

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



## FY 2011-2012

Approved Annual Financial Plan  
and  
Annual Budget

# TOWN OF COLLIERVILLE, TENNESSEE

## TOWN OFFICIALS

### MAYOR



Stan Joyner (2012\*)

### ALDERMEN



Tom Allen (2014\*)



Maureen Fraser (2014\*)



Jimmy Lott (2012\*)



Billy Patton (2014\*)



Tony Sarwar (2012\*)

### TOWN ADMINISTRATOR

James Lewellen

### TOWN ATTORNEY

Tom Cates

### TOWN JUDGE

William Craig Hall (2014\*)

### TOWN CLERK

Lynn Carmack

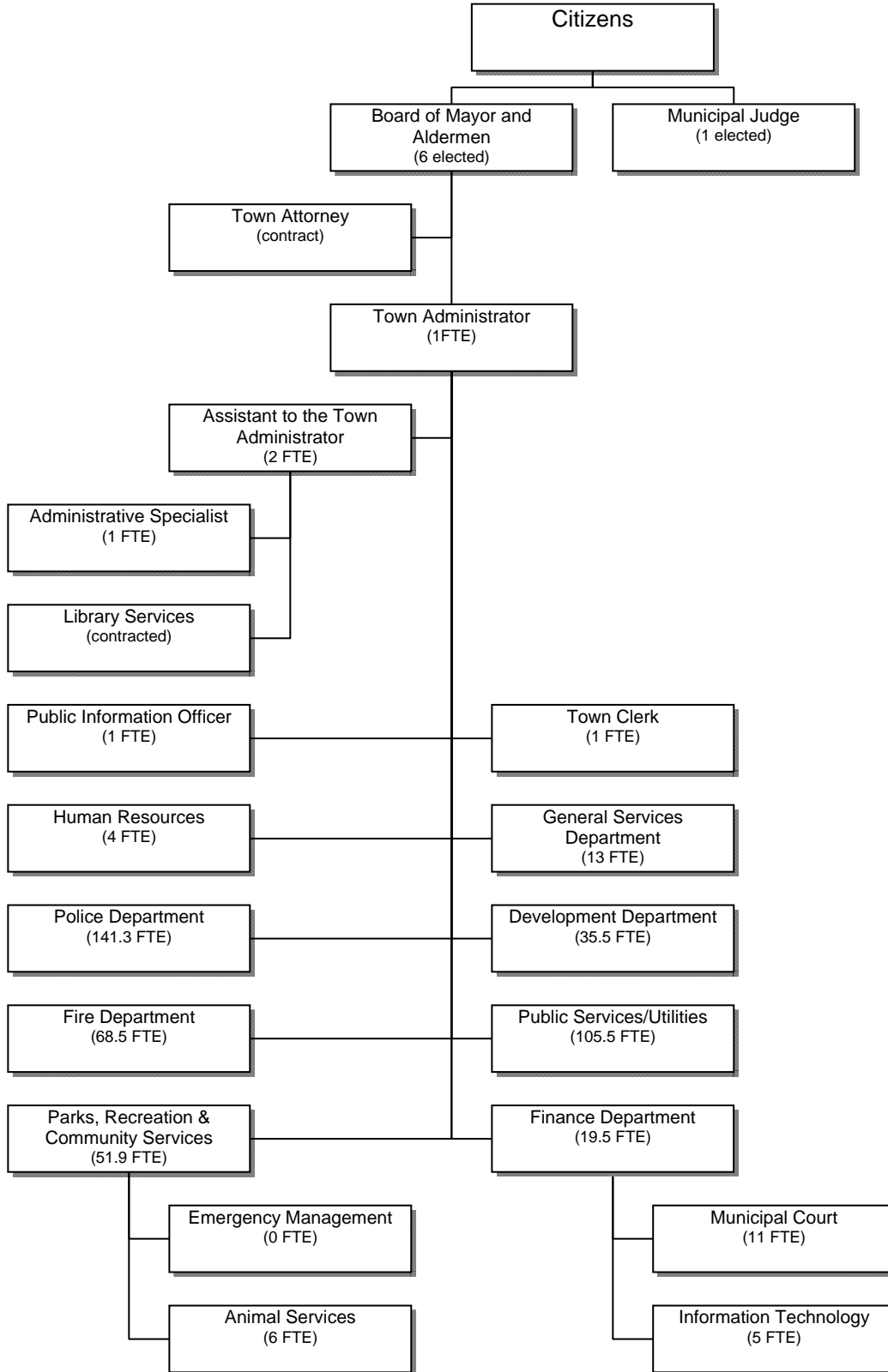
### DEPARTMENT DIRECTORS

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

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

\*Elected - term expires

# TOWN OF COLLIERVILLE, TENNESSEE



Stan Joyner  
*Mayor*

Maureen Fraser, *Alderman*  
Billy Patton, *Alderman*  
Tony Sarwar, *Alderman*  
Tom Allen, *Alderman*  
Jimmy Lott, *Alderman*



James H. Lewellen  
*Town Administrator*

Lynn Carmack  
*Town Clerk*

## The Town of Collierville

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Dear Fellow Collierville Residents,

Given the current uncertain economic climate, the budget process this year was focused and challenging. The story has been told many times in the local media, and like many other municipalities Collierville's revenue sources have been adversely affected by the national economic crisis.

Although this year's budget has received much attention from the public, The Board of Mayor and Aldermen (BMA) actually began working to reduce the Town's budget by cutting expenses during the 2008-09 budget process. We knew that it was critical to make significant reductions in the Town's budget to offset the decrease in revenues. From 2008-2011, every department's budget has seen cuts in operating costs across the board. The BMA implemented its first work force reduction by cutting 13 positions in 2009 and another 8 positions in 2010. Additionally, the BMA withheld salary increases for employees in FY 2010 and FY 2011.

Our efforts to reduce the Town's budget have been reflected in the fact that overall expenditures for the FY 2010 budget decreased \$2,531,278 from the FY 2009 budget. Operating expenses were down by \$857,701 and personnel costs were down \$595,113 and we began the FY 2011-12 budget process with \$1.5 million less in revenue than in 2008.

After three years of making significant cuts to the Town's budget, the BMA was faced with the very difficult decision of either setting a new property tax rate or cutting services that would have an adverse impact on Collierville residents. I can assure you that no elected official wants to find themselves in this position. Nevertheless, I was especially proud of the way that the BMA and the Town Administration worked to educate and engage the public in the process.

The FY 2011-12 budget is a "bare bones" budget. It will allow us to maintain the services levels that Collierville residents expect, but it does not include the expansion of any existing services or the creation of any new programs. The next few years are going to be just as challenging in our efforts to balance the budget. Our projections indicate that it might be 2-3 years before we see improvements in the economy that will have a positive impact on our revenues.

This is certainly not a financial scenario that we would have planned or wanted for our community or our employees. However, I believe we have responded responsibly to a significant financial challenge and adopted a sound budget that maintains our commitment to the long term goals that make Collierville a great place to live and work.

I want to express my thanks and appreciation to the employees of the Town. We have asked a lot of them, and they have responded to every challenge with dedication and professionalism. As we begin the transition into next year, I am very confident in the experience and ability of the Town Administration to keep the Town moving forward in a positive direction.

Very truly yours,

A handwritten signature in black ink that reads "Stan Joyner". The signature is written in a cursive style with a large, prominent initial "S".

Stan Joyner  
Mayor

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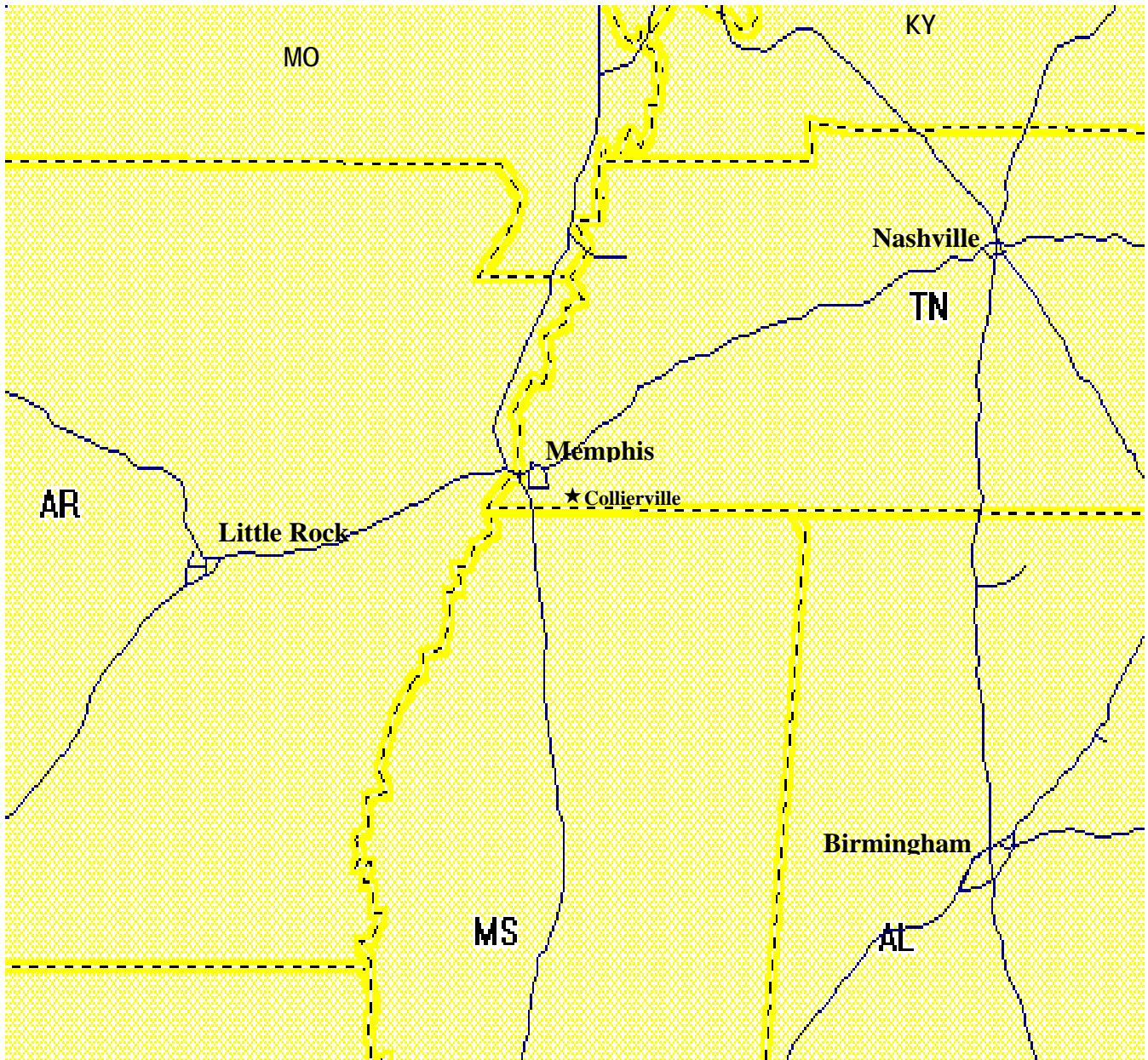
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## **MISSION STATEMENT**

