking process for Capital Projects.
- Designed projects in house that saved the Town an estimated \$100,000 in design fees. Projects that were designed in-house included the following:
 - St George School Turn Lane
 - Houston Downs Detention Pond
 - Rosewood Plantation Detention Pond upgrades
 - West Street Sidewalks
 - Suggs Park Detention Pond
 - Rutledge Cove Detention Pond
 - Rhetts Way Drainage Improvements
 - Shelton/Collierville Arlington Rd Intersection
 - Wolf River Blvd median curbs
 - Burley Rd Drainage Improvements
- Acquired American Recovery and Reinvestment Act of 2009 (ARRA) funding for Houston Levee Road Medians.
- Acquired CDBG funding for sidewalks on West Street.
- Initiated town-wide program to model drainage basins.
- Initiated the use of Context Sensitive Solutions (CSS) program to add medians on Highway 72.
- Organized training seminars that included TDEC and Certified Arborist to discuss stormwater management permitting, tree protection, and methods to stabilize ditches as well as a traffic planning and analysis seminar.
- Worked with other departments to improve the site plan review process.
- Rewrote the Development Agreement for Non-Residential, Mixed Use, and Multi-Family Site Plans.

DEVELOPMENT - ENGINEERING

- Continued monitoring the Water quality of Nonconnah Creek and Wolf River.
- Revised and posted Standard Construction Drawings and construction specifications for subdivision infrastructure on the Town of Collierville Website.

FY 2011 Goals and Objectives

Goal: Develop programs to identify and prioritize projects for the Town Capital Investment Program (CIP).

Objectives:

- Improve the ranking system for Capital Projects, incorporating “green” evaluation criteria.
- Develop cost estimates of CIP projects and potential future liabilities to facilitate long range financial planning.

Goal: Enhance multi-modal transportation system and improve traffic flow.

Objectives:

- Develop a comprehensive list of recommended street improvement projects based on the Long Range Transportation Plan and Traffic Analysis Zones (TAZ) modeling, complete with systematic plan for constructing the improvements. Complete list in FY 2011.
- Complete construction of Shelton Rd/Verlington Dr intersection.
- Complete construction of the entire section of Wolf River Boulevard between Byhalia Road and Wolf River/Shelton/Verlington Drive.
- Coordinate the construction of medians on U.S. Highway 72 with the Tennessee Department of Transportation (TDOT).
- Complete construction on Houston Levee Road Phase 1B.
- Complete construction on Houston Levee Road medians between Winchester Road and Bailey Station.
- Complete repaving of Winchester Road between Byhalia Road and Bailey Station.
- Adopt an updated Master Road Plan, establish a Major Bicycle Plan, a Town Truck Route Plan, and update the Pedestrian Greenway Plan.
- Complete Bailey Station and Poplar Avenue signal improvements.
- Complete repaving of Byhalia Road between Shelby Drive and south Town limits.
- Install school flashers at various schools.
- Install video detection for traffic signals at Frank & Byhalia and Winchester & Byhalia.
- Construct turn lane at Shelton Road and Collierville Arlington Road intersection.

Goal: Develop Stormwater Master Plan and meet MS4 Permit Requirements.

Objectives:

- Develop a comprehensive list of recommended drainage improvements based on drainage basin modeling studies, complete with a systematic plan for constructing the improvements. Complete three of nine major drainage basin models in FY 2011.
- Implement improvements based on the studies from the July 2009 Flood Studies.
- Seek CDBG funding for Alcorn Village Drainage Improvements.
- Design and construct miscellaneous drainage projects around Town to help reduce flooding.
- Revise stormwater design standards and adopt a revised Stormwater Manual.
- Propose a new stormwater fee structure for consideration by the BMA.
- Adopt new inspection processes in conformance with new stormwater MS4 permit.
- Submit Annual MS4 Stormwater Report.
- Increase water quality monitoring on Wolf River and Nonconnah Creek.
- Improve public awareness of stormwater issues by developing special stormwater section on Town web page.
- Conduct public meetings on a quarterly basis to discuss stormwater issues and provide updates on current projects.

Goal: Establish and maintain Town’s development regulations and inspection processes to ensure high quality development.

Objectives:

- Establish a re-inspection system to help detect any major construction errors and stormwater issues.
- Adopt the revised standard Development Agreement for Residential and Commercial Subdivisions, which defines developer responsibilities and modernizes procedures while protecting the Town’s interests.

Goal: Improve employee job satisfaction and knowledge/ performance.

Objectives:

- Provide onsite and offsite training opportunities for each employee, with the goal of providing required Professional Development Hours (PDH) for Town Professional Engineers and certification or re-certification of Field Personnel.
- Encourage continuing education and professional development.
- Encourage and support cooperation and communication with other Town divisions and departments.

DEVELOPMENT - ENGINEERING

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Private Development projects			
Number of Projects Reviewed (site plans, plats, etc.)	27	30	35
Number of New Residential Lots Approved (plats recorded)	5	41	90
Amount Approved Commercial/Industrial (sq. ft.)	147,429	260,260	225,325
Average Plan Review Time (Number of Days)	9	10	7
Percent of Reviews within 3 weeks	77.0%	80%	95%
Capital Investment Program			
Number of Capital Investment Projects - Design Start	7	18	5
Number of Capital Investment Projects - Design Complete	7	25	12
Number of Capital Investment Projects - Bid Opening	N/A	12	19
Number of Capital Investment Projects -Construction Start	16	19	15
Number of Capital Investment Projects -Construction Complete	15	4	6

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 929,508	\$ 1,007,242	\$ 882,005	\$ 825,643	\$ 936,715
Operating Expense	93,585	111,901	125,128	115,570	131,633
Capital Outlay	41,402	4,477	0	0	0
Total	\$ 1,064,496	\$ 1,123,620	\$ 1,007,133	\$ 941,213	\$ 1,068,348
Reduction to expenditures					
Water & Sewer Fund	(259,836)	(280,905)	(251,783)	(235,303)	(267,087)
General Fund	\$ 804,660	\$ 842,715	\$ 755,350	\$ 705,910	\$ 801,261

Staffing Summary

	Actual		Estimated		Budget	
	FY 09	FY 10	FY 10	FY 11	FY 11	FY 11
Salaries	7.0	\$ 432,026	6.0	\$ 351,935	6.0	\$ 380,360
Wages	7.0	274,736	5.0	218,153	6.0	258,769
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		295,287		255,555		297,586
Merit & General Adjustment		0		0		0
Other Personnel	1.0	5,194	0.0	0	0.0	0
Total	15.0	\$ 1,007,242	11.0	\$ 825,643	12.0	\$ 936,715

DEVELOPMENT – CODE ENFORCEMENT

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

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

Construction Codes is charged with the responsibility of permitting, review and inspection of all new construction within the Town. Certified plans examiners and inspectors monitor the design and construction of all structures to ensure the built environment in which we live, eat, shop, play, and worship 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. The standards promote aesthetics, livability, and protect the general welfare.

FY 2010 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.
- The Building Official implemented a policy and procedure to change the seismic design category for the Town from a "D" to a "C" to encourage new development in the Town. A hearing was held by the Town of Collierville Construction Board of Adjustments and Appeals on December 3, 2009 to affirm the Building Official's decision.
- Adopted multiple handicap accessibility codes to maintain compliance with State law and provide flexibility aimed at promoting mixed use projects and downtown redevelopment.
- On March 10, 2010 the Division entered into a program with the Finance Department to assist them in collecting business license fees from the contracting community as prescribed by State law.
- Began implementation of the new energy code requirements.
- Implemented the MAC system and embraced the new responsibilities.
- Continued to implement and refine cross-training program for the building trades inspectors to inspect

for zoning code compliance issues. Baseline data was collected in fiscal year FY 2010 that shows a total of 5,576 building trade inspections and 3,376 zoning code inspections were completed by the building trade inspectors (total excludes cases worked by remaining zoning code officers). Based on 240 workdays per year per inspector this equates to a standard of 4.65 building trade inspections and 2.82 zoning code inspections per building trade inspector per day.

- Targeted the Greenhills Subdivision for zoning code compliance resulting in 131 Town initiated cases. Compliance in these cases improved neighborhood aesthetics and helped to prevent a drop in property values.
- To help reduce the chances of localized flooding, made a proactive educational effort to inform Town residents not to block storm sewer grates.
- The total number of building trade inspections was 5,596 for the fiscal year, with a pass rate of 84.39 %.
- The building trade inspectors have been able to gain compliance through education and personal contact with property owners thus avoiding any court actions for this fiscal year.
- The completion time for commercial plan reviews continues to be 10 working days.
- Held an 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.

FY 2011 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.
- Initiate a new small business program by which the Division will be able to communicate the requirements to open a business in Collierville. Form a committee of small business owners and solicit input from them to make the new small business program a success.
- 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 and - starting with the most recent and working back chronologically - proactively close the permits or

DEVELOPMENT – CODE ENFORCEMENT

conduct final inspections as may be appropriate. The administration staff will begin a program that identifies and resolves existing, open miscellaneous permits in order to measure the effectiveness of the new program.

- 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 manner 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 ensure that developments are being maintained as approved.
- Inform the contracting community direction in that the Town of Collierville has adopted the 2003 Energy Conservation Code and the methods they will have to implement in order to comply.

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

Objectives:

- Establish 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 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.
- Monitor the number of inspections (both building trades and zoning code) to ensure that adequate inspection time is provided for life safety (building trades) and zoning code enforcement. The industry standard for the number of trade inspections per day per inspector to ensure all life safety issues have been adequately addressed is 8. At the point that building trade inspectors are averaging 8 trade inspections per day, it is expected that their available time for zoning code enforcement will be minimal and we will be unable to provide the same level of service as we currently provide in this area. Thus, at the point we reach 8 trade inspections per inspector per day, additional staffing will be requested.

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.
- Assist each employee with a professional development program suited to their individual interest and the needs of the division.
- Provide cross training to ensure the current level of service expected of the division due to man hours missed because of vacation, sick or other time off and a reduced staff.

DEVELOPMENT - CODE ENFORCEMENT

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 994,450	\$ 1,060,262	\$ 794,551	\$ 778,631	\$ 757,048
Operating Expense	57,847	57,038	54,873	45,832	39,775
Capital Outlay	12,980	16,103	0	0	0
Total	\$ 1,065,277	\$ 1,133,403	\$ 849,424	\$ 824,463	\$ 796,823

Staffing Summary

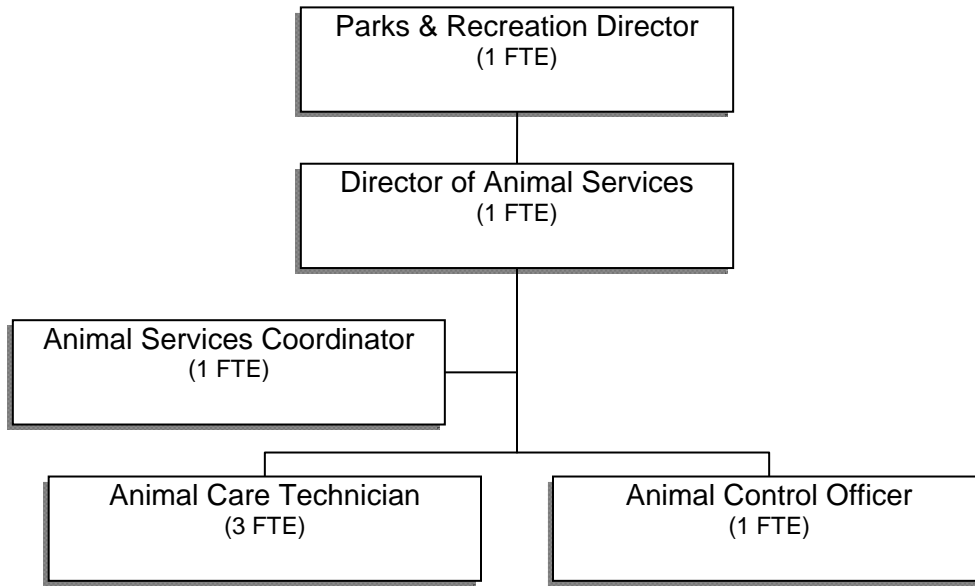
	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	2.0	\$ 129,273	2.0	\$ 129,708	2.0	\$ 129,708
Wages	16.0	634,382	10.0	417,716	10.0	392,295
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		296,607		231,207		235,046
Merit & General Adjustment		0		0		0
Other Personnel		0	0.0	0	0.0	0
Total	18.0	\$ 1,060,262	12.0	\$ 778,631	12.0	\$ 757,048

DEVELOPMENT – CODE ENFORCEMENT

Activity	Code Compliance Activity		
	Actual FY 09	Estimated FY 10	Projected FY 11
Zoning Code Compliance Activity			
New Cases			
Town Staff Initiated	*	2,990	3,065
Citizen Initiated	230	522	535
Total New Cases	230	3,512	3,600
Open Cases Carried Over From Previous Month	*	168	172
Permit Activity - Key Indicators			
Number of Commercial/Industrial New Buildings or Expansions	*	9	9
Amount of Commercial/Industrial Square Footage Permitted	*	97,608	100,048
Number of Commercial/Industrial Buildouts	*	65	67
Amount of Commercial/Industrial Buildouts (sq.ft.)	*	117,656	120,597
Number of Single Family Units Permitted	50	54	55
Number of Multi-Family Units Permitted	*	0	0
Total Units Permitted	50	54	55
Construction Activity			
Number of Permits			
Building	558	598	613
Electrical	577	501	514
Plumbing	509	477	489
Mechanical	602	655	671
Total Permits	2,246	2,231	2,287
Number of Inspections			
Building	2,204	1,402	1,437
Electrical	2,037	1,548	1,587
Plumbing	2,485	1,719	1,762
Mechanical	1,056	886	908
Total Inspections	7,782	5,555	5,694
Number of Failed Inspections	2,224	879	901
Number of Courtesy Inspections	1,398	412	422
Average Number of Inspections per Work Day	4.8	4.4	4.5
Rate of Past Inspections (%)	71.0%	84.0%	86.0%
Financial Tracking			
Fees			
Building	\$234,015	\$172,838	\$177,158
Electrical	\$62,480	\$45,240	\$46,371
Plumbing	\$47,715	\$40,152	\$41,155
Mechanical	\$86,820	\$83,200	\$85,280
Re-Inspections	\$43,455	\$23,010	\$23,585
Building Plans Review	\$64,533	\$58,400	\$59,860
Other (Sign, Fence, etc.)	\$16,465	\$11,539	\$11,827
Total Fees	\$555,483	\$434,379	\$445,236
Valuations			
Dwelling	\$18,599,750	\$17,925,655	\$18,373,796
Commercial/Industrial	\$31,416,598	\$23,894,131	\$24,491,484
Miscellaneous	\$6,623,709	\$7,944,862	\$8,143,484
Total Valuations	\$56,640,057	\$49,764,648	\$51,008,764

*Measure to begin with FY 2010

ANIMAL SERVICES



ANIMAL SERVICES

Animal Services is under the direction of the Parks and Recreation Director. The Division consists of the Animal Services Director, the Animal Services Coordinator, one Animal Control Officer, 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.

The vision of Animal Services is to provide humane leadership 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 2010 Accomplishments

- Received \$54,759.11 in donations..
- Mark Luttrell Women's Correctional Center PAWS Prison Dog program where the inmates obedient train dogs. Over 50 dogs have benefitted from this program.
- Created partnership with AT&T to provide outlet to present programs to the community through sponsorship of booth at annual Collierville Expo.
- Worked in conjunction with surrounding counties animal control agencies.
- Animal Services Director serves on the Animal Control Association of Tennessee Board of Directors.
- Continued microchipping program for identification of Shelter and community animals which has resulted

in the microchipping of 4500 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 Scouts project at the Animal Shelter.
- TNR program for feral (wild) cats. 473 cats have been trapped, health checked, tested for disease, spayed or neutered, given a 3 year rabies vaccine, and relocated to barns and grain warehouses. This program has lowered our euthanasia rate, reduced our intake of kittens and provided a more compassionate solution to our feral cat issue.
- Over 2,680 hours for court appointed community service for minor offenses have been served at the shelter.
- Kids Camp brought in 160 children for humane education instruction
- Channel 5 Saturday Pet of the Week bringing adopters from Arkansas, Mississippi and Tennessee to our shelter.
- The Animals on The Avenue at Carriage Crossing adoption off site location sponsored by The SPCA of Memphis
- St. George's High School adopted CAS as their charity, volunteering over 300 hours and raising over \$2,500 worth of pet supplies and donations.

FY 2011 Goals and Objectives

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

Objectives:

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

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

Objectives:

- Keep protocols and procedures current and compliant with national standards.
- Review operating procedures routinely.
- Meet with staff and volunteers to address concerns or issues.

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

Objectives:

- Humane education presentations to civic groups, schools and clubs.
- Animal control officers in the field enforcing animal ordinances.

ANIMAL SERVICES

- Promote rabies and microchip drives to increase pet identification.
- Provide information to low income families for spay and neuter options.
- Promote pet owner responsibility.

Goal: Provide training and education for staff and volunteers.

Objectives:

- Encourage participation in opportunities to learn new animal welfare trends.
- Build a stronger TEAM between staff and volunteers.
- Staff participation in volunteer recruitment and training.

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

Objectives:

- Restructure the Paws program to increase rotation of dogs at the Mark Luttrell Women's Correctional Center.
- Enhance our exposure with more promotion through radio, television and publications.
- Continue TRN (Trap, neuter and Relocate) in target areas.
- Promote "The Animals on the Avenue".
- Increase our seasonal event planning with Carriage Crossing.
- Recruit new locations for off site pet adoptions.

Goal: Promote adult animals to reduce long term housing.

Objectives:

- Designate a volunteer to maintaining and updating Petfinder.com.
- Utilize rescue groups and animal transfer options.
- Encourage adult cat and dog adoption through special fees and incentives.
- Increase support through local merchants and business sponsorships.
- Recruit more foster homes.

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

Objectives:

- Offset medical expenses by receiving \$10,000 in donations to help with injured and abused animals.
- Secure grants, additional funding and services for the animal shelter through agencies such as SPCA of Memphis (Society for the Prevention of Cruelty to Animals), PETS MART Charities, Assisi Foundation of Memphis, Pedigree, Pet-Friendly Spay/Neuter grant and local veterinarians.
- Use our part time and temporary employees for holidays.

ANIMAL SERVICES

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Animals taken in at shelter	1,625	1,700	1,700
Percent of animals taken in that were:			
Surrendered	19.0%	20.0%	20.0%
Strays brought in	81.0%	80.0%	80.0%
Percent of animals:			
Adopted out	67.0%	70.0%	60.0%
Reclaimed	12.0%	15.0%	20.0%
Euthanized	19.0%	25.0%	20.0%
Animals picked up DOA	2.0%	25.0%	25.0%
Animals reclaimed	196	200	200
Animals euthanized	296	350 **	320
Animals picked up DOA	25	25	25
Animals adopted out	943	1,000	1,000
Adoption of other pets (chickens, rabbits, goats, etc.)	10	10	10
TNR (Trap, Neuter, Relocate)	155	100	100
Total Adoptions	1,108	1,110	1,110
Animals spayed/neutered at shelter:			
Dogs			
Spayed	207	225	225
Neutered	230	225	225
Cats			
Spayed	283	300	300
Neutered	237	250	250
Animals served by no cost spay/neuter program*	15	50	50
Total Spay and Neuters	972	1,050	1,050
Number of Kids Camp attendees	180	200	200
Number of humane education			
Adults	250	250	250
Children	1,200	1,200	1,200
Animal Control Officer pick-up	700	700	700
After hour call-outs	15	25	25
Dog bites	31	25	25
Court appointed service hours	3,714	3,700	3,700
Number of volunteer hours	16,000	18,000	18,000
Total number of hours	19,714	21,700	21,700

* This measure is dependent upon grant availability and funding.

** FY 2010 Animal Euthanizations measurement includes 30 procedures performed in veterinarian's office.

ANIMAL SERVICES

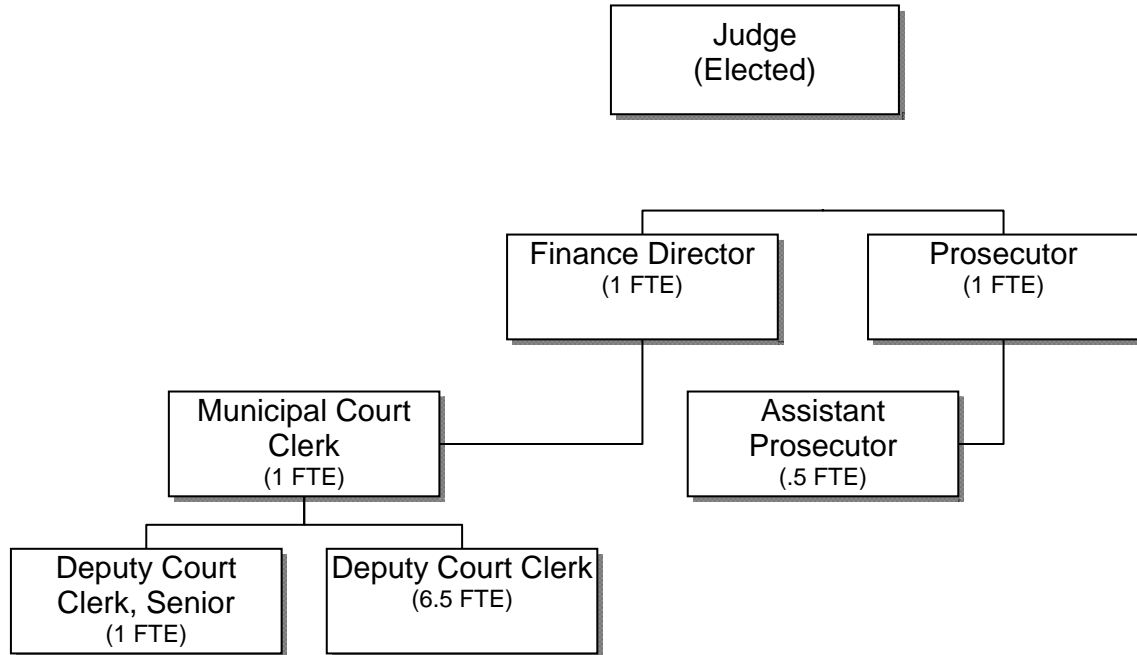
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 327,476	\$ 310,635	\$ 345,595	\$ 337,913	\$ 339,386
Operating Expense	130,460	139,125	146,377	143,550	111,787
Capital Outlay	2,129	10,000	0	0	0
Total	\$ 460,065	\$ 459,760	\$ 491,972	\$ 481,463	\$ 451,173

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	1.0	\$ 57,973	1.0	\$ 58,644	1.0	\$ 58,644
Wages	5.0	136,649	5.0	132,526	4.0	130,244
Part-time	2.0	11,505	2.0	22,130	2.0	22,130
Other Compensation		2,890		1,000		2,500
Benefits		101,617		123,613		125,868
Merit & General Adjustment		0		0		0
Other Personnel		0	0.0	0	0.0	0
Total	8.0	\$ 310,635	8.0	\$ 337,913	7.0	\$ 339,386

MUNICIPAL COURT



MUNICIPAL COURT

This is a municipal court with general sessions jurisdiction. This court exercises original jurisdiction over all misdemeanor cases. Felony cases are heard up to the preliminary hearing stage in this court. In addition, the court decides traffic cases and city ordinance violations. There is one Judge who presides over six or seven permanent court dates a month and as many times as needed for special court. 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 2010 Accomplishments

- Completed plans for new court facility.
- Met with Police Staff to develop procedure for scheduling incarcerated defendants on the court docket during jail renovations.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts, MTAS, and Department of Safety.
- Reviewed and modified employee job assignments to improve efficiency.
- Provided courtroom training for two (2) court employees.
- Provided basic Microsoft Excel training.
- Processed collection agency payments within three (3) business days.
- 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.
- Planned and managed court docket without increase in court sessions.
- Consistently met deadlines to edit and enter court data, process court orders and judgments, and prepare court dockets the business day following the court session.
- Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department

of Safety within three (3) business days of the court judgment.