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. The Town conducted a special census in the spring of 2008 which put the population at 44,304, a 35% increase above the 2000 census. According to the 2010 Federal Census, the population is 43,965; however, the Town's Planning Department estimates the current population to be 45,152.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Collierville  
Tennessee**

For the Fiscal Year Beginning

**July 1, 2010**

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, 2010**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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



## EXECUTIVE SUMMARY

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

Collierville as a corporation has assets totaling \$251 million (2010 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 Town limits are currently 31.8% residential, 18.8% vacant, 11.8% utility/right of way, 11.2% agricultural, 4.6% commercial and office, 4.3% institutional, 3.2% industrial, and 14.2% 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.

Since the beginning of the economic downturn it has been the Board of Mayor and Aldermen's goal to live within our means, but we were also determined that we would not sacrifice safety or any of the issues that we felt were critical to the long term vision we have for the Town, because it is those qualities that make Collierville the desirable place it is. It is also those qualities that keep property values from declining and protect our citizens' investment in their homes. For the past three years that goal has been realized by working more efficiently, eliminating positions, postponing employee raises, deferring equipment replacement, and using our fund balances.

During the planning process for the FY 2012 budget which began in earnest in January, the Board made the difficult decision to raise the tax rate from \$1.18 per \$100 assessed valuation to \$1.43. This was necessary to maintain fiscal responsibility while still providing the services that Collierville citizens expect. This is the first tax rate increase since FY 2002 when the rate was increased ten cents to fund parks improvement projects.

With all the challenges facing the Town's leaders in the preparation of the FY 2012 budget, it 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 2012 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

## EXECUTIVE SUMMARY

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implement priorities established by elected officials. In development of the annual budget, the elected officials of the Town of Collierville combine their priorities of operating cost containment, ongoing infrastructure improvements, stable financial condition, and future planning into a budget that provides quality services for their constituents.

•**Policy Issues.** During the development of the 2012 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 2012 budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- The unassigned General Fund balance will remain at 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 2012 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 pumps. It does not include expenditures for capital items such as office furniture or equipment other than that mentioned above.

## EXECUTIVE SUMMARY

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

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

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

1. Governmental funds are those through which most governmental services are provided and are directed toward maintaining and enhancing the health, safety and welfare of the community. These services include: police and fire protection, zoning, building code enforcement, and street maintenance. These services are usually funded by generally applied taxes or fees and are accounted for in the General Fund. Other governmental funds include special revenue funds which account for proceeds of specific revenue sources.
2. Proprietary or enterprise activities such as utility operation are supported with the customer paying directly for the commodity used and are similar to regular business operations. The Town of Collierville operates a combined water and sewer utility. Charges collected and costs of operation are accounted for in the Water and Sewer Fund. The Health Insurance Fund, an internal service fund, accounts for transactions related to group medical

benefits (including claims incurred but not reported) for which the Town is self-insured.

3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town approved a new retirement plan for employees in FY 2008. The Retirement Fund, a pension trust fund, was created to account for plan assets. Also, created in FY 2008 was a new fund to account for other post-employment benefits (OPEB).

**•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

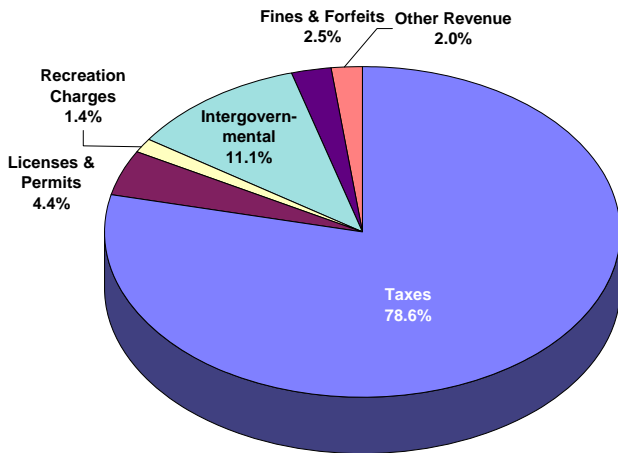
The General Fund is a major fund of the governmental type and accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary support is from property tax revenues and other local taxes, though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

## EXECUTIVE SUMMARY

programs. Most of the Town's operation is financed from this fund.

•**Revenue** is largely derived from general property taxes, local option sales taxes, business taxes, licenses and permits, charges for services, and revenue received from the State as shared funding (intergovernmental revenue), most of which is distributed on a per capita basis. Since the 2010 federal census showed a decrease in population of 979 from the Town's 2008 special census, this revenue is expected to decrease.

Overall General Fund revenue for FY 2012 totals \$40,333,709 an 11.7% increase over the FY 2011 estimated revenue and 11.5% above the FY 2011 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 78.6%. Intergovernmental revenue, which includes state-shared revenue makes up 11.1%, and licenses & permits, 4.4%.



**FY 2012 General Fund Revenue**

•**Tax Revenue.** Shelby County conducted a reappraisal in 2009 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. For the past two years, however; property appraisals have decreased by a total of 0.9%.

During the FY 2012 budget process, it became clear that the Board of Mayor and Aldermen would need to raise the property tax rate. After many work-sessions, cuts to the proposed budget, and exploring other revenue sources, the rate of \$1.43 was approved. This is a \$.25 increase over the previous rate of \$1.18. In FY 2002, the Board of Mayor and Aldermen voted to set aside \$0.10 of the property tax for Parks improvements. In FY 2011, the Board amended that to provide a specific amount for

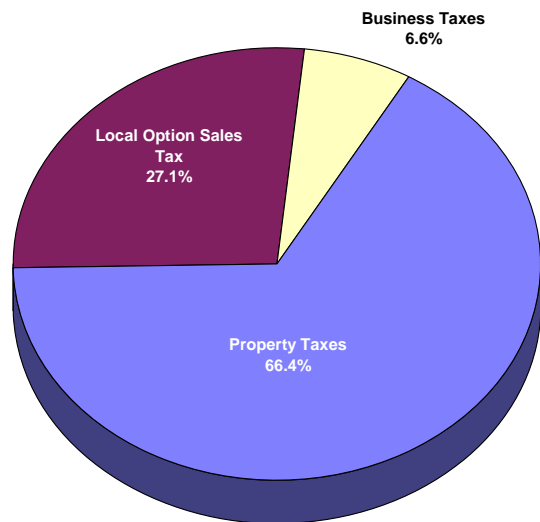
Parks instead of the \$0.10. In FY 2012, that amount is \$750,000 plus debt service on parks projects.

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 in FY 2009 and again in FY 2010. With the local economy now showing signs of recovery, a conservative increase of 3.0% above the estimated end-of-year is projected for FY 2012. Local option sales tax makes up 27.1% 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. Business tax revenue is estimated to remain the same as estimated FY 2011. In addition, the State of Tennessee began collecting gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010 and 2011. Business taxes are 6.6% 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 66.4% of total, local option sales taxes follow with a 27.1% share, and business taxes furnish the remainder of tax revenue at 6.6%.



**FY 2012 Tax Revenue**

# EXECUTIVE SUMMARY

## General Fund Revenue

|                        | Actual        |               | Budget        | Estimated     | Approved      |
|------------------------|---------------|---------------|---------------|---------------|---------------|
|                        | FY 09         | FY 10         | FY 11         | FY 11         | FY 12         |
| Beginning Fund Balance | \$ 26,139,388 | \$ 23,228,447 | \$ 22,120,006 | \$ 22,120,006 | \$ 21,736,037 |
| Revenue                |               |               |               |               |               |
| Taxes                  |               |               |               |               |               |
| Property Taxes         | \$ 17,335,813 | \$ 17,387,900 | \$ 17,592,448 | \$ 17,450,686 | \$ 21,038,757 |
| Local Option Sales Tax | 8,210,238     | 8,085,485     | 7,923,211     | 8,328,049     | 8,577,890     |
| Business Taxes         | 2,138,392     | 2,048,315     | 2,020,550     | 2,057,000     | 2,079,000     |
| Licenses & Permits     | 1,539,877     | 1,381,080     | 1,736,138     | 1,443,208     | 1,759,001     |
| Intergovernmental      | 4,625,086     | 4,437,142     | 4,322,636     | 4,408,731     | 4,481,985     |
| Charges For Services   | 240,536       | 272,059       | 202,406       | 200,206       | 199,681       |
| Recreation Charges     | 515,761       | 509,981       | 575,686       | 579,850       | 579,785       |
| Fines and Forfeits     | 1,098,852     | 1,145,167     | 986,660       | 969,860       | 995,860       |
| Other                  | 948,868       | 953,008       | 807,150       | 668,440       | 621,750       |
| Total Revenue          | \$ 36,653,422 | \$ 36,220,137 | \$ 36,166,886 | \$ 36,106,030 | \$ 40,333,709 |

The chart to the left shows the General Fund revenue by source. The property tax revenue is increasing significantly because the rate for FY 2012 was increased from \$1.18 per \$100 of assessed value to \$1.43. The local option sales tax is projected to increase 3% above the estimated FY 2011 revenue.

•**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 2012 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Literacy Council, the Chamber of Commerce, Alive at 25, the Collierville Education Foundation, and TV-19. For a detailed explanation of fund balance, see pages 15, 16 and 44.

Below is the General Fund summary of expenditures by category. Total General Fund expenditures are projected to increase 4.0% above the FY 2011 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 4.4% of expenditures.

## General Fund Expenditures

The chart to the right shows General Fund expenditures by category. The significant increases in operating expense are an increase of \$139,000 in utilities and \$191,000 in fuel costs. The capital outlay increase contains equipment purchases that were deferred for the past two years. Debt service increased due to reassignment of debt service for road projects that had been accounted for in the State Street Aid Fund budget in FY 2010 and FY 2011.

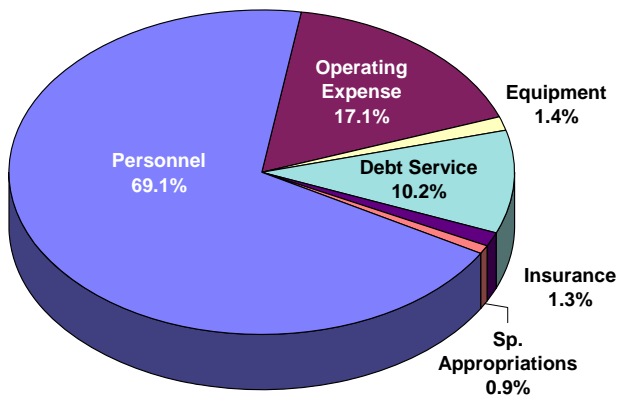
|                                   | Actual        |               | Budget        | Estimated     | Approved      |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
|                                   | FY 09         | FY 10         | FY 11         | FY 11         | FY 12         |
| Expenditures                      |               |               |               |               |               |
| Personnel                         | \$ 26,357,731 | \$ 26,539,655 | \$ 27,210,181 | \$ 26,626,480 | \$ 27,714,897 |
| Operating Expense                 | 6,221,985     | 5,610,606     | 6,558,945     | 6,348,083     | 6,817,488     |
| Capital Outlay                    | 669,515       | 418,435       | 186,112       | 190,448       | 542,970       |
| Debt Service                      | 3,310,855     | 3,495,257     | 3,435,056     | 3,454,630     | 3,882,874     |
| Insurance                         | 610,608       | 636,000       | 655,651       | 700,084       | 655,651       |
| Special Appropriations            | 658,145       | 413,900       | 423,170       | 375,870       | 366,400       |
| Total Expenditures                | 37,828,839    | 37,113,854    | 38,469,115    | 37,695,595    | 39,980,280    |
| Reduction to Expenditures         |               |               |               |               |               |
| Library Fund                      | (89,073)      | (75,818)      | (83,000)      | (82,410)      | (89,916)      |
| Water & Sewer Fund                | (1,574,297)   | (1,537,812)   | (1,628,261)   | (1,590,407)   | (1,679,248)   |
| General Fund Expenditures         | \$ 36,165,468 | \$ 35,500,224 | \$ 36,757,853 | \$ 36,022,778 | \$ 38,211,115 |
| Revenue over (under) expenditures | 487,954       | 719,913       | (590,968)     | 83,252        | 2,122,593     |
| Fund Balance Appropriation        | 0             | 0             | 590,968       | 0             | 0             |
| Other Sources (bond proceeds)     | 3,269,500     | 0             | 0             | 0             | 0             |
| Other Uses (bond retirement)      | (2,980,000)   | 0             | 0             | 0             | 0             |
| Operating Transfer                | (3,688,395)   | (1,828,354)   | (455,309)     | (467,221)     | (481,698)     |
| Fund Balance:                     |               |               |               |               |               |
| Nonspendable                      | 116,160       | 124,181       | 116,160       | 124,181       | 124,181       |
| Restricted                        | 1,192,162     | 1,285,165     | 1,160,813     | 1,251,611     | 1,151,638     |
| Committed                         | 1,239,208     | 1,219,208     | 1,205,782     | 1,219,208     | 1,219,208     |
| Assigned                          | 6,539,579     | 6,721,120     | 9,365,464     | 7,925,456     | 9,039,422     |
| Unassigned                        | 14,141,337    | 12,770,332    | 9,225,509     | 11,215,582    | 11,842,484    |
| Ending Fund Balance               | \$ 23,228,447 | \$ 22,120,006 | \$ 21,073,729 | \$ 21,736,037 | \$ 23,376,933 |



## EXECUTIVE SUMMARY

Operating expenditures increased 3.9% over the FY 2011 budget and represent 17.1% of the total General Fund expenditures for FY 2012. 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 increased significantly due to deferred purchases for the past several years.

The chart below shows the percentage of total General Fund expenditures by category. As this chart indicates, the greatest percent of expenditures (69.1%) represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel expense increased 1.9% over the FY 2011 budget and includes merit raises and step raises for public safety personnel.



**FY 2012 General Fund Expenditures**

Insurance expense includes the Town's property and liability coverage as well as long-term disability and unemployment insurance. Insurance expense is expected to remain the same as the FY 2011 budgeted amount.

Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: special census, reappraisal costs, attorney and legal fees, bank charges, and election expenses. Insurance and Special Appropriations make up 2.6% 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 10.2% of the FY 2012 budget and increased by 13.0% from the FY 2011 estimated due to the reassigning of debt service that was accounted for in the State Street Aid Fund in FY 2010 and 2011. In FY 2011, the Town refunded the outstanding debt on a capital outlay note and a previous G. O. refunding bond issue for a present value savings of \$465,000. Moody's Investor Service affirmed the Town's bond rating of Aaa

for this issue and for all previously issued general obligation debt as well.

## 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 2012 revenue is expected to be \$1,180,100.

Expenditures for State Street Aid are expected to be \$1,226,430 in FY 2012. The budget for the annual paving contract for asphalt overlay of streets is \$1,000,000. Funding for traffic signal maintenance is \$30,000, street striping \$40,000 and asphalt, gravel, sand and concrete products for street repair and maintenance \$156,000. 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. In FY 2010 and 2011, debt service on bond issues for road construction projects were allocated to this fund. For FY 2012, the debt service has been reassigned to the General Fund in order to allow for additional street overlay funds.

•**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. With the economic downturn, revenues are expected to be only \$5,000 for FY 2012. Expenses are for debt service on the original Square development. The Fund has required a subsidy from General Fund in FY 2011 and 2012. The FY 2012 amount is \$89,724.

•**The Sanitation Fund** is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are

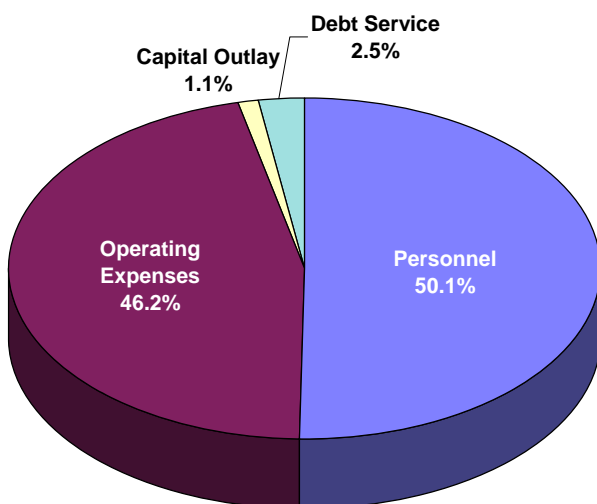
## EXECUTIVE SUMMARY

projected to be \$3,224,585 in FY 2012. Of the total projected revenue, \$50,000 is cart establishment fees. The remainder is revenue from collection fees. This is a 1.3% decrease from the FY 2011 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. During FY 2011, the recycling operation was outsourced to a private company, and five more positions were eliminated for FY 2012. Operating expenses for this fund are 46.2% of total expenditures, 2.5% is debt service, and 1.1% is for capital outlay. The chart below indicates the percentage of total expenditures in each category.



FY 2012 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 \$97,900 comes from fees and fines. Originally, the Board of Mayor and Aldermen set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund for construction of the Library. After taking over operations, it was decided to continue to use these funds for that purpose as well. These funds (\$700,000) are shown as an operating transfer into the Library fund. An operating transfer from the General Fund of \$389,474 is necessary to cover expenses as well.

Total FY 2012 expenditures are projected to be \$1,187,374. The largest portion of expenditures is for staffing services (\$585,989), debt service on the construction bond issue (\$112,914), and materials (\$200,000). The Town has contracted with Library Systems and Services, Inc. (LSSI) to provide staffing and materials purchase.