- Provided docket report to requesting attorneys within five (5) business days prior to court's arraignment docket.
- Collected \$1,140,000 in court revenue.
- Collected \$25,852 in city litigation fees to be used for court and police expansion and renovation.
- Collected \$7,655 in courtroom security fees to be used for enhancing court security.
- Enhanced financial procedures to balance petty cash and account for all fines and fees collected by the Court and to identify, correct, and reduce overages and shortages.

FY 2011 Goals and Objectives

Goal: Move to new court facility.

Objectives:

- Re-evaluate procedure, workflow, employee job assignments, docket schedule and equipment needs to enhance efficiency and productivity.
- Monitor docket schedule for incarcerated defendants transported during jail renovations.

Goal: Improve efficiency of court functions.

Objectives:

- Process and prepare Court Docket the next business day following the court session.
- Re-evaluate financial procedures to enhance accountability.
- Finalize Department of Revenue Fines, Fees, and Litigation Tax Return Report to electronically gather fees collected for disbursement to the State.
- Monitor balance reports for payment accuracy.
- Monitor timing for election of second Judge position.
- Monitor amendments to state statutes for compliance with state law.

Goal: Enhance internal and external customer service performance.

Objectives:

- Modify traffic citation and court abstract to comply with amendments in state law for reporting driver information and violations to Tennessee Department of Safety.
- Provide job-related training for all court employees by June 30, 2011.
- Judge and Court Clerk to complete required Administrative Office of the Courts and Department of Safety training program.
- Judge to attend General Sessions Judicial Conference.
- Maintain current staff levels to process increasing caseload.

MUNICIPAL COURT

- Accept online payments through a third party vendor, establish credit card payment system, and obtain an ATM in court lobby.
- Provide docket report to requesting attorneys five (5) business days prior to court docket.
- Electronically report traffic-related judgments and failure to appear/ pay cases to Department of Safety by the fifth business day after the court judgment.
- Complete and submit monthly financial reports and disbursements to the state, county, and internal agencies by the 15th of each month.
- Process and submit delinquent accounts for collection by the 15th of each month.

Goal: Enhance collections of fines and court cost.

Objectives:

- Maximize revenue collections by providing additional payment options, monitoring collection agencies' recovery of funds, and promptly receipting and reporting payment transactions.
- Collect \$1,000,000 in court revenue.
- Collect \$26,000 city litigation tax for court expansion and police renovation.
- Collect \$8,000 in courtroom security fees for enhancing court security.
- Monitor, process, and submit delinquent traffic tickets to collection agency by the 15th day of each month.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 549,929	\$ 583,640	\$ 606,913	\$ 616,878	\$ 622,228
Operating Expense	52,138	57,870	72,710	69,685	91,145
Capital Outlay	0	0	0	0	0
Total	\$ 602,067	\$ 641,510	\$ 679,623	\$ 686,563	\$ 713,373

Staffing Summary

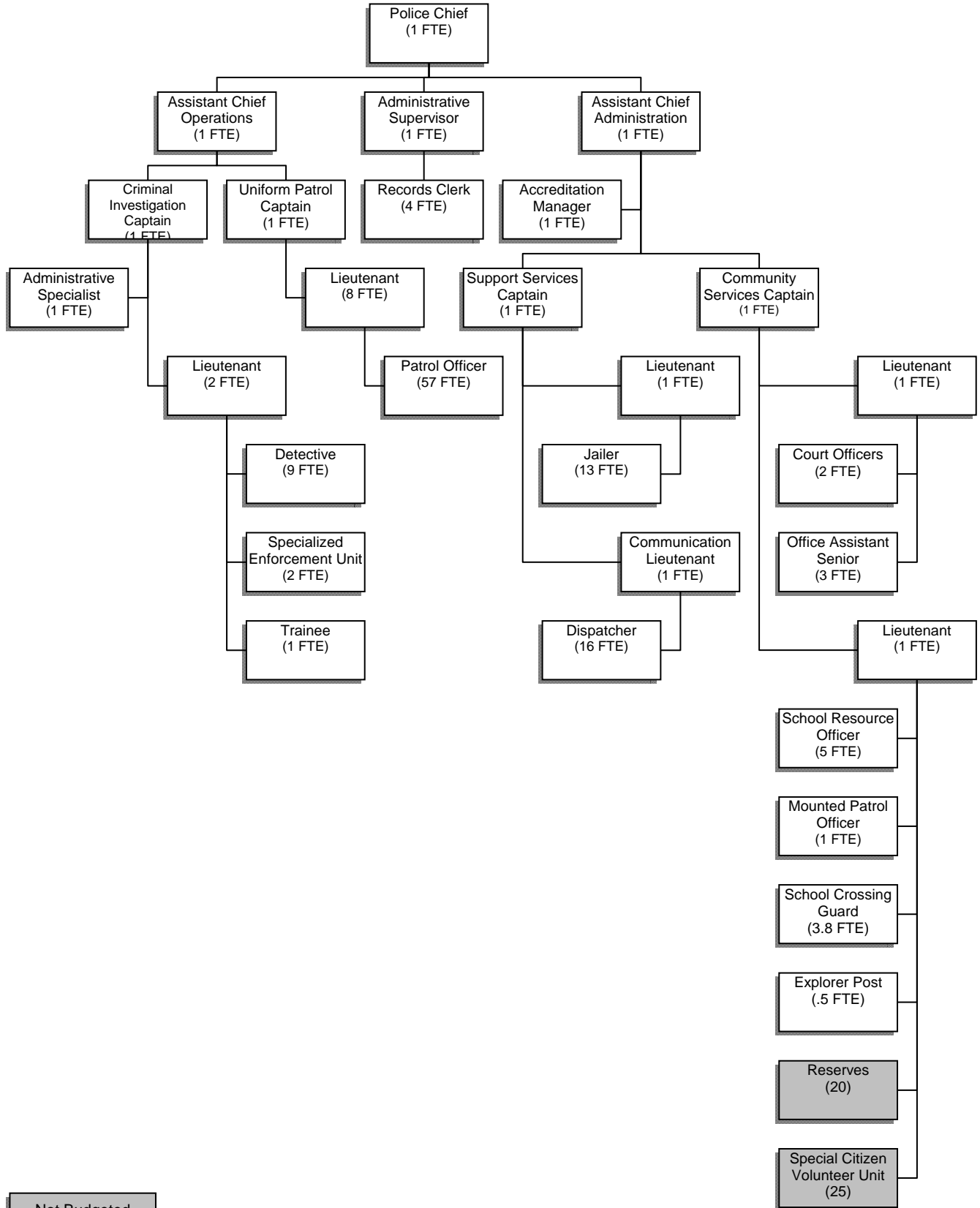
	Actual		Estimated		Budget	
	FY 09	FY 10	FY 10	FY 11	FY 11	FY 11
Salaries	2.0	\$ 109,595	2.0	\$ 111,695	2.0	\$ 119,028
Wages	7.0	219,524	7.0	219,948	7.0	216,378
Part-time	4.0	82,472	4.0	83,414	4.0	83,797
Other Compensation		0		0		0
Benefits		172,049		201,821		203,025
Merit & General Adjustment				0		0
Other Personnel	0.0	0	0.0	0	0.0	0
Total	13.0	\$ 583,640	13.0	\$ 616,878	13.0	\$ 622,228

MUNICIPAL COURT

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Total Charges			
Charge Dispositions	16,128	17,936	18,300
Held to state (Grand Jury)	391	408	415
Guilty plea	1,105	1,225	1,250
Guilty verdict	113	173	177
Dismissed with cost	4,107	4,025	4,100
Dismissed without cost	1,122	1,822	1,855
Not guilty	27	10	15
Traffic Forfeit (paid after court judgment)	1,739	1,408	1,450
Active pac (unpaid tickets)	786	1,209	1,235
Other (nolle prosequi)	1,478	1,821	1,855
Total Cases			
Case Dispositions			
Criminal cases	1,769	2,069	2,110
Traffic cases	10,417	10,556	10,770
Other	198	733	700
New case files prepared for court docket	6,021	6,824	6,950
Total cases on docket	17,052	19,131	19,515
Percent of cases disposed	73%	70%	70%
Defendants w/misdemeanor dispositions	1,177	1,320	1,345
Warrants processed	458	475	485
Subpoenas issued	1,013	831	850
Traffic tickets processed	10,512	9,602	9,800
Parking tickets processed	443	369	380
Traffic ticket cases paid (closed status-without court hearing)	4,288	4,130	4,212
Scheduled court docket			
Sessions	142	142	142
Days	71	71	71
Revenue collected	\$1,074,339	\$1,124,120	\$1,147,000
Cash Bond Activity			
Cash Bonds Posted	\$241,444	\$220,500	\$225,000
Cash Bond Forfeits	\$21,500	\$14,480	\$14,800
Cash Bonds Transferred to fines	\$132,847	\$140,963	\$143,700
Cash Bonds Refunded	\$169,313	\$93,107	\$94,000
Criminal Collection Accounts			
Criminal accounts turned over for civil action	344	257	265
Criminal fines/cost turned over for civil action	\$234,824	\$193,450	\$197,319
Criminal fines/cost recovered by civil action	\$34,930	\$24,978	\$25,478
Criminal fines/cost disbursed to court by civil action	\$26,931	\$18,817	\$19,194
Criminal fines/cost returned uncollectable	\$65,939	\$44,010	\$44,800
Traffic Collection Accounts			
Unpaid traffic tickets turned over for collection	432	505	525
Traffic fines/costs turned over to collection agency	\$141,425	\$157,843	\$161,000
Traffic fines/costs recovered by collection agency	\$38,299	\$51,507	\$52,537
Traffic fines/costs disbursed by collection agency to court	\$34,560	\$43,809	\$44,765
Traffic fines/cost Agency suspended collections	\$118,089	\$23,581	\$24,050

POLICE DEPARTMENT



Not Budgeted Positions

POLICE DEPARTMENT

The Collierville Police Department continues to provide a diverse and highly visible range of public safety services designed to enforce laws and regulations, protect life and property, and support Town government in the accomplishment of its mission. As a customer-oriented service provider, the professional staff utilizes innovative law enforcement programs as well as established community policing techniques to provide a full range of services to the Collierville community. These programs along with our commitment to working with citizens make Collierville a safe place to live, work and play.

The Office of the Chief of Police carries out the general supervision of the department using an executive staff that consists of an Operations Assistant Chief, an Administrative Assistant Chief, and a civilian Administrative Assistant. Within the agencies organizational structure are four major divisions. These divisions are placed under the direction of an Assistant Chief and are divided functionally depending on their mission. Departmental operational divisions are committed to ensuring the safety and peaceful enjoyment of all residents and visitors to Collierville, and developing strong teams to deliver the highest level of police service. They consist of Uniform Patrol and Criminal Investigations. The Department's administration components consist of the support elements of the Police Department such as Support Services, Community Services and Accreditation management. They are committed to providing a high level of specialized police services in support of overall operations of the Police Department.

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

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

and Combined Service Unit that investigates illegal narcotics.

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

Community Services The Community Services Division's primary focus is to educate the public on crime issues and their prevention and to improve public/police communications by working with Community Organizations to solve problems. This division is also responsible for supplying specialized support services for the basic delivery of police services in addition to those of general patrol. This division is commanded by a Captain and staffed with two Lieutenants, Mounted Patrol Officers, School Resource Officers, Volunteer Reserve Officers, School Crossing Guards, Training/public relations office, the Law Enforcement Explorer Post and the Special Citizen Volunteer Program members. The members of each specialized unit are assigned to positions based on their respective specialization/training to promote and achieve department goals and objectives.

FY 2010 Accomplishments

- In October of 2009, the Department acquired a police canine increasing the effectiveness in patrol operations for suspect apprehension, vehicle sniffs for narcotics and building searches.
- Building expansion and renovation project of the Police Station and Court House began in June 2009 with completion expected in fall 2010.
- The Department of Justice awarded the department \$39,500 in grant funds to upgrade our wireless in-car camera system.
- The Department of Homeland Security/Memphis UASI awarded the department \$42,228 for interoperable communications.

FY 2011 Goals and Objectives

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

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Share information on successful strategies internally and externally.
- Continue to develop partnerships to address crime trends.
- Maintain a high level of marked police car visibility – perception and deterrence.

POLICE DEPARTMENT

- Identify and analyze changing crime trends and formulate successful crime fighting strategies.
- Enforce traffic laws and code violations.
- 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, 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.

Objectives:

- Analyze traffic crash data.

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

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

Objectives:

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

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

Objectives:

- Continue to give presentations to various civic groups and organizations upon request.
- Continue to support the neighborhood watch groups and establish new groups.
- Use drug education and a positive police image at the elementary school level as a prevention investment in our future.
- Continue to support and expand the Police Explorer program.

POLICE DEPARTMENT

Performance Measures

Statistics	Actual CY 09*	Estimated CY 10*	Projected CY 11*
Population	44,869	45,766	
Sworn Officer Complement	99	99	99
Civilian Employees	39	39	39
Volunteers	25	25	25
Reserves	15	15	15
Explorers	12	12	12
Total Incoming/Outgoing Phone Calls	110,461	112,670	114,923
# of Calls Officers Dispatched On	39,906	40,704	41,518
Alarm Calls	2,449	2,489	2,539
911 Calls	949	968	988
Traffic Warnings	9,396	9,584	9,775
Traffic Citations	9,349	9,536	9,726
Total DUIs	105	107	110
Total Crashes	963	982	1,002
Auto Thefts	32	32	35
Burglaries	112	114	116
Larcenies	683	697	711

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

Activity	Actual CY 09*	Estimated CY 10*	Projected CY 11*
Calls for Service	44,869	45,766	46,681
Average Response Time	3:45	3:55	3:59
Officers per 1,000 Population	2.21	2.16	2.16
Assigned Criminal Cases to CID	1,285	1,311	1,337
Percentage of Criminal Cases Cleared	61%	62%	63%
FBI Part I Offenses Clearance Rate	54.98%	56.08%	57.25%
Prisoners Processed	1,817	1,853	1,890

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

POLICE DEPARTMENT

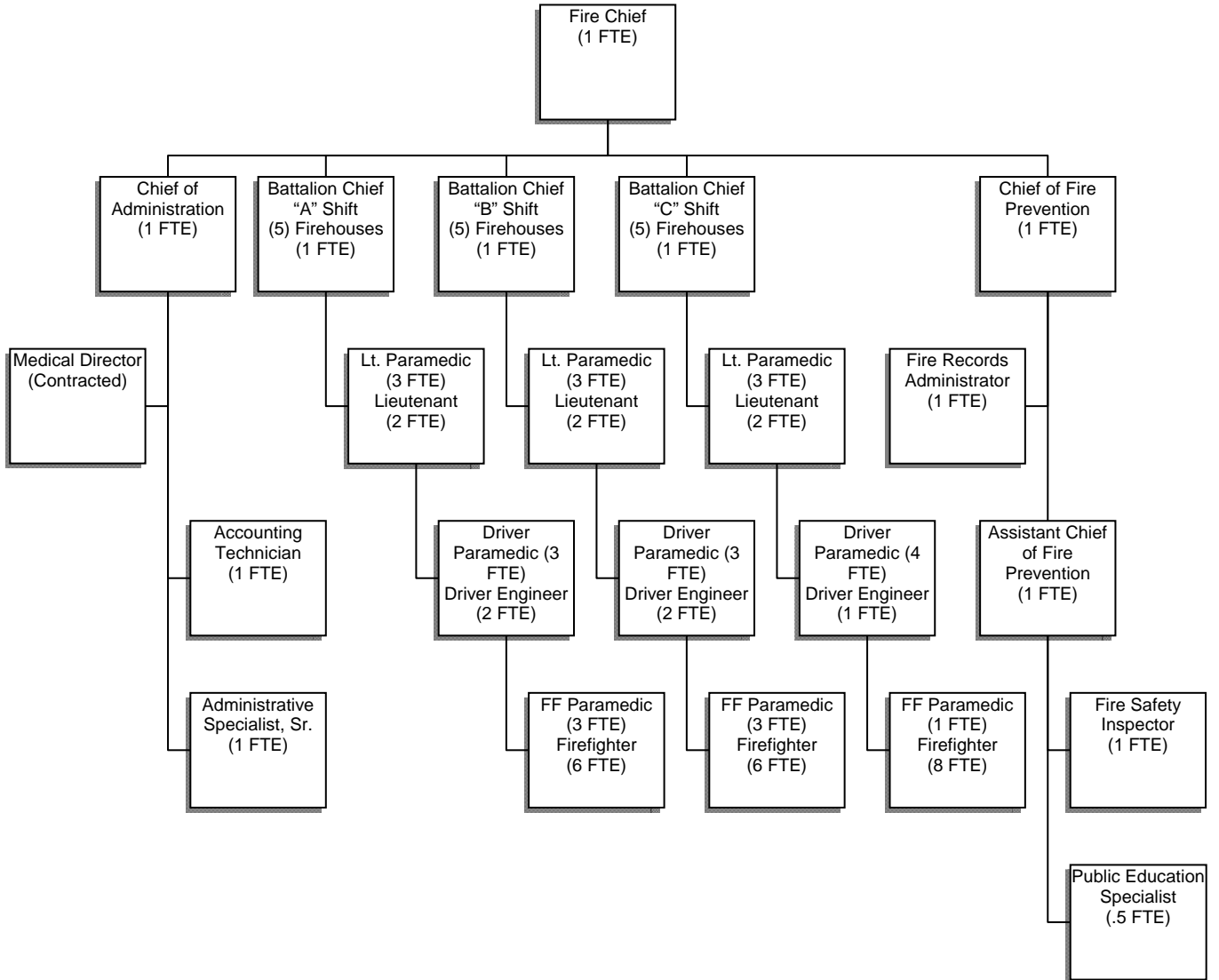
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 7,920,602	\$ 8,493,865	\$ 9,224,891	\$ 8,980,288	\$ 9,245,708
Operating Expense	842,735	861,073	879,808	842,534	885,917
Capital Outlay	243,507	302,715	213,578	213,499	23,987
Total	\$ 9,006,843	\$ 9,657,653	\$ 10,318,277	\$ 10,036,321	\$ 10,155,612

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	9.0	\$ 647,479	9.0	\$ 655,274	9.0	\$ 655,274
Wages	130.0	4,924,008	129.0	5,080,509	128.0	5,162,737
Part-time	17.0	92,826	17.0	89,357	17.0	95,822
Other Compensation		222,803		183,163		180,400
Benefits		2,605,565		2,971,985		3,063,027
Merit & General Adjustment		0		0		88,448
Other Personnel	1.0	1,183	0.0	0	0.0	0
Total	157.0	\$ 8,493,865	155.0	\$ 8,980,288	154.0	\$ 9,245,708

FIRE DEPARTMENT



FIRE DEPARTMENT

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

This department is dedicated to customer service, both internally and externally. We will respond to all requests efficiently and take pride in providing the highest quality of service with an attitude of professionalism. We will always consider the benefit of our services to those whom we serve. We shall provide complete emergency, fire and advanced emergency medical service for the community. We will be innovative in learning and embracing new technologies and services. Our training will continually be improved and reflect the ever-changing technological advances. We will share our success, and listen and learn from others.

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

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

•**Office of the Fire Chief** is responsible for overall applied strategic and operational planning, formulating

departmental policy and coordinating activities of the various divisions to achieve established planned goals and objectives. This office is key in providing vision and leadership to the members and in providing a healthy environment for employee development and moral. It is the Fire Chief's responsibility to provide direction to the organization and evaluate the capabilities of meeting the specific needs of the community. It is also the central point of contact for citizen and government inquiries.

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

•**Emergency Operations** (temporarily reassigned to the Fire Chief) provide life safety, fire protection and customer service to the community through the delivery of Fire Suppression and Protection, Specialized Technical Rescue Operations, Hazardous Materials Incident Control Measures and Preplanning. The division also has the responsibility of planning, directing, supervising, revising and publishing all monthly training schedules, training publications, standard operating procedures, memos, letters and such other publications as may be required for the establishment, conduct, and implementation of an effective training program. Responsibilities also include developing written standard operating procedures and maintaining current records on all personnel covering the

FIRE DEPARTMENT

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

FY 2010 Accomplishments

- Implemented a 12-month pilot program partnering with TargetSafety and National Fire Protection Association for on-line Fire Service Continuing Education. Personnel logged in 2,281 hours of training. The intent of the program was to provide up-to-date certified training and attempt to reduce cost associated with time/travel by performing training in-house.
- Received 3-year renewal accreditation on Exempt Jurisdiction exemption to continue to conduct plans review and fire safety inspections through comprehensive audit process conducted on-site by State Fire Marshal's Office. The purpose of this state audit was to ensure Fire Marshal's Office is adequately enforcing its codes and is performing reviews of construction plans and specifications required under TCA codes.
- Received annual accreditation to provide Advanced (paramedic) Life Support Emergency Medical Services through comprehensive audit process conducted on-site by Tennessee Department of Health and Environment. The purpose of this state audit was to ensure the fire department EMS program was complying with state rules and regulations.
- Implemented a uniform and systematic program for the inspection of buildings and occupancies by fire company personnel. The intent of such inspections is to locate common fire hazards and initiate action for their abatement.
- Reorganized and implemented a new high-density filing system for fire safety inspections records and employee training records in order to reduce space and audit records for compliance with State Rules and Regulations.
- Reorganized the three fire management zones within each of the five fire districts for better management of the fire districts; to equalize the work load between shifts and for accountability.
- Audited and cross-referenced all 1,210 street names in the Town's GIS Data Layer along with the 35,423 geodata 9-1-1 data entries and compared them with MLG&W, Shelby County 9-1-1 and AT&T to implement the AlertCollierville Program.
- As a joint project with the GIS Department, we inventoried and collected hydrant data on each of the 3,256 fire hydrants in town and assigned a unique identifier with latitude/longitude GPS coordinates in order to create an accurate master hydrant water map. This will assist with maintenance, asset inventory, accountability and Insurance Survey Office-ISO credit.
- Developed an effective Standard Operating Procedure (SOP) Manual related to Emergency Operations. It will serve as a valuable resource for personnel seeking a clear understanding of operational issues, and will facilitate compliance with current laws, regulations, and standards.
- Performed a Master Capital Asset Inventory to provide control and accountability over capital assets and to gather and maintain information needed for the preparation of financial statements for the Finance Department.
- Served as subject matter expert on joint town evaluation team for RFP proposals for Cellular Phones and Emergency/Mass Communications Systems.
- Upgraded all communications (mobile, portable, outdoor warning sirens, firehouse alerting systems) from wide to narrow-banding in compliance with Federal Communications Commission (FCC) mandates
- Purchased 27 ruggedized (water-proof) portable radios and assigned to Emergency Operations to eliminate complete radio failures at working structure fires for firefighter safety
- As a joint project with Homeland Security; paramedics Administered 192 doses H1N1 Influenza Vaccines to all public safety employees and other at-risk employees in town.
- In order to reduce infant deaths, the fire department implemented a "Baby Safe-Haven Program" to ensure parents of unwanted infants have a viable option of dropping infants off at firehouses instead of abandoning newborns.
- Secured \$2,620 in grant funding to purchase Public Services an Automatic External Defibrillator to be placed at critical infrastructure facility (Waste Water / Water Treatment)
- Secured \$42,228 in grant funding to purchase Public Services a Mobile Diesel Generator, which will be utilized to run critical infrastructure within the Town's Public Utilities Division in the event of a power outage.
- Secured \$19,329 in grant funding to purchase seven cross-band (VHF-450 trunking) vehicle repeaters for connectivity and electrical interoperability capabilities between local and interagency organizations to coordinate CBRNE response operations.
- Secured \$34,460 in grant funding to purchase five Dual-Band (VHF/800) Portable Radios for interoperability capabilities other mutual-aid agencies.
- Secured \$14,350 in grant funding for 41 EMT's/Paramedics to attend Hands-On EMS Disaster Training; Improvised Explosive Device-

FIRE DEPARTMENT

Mass Casualty Incident Building Collapse/Anatomy Lab course at the Medical Education & Research Institute.

- Secured \$41,321 in grant funding for 15 personnel to attend and obtain technician level certification in Rope Rescue, Confined Space, Structural Collapse, Trench Rescue and Water Rescue.

FY 2011 Goals and Objectives

Goal: Improve the Town's overall ISO rating and achieve a classification of 2. By reducing our current rating it will reduce the annual insurance cost associated with fire protection to the citizens and business owners within our community.

Objectives:

- Improve the quantity of evolution training.
 - Single-Company Drills: Each required engine company and ladder company along with the personnel that staffs the engine and ladder company must have eight (8) training sessions per year and the drill must be three (3) hours long per drill.
 - Multi-Company Drills: Each required engine company and ladder company along with the personnel that staffs the engine/ladder companies must have four (4) joint training sessions per year and the drill must be three (3) hours long per drill.
 - Night Drills: Of the single company and multi-company drills, you must have two (2) training sessions per year, which must be completed at night and these drills must be three (3) hours long each.
 - Automatic-Aid Training: QUARTERLY half-day multi-company drills, with automatic-aid companies and these drills must be three (3) hours long each.
- Conduct In-House Daily Company Training.
 - Company Training: Each firefighter must complete twenty (20) hours of training per month / 120 hours per year at the firehouse as assigned by the Battalion Chief.
- Web-Based Training.
 - Each firefighter will be assigned a minimum of four (4) one-hour web-based training classes to complete each month as assigned by Fire Administration.
- Conduct Firefighter Professional Development Training.
 - Officer Training: Each company officer within the department must have two (2) days (minimum 6 hours per day) training per year covering leadership subjects related to fire suppression.

- Driver/Operator Training: Each driver/operator must have four (4) half-day (minimum three hours) training sessions each year.
- Each company member should have radiological and hazardous materials recognition and monitoring training; each member must receive one (1) half-day (minimum three hours) training session for each subject each year.

Goal: Improve fire hydrant maintenance and tracking Program to receive maximum credit from ISO, and establish an overall long term inventory program that will benefit Fire, Public Utilities and Engineering.

Objectives:

- Locate and inventory specific information on all fire hydrants within the Town's Water Distribution System.
 - Each week for a minimum of (6) hours, personnel will physically go into the field and drive each street with a specific fire management zone and locate, identify the type, and GPS the location of fire hydrants.
 - This information will be downloaded into the Town's GIS system and inventory tracking numbers assigned and plotted onto the Town map.
 - Labels will be made by our personnel that will include a bar code and the assigned GIS number. Personnel will then physically place this specific assigned label on each fire hydrant within our community. (Labels are UV and carry an 11-yr warranty.)
- Perform Inspections and Preventative Maintenance on all fire hydrants within our community.
 - Each engine company will perform a specific twenty one (21) point inspection on all fire hydrants within their fire management zone. To receive maximum ISO credit this will be conducted twice a year.
 - Each engine company will flush all fire hydrants in their fire management zone once per year to ensure rust and sediment removal from the system, and proper water flow.
 - Each fire company will be assigned a bar code reader; they will simply scan the hydrants as they are serviced. Once they have returned to the station this device will upload to the main Fire House tracking program for accurate records.

Goal: Develop three (3) Fire Management Zones within each assigned firehouse district. Assign one (1) Fire Management Zone to each of the three shifts.

Objectives:

- Divide as evenly as possible within each station district three distinct management zones:

FIRE DEPARTMENT

- Each shift is assigned a specific Fire Management Zone for a twelve (12) month period.
- The shift is specifically responsible for all activities within this Fire Management Zone, pre-planning, public education, fire hydrant maintenance etc.
- After the twelve month period, the assigned shifts rotate clockwise to the next Fire Management Zone.

Goal: Conduct Pre-fire Planning inspections to gather information about facilities that will assist personnel in controlling fire emergencies in these facilities.

Objectives:

- Establish a list of all commercial facilities within each fire management zone to be pre-planned.
- Establish types of facilities to be pre-planned - commercial, industrial, and institutional.
- Assign facilities to company personnel.
- Each facility should be pre-planned by company personnel twice a year to receive maximum credit from ISO.
- Establish a list of specific information that will be gathered concerning facilities that will assist personnel.
 - Provide a building sketch with all site features.
 - Identify interior building features such as firewalls, elevators, stairs etc.
 - Identify type of occupancies within the facility and each floor if more than one.
 - Identify all service shut-off locations.
 - Fire protection features: water mains, sprinkler connections, fire pumps.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 5,577,501	\$ 6,082,786	\$ 6,090,711	\$ 6,033,246	\$ 6,139,644
Operating Expense	879,333	868,259	778,498	748,864	855,417
Capital Outlay	248,495	5,561	44,325	44,325	0
Total	\$ 6,705,329	\$ 6,956,605	\$ 6,913,534	\$ 6,826,435	\$ 6,995,061

Staffing Summary

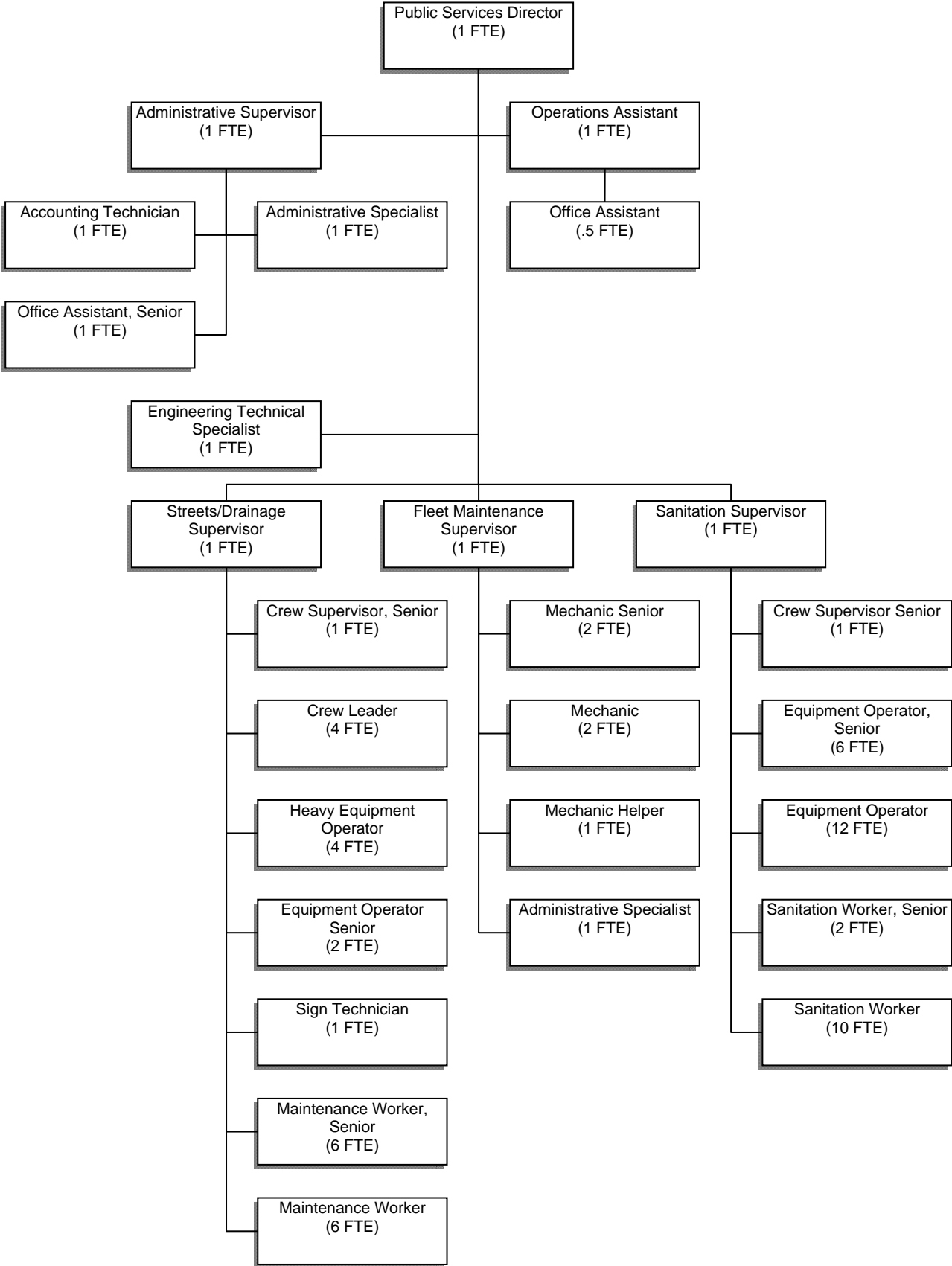
	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	7.0	\$ 565,363	6.0	\$ 487,896	6.0	\$ 487,896
Wages	63.0	3,312,796	62.0	3,307,075	62.0	3,318,946
Part-time	3.0	57,187	1.0	20,118	1.0	23,863
Other Compensation		345,327		275,392		285,593
Benefits		1,801,804		1,942,766		1,996,803
Merit & General Adjustment		0		0		26,544
Other Personnel	1.0	308	0.0	0	0.0	0
Total	74.0	\$ 6,082,786	69.0	\$ 6,033,246	69.0	\$ 6,139,644

FIRE DEPARTMENT

Performance Measures

Activity	Actual CY 09	Estimated CY 10	Projected CY 11
Population	44,944	44,944	45,104
Total Number of Calls	2,549	2,700	2,849
Avg Response Time (min:sec)	4:44	4:51	5:06
Fire Dollar Loss	\$590,854	\$904,659	\$747,757
Dollar Value Saved	\$9,636,170	\$11,143,072	\$10,389,621
Fire Dollar Loss per Capita	13.15	20.13	16.58
Structure Fires	42	50	53
Vehicle Fires	9	20	21
Outside Fires	42	40	42
Other Calls (Public Assistance & Alarms)	779	786	829
Emergency Medical Calls	1,677	1,766	1,863
Percent of Calls that are false alarms	15.53%	13.45%	14.19%
Civillian Injuries	0	4	0
Civillian Fatalities	0	0	0
Mutual Aid Given	32	38	40
Mutual Aid Received	5	2	2
Total Number of Inspections	1,202	1,926	2,032
Total Hazards	892	786	829
Total Hazards corrected within 90 days	661	742	783
Hours spent inspecting	850	1,026	1,082
Total Fire Investigations	8	14	15
Training Hours	17,659	17,382	11,680

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 reviewing department services to increase the efficiency of services offered while maintaining cost effectiveness and attending to special projects and assignments as requested. In addition, the Department Director communicates with the Board of Mayor and Aldermen, Town Administrator, Department Directors and the citizens of Collierville.

FY 2010 Accomplishments

- Completed first full year utilizing the new purchasing software, Mayor's Action Center (MAC) and Work Order Program (WOM). Performed all software training on the above at no additional cost to the Town.
- Worked with Comcate to develop better reporting through the Work Order Program (WOM) that will assist the department in more accurate tracking of costs and efficiencies. This will also allow the department to develop new benchmarking methods.
- Performed cross-training with administrative personnel with purchasing and completion of daily tasks in both Utilities and Public Works divisions.
- Improved customer communications by utilizing the WOM program to stay updated on job notes allowing the administrative personnel to keep customers informed on the status of their work order requests.

FY 2011 Goals and Objectives

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

Objectives:

- Schedule monthly meeting with Administrative Staff/Supervisors and employees to discuss upcoming projects and go over any new upcoming issues or events
- Perform random call backs after completion of jobs for customer satisfaction survey.
- Expand training of division supervisors ensuring that all work order program notes are updated on a regular basis.
- Develop an automated system on the phone that will give customers information on holiday schedules hours, loose leaf collection schedule information, etc.

Goal: Manage department expenses and operate within budget.

Objectives:

- Perform department services efficiently and effectively working within means of department budget.
- Work with division managers to keep them informed throughout the year on their budgets.
- Perform routine evaluations of department operations to identify areas where improvements can be made to increase efficiencies and lower costs.

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

Objective:

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

PUBLIC SERVICES ADMINISTRATION

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Safety Meetings	10	13	12
Purchase orders processed	2,102	2,990	3,000
Check requests processed	190	200	200
% of purchase orders/check requests voided	5%	15%	15%
Total number of department employees	111	108	105
Number of workman's compensation claims processed	10	17	10
Man hours lost due to on the job injury	100	1,333	100

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 372,261	\$ 405,065	\$ 431,285	\$ 435,242	\$ 442,336
Operating Expense	52,613	54,744	65,683	56,047	64,433
Capital Outlay	0	0	0	0	0
Total	\$ 424,874	\$ 459,809	\$ 496,968	\$ 491,289	\$ 506,769
Reduction to expenditures					
Water & Sewer Fund	\$ (186,130)	\$ (202,533)	\$ (215,643)	\$ (217,621)	\$ (221,168)
General Fund	\$ 238,743	\$ 257,276	\$ 281,326	\$ 273,668	\$ 285,601

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	4.0	\$ 252,321	4.0	\$ 258,246	4.0	\$ 260,940
Wages	1.0	39,120	1.0	39,813	1.0	39,813
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		113,624		137,183		141,583
Merit & General Adjustment		0		0		0
Other Personnel	0.0	0	0.0	0	0.0	0
Total	5.0	\$ 405,065	5.0	\$ 435,242	5.0	\$ 442,336

PUBLIC SERVICES - STREETS AND DRAINAGE

Streets and Drainage, a division of the Department of Public Services, is responsible for the maintenance of approximately 619 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-four employees.

FY 2010 Accomplishments

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Installed 3 handicap ramps throughout town.
- Responded to over 1,500 calls for service for signs, street repair and drainage repairs.
- Assisted Sanitation with debris removal following the January ice storm.
- Provided snow and ice removal from major streets during winter storm.
- Replaced 1,128 feet of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events.

FY 2011 Goals and Objectives

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

Objectives:

- Reduce the response time for requests for repairs concerning pavement, drainage, curbs and signage throughout town.
- Install handicap ramps at various locations to meet ADA requirements.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Pave approximately 12 lane miles of streets.
- Repaint crosswalks/stop bars at all schools and intersections.
- Develop a proactive street striping program by evaluating, and prioritizing areas where re-striping will be performed.
- Continue upgrading traffic control devices to meet new Manual on Uniform Traffic Control Devices (MUTCD) requirements.

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

Objectives:

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

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Roadway Lane (miles)	545	619	619
Open ditches in miles	13	13	13
Sidewalk replacement, linear feet	100	100	100
Asphalt paving, contract (lane miles)	27.0	20.0	12.0
Cost per lane mile paved	\$42,405	\$36,980	\$40,000
Percent of streets paved	5.0%	3.2%	2.0%
Asphalt patching tons	1,450	1,500	18
Pavement repairs*	208	200	540
Street Signs	7,000	7,000	8,600
Street Signs repaired / installed	388	450	300
Work orders processed	1,300	1,526	1,500
Number of man hours paid (non-exempt)	49,211	49,067	47,840
Percent of overtime hours paid	1.0%	1.4%	1%
After hour call-outs	87	80	80

* Includes major pavement repairs and potholes filled

PUBLIC SERVICES - STREETS AND DRAINAGE

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 1,241,599	\$ 1,257,670	\$ 1,326,135	\$ 1,321,291	\$ 1,403,884
Operating Expense	1,179,460	1,456,775	1,308,332	1,251,671	1,306,508
Capital Outlay	15,701	50,717	12,000	12,000	0
Total	\$ 2,436,759	\$ 2,765,162	\$ 2,646,467	\$ 2,584,962	\$ 2,710,392

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	1.0	\$ 64,614	1.0	\$ 66,982	1.0	\$ 66,982
Wages	24.0	754,416	23.0	756,824	24.0	797,996
Part-time		0		0		0
Other Compensation		13,124		18,000		18,000
Benefits		425,517		479,485		520,906
Merit & General Adjustment		0		0		0
Other Personnel		0		0		0
Total	25.0	\$ 1,257,670	24.0	\$ 1,321,291	25.0	\$ 1,403,884

PUBLIC SERVICES - FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. 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 2010 Accomplishments

- Improved garbage transfer station efficiency by procuring two aluminum “tipping trailers” reducing operational cost by 20% saving \$36,000 annually.
- Located and bid used, rebuilt trucks for automated trash pick up and recycling. This was a significant savings over buying new trucks while still providing a serviceable unit with a reasonable life cycle at a savings of \$300,000.
- Partnered with the Utilities department to develop and build a portable generator/trailer utilizing a surplus generator from WWTP #2 for running various equipment (sewer pump stations) during power outages.
- Planned and scheduled major compactor repairs at the garbage transfer station without interruption of its daily operation.

FY 2011 Goals and Objectives

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

Objectives:

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

Goal: Increase service level and lower annual maintenance costs for Town vehicles and maintenance equipment.