•**Special Drug Fund.** The Police Department’s drug fund is a special revenue fund created during FY 1998 to comply with state law. Projected revenues from drug fines total \$5,000 for FY 2012 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 \$100,314 will be used to fund operations and capital purchases. Expenditures total \$132,814 which include the purchase of an additional patrol car, an in-car video system, a fuming chamber, a polygraph machine, 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

## EXECUTIVE SUMMARY

them. The Water & Sewer Fund is the only other major fund of the Town.

In FY 2005, a sewer engineering report and rate study was approved to determine a rate structure necessary to provide for operations and maintenance and debt service for capital investments in infrastructure and sewer treatment and to replace retained earnings that had been used to fund operations. Due to two extremely dry summers, revenue was greater than expected and was 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, an update to the original rate study was conducted in the spring of 2008 and resulted in

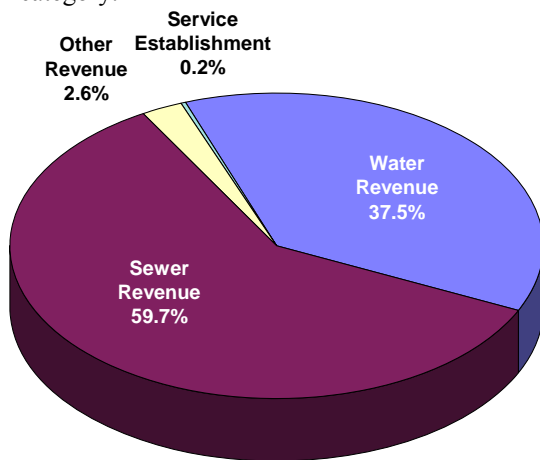
a new ten-year rate schedule allowing the Town to postpone the previously scheduled increase in water rates until January, 2010, and actually reduce the sewer volume charge beginning January, 2009. For subsequent years, the rates increases will be less than those in the original rate schedule. A further review during the FY 2011 budget process showed that the rate increase planned for January, 2011, would not be necessary, and the Board of Mayor and Aldermen approved the postponement of that increase until January 2012.

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

### Water and Sewer Fund Revenue

|                       | Actual               |                      | Budget               | Estimated            | Approved             |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                       | FY 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| <b>Revenue</b>        |                      |                      |                      |                      |                      |
| Water Revenue         | \$ 4,339,108         | \$ 4,251,739         | \$ 4,551,069         | \$ 4,916,048         | \$ 4,916,048         |
| Service Establishment | 34,900               | 37,064               | 30,000               | 30,000               | 30,000               |
| Sewer Revenue         | 7,402,878            | 7,023,954            | 7,265,792            | 7,417,712            | 7,417,712            |
| Other Revenue         | 371,083              | 147,305              | 213,728              | 113,728              | 71,500               |
| <b>Total Revenue</b>  | <b>\$ 12,147,969</b> | <b>\$ 11,460,062</b> | <b>\$ 12,060,589</b> | <b>\$ 12,477,488</b> | <b>\$ 12,435,260</b> |

Water and Sewer Fund revenue is expected to be \$12,435,260 a decrease of .3% from the FY 2011 estimated revenue. The sewer revenue generates the greatest percentage of revenue at 59.7% followed by water revenue at 37.5%. Service establishment contributes .2% of revenue, and other revenue, which includes interest income, makes up 2.6% of total revenue. The chart below shows the percentage of total revenue of each category.



**FY 2012 Water and Sewer Fund Revenue**

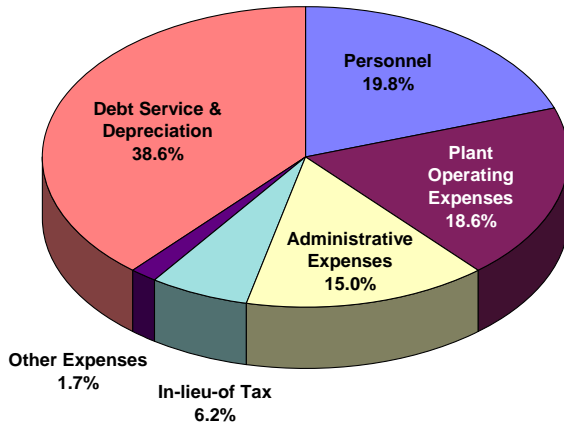
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$11,202,660. This is a .9% increase over the FY 2011 budget, and a 2.1% increase over the estimated end-of-year expenses. Personnel expense increased 2.2% above the FY 2011 estimated expense while operating expenses increased 11.0%. Special appropriations expense, which includes in-lieu-of property tax paid by the utility increased 6.0%.

Debt service and depreciation accounts for the largest portion of expenses at 38.6% 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 19.8%. Plant operating expense accounts for 18.6%, and in-lieu-of tax is 6.2% of the total expense. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 15.0% of the expenses for FY 2012. Each category of expenses in

## EXECUTIVE SUMMARY

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



**FY 2012 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 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| <b>Expenses</b>                                 |                      |                      |                      |                      |                      |
| Personnel                                       | \$ 2,064,106         | \$ 2,170,603         | \$ 2,152,940         | \$ 2,166,078         | \$ 2,214,204         |
| Operating Expense                               | 1,907,709            | 1,752,907            | 2,029,192            | 1,893,648            | 2,102,756            |
| Capital Outlay                                  | 51,826               | 22,998               | 98,228               | 92,364               | 94,000               |
| Administrative Charges                          | 1,574,297            | 1,537,812            | 1,628,261            | 1,590,407            | 1,679,248            |
| Special Appropriations                          | 836,838              | 793,738              | 805,894              | 835,871              | 885,971              |
| Debt Svc & Depreciation                         | 4,554,977            | 4,537,497            | 4,489,871            | 4,481,655            | 4,320,480            |
| <b>Total</b>                                    | <b>\$ 10,989,752</b> | <b>\$ 10,815,554</b> | <b>\$ 11,204,386</b> | <b>\$ 11,060,023</b> | <b>\$ 11,296,660</b> |
| Capital Outlay funded through retained earnings | (51,826)             | (22,998)             | (98,228)             | (92,364)             | (94,000)             |
| <b>Total</b>                                    | <b>\$ 10,937,927</b> | <b>\$ 10,792,556</b> | <b>\$ 11,106,158</b> | <b>\$ 10,967,659</b> | <b>\$ 11,202,660</b> |

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

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

The increase in expenses for FY 2012 is 7.5% above the FY 2011 estimated end-of-year expenses. Total projected

## EXECUTIVE SUMMARY

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expenses are \$4,841,899 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 2012 totals \$4,826,666 an increase of 7.2% over the FY 2011 estimate. In addition, there is a fund balance appropriation of \$15,233.

### FIDUCIARY FUNDS

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

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plan. Projected expenses for FY 2012 are \$553,100 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 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 2012, the total projected revenue is \$1,573,653. Projected expenses are \$255,118.

### 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 Bevell, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, [www.collierville.com](http://www.collierville.com).

The Town of Collierville, Tennessee (the “Town”) complies with accounting principles generally accepted in the United States of America. Generally Accepted Accounting Principles (GAAP) 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, 2010.

#### 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, 2010.

**INVENTORIES**

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

**INTERFUND TRANSACTIONS**

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

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

**CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and certain infrastructure assets (roads, bridges, sidewalks and similar items) and certain intangible assets (easements, right-of-ways and similar intangible assets) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial individual cost of at least \$500 and estimated useful life in excess of three years. The Town’s assets are capitalized at historical cost or estimated historical cost. Gifts or contributions of capital assets are recorded at fair market value when received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

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

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

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

**DEFERRED/UNEARNED REVENUES**

Deferred revenues represent amounts that were received or receivable and measurable at June 30, 2010, but were not available to finance expenditures for the year ended June 30, 2010. 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 governmental funds is recorded only if the leave has matured (i.e., unused reimbursable leave still outstanding following an employee’s resignation or retirement). Vested or accumulated annual leave of proprietary funds is recorded as an expense and liability of those funds as the benefits



accrue to employees. The Town's contingent liability for the unused, accumulated portions of sick leave as of June 30, 2010 approximates \$3,982,000.

#### 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.
  - Solid Waste and Sanitation – fund balance for the Solid Waste and Sanitation fund that is available for appropriation but legally segregated for the use of landfills and maintenance and operation of related equipment. This amount represents the total amount of unspent solid waste and sanitation funds with the exception of related inventory which is reserved as discussed above.
  - 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 2010-2011 budget resolution.
  - Undesignated – portion of total fund balance available for appropriation that is uncommitted at year end.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen, the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2012.