Objectives:

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

PUBLIC SERVICES - FLEET MAINTENANCE

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Service Requests by Department:			
Public Services	1,400	1,550	1,500
Police	520	575	570
Fire	150	165	160
Town Administration	10	15	-
Development	105	115	70
Finance	35	38	35
Parks	85	95	85
Number of Mechanics	5	5	5
Service orders completed	2,305	2,553	2,420
Fuel Gallons Purchased:			
Regular	163,000	170,000	175,000
Diesel	111,000	112,000	115,000
Fuel Average Price per Gallon			
Regular	2.2500	3.0000	3.0000
Diesel	2.5500	3.5000	3.5000
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	1 day	1 day	1 day
Number of man hours paid (non-exempt)	14,062	14,382	14,560
% of overtime hours paid	0.3%	0.5%	3.0%

Budget Summary

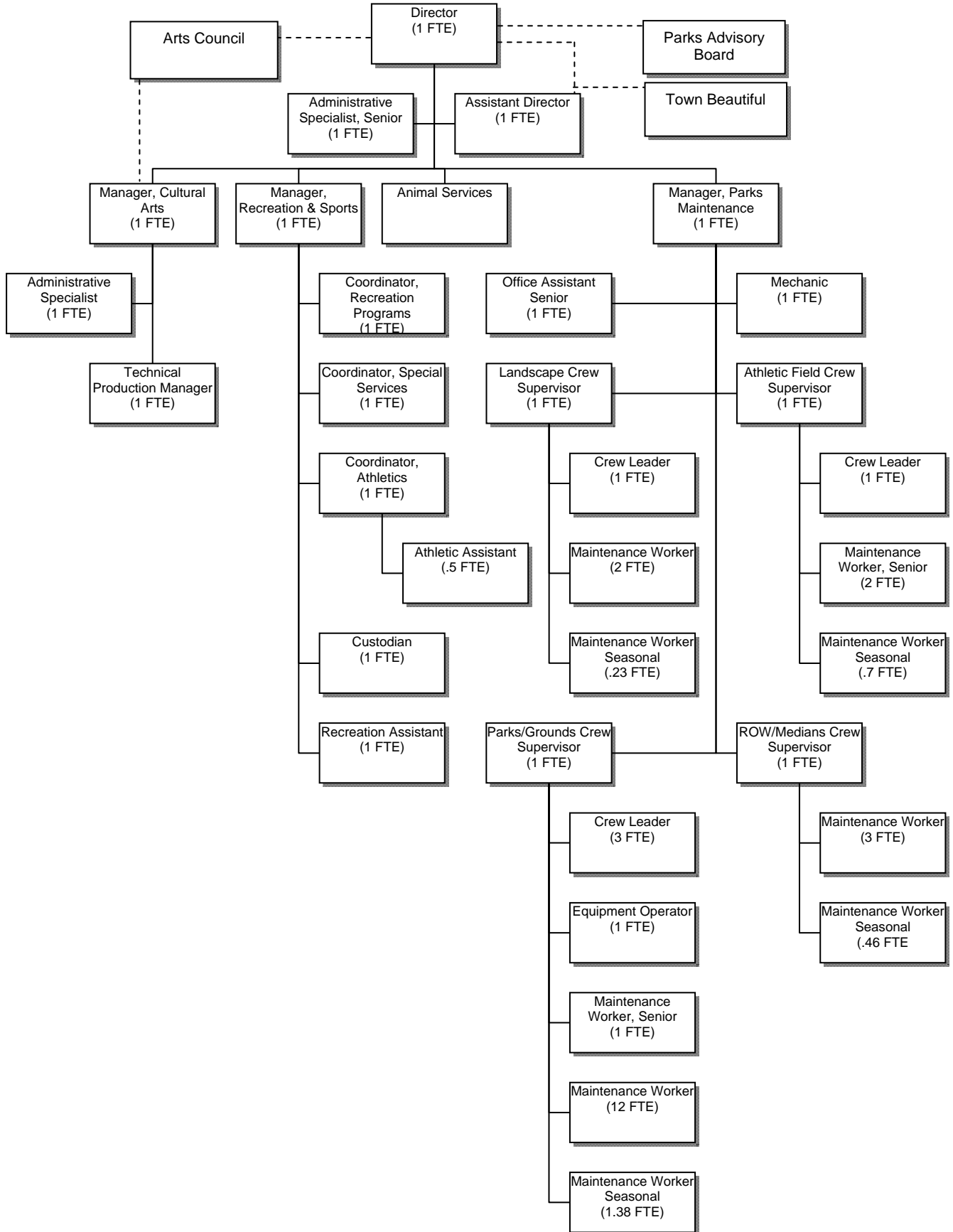
	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 560,666	\$ 566,544	\$ 602,163	\$ 543,750	\$ 479,759
Operating Expense	47,044	40,581	52,770	45,354	81,851
Capital Outlay	19,477	23,643	4,500	4,000	10,000
Total	\$ 627,186	\$ 630,767	\$ 659,433	\$ 593,104	\$ 571,610

PUBLIC SERVICES - FLEET MAINTENANCE

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	2.0	\$ 144,304	2.0	\$ 116,826	1.0	\$ 64,503
Wages	7.0	225,809	7.0	229,476	7.0	236,991
Part-time		0		0		0
Other Compensation		938		800		1,000
Benefits		185,852		191,136		172,265
Merit & General Adjustment		0		0		0
Other Personnel	1.0	9,642	1.0	5,511	1.0	5,000
Total	10.0	\$ 566,544	10.0	\$ 543,750	9.0	\$ 479,759

PARKS AND RECREATION DEPARTMENT



PARKS AND RECREATION DEPARTMENT

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.

Core Businesses of the Parks and Recreation Department:

- Parks Administration and Management:
 - Budgeting
 - Personnel Management
 - Projects Administration
 - Facility Planning
 - Program Development
- Develop and promote a wide range of recreational opportunities:
 - Athletics
 - Recreational
 - Educational/Instructional
 - Cultural
 - Special Events
 - Volunteers
- Develop, protect and maintain current and future parks, properties, facilities, trails and open space:
 - Maintenance Operations
 - Capital Projects
 - Design Standards
 - Ordinances and Laws
 - Education
 - Involvement

FY 2010 Accomplishments

- Surpassed projected revenue projections for recreational instructional programming by \$4,283.53.
- Acquired \$4,000.00 grant from The Duration Club for the department's *Camp Smile Adventure*.
- Administered Senior Citizen Programming for over 100 residents including two (2) Adult Senior Trips to Europe.

- Created new Town Greenbelt Brochure with updated trail routes, while opening an additional 2,500 linear feet of trail and connectors.
- Created Parks, Recreation, & Cultural Arts Department Facebook page.
- Launched new Department Web-Site.
- Developed new policies, rental agreements, and rental fees for Bess Morton White Church.
- Maintained 90% weed-free park grounds turf.
- Planted over 9,800 seasonal plants in various town landscaped areas.
- Created Youth Sports Advisory Boards for Recreational Baseball, Recreational Softball, Recreational Cheerleading, and Recreational Football.
- Created and administered new Athletic Field Calendar for all athletic facilities.
- Initiated new ON-Line Field Reservation Program for all youth athletic practice reservations.
- Created Youth Athletic Coaching Manual for all volunteer coaches.
- Occupied the new Administrative offices at Cox Park.

FY 2011 Goals and Objectives

Goal: Begin development on recently expanded parks properties

Objectives:

- Design and construct Nikki McCray Park pedestrian access and landscape park entrance.
- Landscape W. C. Johnson Park west entrance.
- Install pedestrian access from Greenbelt into the Robbins-Halle Nature Preserve.
- Complete design Phase 1 of Hinton Park.
- Landscape Suggs Park entrance and park grounds.

Goal: Develop on-line registration system.

Objectives:

- Design and institute an on-line registration system for all Parks, Recreation and Cultural Arts programs.
- Once in place, educate, inform and encourage public use of registration system.

Goal: Prepare and approve Maintenance Division Equipment Replacement Plan.

Objectives:

- Seek BMA approval of a five (5) year replacement plan.
- Enact wise budgetary practices for monies to fund Equipment Replacement Plan.
- Continue practice of safety training for equipment operators and develop new operations and techniques for maintenance staff.

Goal: Develop Athletic Committees in Youth Sports.

Objectives:

PARKS AND RECREATION DEPARTMENT

- Educate parents of the benefits of parent associations.
- Encourage more parental involvement by increasing membership in existing parent associations.
- Develop parent committees to work with staff on issues involving youth sports.

Goal: Develop informational growth system for tennis.

Objectives:

- Track participation numbers and participant fees paid.
- Establish Departmental Standards to include levels of play and leagues.
- Plan future locations for tennis expansion.

Goal: Expand Harrell Theatre Marketing Campaign.

Objectives:

- Seek more involvement by the Arts Council.
- Secure production sponsorships.
- Involve community in the promotion of the Arts.

Goal: Develop a Youth Sports Coaching Manual.

Objectives:

- Clearly state and support the Town of Collierville's philosophy regarding youth sports.
- Clearly state the Athletic Division's goals for youth sports.
- Conduct training for coaches in both the classroom and in the field.

Goal: Expand trails at W. C. Johnson Park.

Objectives:

- Develop two (2) miles additional hard surface and Wilderness Trail.
- Design and construct wilderness trail for enjoyment by both BMX bike and hiking enthusiasts.
- Design and construct trailhead, install signage and other features.
- Connect existing boardwalk with trailhead.

Goal: Attain 95% weed free status in Park system and 100% weed free status at Park entrances.

Objectives:

- Perform regular monitoring of contractor.
- Conduct stringent reviews of tanking and chemical mixtures.
- Hold contract payments to the same as in the prior year.
- Adhere to established spray schedule.

Goal: Elevate "Christmas in Collierville" to a major festival.

Objectives:

- Recruit up to twenty (20) more craft vendors.
- Add story telling as an event.
- Hire five (5) professional musicians for additional entertainment.
- Extend the invitation to participate to school choirs.
- Encourage merchant involvement utilizing window decoration contests.

PARKS AND RECREATION DEPARTMENT

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Special Events Attendance	31,960	35,590	36,960
Instructional/Recreation program participants	16,250	16,575	16,000
Maintenance man-hours worked	84,920	84,920	90,680
Work Order Completion %	97.5%	98.1%	98.5%
Greenbelt Mileage	12.5	13.2	15.7
Park Acreage Maintained	386	496	496
New Park Acreage (Undeveloped) *			250
Cost (\$) of Park Operations/Resident	\$82.06	\$86.96	\$93.02

* Measure to begin with FY 2011

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 2,243,269	\$ 2,540,460	\$ 2,609,288	\$ 2,637,844	\$ 2,740,133
Operating Expense	968,682	1,136,171	1,284,295	1,207,410	1,374,584
Capital Outlay	121,181	127,583	70,250	63,200	8,000
Total	\$ 3,333,132	\$ 3,804,213	\$ 3,963,833	\$ 3,908,454	\$ 4,122,717
Reduction to expenditures					
Library Fund	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Water & Sewer Fund	0	(31,220)	(31,200)	(31,200)	(31,220)
General Fund	\$ 3,324,132	\$ 3,763,994	\$ 3,923,633	\$ 3,868,254	\$ 4,082,497

Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	9.0	\$ 446,469	8.0	\$ 434,166	8.0	\$ 499,482
Wages	37.0	1,089,265	37.0	1,128,301	36.0	1,111,886
Part-time	2.0	24,207	4.0	34,000	3.0	28,390
Other Compensation		75,225		70,750		72,000
Benefits		794,966		875,908		916,615
Merit & General Adjustment		0		0		0
Other Personnel	30.0	110,327	19.0	94,720	21.0	111,760
Total	78.0	\$ 2,540,460	68.0	\$ 2,637,844	68.0	\$ 2,740,133

NON-DEPARTMENTAL

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

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

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

In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also issued \$5.29 million in refunding bonds. In FY 2008, the Town issued \$3,000,000 in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13,000,000 bonds issued in FY 2009. In addition to the road, the Town is expanding the Police Headquarters building, and constructing a new Courthouse and Police Patrol Building. No new debt is planned for FY 2011.

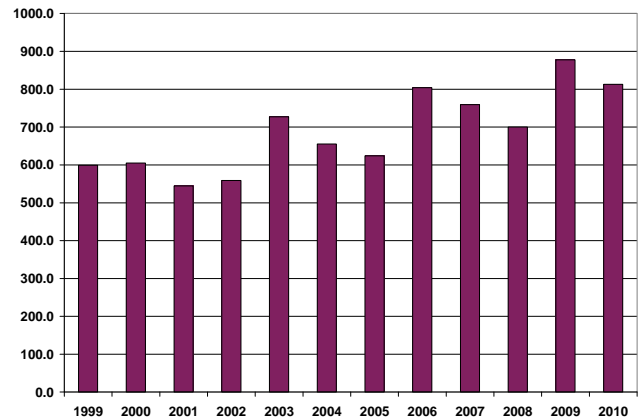
The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing 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, 2010, the Town is projected to have \$36,484,102 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 2008 U.S. Census per-capita income figures) is 3.6% for FY 2011. The net per-capita debt to per-capita assessed value is 2.3%, and the debt service to General Fund operating expense is 9.4%

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 2.78% for FY 2009, estimated to be 2.47% for FY 2010, and projected to be 2.29% for FY 2011. The percentage of General Fund revenues applied to debt service for FY 2010 is estimated at 9.9%. The percentage for FY 2011 is projected to be 9.5%. The net bonded debt per capita was \$877.57 in FY 2009, is estimated to be \$811.77 in FY 2010, and projected to be \$747.96 in FY 2011. The chart below depicts the net general bonded debt per capita:



Net General Bonded Debt Per Capita

The Town received a bond rating upgrade from A1 to Aa3 from Moody's Investors Service for the FY 2000 bond issue. For the FY 2002 capital outlay notes, Moody's upgraded the rating again from Aa3 to Aa2. Moody's again issued an upgrade from Aa2 to Aa1 for the FY 2006 bonds. Moody's upgraded the Town's bond rating to Aaa in FY 2010. This rating applies to all outstanding debt. (For additional information, please see the debt schedules and tables in the Appendix beginning on page 166.)

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

- General liability
- Law enforcement liability
- Auto liability
- Auto physical damage
- Errors and omissions

NON-DEPARTMENTAL

- Property
- Unemployment
- Disability Insurance

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

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

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

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

Non-Departmental Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Debt Service	\$ 3,363,749	\$ 3,310,855	\$ 3,495,184	\$ 3,495,184	\$ 3,435,056
Insurance	579,789	610,608	613,218	639,327	655,651
Special Appropriations	807,588	658,145	684,302	597,284	403,170
Total	\$ 4,751,126	\$ 4,579,608	\$ 4,792,704	\$ 4,731,795	\$ 4,493,876
Reduction to expenditures					
Library Fund	(11,041)	(11,041)	(11,041)	(11,041)	(11,041)
Water & Sewer Fund	(124,009)	(120,179)	(129,483)	(120,649)	(123,098)
General Fund	\$ 4,616,076	\$ 4,448,389	\$ 4,652,180	\$ 4,600,105	\$ 4,359,738

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 31 employees.

Monthly sanitation fee is \$19 for residential and \$39, \$49, and \$59 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 2010 Accomplishments

- Improved transfer station efficiency by negotiating with the landfill to use the landfill's tipper and purchased new aluminum tipper trailers with additional weight capacity. This allowed the division to increase the total volume of garbage transported per trip reducing the number of trips made to the landfill on an annual basis.
- Worked with the Fleet Service division to make major repairs to the transfer station compactor without interrupting transfer station operations and extending the service life of the compactor.
- Removed and disposed of approximately 7,300 cu. yards of storm related brush and debris following the

January 29th ice storm with in-house staff and no budget increase.

FY 2011 Goals and Objectives

Goal: Increase daily collection service level through timely and efficient collection of household garbage, recyclables, yard waste, junk, loose leaves and appliances in a cost effective manner.

Objectives:

- 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 to be able to perform all services throughout Sanitation.

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

Objectives:

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

PUBLIC SERVICES - SANITATION

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Household garbage collected (tons)	14,600	15,000	14,500
Number of loads hauled from transfer station	850	850	840
Yard waste mulched/composted (tons) *	2,400	7,000	8,000
Yard Waste Landfilled (tons)	16,000	12,500	9,300
Recycled household waste (tons)	19	2,000	1,800
Percent of household waste recycled	13.0%	13.0%	12.0%
Number of customers per employee	383	384	477
Tons collected per employee	1,000	1,014	1,084
Cost per ton collected	82	82	86
Number of customers receiving Sanitation services:			
Households	13,650	13,750	13,740
Commercial	115	120	130
Percent of residents who purchased additional cart for residence	1.5%	1.5%	1.5%
Number of cart refunds processed	7	5	5
Appliance Pickup Requests	388	383	350
Monthly cost per house for curbside recycling	3.0	2.5	2.5
Yearly cost for loose leaf collection	170,000	175,000	175,000
Number of manhours paid (non-exempt)	71,659	66,699	64,480
% of overtime hours paid	2.2%	2.7%	2.0%

* Increase due to new mulching program.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Personnel	\$ 1,647,015	\$ 1,648,971	\$ 1,765,041	\$ 1,663,167	\$ 1,698,388
Operating Expense	1,073,173	1,062,490	1,134,707	947,651	1,134,807
Capital Outlay	5,220	0	0	0	0
Debt Service	74,888	63,484	55,200	55,200	75,581
Total	\$ 2,800,296	\$ 2,774,946	\$ 2,954,948	\$ 2,666,018	\$ 2,908,776

PUBLIC SERVICES - SANITATION

Staffing Summary

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	1.0	\$ 56,453	1.0	\$ 56,604	1.0	\$ 56,604
Wages	35.0	962,669	33.0	931,020	31.0	933,798
Part-time		0		0		0
Other Compensation		33,675		35,000		40,000
Benefits		580,101		638,543		648,846
Merit & General Adjustment		0		0		0
Other Personnel	2.0	16,073	1.0	2,000	2.0	19,140
Total	38.0	\$ 1,648,971	35.0	\$ 1,663,167	34.0	\$ 1,698,388



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

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

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

The Library owns 104,295 volumes. The Library subscribes to 163 paper copies of magazines and 11 paper copies of both local and national newspapers. Access to 61 electronic databases is offered. All of the databases may be accessed both in-house and remotely except for one genealogy database.

FY 2010 Accomplishments

- Initiated a non-resident library card fee and temporary seven day access card which requires non-Collierville patrons to help support library services.
- Redecorated the Young Adult area with financial support from the Friends of the Library.
- Improved the library's Adult collection in non-fiction, paperback, large print, audiobook, DVD, and popular author collections by purchasing over \$20,000 in materials from local bookstores and online vendors.
- Friends of the Library book sales raised \$44,638 and donations to the library equaled over \$16,000.
- Created a new Meet the Author series and hosted a total of 7 adult and young adult programs.
- Created a new weekly staff recommended tools and apps website link for patrons.
- Provided 67 adult programs and reached 1,006 patrons. Offered 307 programs reaching 9,272 children and young adults. Provided 50 outreach programs with 3,688 in attendance.
- Improved the ability of patrons with nontraditional schedules to participate in library events by offering a 24/7 online book club called *Burch BookBunch* on Facebook.
- Answered over 26,000 informational questions for patrons.
- Received over 7,819 hours of volunteer help in programming and services.
- Upgraded both the hardware and software for the two children's computers with financial support from the Friends of the Library.
- Processed over 5,200 items placed on hold by patrons.

- Loaned over 4,600 items to other WRLC libraries through the courier service and borrowed over 3,400 items for Collierville card holders.
- Hosted over 440 meetings in the Halle Room resulting in a 28% increase in use.
- Offered a new monthly children's book club for 3rd and 4th graders.

FY 2011 Goals and Objectives

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

Objectives:

- Initiate computer education instructional classes for patrons, September 2010.
- Install special DVD shelving inserts to make it easier for patrons to find entertainment films by August 1, 2010.
- Provide a library developed WIKI on the library website devoted to the history of Collierville, October 2010.
- Improve access to popular books in young adult series by labeling individual titles and ensuring that the electronic catalog records include series names, December 2010.

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 print collections by adding more titles by May 2011.
- Include all new books, not just popular books, on the Recent Releases shelves and shorten the time period that popular books are retained on those shelves from six to four months, September 2010.
- Improve the adult fiction collection by evaluating author circulation and adjusting purchasing by November 2010.

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

Objectives:

- Maintain an accurate, interesting and updated library website by July 2011.
- Continue the Meet the Author and Meet the Artist programs, May 2011.
- Provide an event for parents with preschool age children in collaboration with local area preschools staff.

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

Objectives:

- Continue to work with the Friends of the Collierville Burch Library to support programs and needed materials beyond the regular budget by June 2011.

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

- Seek gift-in-kind donations for the Summer Reading Program by June 2011.

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 May 2011.

- Provide opportunities for full-time staff to attend web conferences and workshops appropriate to their responsibilities by June 2011.
- Provide 2 hours of technology training for all staff by January 2011.
- Increase the circulation staff’s knowledge of new books and awareness of popular authors.

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Total circulation transactions per staff	25,130	23,616	24,000
Circulations per capita	7.9	7.6	7.7
Circulations per registered borrower	9.8	28.7	29.0
Visits per capita	5.8	5.2	5.2
Items owned per capita	2.3	2.4	2.4
Circulations per title	3.4	3.2	3.2
New cards issued	6,588	4,284	3,000
Total collection size	101,694	106,000	110,000
Total number of original titles	72,628	73,000	76,000
Total reference questions answered per staff	2,018	1,857	1,800
Total of programs/Average attendance	401/30	424/33	430/31
Total patron visits	255,586	230,356	235,000
Total ILL requests	100	105	110
Total Donations to Library	\$39,111	\$17,200	\$11,000
Percentage of population who are registered borrowers	64.6%	26.4%	26.3%
Operating expenditures per capita	24.2	22.9	22.8
Operating expenditures per circulated item	3.1	3.0	3.0
Visitation rate per registered borrower	7.2	19.4	19.7
Total Circulation	349,731	340,466	346,008

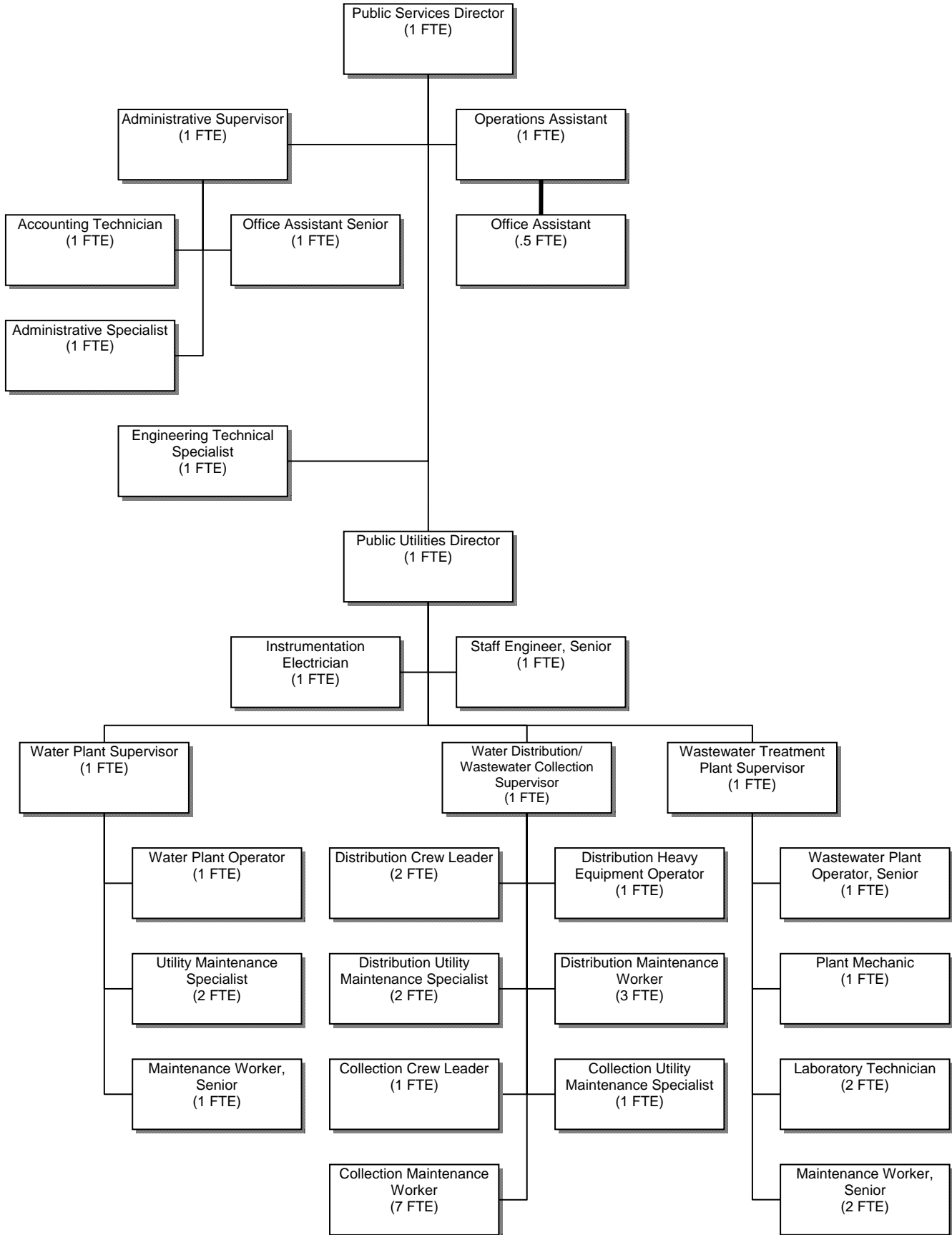
LUCIUS E. AND ELSIE C. BURCH, JR. LIBRARY

Budget Summary

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 08	FY 09	FY 10	FY 10	FY 11
Beginning Fund Balance	\$ 12,030	\$ 9,579	\$ 20,221	\$ 20,221	\$ -
REVENUE					
State Grant	0	0	0	0	0
Fees and Fines	84,591	89,773	80,000	102,000	97,500
Donations	29,473	38,301	29,824	16,516	13,000
Other	108	39	0	0	0
TOTAL REVENUE	114,171	128,113	109,824	118,516	110,500
EXPENDITURES					
Operating Expenses	1,058,627	1,029,414	1,037,628	1,016,138	1,015,091
Capital Outlay	44,333	27,355	15,611	9,035	2,000
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	259,085	239,355	219,381	219,381	95,505
TOTAL EXPENDITURES	1,373,086	1,307,164	1,283,660	1,255,595	1,123,637
Revenue over (under) expenditures	(1,258,915)	(1,179,051)	(1,173,837)	(1,137,079)	(1,013,137)
Fund Balance Appropriation	1,258,915	1,179,051	1,173,837	1,137,079	1,013,137
Operating Transfer	1,256,464	1,189,693	1,173,837	1,116,858	1,013,137
Designated/Reserved	0	0	0	0	0
Ending Fund Balance	\$ 9,579	\$ 20,221	\$ 20,221	\$ -	\$ -



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 2011 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 6.5 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 more than 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 48 inches and the operation of 23 sewer lift stations. The division is also responsible for conducting infiltration and inflow studies on gravity sewer mains. Wastewater Collection works under the general direction of the Water Distribution/Collection 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 1.616 MGD in 2009, with a capacity of 3.5 MGD. Flow at the Northwest Treatment Plant averaged 2.568 MGD in 2009 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** 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, 2010, the Town is projected to have \$33,734,898 of Water and Sewer Fund debt outstanding.

Debt	Balance 6/3010
2002 General Imp. Ref Bond	24,898
2002 Tax & Revenue Ref Bond	8,645,000
2005 Tax & Revenue Ref Bond	2,770,000
<u>2005 Tax & Revenue Bond</u>	<u>22,295,000</u>
Total	\$ 33,734,898

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 2011.

•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$680,000. The Board of

PUBLIC UTILITIES

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 in the Parks and Recreation Department, so it was added to the administrative expenses that are paid to General Fund as well.

FY 2010 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Water Production:
 - Yearly Average – 5.83 MGD
 - Monthly Average – 8.725 MGD, occurred in June 2009
 - Daily Maximum – 12.710 MMG, occurred in July 2009

Water Distribution:

- Exercised all water valves in Town.

Wastewater Collection:

- Performed sanitary sewer evaluation survey (SSES) on 198,000 feet of sewer main ranging in size from 8-inch to 30-inch.
- Completed construction on the final phase of Lift Station supervisory control and data acquisition (SCADA) project.

Wastewater Treatment Plant (WWTP):

- Shelton Road WWTP received a perfect score of 4 on its annual inspection.
- Shelton Road WWTP was in compliance with State and Federal Laws and Regulations for all of FY 2010.

- Northwest WWTP was in compliance with State and Federal Laws and Regulations for FY 2010.
- No wet weather overflows due to plan capacity.

FY 2011 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:

- Complete construction on additional high service pumps and additional storage tank at Water Plant #2.
- Coordinate efforts to return Water Plant #2 back into a treatment plant.
- Install a backup Generator for Wells 301 and 302 to ensure a supply of water to Water Plant #3 during a power outage.

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

Objectives:

- Exercise all valves in the distribution system to ensure all valves are open.
- Install 16-inch water main along Highway 72 during the Tennessee Department of Transportation road widening project.

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 13,700 feet of deteriorated sewer main.
- Utilize sewer model to insure adequate capacity for the Downtown Area Plan.
- Replace sewer main on Quinn Road and delete Sell Barn lift station.

Goal: Meet Federal and State Regulations and Laws.

Objectives:

- Comply with new National Pollutant Discharge Elimination System (NPDES) regulations.
- Obtain Board approval of updated Sewer Use and Water Ordinances.
- Complete closure of lagoons at the Northwest Treatment Plant per Tennessee Department of Environment and Conservation regulations.

PUBLIC UTILITIES

Statistics

Statistics	Actual FY 09	Estimated FY 10	Projected FY 11
Water System			
Number of customers	15,494	15,637	15,793
Miles of water main	240	240	240
Well capacity (million gallons per day)	25.00	25.00	25.00
Storage capacity (million gallons)	3.45	3.45	4.20
Average daily consumption (million gallons)	7.6	5.6	6.5
Peak day pumpage (million gallons)	17.0	12.7	13.0
Sewer System			
Number of customers	14,482	14,540	14,685
Miles of sewer main	228	228	228
Treatment plant capacity (million gallons per day)	9.5	9.5	9.5
Wastewater treated (million gallons per day)	4.7	4.7	4.3
Peak day treatment (million gallons)	9.0	9.0	8.5
Sewer Overflows per 100 miles of sewer	6.5	5.5	4.8

Performance Measures

Activity	Actual FY 09	Estimated FY 10	Projected FY 11
Service orders completed	2,600	3,395	3,300
TN One Call Requests	7,000	6,000	6,000
TN One Call Requests requiring Collierville Utilities Assistance	100	100	100
Number of man hours paid per division (non-exempt):			
Water Treatment	9,009	9,489	8,320
Water Distribution	22,654	22,806	20,800
Wastewater Collection	22,042	22,300	20,800
WWTP	12,664	13,081	12,480
Percent of overtime hours paid per division:			
Water Treatment	4.2%	9.0%	3.5%
Water Distribution	5.3%	6.1%	5.5%
Wastewater Collection	2.3%	3.3%	2.2%
WWTP	1.7%	1.0%	2.0%
Cost per 1,000 gallons treated for:			
Water Treatment	\$0.85	\$0.85	\$0.87
Water Distribution	\$0.95	\$1.06	\$0.96
Wastewater Collection	\$1.00	\$1.04	\$1.05
WWTP	\$1.43	\$1.32	\$1.40

PUBLIC UTILITIES

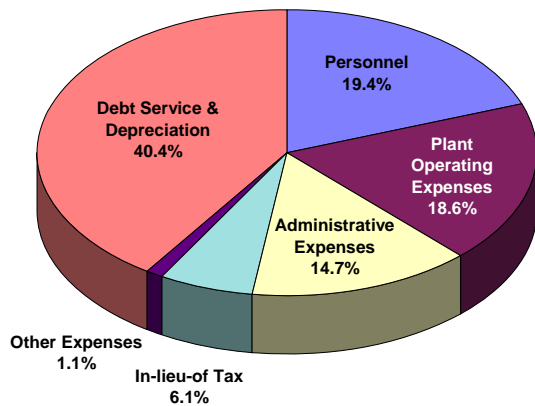
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 08	FY 09	FY 10	FY 10	FY 11
Expenses					
Personnel	\$ 1,997,364	\$ 2,064,106	\$ 2,136,624	\$ 2,147,327	\$ 2,152,940
Operating Expense	1,482,650	1,907,709	2,110,700	1,795,930	2,029,192
Capital Outlay	20,169	51,826	66,228	62,822	56,000
Administrative Charges	1,436,961	1,574,297	1,631,798	1,568,209	1,627,811
Special Appropriations	758,180	836,838	741,594	805,852	805,894
Debt Svc & Depreciation	3,667,377	4,554,977	4,264,218	4,764,238	4,489,871
Total	\$ 9,362,701	\$ 10,989,752	\$ 10,951,162	\$ 11,144,378	\$ 11,161,708
Capital Outlay funded through retained earnings	(20,169)	(51,826)	(66,228)	(62,822)	(56,000)
Total	\$ 9,342,532	\$ 10,937,927	\$ 10,884,934	\$ 11,081,556	\$ 11,105,708

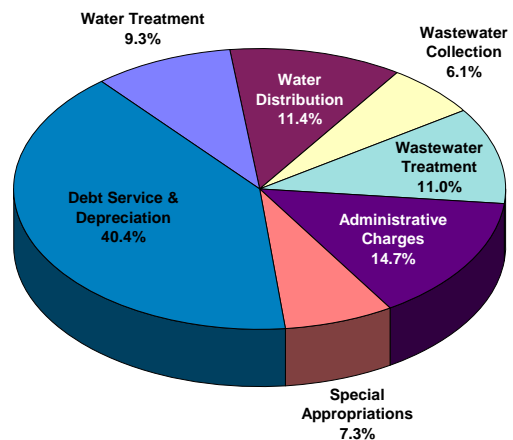
Staffing Summary

	Actual		Estimated		Budget	
	FY 09		FY 10		FY 11	
Salaries	5.0	\$ 351,229	5.0	\$ 348,348	5.0	\$ 338,056
Wages	30.0	994,684	30.0	998,175	30.0	998,175
Part-time	1.0	10,931	1.0	15,750	1.0	16,380
Other Compensation		54,016		59,370		57,100
Benefits		653,246		725,683		743,229
Merit & General Adjustment		0		0		0
Other Personnel	0.0	0		0		0
Total	36.0	\$ 2,064,106	36.0	\$ 2,147,327	36.0	\$ 2,152,940

FY 2011 Adopted Budget by Category



FY 2011 Adopted Budget by Division



PUBLIC UTILITIES

FY 2011 Schedule of Utility Rates in Force

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

Water				Sewer			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.30	\$3.45	\$1.45	3/4"	\$3.50	\$11.20	\$2.60
1"	2.30	8.63	1.45	1"	3.50	28.00	2.60
2"	2.30	27.60	1.45	2"	3.50	89.60	2.60
3"	2.30	51.75	1.45	3"	3.50	168.00	2.60
4"	2.30	86.25	1.45	4"	3.50	280.00	2.60
6"	2.30	172.50	1.45	6"	3.50	560.00	2.60
8"	2.30	276.00	1.45	8"	3.50	896.00	2.60

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.30	\$5.18	\$2.18	3/4"	\$3.50	\$16.80	\$3.90
1"	2.30	12.95	2.18	1"	3.50	42.00	3.90
2"	2.30	41.44	2.18	2"	3.50	134.40	3.90
				3"	3.50	252.00	3.90
				4"	3.50	420.00	3.90
				6"	3.50	840.00	3.90
				8"	3.50	1,344.00	3.90

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge
2"	\$2.30	\$31.74	\$1.67
6"	2.30	198.38	1.67
8"	2.30	317.40	1.67
10"	2.30	456.26	1.67

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.

CAPITAL INVESTMENT PROGRAM SUMMARY

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

•**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 2011 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 2011, this revenue will be used to purchase replacement hydraulic rescue tools.
- The Parks Improvement Tax is property tax revenue the Board of Mayor and Aldermen has set aside to

CAPITAL INVESTMENT PROGRAM SUMMARY

fund parks projects. For FY 2011, the approved amount is \$1.1 million. This revenue will provide funding for several parks projects.

- CDBG (Community Development Block Grant) funds administered through Shelby County will provide funding for additional drainage improvements in the Alcorn Village area.
- Construction-in-lieu-of funds are fees paid by developers for the construction of roads. In FY 2011, this will be used for improving the intersection at Shelton and Collierville Arlington Roads.

- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town's stormwater drainage system.

The following detailed description of each FY 2011 capital project/equipment purchase provides information about its funding source and its impact on the operating budget.

CAPITAL INVESTMENT PROGRAM SUMMARY

Department/Project	Cost
Development	
Sander's Creek Erosion Improvements	50,000
Basin Studies	50,000
Alcorn Village Drainage Improvements - Phase 2	70,000
Shelton Road/Collierville Arlington Intersection	100,000
Various Drainage Projects	220,000
Wolf River Blvd Improvements - Phase 2	1,100,000
Public Safety	
Replacement Hydraulic Rescue Tools	35,000
Radio Console System - Dispatch	80,000
Parks & Recreation	
Equipment - 15' Mowing Unit	70,000
White Church Renovations	75,000
Humane Education Facility	144,500
Greenbelt System	230,000
Public Services	
Equipment - Mini-excavator	40,000
Equipment - Skid Steer Loader	45,000
Equipment - 6 yrd Garbage Truck	75,000
Equipment - Backhoe	110,000
Equipment - Tandem Axle Dump Truck	120,000
Public Utilities	
Equipment - Backhoe	110,000
Equipment - Tandem Axle Dump truck	120,000
Rebuild / Replace Ground Storage Tank @ WTP #1	130,000
Backup Generator for WTP #3 Wells	215,000
Storage Building for Wastewater Collection	220,000
Highway 72 Waterline Relocation	300,000
Water Treatment Plant #6 - Land Acquisition	400,000
Water Distribution System Improvements	600,000
Sewer Collection System Improvements	750,000
Total FY 2011 CIP	5,459,500
Funding Sources	
General Obligation Bonds	1,168,800
CDBG Grants	70,000
Fire Facility Fees	35,000
Privilege Tax	80,000
Donations	144,500
Construction in-lieu-of	21,200
Parks Improvement Tax	230,000
Sanitation Fund	75,000
General Fund Reserves	405,000
Stormwater Fees	300,000
Water & Sewer Fund Reserves	2,930,000
Total Funding Sources	5,459,500

CAPITAL INVESTMENT PROGRAM SUMMARY

Sanders Creek Erosion Improvements

\$50,000

Over the past years Sanders Creek has experienced erosion and head cutting issues from Wolf River Boulevard to Poplar Avenue. This phase of the project will address the section of Sanders Creek between Poplar Avenue and Frank Road. The first step in correcting this problem is designing a solution for the head cutting. This phase of the project will consist of designing grade control structures and bank stabilization for Sanders Creek between Poplar Avenue and Frank Road along the Town's Greenbelt trail just north of Stoney Brooke Road.

Funding Source

Stormwater Fees /General Fund Reserves

Department

Development

Operating Budget Impact: \$1,000 per FY maintenance by Public Services.

Basin Studies

\$50,000

There are a total of nine primary watershed basins that are completely or partially located within the Town limits of Collierville. Stormwater runoff from five of those basins runs northward into the Wolf River, and runoff from the other four basins runs southwardly to Nonconna Creek. The most heavily developed parts of the Town are located in the Wolf River watershed, but most of the potential future growth areas are in the Nonconna Creek watershed. This project involves the assessment of the existing Town drainage system, including field data collection required to perform complex computer modeling of design storm events. The completed stormwater model will allow the development of a comprehensive capital investments plan that will include financial models that can be used to determine the need for adjustments to the stormwater fee rate structure. The completed stormwater model can be used to evaluate the impact of a proposed development on the downstream drainage system, and can assist in the management and revisions to the FEMA flood plain maps.

Funding Source

Stormwater Fees

Department

Development

Operating Budget Impact: None.

Alcorn Village Drainage Improvements - Phase 2

\$70,000

This project will be a continuation of Phase 1. This project will consist of piping approximately 400 feet of open ditch between West Street and Harris Park Cove. This pipe network will connect to the existing pipe system that was installed with Phase 1.

Funding Source

Community Development Block Grant

Department

Development

Operating Budget Impact: None.

Shelton Road/Collierville Arlington Intersection

\$100,000

Construction of an eastbound left turn lane on Shelton Road at Collierville Arlington Road. The design of the project was approved in the FY 09-10 CIP. An estimated amount of \$50,000 can be rolled over from FY 09-10 for construction. Design is complete. Currently working on right-of-way acquisition.

Funding Source

GO Bonds/Construction in-lieu-of Funds

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.

Various Drainage Projects

\$220,000

These are minor drainage projects that were developed as a result of the recommendations from various engineering consultants following the July 2009 flooding event. There are a number of miscellaneous items such as construction of inlets, headwalls, yard inlets, and swales. Some of the major projects are:

- Houston Downs Detention Pond
- Rosewood Detention Pond
- Miscellaneous Drainage Repairs based on Flood Studies

Funding Source

Stormwater Fees

Department

Development

Operating Budget Impact: \$1,000 per FY maintenance by Public Services.

CAPITAL INVESTMENT PROGRAM SUMMARY

Wolf River Blvd Improvements - Ph 2 **\$1,100,000**

This project is intended to complete the four lane section of Wolf River Boulevard by constructing a new two-lane section southward on Wolf River Boulevard from Byhalia Road to the existing four lane section. The project includes signalization of the intersection of Byhalia Road at Wolf River Boulevard and the addition of interior curb for medians.

Funding Source GO Bonds/Water & Sewer Retained Earnings

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.

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 consists 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.

Radio Console System - Dispatch **\$80,000**

A radio console system is the core of any dispatch center. The Town of Collierville's console system allows the public safety dispatchers to communicate with field personnel within The Town of Collierville, such as Police Officers, Firefighters, Town Emergency Management, Animal Control, Public Services, Parks, General Services and Development; as well as other outside agencies.

Funding Source Police Privilege Tax

Department Police Department

Operating Budget Impact: Reduction in maintenance agreement costs with newer system in place.

Equipment - 15' Mowing Unit **\$70,000**

Purchase a new 15' self contained rotary diesel mowing unit. This unit will replace existing 15' cut unit to mow the H.W. Cox, Progress Road, Shelby Drive and W.C. Johnson open areas.

Funding Source General Fund Reserves

Department Parks & Recreation

Operating Budget Impact: Cost savings in materials and supplies of approximately \$500 per year.

White Church Renovations - Phase II **\$75,000**

Phase II (FY 2011) will include contracting with a museum exhibit design professional, implementation of the design professional's recommendations for exhibit lighting and dehumidification systems, and renovation of the pulpit area, etc.

Funding Source G.O. Bonds

Department Parks & Recreation

Operating Budget Impact: Cost of monthly gas and electric utilities, weekly custodian cleaning, maintenance of lawn and grounds, preventative building maintenance, and staff during special events and clean-up.

Humane Education Facility **\$144,500**

This project involves the construction of a 60' x 20', 1,200 square foot enclosed pavilion designed to serve as a seasonal educational/training building for staff, volunteers and citizens concerning pets and animal care. Most of the Animal Shelter lobby now serves as the site for public education concerning animal care, Kids Camp and volunteer orientation/training. This facility will serve as a safe/comfortable environment for staff, volunteers and our community. The facility will include storage areas, restrooms and a large training room. This facility will be designed for open air use and have the ability to close off open areas during colder months.

Funding Source Donations

CAPITAL INVESTMENT PROGRAM SUMMARY

Department Parks & Recreation
Operating Budget Impact: Increase in utility and janitorial expense of approximately \$4,200/year.

Greenbelt System **\$230,000**

This project includes the construction of new greenbelt trails as outlined on Collierville Greenbelt Master Plan. Planned for FY 2011 - Wolf River Boulevard Trail includes approximately a 2.0 mile trail along north side of Wolf River Boulevard connecting Wellington Farms residential development and St. George's High School

Funding Source Park Improvement Tax
Department Parks & Recreation
Operating Budget Impact: Approximately \$1,000/yr in additional trail maintenance expenses.

Equipment - Mini-Excavator **\$40,000**

This unit will replace a 1998 model (#274) that will be 13 years old and over the recommended number of hours at replacement.

Funding Source General Fund
Department Public Services Department
Operating Budget Impact: None. For replacement of equipment in FY 2011.

Equipment - Skid Steer Loader **\$45,000**

This is a smaller piece of equipment (Bobcat) to dig, haul construction material, clean up brush and other construction jobs in confined areas. This equipment will replace unit #253, a 1999 model.

Funding Source General Fund Reserves
Department Public Services Department
Operating Budget Impact: None - Replacement equipment.

Equipment - 6 yard Garbage Truck **\$75,000**

This unit will replace unit #445, a 2002 model that has approximately 110,000 miles. Unit #445 will be kept as a backup unit.

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

Equipment - Backhoe **\$110,000**

This backhoe will replace unit #233, a 1991 John Deere 300D Backhoe.

Funding Source General Fund Reserves
Department Public Services Department
Operating Budget Impact: None - Replacement equipment.

Equipment - Tandem Axle Dump Truck **\$120,000**

The tandem dump truck has a 16 cubic yard dump body and is used to haul road construction material.

Funding Source General Fund Reserves
Department Public Services Department
Operating Budget Impact: Approximately \$2,000 per year in FY 2014.

Equipment - Backhoe **\$110,000**

The backhoe will be used by Utilities for water line and sewer maintenance and installation and to handle materials such as dirt, gravel, asphalt, etc. The backhoe will be of a type and size similar to the New Holland 655E that Water Distribution currently owns.

Funding Source Water & Sewer Retained Earnings
Department Public Utilities Department
Operating Budget Impact: None - replacement for #314, a 1984 model.