### **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 which will:

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

#### **•Operating Budget Policies.**

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

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

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

#### **•Reserve Policies.**

Factors for maintaining sufficient Fund Balance include the ability to:

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

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category includes the financial stabilization fund balance.
- The Financial Stabilization Fund Balance shall include funding for unanticipated expenditures and revenue shortfalls in the general Town budget. It shall include four accounts and shall be twenty five (25) percent of General Fund budgeted expenditures. The amount placed in each of the accounts shall be determined as follows:
  - The Contingency Reserve Account shall be set at a minimum of one (1) percent of the General Fund budgeted expenditures. In the event that during the year there are unanticipated expenses or revenue shortfalls impacting programs already approved in conjunction with the current year budget, the Contingency Reserve Account will be the source of any additional funding for those programs. Funds must be appropriated by a vote of the Board of Mayor and Aldermen. The Contingency Reserve Account shall not be used to fund new programs or positions added outside of the current year budget.
  - The Emergency Reserve Account shall be set at a minimum of four (4) percent of the General Fund budgeted expenditures. To utilize funds from the Emergency Reserve Account, a finding by the Mayor, with confirmation by the Board, of “urgent economic necessity” will be required, as well as a determination that no other viable sources of funds are available. A finding of urgent economic necessity would be based on a significant economic downturn after the budget is completed or a natural disaster.
  - The Cash Flow Stabilization Reserve Account shall be set at a minimum of eighteen (18) percent of the General Fund budgeted expenditures. In order to serve cash flow needs for the first few months of the year, a Cash Flow Stabilization Reserve Account will be required.
  - The Debt Service Reserve Account shall be set at a minimum of two (2) percent of the General Fund budgeted expenditures. The Debt Service Reserve Account will be required in order to fund general obligation debt service payments for the first few months of the year.
- There will be a review of all fees to determine what changes, if any, are viable options.
- The Town will continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- **Accounting/Auditing/Reporting Policies.**
  - There will be an audit of the financial condition of the Town conducted after the end of each fiscal year.
  - The financial reports will be in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).
  - Monthly financial reports will be distributed to departmental units for the purpose of budgetary control.
- **Investment Policies.**
  - Town funds will be deposited at financial institutions at which deposits are insured by the Federal Deposit Insurance Corporation, the Federal Saving and Loan Insurance Corporation, or the local government investment pool (LGIP).
  - The investments shall be diversified by:
    - limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
    - limiting investment in securities that have higher credit risks,
    - investing in securities with varying maturities, and
    - continuously investing a portion of the portfolio in readily available funds such as the Local Government Investment Pool (LGIP), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
  - The Town will require institutions in which funds are deposited to pledge collateral whose market value is equal to one hundred five percent (105%) of the value of the Town’s deposits secured thereby.
  - Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.
  - The investment portfolio will be designed to obtain an average rate of return during budgetary and economic cycles, consistent with the investment objectives and cash flow needs.
- **Capital Budget Policies.**
  - The Capital Investment Plan (CIP) serves as a financial planning and management tool by:
    - Establishing priorities that balance capital needs with available resources.
- **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.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

### ●**Debt Policies.**

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

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

The Policy formally establishes parameters for issuing debt and managing a debt portfolio which considers the Town's specific capital improvement needs; ability to repay financial obligations; the existing legal, economic, and financial and debt market conditions. Specifically, the policies are intended to assist in the following:

- To guide the Town and its managers in policy and debt issuance decisions.
- To maintain appropriate capital assets for present and future needs
- To promote sound financial management.
- To protect and enhance the Town's credit rating.

- To ensure the legal use of the Town's debt issuance authority.
- To promote cooperation and coordination with other stakeholders in the financing and delivery of services.
- To evaluate debt issuance options.

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

- General Fund Balance Requirement = 25%.
- Average Life of Total Debt  $\leq$  10 Years.
- Percentage of Principal Paid within 10 Yrs  $\geq$  60%.
- 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.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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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.

### ***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.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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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.
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.

## 2012 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:

- Complete a general update to the 2001 Land Use Plan to calibrate it to various policies that may have changed since it was created (local and regional transportation plans, recent sewer plans, floodplain and stormwater management needs, and approaches to future land uses developed with recent small area planning efforts). The entire Town and its reserve area will be studied.
- Begin work on a cost/benefit annexation analysis of the Town’s unincorporated reserve 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).
- Comprehensively update the parking regulations in the Zoning Ordinance so they are modernized and coordinated with the reformatting use table.
- Begin drafting a “cleanup ordinance” to address any unanticipated outcomes of recent ordinance changes (signage, accessory uses, downtown zoning, etc).

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Develop a multi-year plan to comprehensively revise how the Town regulates landscaping, tree protection, and open space.

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

Objectives:

- Refine the project tracking database that is fully integrated with the new electronic filing system.
- Implement Phase 2 (scanning of smaller files, creation of folder structure) of a program to scan archived paper and electronic files (staff reports, plans, and minutes) from meetings into the new electronic file structure format.
- Establish new streamlined, concise, and “user friendly” development applications (historic district exterior alteration, site plans, occupancy process, etc) and consolidated fee payments (Planning, Codes, Engineering).

**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 eight 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.

**Goal: Preserve the Town of Collierville’s heritage and help to promote heritage tourism.**

Objectives:

- Work with the Town’s newly formed Heritage Commission to discover, promote, and protect our historical resources.
- 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 2010-2011, 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.

**Goal: Implement the recently-adopted Small Area Plans (Downtown Collierville and I-269).**

Objectives:

- If awarded the grant, administer construction of “Phase 1” of Center Street Improvements funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Apply for another Tennessee Department of Transportation (TDOT) Enhancement Grant to construct “Phase 2” of the Center Street Improvements.
- Support the foundation and establishment of the Downtown Collierville Redevelopment Agency (DCRA) as may be needed.
- Develop “quick fix” Design Guideline changes to better address Traditional Development Forms and to include example site plans of the five new “lot/building types”.
- Conduct an inventory of all ground signage along the planned Highway 72 widening in conjunction with an information campaign for businesses related to their options regarding signage and other widening issues.

**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:

- Have GIS Audit and Needs Assessment for all Departments and Divisions adopted by Administration and begin implementing Phase 1 of the audit.
- Support the Engineering Division on future basin studies and refinement of land use inputs to the Stormwater model, such as generating curve numbers for each sub-basin studied within a given drainage basin.
- If the Town conducts a Special Census, assist Finance in a census of the entire Town to determine the most accurate population figure possible.
- Georeference 2004 Historic Resources Database and photos to the parcels and address database for use in Historic District Applications. Prepare for a 2013 Historic Resources inventory.
- Launch a stable and reliable ArcGIS Server implementation to provide current GIS data services for the Mayor’s Action Center, Town employees, and citizens.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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### •**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: Improve existing drainage system located through the Town.**

Objectives:

- Complete design and construction of Miscellaneous Drainage Projects, Phase 3 (Rutledge Drive).
- Complete construction of Miscellaneous Drainage Projects, Phase 2 (Rosewood Plantation Detention Ponds).
- Complete construction and acquire funding for Alcorn Village Drainage Improvements, Phase 2 (CDBG funds).
- Complete the design of Queen Oaks Detention Basin and secure all necessary permits for construction.

**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 2012.
- Complete construction of Wolf River Boulevard Medians.
- Complete the realignment of Bray Station Rd at Wolf River Boulevard.
- Design and complete construction of signal and cross-access road between Civic Center Drive and the Lowe’s private drive.
- Start Cowan Road reconstruction project.
- Start construction of medians on Highway 72 by the Tennessee Department of Transportation (TDOT).
- Adopt an updated Master Road Plan, establish a Major Bicycle Plan, a Town Truck Route Plan, and update the Pedestrian Greenway Plan.
- Complete the Byhalia Road Resurfacing Project between Holmes Road and Winding Ridge Road.
- Install school flashers at various schools.
- Install video detection for traffic signals at Frank & Byhalia and Winchester & Byhalia.
- Construct the Shelton Road Pedestrian Bridge.

**Goal: Develop Stormwater Master Plan and meet MS4 (Stormwater Discharges from Municipal Separate Storm Sewer Systems) 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 Downtown Stormwater Model and three other major drainage basin models in FY 2012.
- Revise stormwater regulations and design standards, including a revised stormwater manual to meet the requirements of the new stormwater MS4 permit.
- Submit annual MS4 Stormwater Report to TDEC.
- Complete Stormwater Management Plan to meet requirements of the 6 minimum measures of new stormwater MS4 permit.
- Perform water quality monitoring on Nonconnah Creek to meet requirements of new stormwater MS4 permit.
- Continue to expand the stormwater section of the Town website to improve public awareness of stormwater and floodplain issues.
- Conduct semi-annual public meetings to discuss stormwater issues and provide updates on current projects.

**Goal: Establish and maintain the 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.
- Propose a revised Standard Development Agreement for smaller projects with minimal public infrastructure that could be approved administratively by staff without requiring a BMA meeting.
- Review the Development Fee Schedule and recommend changes that will provide fairness and equity while improving user-friendliness and customer understanding of fees assessed.

**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.

### •**Code Enforcement Division.**

**Goal: Adopt and enforce updated construction and property maintenance codes to maintain the Town’s**



## POLICY OVERVIEW/GOALS AND OBJECTIVES

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### **independent status from the State Fire Marshal's office.**

#### Objectives:

- Evaluate and compare the 2006, 2009, and 2012 International Code Council (ICC) family of codes and adopt the version that is optimal for Collierville in terms of making an efficient transition and limiting the cost increases on builders and contractors, and
- Adopt the new version of the ICC code with all appropriate and needed local exemptions.
- Provide information and training to architects, contractors, plans review, and inspection staff as may be needed to successfully transition to the new codes.

### **Goal: Evaluate the Building-Codes fee structure.**

#### Objectives:

- Evaluate the fee structure by comparing the fees to the actual cost of providing the plan review and inspection services.
- Ensure the revised fees are reasonably comparable to surrounding jurisdictions.

### **Goal: Maintain service levels in the area of building code enforcement.**

- Conduct 100% of building inspections within 24 hours (next workday) of inspection request.
- Maintain a building inspection pass rate of 80%.
- Continue to monitor the number of inspections to ensure that adequate inspection time is provided for life safety (building trades). The industry standard for the number of trade inspections per day per inspector to ensure all life safety issues have been adequately addressed is eight. 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.
- Conduct 100% of building plan reviews and issue comments within ten working days for new building permits and within two working days for addition/alteration building permits.

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

- Maintain a standard that 90% of all zoning code compliance cases will be officer initiated vs. citizen initiated.
- Continue the 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.

- Investigate 100% of citizen-initiated complaints within 24 hours (next workday).
- Visit all new businesses to Collierville within one week of opening.

### **Goal: Target Zoning Code resources to problem areas.**

- On a monthly basis, review the Mayors Action Center (MAC) cases to determine if certain geographical areas and/or types of violations need to be targeted.
- Identify the streets and neighborhoods with higher incidences of code violations and proactively inspect these areas at least three times per week.

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

#### Objectives:

- Establish a program for the inspection of older 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 ten structures per month.
- Maintain a permitting and inspection procedure necessary to insure the enforcement of all conditions and requirements established by the Town through the Historical District Commission, Board of Zoning Appeals, Planning Commission, Design Review Commission, Departmental Review Team, and Board of Mayor and Aldermen.

### **Goal: Improve the effectiveness of Town Codes and enforcement efforts.**

#### Objectives:

- Evaluate and comment on proposed ordinances to amend the Town's zoning code.
- Review and analyze the effectiveness and efficiency of the Division's processes and procedures and recommend and initiate needed changes.
- Provide a monthly, statistical analysis of the types of cases being addressed from the Mayors Action Center (MAC).

### **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.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Be trained and prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible.
- Provide each Division employee with sixteen hours of training in job related classes by professional programs.
- Assist each employee with a professional development program suited to his or her individual interest and the needs of the division.

### **Human Resources Goals FY 2012 Goals and Objectives**

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

##### Objectives:

- Establish a new safety incentive program.
- Revise the 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.

#### **Goal: Issue/Print new health insurance Summary Plan Descriptions for all employees.**

##### Objective:

- Provide employees with the most updated format for their health insurance program so they may obtain the best benefit available to them.

#### **Goal: Conduct new bid process for random drug testing services.**

##### Objective:

- Obtain a new contract with a testing facility/company to maintain competitive pricing.

#### **Goal: RFQ/Review new dental program for Town employees.**

##### Objective:

- Provide the best dental program available in the area to our employees for their dental coverage.

#### **Goal: Provide benefit statements to each employee.**

##### Objective:

- Be able to show employees a snapshot of their benefits provided to them by the Town.

### **Public Safety Goals**

#### **•Police Department.**

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

##### Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Share information on successful strategies internally and externally.
- Regularly analyze specialized patrol data generated from deployments/enforcement in targeted areas.
- Maintain a high level of marked police car visibility – perception and deterrence.
- Aggressively investigate/solve crimes to maintain high clearance rates.
- Enforce traffic laws and code violations.
- Recognize changing crime trends and formulate crime fighting strategies.
- Maintain strong community partnerships to build trust and confidence between citizens and government.
- Conduct periodic workload analysis to ensure officers have ample time for proactive work in assigned districts.

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

##### Objectives:

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

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

##### Objectives:

- Continued analysis of advanced technologies (i.e.; mobile data terminals, in-field reporting and NCIC queries).
- Develop, analyze and implement communications based technology obtained through the communications consultant.
- Search for grant money available to fund information technology enhancements.
- Provide technology training to personnel.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Collaborate with and continue routine meetings with IT and departments technology committee.

### **Goal: Improve traffic safety efforts.**

#### Objectives:

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

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

#### Objectives:

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

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

#### Objectives:

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

### **Goal: Continue to educate and train our employees to maintain a competent staff and to improve the quality of our service delivery.**

#### Objectives:

- Conduct relevant roll call training for patrol officers.

- Continue to provide relevant in-service training for our employees based on vocational trends, court opinions and legislative updates.
- Allow specialized units to attend task specific team training.
- Continue to provide leadership and managerial training for supervisory personnel.

### **•Fire Department.**

### **Goal: To ensure the Town's ability to efficiently meet the service request of the community by having reliable front-line and reserve fire apparatus which meets the operations requirements of the fire department; enhances and improves the health and safety of fire personnel; and improves reliability and maintenance, which makes it more cost-effective to operate.**

#### Objectives:

- Research Code Requirements and Standards.
  - Review and outline the latest version of National Fire Protection Association (NFPA) 1901 Standards for Automotive Fire Apparatus and Insurance Service Office (ISO) Rating Requirements.
- Develop detailed technical specifications for competitive bidding.
  - Performance Task(s).
  - Review basic fundamental requirements of the apparatus.
  - Conduct on-site visits trade shows and manufacturing plants.
- Advertising, pre-bid meeting, receipt, evaluation and award of bid.
  - Conduct pre-bid meeting to review technical construction specifications.
  - Conduct bid opening and evaluate packets for compliance.
  - Review proposals and approve acceptable alternatives.
- Preconstruction conference.
  - Attend preconstruction conference with engineers, review technical specifications, resolve design conflicts and create construction build document.
- Final inspection, testing, certification and punch-list.
  - Attend final inspection, perform certification testing, review apparatus design and function against technical specifications, create punch-list.
- Delivery and Acceptance Process; In-Service Training.
  - Conduct final acceptance, perform NFPA pump test and conduct systems checklist.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Conduct in-service training with Driver/Engineers and mechanics concerning operations, driving and preventative maintenance
- Equipment mounting and placement.
  - Install and mount loose equipment (tools, appliance, and hose).

**Goal: Improve the fire department's ability to efficiently meet the service request of the community by ensuring firefighters are receiving the appropriate training, which meets the operations requirements of the fire department.**

Objectives:

- Provide in-service training classes which meet the Education and Standards requirements of the State Firefighting Commission.
  - Company Training: Each firefighter must complete a minimum of forty (40) hours of in-service training per year as approved by the Firefighting Commission.
  - Emergency Medical Services: Each firefighter must complete five 4-hr EMS training courses (advanced invasive surgical skills, advanced cardiac life support, fundamentals of pediatric critical care, medical incident command).
  - Fire Suppression: Each firefighter must complete six 4-hr fire training courses (strategy and tactics, incident command, master stream practices, water supply, extending hose lines, rescue downed firefighter, utility shut-off).
- 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.
- 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

- 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 session 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: Create a Master Hydrant Water Map, by bar-coding each of the 3,097 hydrants within the fifteen fire management zones and utilize handheld bar-coders to collect fire hydrant maintenance data to improve efficiency and accuracy. The benefit of the map is it will assist with maintenance, asset inventory, and accountability.**

Objectives:

- Locate each of the 3,097 fire hydrants within the Town's Water Distribution System and install a unique barcode identifier to each fire hydrant.
  - Each week for a minimum of six (6) hours, a Fire Records Administrator and a GIS Technician will physically go into the field, drive each street within a specific fire management zone and place a unique barcode identifier to a specific fire hydrant (The barcode identifier contains the GPS location of the hydrant, make, model, and the type of hydrant).
- Perform Inspections and Preventative Maintenance on all fire hydrants within the Town's Water Distribution System.
  - 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 be 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 service. Once they have returned to the firehouse this device will upload to the hydrant maintenance and tracking program.

### **Culture and Recreation Goals**

**Goal: Facility improvements within the parks system.**

Objectives:

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Install irrigation at Halle Park behind the library.
- Install irrigation in the open space practice area at W.C. Johnson Park West.
- Begin work on Hinton Park stream restoration project.
- Work with Shelby County Schools on the Middle School project.
- Begin infield renovations at H.W. Cox Park.

**Goal: Expand recreational and educational programming.**

Objectives:

- Develop an informational growth system for tennis.
- Offer outdoor and green programming opportunities.

**Goal: Develop department promotional program.**

Objectives:

- Review ways and opportunities for self promotion.
- Develop volunteer recognition programs.
- Market the advantages of “Play with Us”.
- Promote staff professionalism.

**Goal: Upgrade practice areas and open spaces.**

Objectives:

- Repair/replace Suggs Park, H.W. Cox Park, and W.C. Johnson Park backstop panels.
- Continue turf improvements at Shelby Drive practice complex.
- Purchase Progress property.
- Review/design parking at Progress and Shelby.

**Goal: Utilize additional venues for events.**

Objectives:

- Develop program for additional uses at baseball/softball complexes.
- Expand programs for Tom Brooks Park.
- Review outdoor opportunities for Halle Park.

**Goal: Expand Harrell Theatre marketing campaign.**

Objectives:

- Develop marketing campaign for the Theatre.
- Develop service provider for non-profits’ usage.
- Work with the Arts Council on increased attendance.
- Develop responsibilities list for non-profits.
- Review signage options at the Theatre.

**Goal: Improve department athletics program.**

Objectives:

- Continue development of youth/parent associations.
- Review/update user manuals.
- Develop plan to encourage girls’ sports and promotion of girls’ activities.
- Work with Officials Association and improve pay, training, and qualifications.
- Review and propose changes in service provider contract.

**Goal: Develop and improve landscape areas at various locations.**

Objectives:

- Improve H.W. Cox Park outfield areas Field #1.
- Enhance Desoto Athletic Club (DAC) entrance.
- Upgrade W.C. Johnson Park West entrance.
- Plant Winchester Road median.
- Design Estanaula/Town of Collierville entrance at Byhalia Road.

**Goal: Complete and upgrade two (2) miles of Greenbelt trail.**

Objectives:

- Design and bid Wolf River Boulevard trail.
- Expand Terry Dan Lake trail.
- Construct tie-in at Macon Ridge.
- Review acquiring Schilling Farms property along Nonconah Creek.
- Design Cowan Road connection.

**Goal: Promote the Morton Museum rental availability.**

Objectives:

- Participate in marketing events such as bridal expos and travel shows.

**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.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Repaint crosswalks/stop bars at all schools and intersections.
- 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 of 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 stormwater drainage throughout Town.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- 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:

- Coordinate efforts to return Water Plant #2 back into a treatment plant.
- Complete installation of 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.
- Replace 4 inch water main on Cannon Street with an 8 inch water main.

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

Objectives:

- Purchase a new camera trailer system.
- Replace sewer main on Quinn Road and delete Sell Barn lift station.
- Upsize sewer on Frank Road from Oakmont to the Woods Subdivision.
- Purchase a new vacuum truck.

**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

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

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

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

### BUDGET ADOPTION

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

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

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

### BUDGET AMENDMENTS

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

•**Emergency Appropriations.** Upon a declaration by the Board that there exists a public emergency affecting life, health, property, or the public peace, the Board may make emergency appropriations. If there are not available 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. 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.