CAPITAL INVESTMENT PROGRAM SUMMARY

Equipment - Tandem Axle Dump Truck	\$120,000
The Tandem Axle Dump Truck has a 16 cubic yard dump body and is used to haul construction material. Dump trucks are used daily by the Distribution and Collection crews.	
Funding Source	Water & Sewer Retained Earnings
Department	Public Services Department
Operating Budget Impact: None. This is a replacement truck.	
Rebuild Ground Storage Tank @ WTP #1	\$130,000
Rebuild the Ground Storage Tank at Water Treatment Plant #1.	
Funding Source	Water & Sewer Retained Earnings
Department	Public Utilities Department
Operating Budget Impact: None.	
Backup Generator for WTP #3 Wells	\$215,000
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 Department
Operating Budget Impact: Approximately \$2,000 per year in fuel and maintenance.	
Storage Building for Wastewater Collection	\$220,000
Build a garage and storage building (50' x 80") for equipment, trucks and parts used by the Wastewater Collection Division. Currently, the water distribution parts and the wastewater collection parts are stored in a 30'x50' building, with little to no spare space. The new building will allow separation of the two divisions and yield adequate space for parts and sensitive equipment.	
Funding Source	Water & Sewer Retained Earnings
Department	Public Utilities Department
Operating Budget Impact: Approximately \$2,000 per year increase in utilities and maintenance.	
Highway 72 Waterline Relocation	\$300,000
The project consists of replacing the existing 6 inch and 8 water line segments with a new 12 inch waterline as part TDOT U.S. 72 widening project proposed between Poplar Avenue and Quinn Road.	
Funding Source	Water & Sewer Retained Earnings
Department	Public Utilities Department
Operating Budget Impact: None.	
Water Treatment Plant #6 - Land Acquisition	\$400,000
This is the purchase of land for a new Water Treatment Plant #6 to be located between Highway 72 and Byhalia Road on E. Shelby Drive. The land is being purchased to secure a location for the plant when demand from development dictates that capacity expansion is required. This could be in 10 to 15 years. The property will be from 5 to 15 acres. Smaller properties will require off site wells.	
Funding Source	Water & Sewer Retained Earnings
Department	Public Utilities Department
Operating Budget Impact: None. This is for land only.	
Water Distribution System Improvements	\$600,000
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. If the State widens HWY 72, funds to upsize the waterline will be budgeted in FY 2011. The State will pay for the relocation of the existing line. Also scheduled for FY 2011 is the installation of a 12" main on Wolf River Blvd. This is along the section of road that will be widened by the Town.	
Funding Source	Water & Sewer Retained Earnings

CAPITAL INVESTMENT PROGRAM SUMMARY

Department

Public Utilities Department

Operating Budget Impact: None.

Sewer Collection System Improvements

\$750,000

Replace or repair old or damaged collection pipes in order to upgrade the collection system and to reduce groundwater infiltration and sewer surcharges. Install new or larger pipes where flows have increased. In FY 2011, replacement of a sewer on the southern end of Quinn Rd and on HWY 72 is planned. This will also eliminate a sewer lift station.

Funding Source

Water & Sewer Retained Earnings

Department

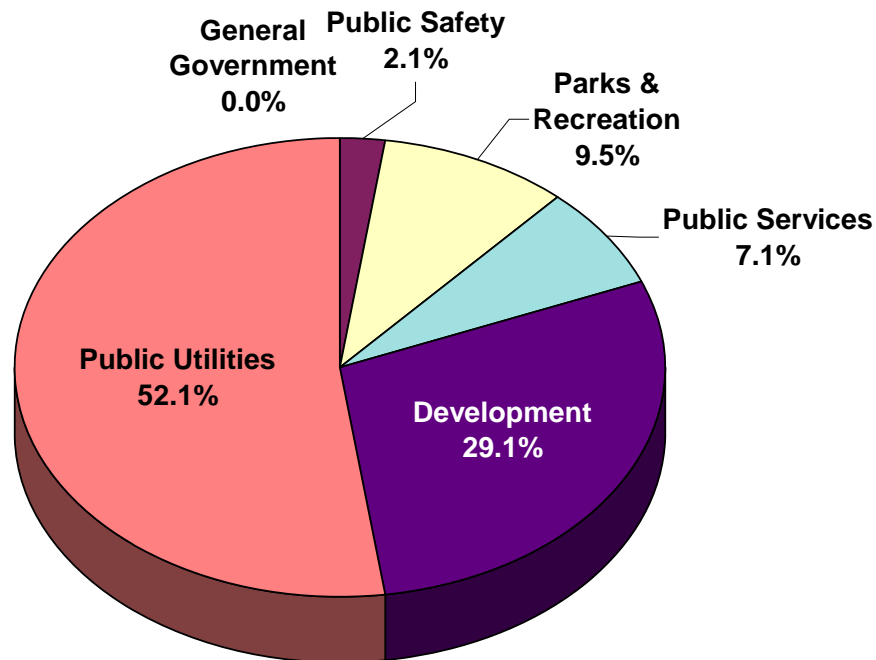
Public Utilities Department

Operating Budget Impact: Reduced maintenance and operational costs by eliminating a lift station.

CAPITAL INVESTMENT PROGRAM SUMMARY

	APPROVED FY 2011	PROJECTED FY 2012	PROJECTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Expenses					
General Government	-	100.0	90.0	-	-
Development	1,590.0	1,654.0	600.0	780.0	750.0
Public Safety	115.0	300.0	35.0	-	-
Parks & Recreation	519.5	1,518.0	860.0	400.0	1,600.0
Public Services	390.0	520.0	505.0	500.0	345.0
Public Utilities	2,845.0	2,865.0	1,750.0	2,139.0	2,240.0
Total Expenses	5,459.5	6,957.0	3,840.0	3,819.0	4,935.0
Funding Sources					
General Obligation Bonds	1,168.8	1,265.0	250.0	244.5	300.0
CDBG Grants	70.0	195.0	25.0	380.0	-
Fire Facility Fees	35.0	-	35.0	-	-
Privilege Tax	80.0	300.0	-	-	-
Donations	144.5	-	-	-	-
Construction in-lieu-of	21.2	-	25.0	5.5	-
Parks Improvement Tax	230.0	1,400.0	860.0	400.0	1,600.0
Sanitation Fund	75.0	440.0	395.0	500.0	80.0
General Fund Reserves	405.0	180.0	200.0	-	265.0
Stormwater Fees	300.0	300.0	300.0	150.0	450.0
Water & Sewer Fund Reserves	2,930.0	2,877.0	1,750.0	2,139.0	2,240.0
Total Funding Sources	5,459.5	6,957.0	3,840.0	3,819.0	4,935.0

(All amounts are in 000's dollars.)



FY 2011 Capital Investments by Function

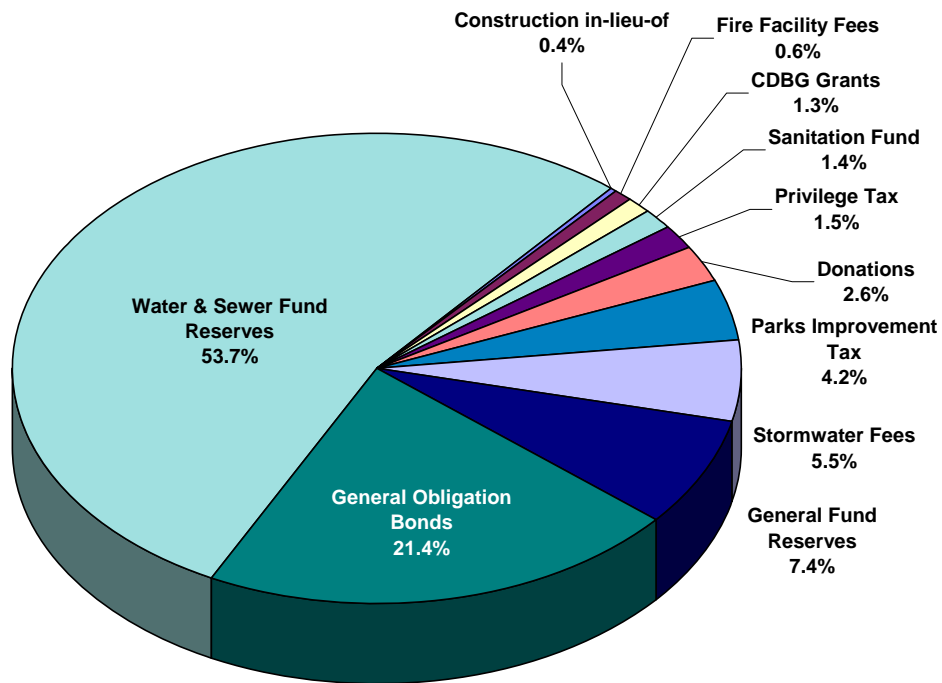
CAPITAL INVESTMENT PROGRAM SUMMARY

PROJECT	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	5 YEAR CIP
General Government						
Townwide Communications		100.0				100.0
Emergency Generator			90.0			90.0
Development						
Sanders Creek Erosion Improvements	50.0					
Basin Studies	50.0	50.0	50.0	50.0		200.0
Alcorn Village -Phase 2, Drainage Improvements	70.0					70.0
Shelton Road/Collierville Arlington Intersection	100.0					100.0
Various Drainage Projects	220.0					220.0
Wolf River Blvd Improvements - Ph 2	1,100.0					1,100.0
Highway 72 Medians		75.0				75.0
Wolf River Blvd Improv.- Ph. 3 Median Addition		80.0				80.0
Shelton Road Pedestrian Bridge		80.0				80.0
Burley Road Culvert		92.0				92.0
Rerouting of Drainage Lines Fire Station #1		152.0				152.0
Harris Park Street Improvements		195.0				195.0
Cowan Road Reconstruction		430.0				430.0
Queen Oaks Ditch Repair - Ph 2		500.0	500.0			1,000.0
Main Street Extended Improvements			25.0	380.0		405.0
Market Street @ Civic Center Drive Signal			25.0	250.0		275.0
Lateral KA Drainage				100.0	750.0	850.0
Public Safety						
Replacement Hydraulic Rescue Tools	35.0					
Radio Console System - Dispatch	80.0	300.0				380.0
Additional Outdoor Warning Siren			35.0			35.0
Parks & Recreation						
Equipment - 15' Mowing Unit	70.0					
White Church Renovations	75.0	118.0				193.0
Humane Education Facility	144.5					144.5
Greenbelt System	230.0		200.0	250.0	300.0	980.0
Hinton Park		1,200.0			900.0	2,100.0
Tom Brooks Park		50.0				50.0
W.C. Johnson Boardwalk Repairs		150.0				150.0
Playground Surfaces Renovations			60.0			60.0
Infield Renovation				150.0		150.0
H.W. Cox Baseball Complex Lighting Renovation					400.0	400.0
H.W. Cox Community Center Expansion			600.0			600.0
Public Services						
Equipment - Mini-excavator	40.0					40.0
Equipment - Skid Steer Loader	45.0					45.0
Equipment - 6 yrd Garbage Truck	75.0					75.0
Equipment - Backhoe	110.0					110.0
Equipment - Tandem Axle Dump Truck	120.0				140.0	260.0
Equipment - Rear Loading Garbage Truck		70.0		80.0		150.0
Equipment - Bulldozer		80.0				80.0
Equipment - Road Tractor		120.0				120.0
Equipment - Automated Garbage Truck		250.0		250.0		500.0
Security Fence and Gates			60.0			60.0
Parking Lot Expansion at PS			50.0			50.0
Equipment - Recycle Truck			75.0		80.0	155.0
Equipment - Street Sweeper			160.0			160.0
Equipment - Brush Truck			160.0	170.0		330.0
Equipment - Single Axle Dump Truck					125.0	125.0
Public Utilities						
Equipment - Backhoe	110.0					110.0
Equipment - Tandem Axle Dump truck	120.0				140.0	260.0
Rebuild / Replace Ground Storage Tank @ WTP #1	130.0					130.0
Backup Generator for WTP #3 Wells	215.0					215.0
Storage Building for Wastewater Collection	220.0					220.0
Highway 72 Waterline Relocation	300.0					300.0
Water Treatment Plant #6 - Land Acquisition	400.0					400.0
Water Distribution System Improvements	600.0	600.0	600.0	600.0	600.0	3,000.0
Sewer Collection System Improvements	750.0	1,000.0	1,000.0	1,500.0	1,500.0	5,750.0
Equipment - One Ton Utility Bed Truck w/ Crane				39.0		39.0

CAPITAL INVESTMENT PROGRAM SUMMARY

Lime Feed Equipment @ WTP #1		35.0				35.0
Shelton Rd WWTP Odor Control		65.0				65.0
Shelton Rd WWTP Sludge Pumps		75.0				75.0
Equipment - Vac/Jet Truck		340.0				340.0
Belt Filter Press @ NWWWTP		750.0				750.0
Wastewater Screens @ Shelton Road WWTP			150.0			150.0
Total CIP	5,459.5	6,957.0	3,840.0	3,819.0	4,935.0	25,010.5
Funding Sources						
General Obligation Bonds	1,168.8	1,265.0	250.0	244.5	300.0	3,228.3
CDBG Grants	70.0	195.0	25.0	380.0		670.0
Fire Facility Fees	35.0		35.0			70.0
Privilege Tax	80.0	300.0				380.0
Donations	144.5					144.5
Construction in-lieu-of	21.2		25.0	5.5		51.7
Parks Improvement Tax	230.0	1,400.0	860.0	400.0	1,600.0	4,490.0
Sanitation Fund	75.0	440.0	395.0	500.0	80.0	1,490.0
General Fund Reserves	405.0	180.0	200.0		265.0	1,050.0
Stormwater Fees	300.0	300.0	300.0	150.0	450.0	1,500.0
Water & Sewer Fund Reserves	2,930.0	2,877.0	1,750.0	2,139.0	2,240.0	11,936.0
Total Funding Sources	5,459.5	6,957.0	3,840.0	3,819.0	4,935.0	25,010.5

(All amounts are in 000's dollars.)



FY 2011 Capital Investment Program Funding Sources



STAFFING SUMMARY

	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	% Inc/ Dec	FY 11	% Inc/ Dec	
												Est.	Var	Bud	Var	
Full-time Positions																
Mayor and Board of Aldermen	6	6	6	6	7	7	7	7	7	7	7	6	-1	6	0	0.0%
Town Administrator's Office	6	7	7	6	5	5	5	5	7	7	6	6	0	5	-1	-16.7%
Financial Administration	13	19	21	23	21	21	17	17	18	18	19	19	0	19	0	0.0%
Human Resources	3	4	4	4	4	4	4	4	4	4	4	4	0	4	0	0.0%
Information Technology ^a					3	3	3	4	5	5	5	5	0	5	0	0.0%
General Services ^b							9	8	9	11	13	13	0	13	0	0.0%
Development																
Administration	2	3	3	2	2	2	2	1	1	2	2	3	1	2	-1	-33.3%
Office of Planning	7	11	12	12	9	9	10	11	11	11	11	9	-2	9	0	0.0%
Code Enforcement	10	14	14	14	17	17	17	18	19	19	18	12	-6	12	0	0.0%
Office of Engineer	9	9	10	10	11	11	11	12	13	14	14	11	-3	12	1	9.1%
Public Safety																
Animal Services	3	3	4	4	4	4	4	4	6	6	6	6	0	5	-1	-16.7%
Municipal Court	6	7	7	8	8	8	8	8	9	9	9	9	0	9	0	0.0%
Police Department	85	94	100	107	115	118	119	127	133	140	139	138	-1	137	-1	-0.7%
Fire Department	44	52	53	65	66	66	66	66	67	70	70	68	-2	68	0	0.0%
Emergency Management ^c	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Public Services																
Administration	2	2	3	5	5	5	5	5	5	5	5	5	0	5	0	0.0%
Fleet Maintenance	3	4	5	5	8	8	8	9	9	9	9	9	0	8	-1	-11.1%
Streets and Drainage	20	20	21	21	22	22	21	23	25	25	25	24	-1	25	1	4.2%
Sanitation	23	24	25	33	33	32	32	33	34	36	36	34	-2	32	-2	-5.9%
General Government Buildings ^d	6	7	8	8	0	0	0	0	0	0	0	0	0	0	0	0.0%
Parks and Recreation	29	32	38	40	49	49	41	43	44	44	46	45	-1	44	-1	-2.2%
Economic Development ^e	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
Public Utilities																
Water Treatment Plant	2	3	5	5	5	5	5	5	5	5	5	5	0	5	0	0.0%
Water Distribution System	10	9	11	11	11	11	11	11	12	12	13	13	0	13	0	0.0%
Wastewater Collection	6	7	8	10	10	10	10	10	10	10	10	10	0	10	0	0.0%
Wastewater Treatment Plant	7	7	8	8	8	8	8	8	8	8	7	7	0	7	0	0.0%
Total	304	346	374	407	423	425	423	441	461	476	479	461	-18	455	-6	-1.3%

Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).

^aThe Information Technology department was created in FY 2003.

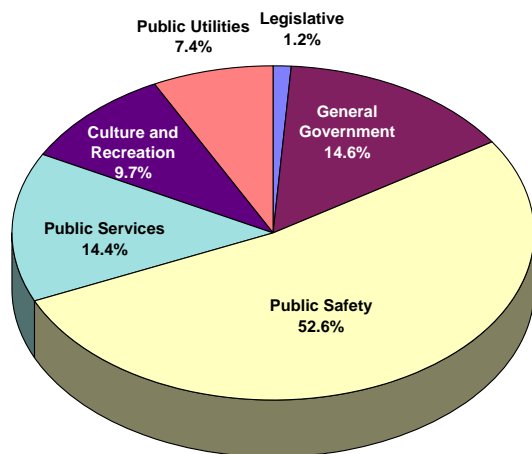
^bThe General Services department was created in FY 2005 to combine the functions of purchasing and building maintenance.

^cThe office of Emergency Management was eliminated in FY 2002 and the function was moved to Administration.

^dGeneral Government Buildings function was relocated to Parks and Recreation in FY 2003, then to General Services in FY 2005.

^eThe economic development function was begun in FY 1998 and eliminated in FY 2001.

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



FY 2011 Budget Staffing by Function

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.

For FY 2011, an additional seven positions were eliminated, six full-time and one part-time.

STAFFING SUMMARY

Positions	FY 09 Actual		FY 10 Estimated			FY 11 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	6.0	0.0	(1.0)	6.0	0.0	0.0
Town Administrator's Office	6.0		6.0		0.0	5.0		(1.0)
Financial Administration	19.0	1.0	19.0	1.0	0.0	19.0	1.0	0.0
Human Resources	4.0		4.0		0.0	4.0		0.0
Information Technology	5.0		5.0		0.0	5.0		0.0
General Services	13.0		13.0		0.0	13.0		0.0
Development								
Administration	2.0	1.0	3.0	1.0	1.0	2.0	1.0	(1.0)
Office of Planning	11.0		9.0	0.0	(2.0)	9.0	0.0	0.0
Code Enforcement	18.0	0.0	12.0	0.0	(6.0)	12.0	0.0	0.0
Office of Engineer	14.0		11.0		(3.0)	12.0		1.0
Public Safety								
Animal Services	6.0	2.0	6.0	2.0	0.0	5.0	2.0	(1.0)
Municipal Court	9.0	4.0	9.0	4.0	0.0	9.0	4.0	0.0
Police Department	139.0	17.0	138.0	17.0	(1.0)	137.0	17.0	(1.0)
Fire Department	70.0	3.0	68.0	1.0	(4.0)	68.0	1.0	0.0
Public Services								
Administration	5.0		5.0		0.0	5.0		0.0
Fleet Maintenance	9.0		9.0		0.0	8.0		(1.0)
Streets and Drainage	25.0		24.0		(1.0)	25.0		1.0
Sanitation	36.0		34.0		(2.0)	32.0		(2.0)
Parks and Recreation	46.0	2.0	45.0	4.0	1.0	44.0	3.0	(2.0)
Public Utilities								
Water Treatment Plant	5.0		5.0		0.0	5.0		0.0
Water Distribution System	13.0	1.0	13.0	1.0	0.0	13.0	1.0	0.0
Wastewater Collection	10.0		10.0		0.0	10.0		0.0
Wastewater Treatment	7.0		7.0		0.0	7.0		0.0
Total	479.0	31.0	461.0	31.0	(18.0)	455.0	30.0	(7.0)

	Actual FY 09		Estimated FY 10		Budget FY 11	
Salaries	85.0	\$ 5,125,737	81.0	\$ 4,894,715	78.0	\$ 4,867,018
Wages	394.0	14,500,358	380.0	14,412,041	377.0	14,564,115
Part-time	31.0	309,117	31.0	298,179	30.0	303,297
Other Compensation		750,446		645,475		658,593
Benefits		9,241,492		10,126,824		10,431,482
Merit & General Adjustment		0		0		114,992
Other Personnel	38.0	143,658	21.0	102,231	24.0	135,900
Total	548.0	\$ 30,070,808	513.0	\$ 30,479,466	509.0	\$ 31,075,397

Note: Full-time employees are those that are scheduled to work 2,080 hours a year. Part-time employees are scheduled to work 1,040 hours a year. Other personnel include seasonal and temporary employees. For current full time equivalent designations in each department, please see the organizational chart on the second page of this document or the charts for each department.

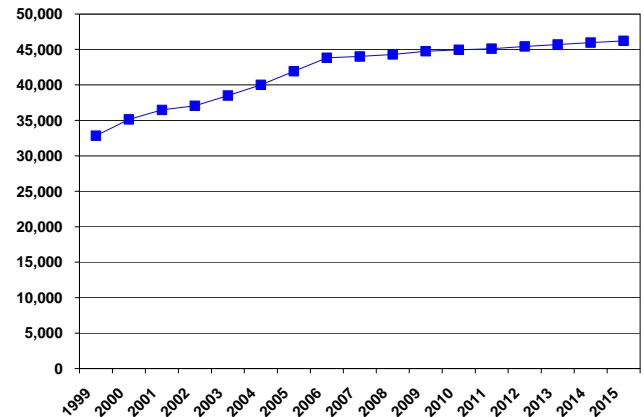
TOWN OF COLLIERVILLE, TENNESSEE

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



Collierville's Historic Town Square

•**Population.** Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct 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. Growth has slowed during the last year, and the estimated population at the beginning of the 2011 fiscal year is 44,944. The chart in the next column shows the expected population growth trend.



Population Growth Trend

•**Government.** The Town of Collierville was first settled in 1835, incorporated in 1870, and is located in Shelby County, southeast of Memphis, Tennessee in the southwestern part of the state. Collierville is part of the most rapidly developing area of Shelby County. The Town consists of 18,785 acres or 29.4 square miles. Within our Reserve Area, we have another 13,325 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

TOWN OF COLLIERVILLE, TENNESSEE

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 four years the Town has allocated over \$15 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 be completed in the fall of 2010. 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 this summer. This will be a multi-year project.
- Construction of a new two-lane section southward on Wolf River Boulevard from Byhalia Road to the existing four lane section will complete the four lane section of Wolf River Boulevard. The project includes signalization of the intersection of Byhalia Road at Wolf River Boulevard and the addition of interior curb for medians.