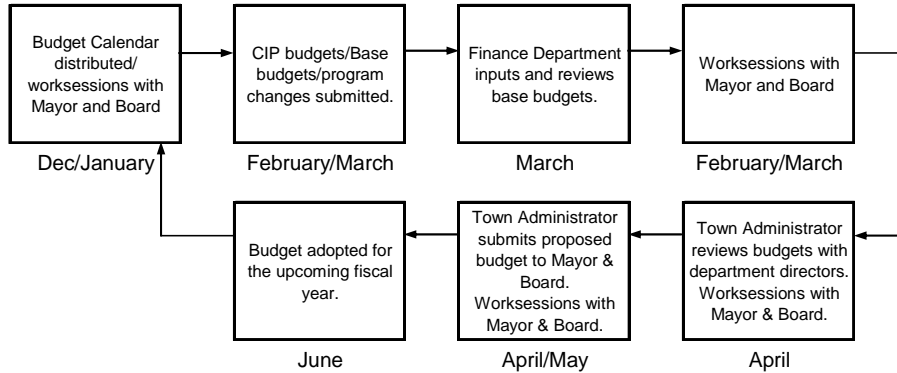
# BUDGET PROCESS

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

## BUDGET CALENDAR

The budget process began in December 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.



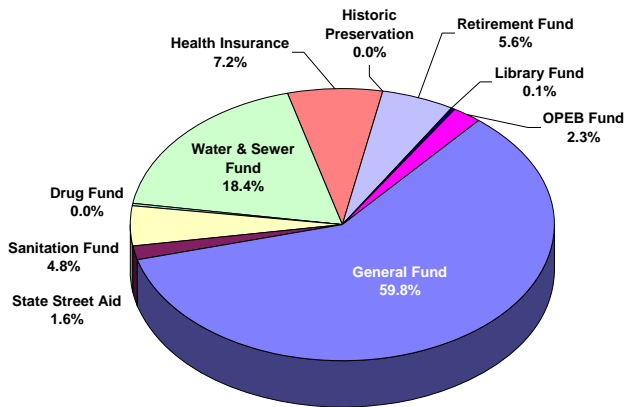
Shown to the left is a graphical representation of the budget process which began in January. Below is the budget calendar for the fiscal year 2011-2012.

|                  |   |
|------------------|---|
| December 8       | Budget calendar distributed to Department Directors.                                    |
| December 15      | Work-session w/Department Directors   |
| January 6        | BMA visioning/goals and strategies session.   |
| January 13       | Revenue/expenditures/assumptions overview with the Board of Mayor and Aldermen.         |
| January 18       | Departments submit new responsibilities & program changes to Town Administrator.        |
| January 18       | Departments submit vehicle and equipment purchase requests to Town Administrator.       |
| January 20       | Funds/Operations review work-session with the BMA.                                      |
| January 24       | Departments submit preliminary CIP requests/fee schedule changes to Town Administrator. |
| January 27       | Funds/Operations review work-session with the BMA.                                      |
| January/February | Internal review of program changes.   |
| January 31       | Personnel end of year estimates due from Human Resources.                               |
| January 31       | Departments submit end-of-year estimates and 2012 Revenue projections.                  |
| February 3       | Funds/Operations review work-session with the BMA.                                      |
| February 8       | CIP work-session with department directors.   |
| February 10      | Funds/Operations review work-session with the BMA.                                      |
| February 17      | Funds/Operations review work-session with the BMA.                                      |
| February 24      | Work-session with the Board of Mayor and Aldermen.                                      |
| February 25      | Departments submit base budgets to Finance Department.                                  |
| March 3          | Work-session with the Board of Mayor and Aldermen.                                      |
| March 10         | Work-session with the Board of Mayor and Aldermen.                                      |
| March 17         | Spring Break - no worksession.  |
| March 18         | CIP budgets submitted to Finance Department.  |
| March 24         | Work-session with the Board of Mayor and Aldermen.                                      |
| March 25         | Finance Department submits draft budgets to Town Administrator.                         |
| March 31         | Work-session with the Board of Mayor and Aldermen.                                      |
| March/April      | Town Administrator reviews draft budget.  |
| April 7          | Requests from agencies for grants/special events.                                       |
| April 14         | Work-session with the Board of Mayor and Aldermen.                                      |
| April 21         | Work-session with the Board of Mayor and Aldermen.                                      |
| April 25         | Town Administrator submits the proposed budget to Board.                                |
| May 5            | Work-session with the Board of Mayor and Aldermen.                                      |
| May 9            | Deadline for changes to draft budgets.  |
| May 9            | First reading of ordinance on the tax levy.   |
| May 10           | Deadline for submission of budget summaries for public notice.                          |
| May 12           | Public notice of public hearing on the proposed budget.                                 |
| May 19           | Work-session with the Board of Mayor and Aldermen.                                      |
| May 23           | Second reading of ordinance on the tax levy; public hearing on the proposed budget.     |
| June 15          | Deadline for changes to final draft budget.   |
| June 27          | Third and final reading of ordinance on the tax levy; adoption of the FY 12 budget.     |
| July 1           | Fiscal year begins.   |

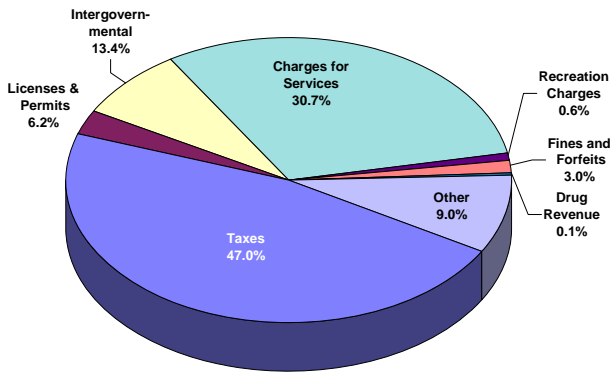


# REVENUE ANALYSIS AND PROJECTIONS

FY 2012 projected revenue for all funds except the CIP totals \$67,414,503. General Fund revenues make up the greatest portion at 59.8%. Water & Sewer fund revenue is 18.4% of total, Sanitation Fund 4.8%, State Street Aid 1.6%, Health Insurance is 7.2%, the Retirement Fund 5.6% and the OPEB Fund 2.3%. Taxes contribute the greatest amount of total revenue at 47.0% while charges for services — solid waste collection and water and sewer service charges, etc. — make up 30.7%. The charts below show the percentage of total revenue by fund and the percent of total each revenue source contributes.

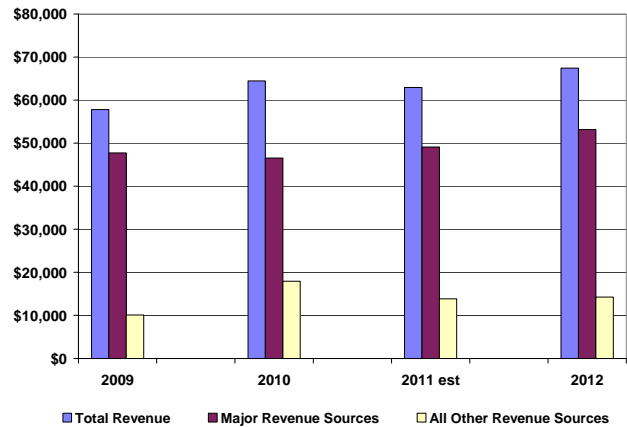


**FY 2012 Revenues by Fund**



**FY 2012 Revenues by Source**

The following sections provide analyses and projections for FY 2012 for the Town's major revenue sources. Major sources account for 78.9% or \$53,159,489 of total revenue. Charts depicting the revenue history of some of these sources are included as well. The FY 2011 figures are estimated end-of-year amounts, and the FY 2012 numbers are projected. The chart in the next column compares the major revenue sources and all other revenue sources to total revenue.



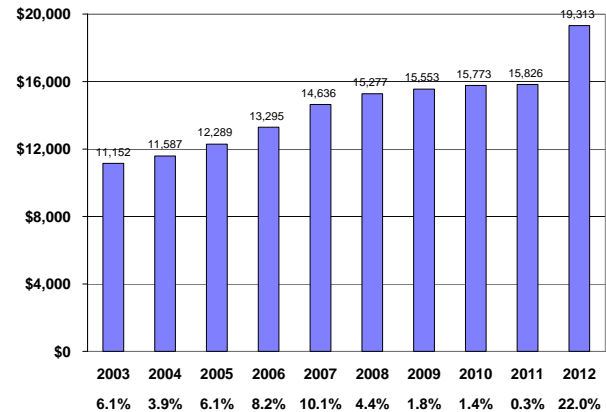
**Major and Non-major Revenues (000s)**

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

## Real Property Tax **\$19,312,962**

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. In FY 10, the certified tax rate was set at \$1.18 per \$100 of assessed valuation. The certified tax roll from the Shelby County assessor's office showed a reduction in real property assessments of 0.4% for tax year 2010 (fiscal year 2011) and an additional reduction of 0.5% for 2011. The revenue projection for FY 12 includes a tax rate increase of \$0.25 and is based on an estimated 97% collection rate.