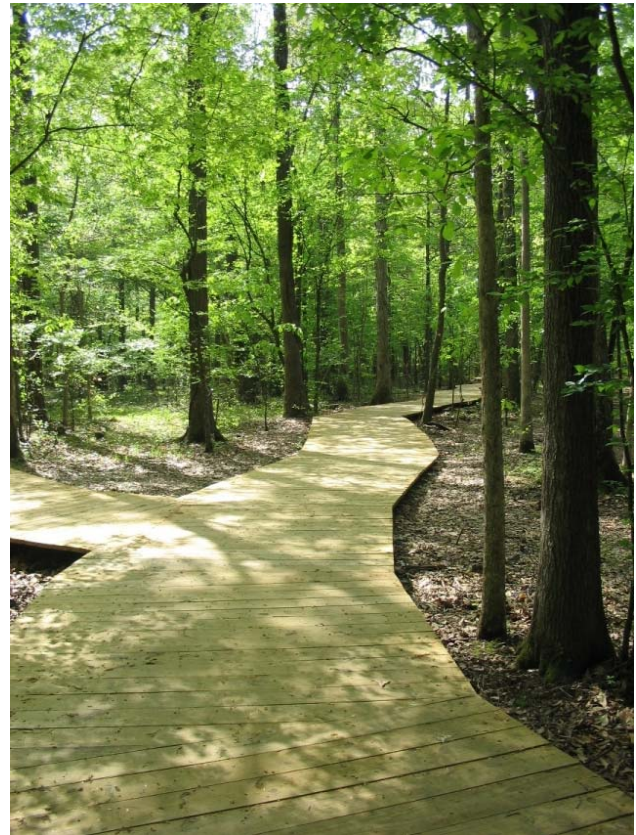
In addition to the Town roadway projects, the County and the State of Tennessee continue to plan, design, and construct transportation improvements in the southeast quadrant of Shelby County. These projects include a controlled access interstate design roadway along the Town's southeastern and eastern borders and the remaining segments to the north of Collierville.

Construction was completed on the first phase of the Alcorn Village Harris Estates Drainage Project. This project is in cooperation with Shelby County through Community Development Block Grant. The second phase is planned for the coming year. 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. Completion is expected in October, 2010.

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 the funds for greenbelt enhancement are being and will be provided by Transportation Enhancement Program Grants through the Tennessee Department of Transportation.



Wolf River Greenbelt Boardwalk – W. C. Johnson Park

•**Economy.** The Town's economy has transcended from a predominantly agricultural base into a diverse economic structure including manufacturing, distribution, service, trade, construction, technology and retail. While Collierville has not escaped the recent global economic decline, this diversity has allowed the Town to weather the crisis better than many communities. Commercial and residential development has declined as demonstrated by building permit data, but 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

TOWN OF COLLIERVILLE, TENNESSEE

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.



Above: Collierville's Historic Town Square Below: Spray Park at W. C. Johnson Park



Additional Data

STATISTICAL INFORMATION	FY 98 ¹	FY 99 ²	FY 00 ²	FY 01 ²	FY 02 ³	FY 03 ²	FY 04 ²	FY 05 ⁴	FY 06 ²	FY 07 ²	FY 08	FY 09 ²	FY 10 Est. ²	% Inc/Dec	FY 11 Budget ²	% Inc/Dec
Population	29,295	32,724	35,146	36,475	37,044	38,500	40,000	41,923	43,812	44,000	44,304 ⁶	44,740	44,944	0.5%	45,104	0.4%
Single Family Building Permits	542	737	480	312	507	608	453	533	451	212	137	50	54	8.0%	55	1.9%
Miles of Streets	178	189	189	189	248	299	311	228 ⁵	238	240	246	261	266	1.9%	278	4.5%
Acres of Parkland	244.0	246.0	289.0	289.0	318.5	346.0	385.0	487.0	487.0	487.0	487.0	496.0	496.0	0.0%	746.0	50.4%
Water Customers	9,821	10,628	11,424	11,798	12,280	12,922	13,300	14,156	14,676	15,062	15,331	15,494	15,637	0.9%	15,793	1.0%
Sewer Customers	9,229	10,069	10,814	11,148	11,473	12,119	12,600	13,323	13,837	14,109	14,410	14,482	14,540	0.4%	14,685	1.0%
Sanitation Customers	8,304	8,859	9,459	10,032	10,414	11,487	12,044	12,603	13,063	13,519	13,674	13,788	13,908	0.9%	14,047	1.0%

¹ Population figures according to the 1998 Special Census.
² Population figures are estimated.
³ Population figures according to the 2002 Special Census.
⁴ Population figures according to the 2005 Special Census.
⁵ Previous figures include annexation reserve area.
⁶ Population figures according to the 2008 Special Census.

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income^a</u>	<u>School Enrollment</u>	<u>Unemployment Rate^b</u>
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 ^c	44,304	1,445,418	32,625	8,604	6.5
2009 ^c	44,304	1,445,418	32,625	8,535	7.7

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

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

^c2008 and 2009 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>2009</u>			<u>2000</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment¹</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment¹</u>
FedEx World Technology Center	2,700	1	0.62%	3,020	1	0.68%
Carrier Corporation	1,600	2	0.37	1,905	2	0.43
Shelby County Schools	585	3	0.13	591	5	0.13
Town of Collierville	479	4	0.11	323	6	0.07
Wal-Mart	450	5	0.10	633	4	0.14
Baptist Memorial Hospital	417	6	0.10	-	-	-
Alpha Corporation	350	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
Helena Chemical	212	10	0.05	-	-	-
AE Clevite	-	-	-	270	8	0.06
ConStar Plastics	-	-	-	240	9	0.05
Total	<u>7,378</u>		1.69%	<u>8,117</u>		1.82%

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

¹Percentage 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	36,460,722	36,165,469	1.28	44,740	472	10.55
2010**	35,294,597	36,146,349	1.18	44,944	454	10.10
2011***	36,108,591	36,565,987	1.18	45,104	448	9.93

*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>	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Development										
Permits issued	4,436	3,156	4,308	4,874	4,636	3,830	5,047	3,648	3,242	2,434
Inspections conducted	24,060	22,616	18,806	19,427	21,319	24,063	20,161	15,932	14,917	13,523
Police ^a										
Physical arrests	2,363	3,550	3,826	2,489	2,100	1,633	1,777	1,573	1,781	N/A
Traffic citations	11,056	17,307	17,879	16,565	9,158	8,499	11,444	9,805	9,166	N/A
DUI arrests	275	311	350	255	240	140	120	135	103	N/A
Fire										
Emergency responses	1,718	1,789	1,883	2,056	2,124	2,175	2,485	2,551	2,624	2,446
Fires extinguished	139	131	144	126	113	110	138	159	116	105
Inspections	1,518	1,904	1,691	1,986	2,201	2,518	1,803	2,948	2,300	1,609
Sanitation										
Refuse collected (tons) ^b	11,512	11,883	12,833	13,087	14,094	14,575	14,893	15,000	15,091	14,838
Recyclables collected (tons)	1,108	1,119	1,153	1,200	1,784	1,813	1,819	1,810	1,776	1,867
Other public works										
Street resurfacing (miles)	8	8	16	20	24	23	17	19	11	13
Sidewalk replacement (linear feet)	500	500	500	100	100	100	250	420	150	100
Pavement repairs ^d	475	475	520	525	530	350	500	500	1,044	1,057
Parks and Recreation										
Adult/youth sports participants	5,215	5,425	5,695	5,980	5,306	5,420	5,737	5,844	6,019	6,250
Community center admissions ^c	51,500	54,800	78,079	46,483	46,767	135,924	143,424	143,901	145,340	135,166
Harrell Theatre attendance	49,000	44,500	46,000	48,300	36,225	38,036	39,938	41,023	41,733	39,646
Library										
Volumes in collection	57,008	62,420	66,992	72,530	74,720	80,809	85,209	88,733	93,796	101,694
Total volumes circulated	178,581	201,818	243,943	256,207	267,225	246,339	266,049	324,185	351,133	349,731
Water										
New connections	441	462	624	642	508	724	520	386	312	169
Water main breaks	14	41	29	18	26	15	8	9	33	6
Average daily consumption (thousands of gallons)	5,035	5,146	4,969	5,038	5,522	6,182	6,883	7,342	6,996	6,222
Peak day consumption (thousands of gallons)	10,470	12,736	10,291	9,802	9,762	12,739	14,999	16,142	16,791	13,484
Wastewater										
Average daily sewage treatment (thousands of gallons)	3,769	3,983	4,160	4,499	4,347	4,753	4,910	4,471	4,241	4,290

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

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

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

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

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

<i>Function/Program</i>	Fiscal Year									
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	0	0	1	1	1	1	0	1	0	0
Patrol units	37	41	52	52	59	59	66	72	76	80
Fire stations	4	4	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	13	15	19	20	21	21	22	22	22	22
Recycle trucks	3	3	4	4	4	4	4	5	5	5
Other public works										
Streets (miles)			248	299	311	228	248	260	264	261
Streetlights	3,985	3,985	4,923	5,088	5,290	5,489	5,775	5,920	6,200	6,291
Traffic Signals	NA	NA	NA	24	28	32	32	33	34	34
Parks and Recreation										
Parks	11	11	12	12	12	15	15	15	15	15
Acreage	289	289	346	346	385	487	487	487	487	496
Playgrounds	10	11	11	12	12	12	12	12	12	13
Baseball/softball diamonds	11	11	11	15	15	15	15	15	15	15
Soccer/football fields	11	11	11	11	11	11	11	12	12	11
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	210	210	213	213	220	225	228	230	232	232
Fire hydrants	NA	NA	NA	NA	NA	NA	2,832	2,860	3,010	3,010
Water treatment plants	4	5	5	5	5	5	5	5	5	5
Storage capacity (thousands of gallons)	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Wastewater										
Sewer mains (miles)	190	195	198	198	204	213	216	218	220	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	9,500	9,500

Sources: Various town departments.

Statistical Data Comparison - Comparable Tennessee Cities

City	FY 2010				FY 2009			
	Pop.	Tax Rate	Operating Budget	# of Emp.	Pop.	Tax Rate	Operating Budget	# of Emp.
Bartlett	49,000	1.49	54,575,685	522	49,765	1.54	54,061,692	528
Brentwood ¹	36,300	0.49	55,532,510	245	36,300	0.49	55,187,978	243
Cleveland	37,429	1.49	186,000,000	1,079	38,500	1.65	216,592,888	1,189
Collierville	44,304	1.18	57,862,109	461	44,304	1.28	57,614,847	479
Cookeville	26,656	0.87	124,518,631	390	26,656	0.87	122,204,063	390
East Ridge	20,600	1.12	16,812,826	130	20,600	1.29	14,471,795	150
Franklin ²	58,200	0.43	124,744,115	685	57,800	0.43	97,000,000	673
Germantown	41,011	1.43	71,015,009	406	40,977	1.54	55,704,725	421
Hendersonville	42,556	0.65	33,050,201	309	42,556	0.63	34,394,302	415
Maryville ³	27,360	2.30	131,715,365	336	27,821	2.30	132,986,523	336

City	FY 2008				FY 2007			
	Pop.	Tax Rate	Operating Budget	# of Emp.	Pop.	Tax Rate	Operating Budget	# of Emp.
Bartlett	46,954	1.54	58,282,616	524	48,575	1.31	53,707,875	459
Brentwood ¹	35,262	0.49	53,165,450	242	30,617	0.49	51,022,575	241
Cleveland	38,500	1.65	190,000,000	1,100				
Collierville	44,304	1.28	52,440,527	476	45,142	1.28	49,155,960	461
Cookeville	26,656	0.79	107,177,765	392	26,052	0.79	89,512,934	394
East Ridge	20,600	1.07	13,585,315	145		1.08		150
Franklin ²	56,219	0.43	90,982,797	672	57,000	0.43	53,265,140	690
Germantown	40,977	1.54	50,914,652	425	40,977	1.54	51,012,000	400
Hendersonville	42,556	0.63	34,043,000	296				
Maryville ³	27,821	2.05	118,552,391	336	27,026	1.95	93,978,232	327

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

²Local option sales tax = 48% of revenue or twice the amount of property taxes.

³ All original budget and employee numbers shown above are exclusive of the Maryville City School District. Included, however, are original budgets and employee counts for the Water & Wastewater, Storm water and Electric Utilities, which are departments of the City and report to the City Manager. Significant increases and decreases to the City's budgets from year to year are typically attributed to capital projects in the Electric and Water & Wastewater

Tennessee Cities Water, Sewer, Sanitation Rates

City	Population	Water Minimum			Sewer Minimum			Garbage	
		Gallons	Meter	Rate	Gallons	Rate	P/U / Wk.	Cost/month	
Bartlett	49,000	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	37,429	1,496	5/8"	8.24 Min	1,496	9.57 Min	1	6.95	
Collierville	44,304	1,000	3/4"	7.20 Min	1,000	17.30 Min	1	19.00	
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	58,200	1,000	1/2"	5.22 Min	1,000	7.05 Min	1	12.00	
Germantown	41,011	5,000	3/4"	6.75 Min	2,000	3.90 Min	1	24.90	
Hendersonville	42,556	n/a			n/a		2	19.94	
Maryville	27,360	1,500	5/8"	6.24 Min	1,000	8.84 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
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
2009	17,138,004	379,133	8,210,238	694,603	1,442,859	733,046	20,160	34,540	11,925	28,664,508
Change										
2000-2009	103.3%	10.7%	108.5%	47.8%	105.4%	42.7%	-87.6%	-22.4%	96.2%	96.3%

**Assessed Value and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years**
(in thousands of dollars)

Fiscal Year	Farm Property	Residential Property	Commercial Property	Industrial Property	Multiple Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
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
2009	10,235	930,251	281,384	34,324	7,321	56,907	1,320,422	1.28	4,792,998	27.549

Source: Shelby County Assessor's Office

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

**Property Tax Levies and Collections,
Last Ten Fiscal Years**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ^a	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
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	434,544	11,056,502	99.46
2003	11,980,114	11,570,522	96.58	414,111	11,984,633	100.04
2004	12,523,244	12,027,520	96.04	437,311	12,464,831	99.53
2005	13,121,230	12,889,426	98.23	359,542	13,248,968	100.97
2006	14,394,186	13,888,702	96.49	384,559	14,273,261	99.16
2007	15,736,050	15,310,271	97.29	323,782	15,634,053	99.35
2008	16,268,491	15,971,929	98.18	381,030	16,352,959	100.52
2009	16,901,393	16,394,703	97.00	-	16,394,703	97.00

Source: Shelby County Assessor's Office

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

**Principal Property Tax Payers,
Current year and Nine Years Ago**

Taxpayer	2009			2000		
	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Philip M. Brabyn	\$ 31,192,560	1	2.36%	\$ -	-	- %
AT&T Mobility, LLC	17,889,496	2	1.35	-	-	-
Carrier Corporation	17,481,550	3	1.32	12,305,810	1	2.17
Legacy Farm, LLC	10,030,880	4	0.76	-	-	-
G & I IV Madison Apartments	8,498,720	5	0.64	-	-	-
Delta Beverage Group, Inc.	6,887,650	6	0.52	4,679,310	7	0.83
Dogwood Creek Apartments	6,853,040	7	0.52	-	-	-
Baptist Hospital	6,850,080	8	0.52	-	-	-
Cole MT Collierville TN	6,724,760	9	0.51	-	-	-
Bailey Creek Apartments	5,862,840	10	0.44	-	-	-
Federal Station Apartments	-	-	-	6,888,480	2	1.22
Constar/Sewell Plastics	-	-	-	5,995,530	3	1.06
Wingo Properties	-	-	-	5,965,865	4	1.05
United Dominion Realty	-	-	-	5,383,040	5	0.95
Bell South Communications	-	-	-	4,969,896	6	0.88
Wal-Mart	-	-	-	4,547,000	8	0.80
Market on Poplar LLC	-	-	-	3,593,600	9	0.64
Schilling Farms/Southeast	-	-	-	3,411,230	10	0.60
Total	\$ 118,271,576		8.94%	\$ 57,739,761		10.20%

Source: Shelby County Assessor's Office

**Direct and Overlapping Property Tax Rates,
Last Ten Fiscal Years**

(Rate per \$100 of assessed value)

Fiscal Year	Town Direct Rates		Total Direct Rate	Overlapping Rate ^a	
	Basic Rate	Parks Improvement		Shelby County	
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	
2009	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.

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

DEBT SUMMARY

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

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

In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also issued \$5.29 million in refunding bonds. In FY 2008, the Town issued \$3,000,000 in G.O. bond anticipation notes for the construction of Houston Levee Road. The notes were rolled into the \$13,000,000 bonds issued in FY 2009. In addition to the road, the Town is expanding the Police Headquarters building, and constructing a new Courthouse and Police Patrol Building. No new debt is proposed for FY 2011.

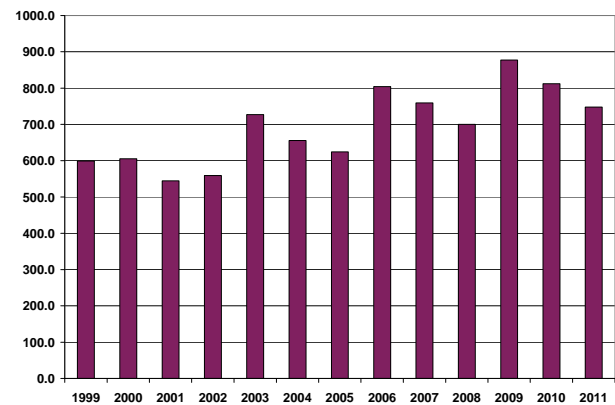
The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing 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, 2010, the Town is projected to have \$36,484,102 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 2008 U.S. Census per-capita income figures) is 3.6% for FY 2011. The net per-capita debt to

per-capita assessed value is 2.3%, and the debt service to General Fund operating expense is 9.4%

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 2.78% for FY 2009, estimated to be 2.47% for FY 2010, and projected to be 2.29% for FY 2011. The percentage of General Fund revenues applied to debt service for FY 2010 is estimated at 9.9%. The percentage for FY 2011 is projected to be 9.5%. The net bonded debt per capita was \$877.57 in FY 2009, is estimated to be \$811.77 in FY 2010, and projected to be \$747.96 in FY 2011. The chart below depicts the net general bonded debt per capita:



Net General Bonded Debt Per Capita

The Town received a bond rating upgrade from A1 to Aa3 from Moody's Investors Service for the FY 2000 bond issue. For the FY 2002 capital outlay notes, Moody's upgraded the rating again from Aa3 to Aa2. Moody's again issued an upgrade from Aa2 to Aa1 for the FY 2006 bonds. Moody's upgraded the Town's bond rating to Aaa in FY 2010. This rating applies to all the Town's outstanding debt

Water & Sewer Debt. Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds and are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2010, the Town is projected to have \$33,734,898 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 2011.

DEBT SUMMARY

General Obligation Debt Outstanding 6/30/10

2001 Capital Outlay Note	\$ 850,000
2002 G. O. Refunding	5,545,102
2003 G. O.	5,675,000
2004 TMBF Loan	1,624,000
2005 G. O.	6,840,000
2005 G. O. Refunding	3,385,000
2008 G. O.	12,565,000
Total	\$ 36,484,102

Water & Sewer Debt Outstanding 6/30/10

2002 W & S Revenue & Tax Refunding	\$ 8,645,000
2002 G. O. Refunding	24,898
2005 W & S Revenue & Tax Refunding	2,770,000
2006 W & S Revenue & Tax	22,295,000
Total	\$ 33,734,898

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding					Percentage of Actual Taxable Value of Property	Per Capita ^a
	General Obligation Bonds	Capital Outlay	Notes Payable	Bond Anticipation Notes	Total		
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 ^b
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 ^c
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 ^d
2009	37,393	-	1,869	-	39,262	0.82	886 ^d

^aThe population is estimated unless otherwise noted.

^bPopulation according to the 2002 Special Census.

^cPopulation according to the 2005 Special Census.

^dPopulation 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	
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
2009	12,148	6,385	5,763	1,832	1,520	1.72

Ratios of Outstanding Debt by Type, Last Ten Fiscal Years (dollars in thousands except per capita)

Fiscal Year	Governmental Activities				Business-type Activities			Total Primary Government	Percentage of Personal Income	Per Capita ^b
	General Obligation Bonds	Capital Outlay	Notes Payable	Bond Anticipation Notes	Water & Sewer Revenue & Tax Bonds	Notes Payable	General Obligation Bonds			
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 ^c
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 ^d
2006 ^a	30,842	-	676	-	40,790	-	33	72,341	5.46	1,651
2007	28,679	-	2,051	-	39,015	-	31	69,776	5.11	1,546
2008	26,421	-	1,819	2,980	37,265	-	29	68,514	4.74	1,546 ^e
2009	37,393	-	1,869	-	35,435	-	27	74,724	5.17	1,687 ^e

^aThe Town issued \$26 million in water & sewer revenue and tax bonds in FY 2006 for expansion and upgrade of its two waste water treatment plants.

^bThe population is estimated unless otherwise noted.

^cPopulation according to the 2002 Special Census.

^dPopulation according to the 2005 Special Census.

^ePopulation according to the 2008 Special Census.

DEBT SUMMARY

General Bonded Debt to Total General Expenditures and Other Uses

(dollars in thousands)

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total General Fund Expenditures and Other Uses</u>	<u>Ratio of Debt Service to Total General Expenditures and Other Uses</u>
1990 ^a	897	462	1,359	5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 ^b	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,130	3,321	34,126	9.73
2009	1,988	1,270	3,258	36,165	9.01
2010	2,160	1,323	3,483	36,146	9.64
2011	2,172	1,251	3,423	36,566	9.36

^aExcludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.

^bExcludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

DEBT SUMMARY

Town of Collierville Schedule of Debt Payments For FY 2011

	Loan Name	Authorized and Unissued	Amount Outstanding at 6/30/10	Payment Fund	Principal	Interest	Total Debt Service
Notes	Capital Outlay Notes Series 2001	\$ -	\$ 850,000	General Fund	\$ 200,000	\$ 30,615	\$ 230,615
	TOTAL NOTES:	\$ -	\$ 850,000		\$ 200,000	\$ 30,615	\$ 230,615
Loan Agreements	Public Improvement TMBF Loan Agreement Series 2004	\$ -	\$ 1,624,000	State Street Aid Fund	\$ 252,000	\$ 45,472	\$ 297,472
	TOTAL LOANS:	\$ -	\$ 1,624,000		\$ 252,000	\$ 45,472	\$ 297,472
GO Bonds	Public Improvement Refunding Series 2002	\$ 10,000	\$ 5,570,000	General Fund	\$ 778,665	\$ 185,982	\$ 964,647
				Historic Preservation Fund	77,711	18,561	96,272
				Sanitation Fund	54,534	13,025	67,559
				Water & Sewer Fund	4,090	977	5,067
	Public Improvement Series 2003	-	5,675,000	General Fund	400,000	233,663	633,663
	Public Improvement Series 2005	-	6,840,000	General Fund	189,000	165,570	354,570
				State Street Aid	126,000	110,380	236,380
	Public Improvement Refunding Series 2005	210,000	3,385,000	General Fund	159,454	92,395	251,849
				Library Fund	60,467	35,037	95,505
				Sanitation Fund	5,079	2,943	8,021
	Public Improvement Series 2008	-	12,565,000	General Fund	445,000	542,713	987,713
	TOTAL GO BONDS:	\$ 220,000	\$ 34,035,000		\$ 2,300,000	\$ 1,401,245	\$ 3,701,245
Revenue and Tax Bonds	Water & Sewer Revenue and Tax Refunding Series 2002	\$ 1,560,000	\$ 8,645,000	Water & Sewer Fund	\$ 560,000	\$ 352,308	\$ 912,308
	Water & Sewer Revenue and Tax Refunding Series 2005	145,000	2,770,000	Water & Sewer Fund	230,000	105,663	335,663
	Water & Sewer Revenue and Tax Series 2005	-	22,295,000	Water & Sewer Fund	990,000	929,424	1,919,424
	TOTAL REVENUE BONDS:	\$ 1,705,000	\$ 33,710,000		\$ 1,780,000	\$ 1,387,394	\$ 3,167,394

Debt Service by Fund

	Principal	Interest	Total Debt Service
General Fund	\$ 2,172,119	\$ 1,250,937	\$ 3,423,056
State Street Aid Fund	378,000	155,852	533,852
Historic Preservation Fund	77,711	18,561	96,272
Library Fund	60,467	35,037	95,505
Sanitation Fund	59,613	15,968	75,581
Water & Sewer Fund	1,784,090	1,388,371	3,172,461
	\$ 4,532,000	\$ 2,864,726	\$ 7,396,726

Debt Service by Function

	Principal	Interest	Total Debt Service
General Government	\$ 195,698	\$ 79,083	\$ 274,781
State Street Aid	378,000	155,852	533,852
Historic Preservation	77,711	18,561	96,272
Library	60,467	35,037	95,505
Development Department	778,494	527,525	1,306,020
Public Safety	755,149	474,831	1,229,981
Parks & Recreation Dept.	360,843	130,966	491,809
Public Works Department	81,934	38,531	120,466
Sanitation Department	59,613	15,968	75,581
Water & Sewer Department	1,784,090	1,388,371	3,172,461
	\$ 4,532,000	\$ 2,864,726	\$ 7,396,726

DEBT SUMMARY

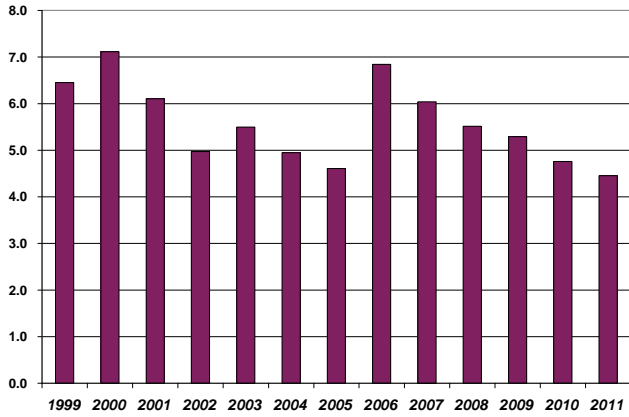
General Government Debt Service Schedule

FY	Capital Outlay Notes 9/1/01 3.75% - 4.20%		General Improvement Refunding Bonds 8/1/02 3.00% - 4.30%		General Improvement Bonds 1/1/03 3.00% - 4.25%		Tennessee Municipal Bond Fund Loan 2004 2.80%		General Improvement Bonds 11/1/05 3.50% - 4.38%		General Improvement Refunding Bonds 11/1/05 3.50% - 4.13%		General Improvement Bonds 11/1/08 3.50% - 5.0%		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2011	\$ 200,000	\$ 30,615	\$ 910,910	\$ 217,568	\$ 400,000	\$ 233,663	\$ 252,000	\$ 45,472	\$ 315,000	\$ 275,950	\$ 225,000	\$ 130,375	\$ 445,000	\$ 542,713	\$ 2,747,910	\$ 1,476,355
2012	210,000	22,465	920,865	184,775	375,000	219,263	259,000	38,416	325,000	263,544	300,000	120,156	460,000	528,025	2,849,865	1,376,644
2013	215,000	13,858	831,268	150,703	400,000	205,388	267,000	31,164	335,000	250,344	295,000	108,256	470,000	514,075	2,813,268	1,273,787
2014	225,000	4,725	876,066	119,115	425,000	190,188	274,000	23,688	345,000	237,175	290,000	96,919	490,000	498,450	2,925,066	1,170,259
2015			716,782	84,073	450,000	173,613	282,000	16,016	360,000	223,506	310,000	85,281	510,000	480,950	2,628,782	1,063,439
2016			751,625	54,684	475,000	155,613	290,000	8,120	375,000	208,806	335,000	72,381	530,000	462,750	2,756,625	962,354
2017			537,586	23,116	425,000	136,138			390,000	193,506	535,000	54,981	550,000	442,475	2,437,586	850,216
2018					500,000	118,075			405,000	177,606	345,000	37,381	575,000	419,975	1,825,000	753,038
2019					525,000	96,825			420,000	161,106	365,000	23,181	600,000	393,475	1,910,000	674,588
2020					550,000	74,250			440,000	143,631	385,000	7,941	625,000	365,194	2,000,000	591,016
2021					550,000	50,325			460,000	125,069			660,000	337,063	1,670,000	512,456
2022					600,000	26,400			480,000	105,381			690,000	306,256	1,770,000	438,038
2023									505,000	84,450			725,000	273,534	1,230,000	357,984
2024									535,000	62,016			765,000	238,600	1,300,000	300,616
2025									560,000	38,063			805,000	201,313	1,365,000	239,375
2026													845,000	161,597	845,000	161,597
2027													890,000	118,750	890,000	118,750
2028													940,000	73,000	940,000	73,000
2029									590,000	12,906			990,000	24,750	1,580,000	37,656
	\$850,000	\$71,663	\$5,545,102	\$834,035	\$5,675,000	\$1,679,738	\$1,624,000	\$162,876	\$6,840,000	\$2,563,060	\$3,385,000	\$736,853	\$12,565,000	\$6,382,944	\$36,484,102	\$12,431,168

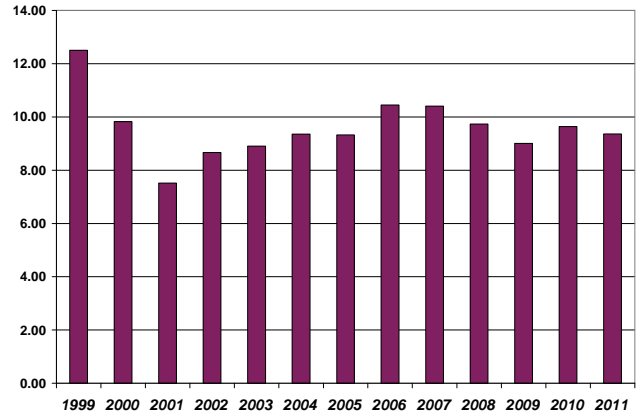
Water & Sewer Debt Service Schedule

FY	General Improvement Refunding Bonds 8/1/02 3.00% - 4.30%		Water & Sewer Tax and Revenue Refunding Bonds 8/1/02 3.00% - 4.70%		Water & Sewer Tax and Revenue Refunding Bonds 11/1/05 3.50% - 4.13%		Water & Sewer Tax and Revenue Bonds 6/1/06 4.00% - 4.375%		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2011	\$ 4,090	\$ 977	\$ 560,000	\$ 352,308	\$ 230,000	\$ 105,663	\$ 990,000	\$ 929,424	\$ 1,784,090	\$ 1,388,371
2012	4,135	830	585,000	331,831	225,000	96,850	1,030,000	889,824	1,844,135	1,319,335
2013	3,732	677	610,000	309,718	250,000	87,350	1,070,000	848,624	1,933,732	1,246,368
2014	3,934	535	630,000	286,153	275,000	77,194	1,110,000	805,824	2,018,934	1,169,705
2015	3,218	378	655,000	260,925	270,000	66,638	1,160,000	761,424	2,088,218	1,089,364
2016	3,375	246	690,000	233,680	265,000	55,938	1,205,000	715,024	2,163,375	1,004,887
2017	2,414	104	720,000	204,415	290,000	44,838	1,260,000	666,824	2,272,414	916,180
2018			750,000	173,170	285,000	33,338	1,310,000	616,424	2,345,000	822,931
2019			785,000	139,775	330,000	21,038	1,380,000	564,024	2,495,000	724,836
2020			825,000	103,943	350,000	7,219	1,445,000	507,099	2,620,000	618,260
2021			865,000	65,485			1,520,000	445,686	2,385,000	511,171
2022			970,000	22,795			1,595,000	381,086	2,565,000	403,881
2023							1,675,000	313,299	1,675,000	313,299
2024							1,760,000	241,274	1,760,000	241,274
2025							1,845,000	165,594	1,845,000	165,594
2026							1,940,000	84,875	1,940,000	84,875
	\$24,898	\$3,745	\$8,645,000	\$2,484,196	\$2,770,000	\$596,063	\$22,295,000	\$8,936,326	\$33,734,898	\$12,020,330

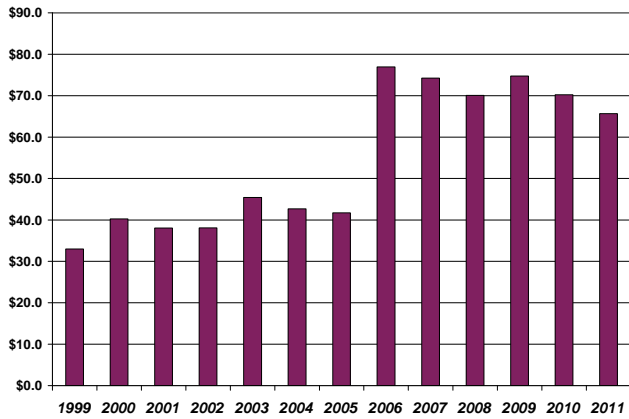
DEBT SUMMARY



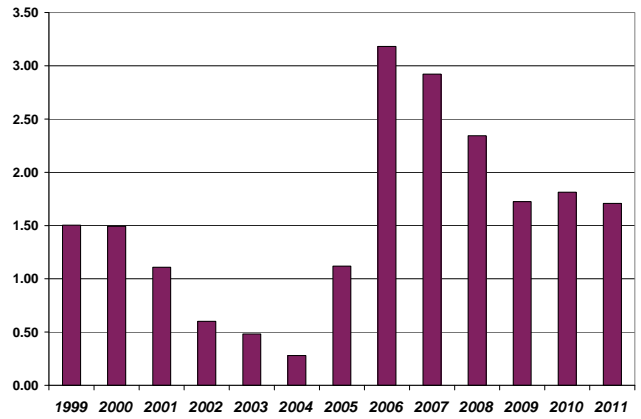
Total Debt to Assessed Valuation



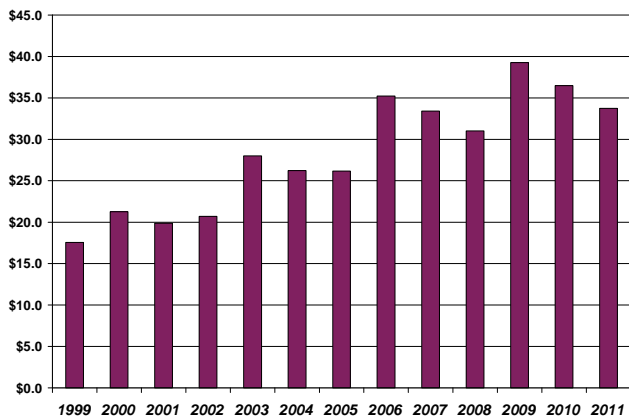
Ratio of Debt Service to General Fund Expenditures and Other Uses



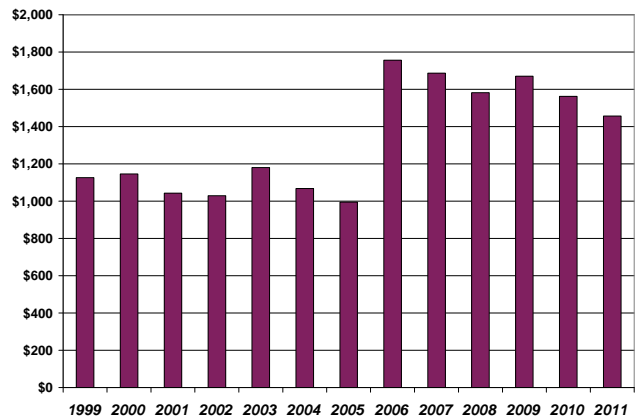
Total Bonded Debt (Millions)



Revenue Bond Coverage – Debt Service Ratio



Net Bonded Debt (Millions)



Total Bonded Debt Per Capita

GLOSSARY OF TERMS

ADA	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.
ARRA	Americans Recovery and Reinvestment Act of 2009.
AICPA	The American Institute of Certified Public Accountants.
ASPCA	American Society for the Prevention of Cruelty to Animals.
Abatement	A complete or partial cancellation of a levy imposed by the Town, usually applied to tax levies, special assessments and service charges.
Account	A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
Accounting Period	The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.
Accounts Payable	A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.
Accounts Receivable	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.
Accrual Basis	The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.
Accrued Interest	The amount of interest which has accumulated since the last coupon interest payment on a bond. It is the amount of interest which the holder is entitled but is not due until the payment date. The buyer pays the seller of the bond the accrued interest.
Accumulated Depreciation	The amount of depreciation already taken against an asset.
Actuarial Value of Assets	The value of cash, investments, other assets and property belonging to an OPEB trust, pension fund or similar entity, as used by the actuary for the purpose of actuarial valuation.
Ad Valorem Tax	A separate tax which applies to utility property.
Adopted Budget	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
Amortization	The process of paying the principal amount of an issue of bonds by periodic payments. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.
Amortization Schedule	A table showing the gradual repayment of an amount of indebtedness.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.
Appropriation	This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.

GLOSSARY OF TERMS

Arbitrage	The difference between the interest paid on a municipal bond issue and the interest earned by investing the bond proceeds in other securities.
Assessed Value	A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .
Assessment	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)
Assessment Ratio	The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.
Assessment Year	In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.
Assessor	The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.
Asset	A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.
Audit	An examination, usually by an official or private accounting firm retained by the Board, that reports on the accuracy of the annual financial report.
Bank Qualified Debt	A debt issued in a year in which the Town issues less than \$10 million of general obligation debt. Because there are certain tax benefits for banks that purchase bank qualified debt, banks may offer a lower interest rate.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
Board of Equalization	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
Bond	Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.
Bond Anticipation Notes (BANS)	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
Bond Counsel	An attorney (or firm of attorneys) retained by the Town to give a legal opinion that the Town is authorized to issue proposed bonds, the Town has met all legal requirements necessary for issuance, and interest on the proposed bonds will be exempt from federal income taxation and, where applicable, from state and local taxation.
Bonded Debt	The portion of the Town's total indebtedness represented by outstanding bonds.
Budget	The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.

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Budget Amendment	A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.
Budget Calendar	The schedule of key dates or milestones which the Town follows in the Calendar preparation and adoption of the budget.
Budget Document	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
CALEA	Communications Assistance in Law Enforcement Act. The CALEA Public Safety Communications Accreditation Program provides a communications center, or the communications unit of a public safety agency, with a process to systemically review and internally assess their operations and procedures.
CDBG	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement projects in the Town.
CERT	Community Emergency Response Team.
COBRA	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
Capital Budget	A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.
Capital Investment Program (CIP)	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.
Capital Outlay	Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.
Capitalized Interest	A portion of the proceeds of a bond issue set aside, upon issuance of bonds, to pay interest on the bonds for a specified period of time.
Cash Basis	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
Chart of Accounts	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
Coding	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
Collateral	The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.

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Construction in Progress	A fixed asset account reflecting the cost of construction work for projects not yet completed.
Contingency	Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.
Credit	An amount expressed as a “minus.” A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.
Debt Service	Payment of interest and repayment of principal on Town debt.
Deficit	The excess of an entity’s liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.
Depreciation	1. Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. 2. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Designated/Reserved Fund Balance	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.
Direct Debt	The sum total of bonded debt issued by the Town.
EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.
Excise Tax	An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.
Expenditure	The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.
FASB	Financial Accounting Standards Board.
FEMA	Federal Emergency Management Agency. The primary mission of the Federal Emergency Management Agency is to reduce the loss of life and property and protect the Nation from all hazards, including natural disasters, acts of terrorism, and other man-made disasters, by leading and supporting the Nation in a risk-based, comprehensive

GLOSSARY OF TERMS

	emergency management system of preparedness, protection, response, recovery, and mitigation.
FMLA	The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee themselves has serious health condition.
FSRS	The Fire Suppression Rating Schedule is the manual ISO uses in reviewing the fire-fighting capabilities of individual communities.
Fees	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
Fiduciary Fund	Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Financial Advisor	A consultant who advises the Town on any of a variety of matters related to a bond issue.
Financial Statements	The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.
Fiscal Year (FY)	A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
Function	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
Fund	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.
Fund Balance	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.
GAAP	Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.
GASB	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
GFOA	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
GIS	Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.
GPS	The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 th Space Wing.

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General Fund	This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.
General Obligation Bond	When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.
Goal	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
HIPAA	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
ISO	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.
Industrial Property	Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.
In Lieu of Taxes	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities who must pay a "tax equivalent amount."
Interest	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for general purposes or a special purpose.
Internal Service Fund	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
Jurisdiction	(1)The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
LAN	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
LPRF	Local Park and Recreation Fund.
LWCF	Land and Water Conservation Fund.
Lease	A contract for temporary use of equipment or facilities at a negotiated price.

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Letter of Credit	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
Liabilities	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
Line Item Budget	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
Long-Term Debt	A financial obligation with maturity of more than one year after the date of issuance.
MPO	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
MTAS	The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
Moody's Investor Service	A recognized bond rating agency.
Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
NCGA	National Council of Governmental Accounting.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
NPDES	The federal National Pollutant Discharge Elimination System.
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
Net Bonded Debt	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.
OPEB	Other Post Employment Benefits. The Town provides health insurance coverage to retirees.
Object	A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
Objective	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
Official Statement	A document published by the Town which discloses information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and financial, economic and demographic characteristics of the Town.
Operating Budget	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.

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Operating Transfer	The routine and/or recurring transfer of assets between funds.
PBX	A Private Branch eXchange is a telephone exchange that serves a particular business or office, as opposed to one that a common carrier or telephone company operates for many businesses or for the general public.
PDA	A personal digital assistant is a handheld computer, also known as a palmtop computer.
Pension Trust Fund	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
Per Capita Debt	The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
Personal Property	(or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.
Personnel Expenses	Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.
Plat	1. A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; 2. A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.
Program Budget	A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).
Program Change	An alteration or enhancement of current services or the provision of new services.
Project (Capital)	An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.
Proprietary Fund	When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.
Purchase Order	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite document and control buying by the Town.
Ratings	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
Real Property	Land and improvements to the land.
Reappraisal	The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.

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Recommended Budget	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
Reserve	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
Resource	The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.
Revenue	A term used to represent actual or expected income to a specific fund.
Revenue Bonds	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical method.
SCADA	Supervisory Control And Data Acquisition refers to an industrial control system: a computer system monitoring and controlling a process..
SCAT	Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center which includes all warrants and local driving registration information.
SCBA	Self contained breathing apparatus is a piece of fire fighting equipment critical to the personal safety of the Town's Fire Department personnel.
STP	The Surface Transportation Program provides flexible funding that may be used by States and localities for projects on any Federal-aid highway, including the NHS, bridge projects on any public road, transit capital projects, and intracity and intercity bus terminals and facilities.
Sales Ratio	The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.
Self-supporting Debt	Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.
Source	The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.
Special Revenue Fund	This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants and street lighting.
Standard & Poor's Corporation	A recognized bond rating agency.
Structure	A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.
Surplus	Total assets minus the sum of all liabilities. Excess of revenues over expenditures.
TAZ	A traffic analysis zone (TAZ) is a special area delineated by state and/or local transportation officials for tabulating traffic-related data- especially journey-to-work and place-of-work statistics. A TAZ usually consists of one or more census blocks, block groups, or census tracts.
TDOT	Tennessee Department of Transportation.

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TEMA	Tennessee Emergency Management Agency. TEMA is the first point of contact for obtaining state or federal assistance. The agency's normal day-to-day duties include monitoring developing situations across the state (i.e., weather, smaller emergencies, etc.), providing timely notification to other state and federal agencies about local emergency situations, plan development, exercise development, and response capability development.
TFIRS	Tennessee Fire Incident Reporting System.
TGFOA	Tennessee Government Finance Officers Association.
TLDA	Tennessee Local Development Authority.
TMBF	The Tennessee Municipal Bond Fund ("TMBF") creates and administers various types of loan programs for the benefit of cities and counties. As an entity of the Tennessee Municipal League, TMBF works closely with city officials to structure cost-effective and flexible borrowing options.
TOSHA	Tennessee Occupational Safety and Health Administration.
TPA	Third party administrator. The company that administers the Town's health insurance plan.
Tax or Taxes	Compulsory charges levied by a governmental unit for the purpose of raising revenue.
Taxable Value	Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.
Tax Base	Total assessed value in a given tax district.
Tax Exemptions	Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.
Tax Levy	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tax Rate	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2007 is \$1.28 per \$100 assessed value.
Tax Relief	Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed \$12,210. Disabled veterans for this purpose also must be considered 100% disabled.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.
TML Risk Management Pool	A self insurance pool formed in 1981 by the Tennessee Municipal League.
UASI	The Urban Area Security Initiative program focuses on enhancing regional preparedness in major metropolitan areas. The UASI program directly supports the National Priority on expanding regional collaboration in the National Preparedness Guidelines and is

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intended to assist participating jurisdictions in developing integrated regional systems for prevention, protection, response, and recovery.

USERRA

The Uniformed Services Employment and Reemployment Rights Act of 1994 is a federal law intended to ensure that persons who serve or have served in the Armed Forces, Reserves, National Guard or other “uniformed services:” (1) are not disadvantaged in their civilian careers because of their service; (2) are promptly reemployed in their civilian jobs upon their return from duty; and (3) are not discriminated against in employment based on past, present, or future military service.

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.