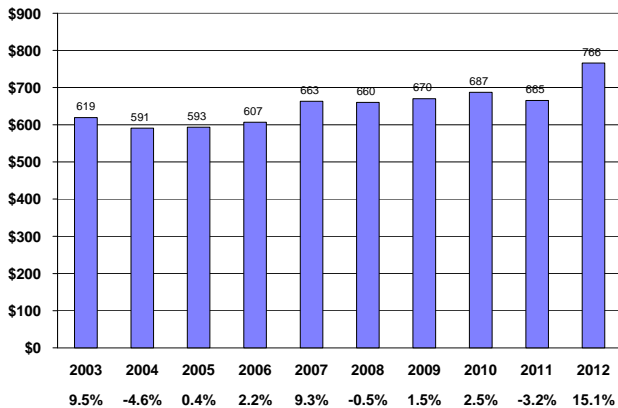


**Property Tax Revenue (000s)**

# REVENUE ANALYSIS AND PROJECTIONS

## Personal Property Tax \$765,795

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. In a reappraisal year, the assessment is calculated at 100%. In succeeding years, it is reduced by a sales ratio. The revenue projection for FY 12 includes a tax rate increase of \$0.25 and is based on an estimated 97% collection rate.



**Personal Property Tax Revenues (000s)**

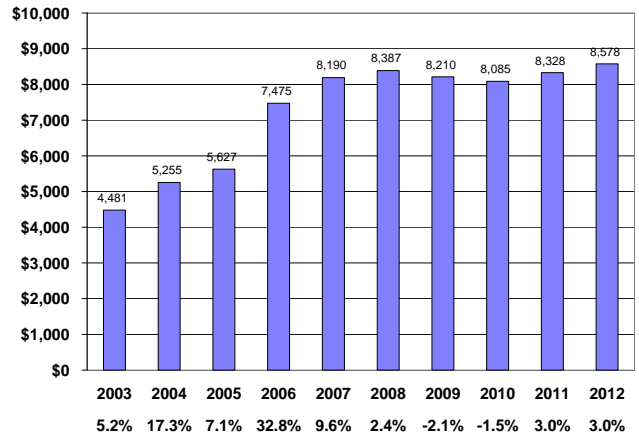
## Ad Valorem Tax \$280,000

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 2012 revenue projection is based on FY 2011 collections.

## Local Option Sales Tax \$8,577,890

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.

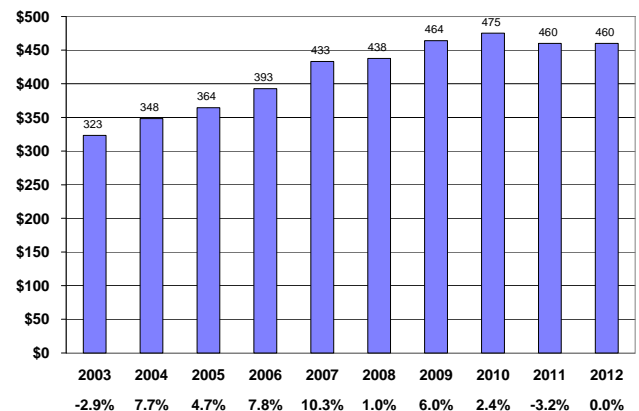
When the Avenue at Carriage Crossing opened in the second quarter of FY 2006, revenue for that year increased dramatically, rising 32.8% above the previous year. In FY 2007, local option sales tax revenue increased 9.6%. With the opening of the Carriage Crossing Marketplace, an increase was budgeted again in FY 2009; however, due to the economic recession and the closing of several large retailers, revenue decreased 2.1% that year and decreased again in FY 2010. A modest 3.0% increase is estimated for FY 2011 and again in FY 2012. Local option sales tax makes up 27.1% 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. Due to erratic revenue fluctuations and the current economic climate, projections for FY 2012 remain the same as FY 2011.

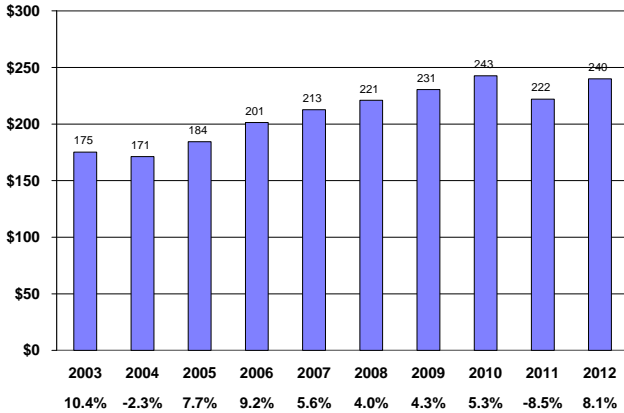


**Wholesale Beer Tax Revenue (000s)**

# REVENUE ANALYSIS AND PROJECTIONS

## Wholesale Liquor Tax \$222,000

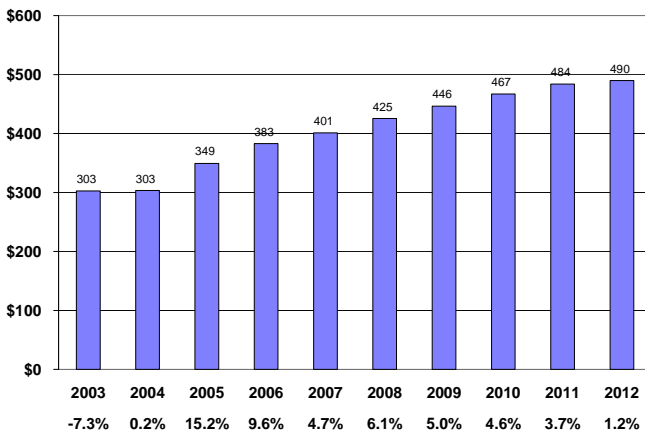
The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. The yearly trend for wholesale liquor tax follows a similar erratic pattern as the wholesale beer tax. However, the ten-year history shows an overall percentage increase. This revenue source is estimated to have decreased by 8.5% in FY 2011; however, an 8.1% increase is projected for FY 2012.



**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 2011 collections are estimated to increase by 3.7%, but for FY 2012 only a 1.2% increase is projected.

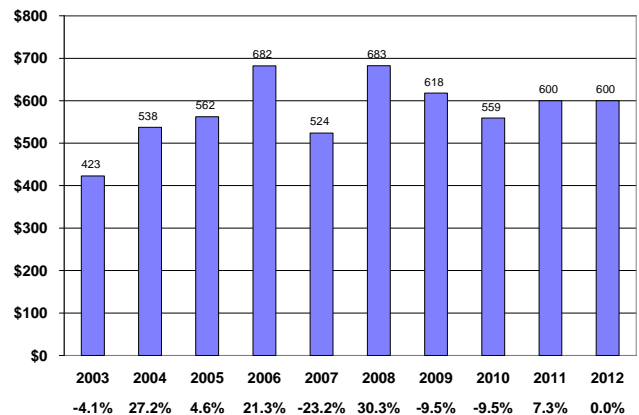


**Cable TV Franchise Revenue (000s)**

## 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. There was a period of adjustment as the state uploaded the information provided by the cities. The result, together with the economy, contributed to a decrease in collections for that year as well. It is estimated that revenue will recover somewhat in FY 2011. The FY 2012 projection is the same as the FY 2011 estimated end of year.

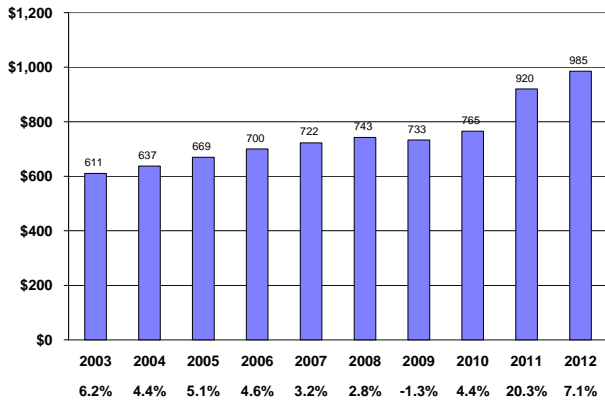


**Business Tax Revenue (000s)**

# REVENUE ANALYSIS AND PROJECTIONS

## Automobile Registration **\$985,000**

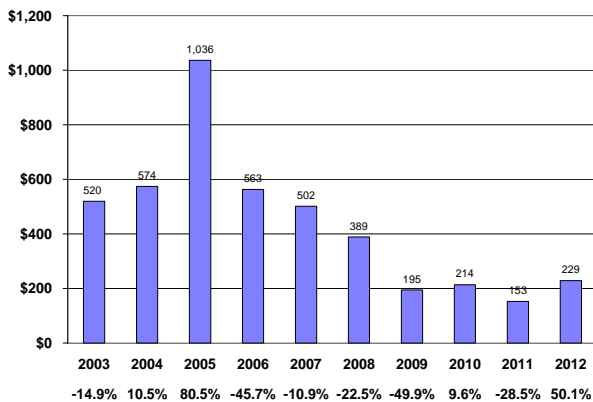
The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. The increase for FY 2012 reflects a more significant increase because the Clerk's office did not begin collecting the new fee until September 2010, so the FY 2011 revenue contains only ten months of the fee increase.



**Automobile Registration Revenue (000s)**

## Building Permits **\$229,067**

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 is primarily due to a decreased rate of single family home construction. An increase in permits is expected for FY 2012.



**Building Permit Revenue (000s)**

## Electrical Permits **\$68,143**

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) for FY 2009 and 2010 was primarily due to a decreased rate of single family home construction. For FY 2012 an increase in permits and a 6.3% increase in revenue is projected.

## Plumbing Permits **\$58,200**

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) for FY 2009 and 2010 was primarily due to a decreased rate of single family home construction. An increase in permits for FY 2012 is expected with a corresponding 27.9% increase in revenue.

## Mechanical Permits **\$110,600**

The reduction in all permit revenues (building, plumbing, electrical and mechanical) for FY 2009 and 2010 was primarily due to a decreased rate of single family home construction. With an expected increase in permits, this revenue is expected to increase 15.1% in FY 2012.

## TVA Payments in Lieu of **\$487,364**

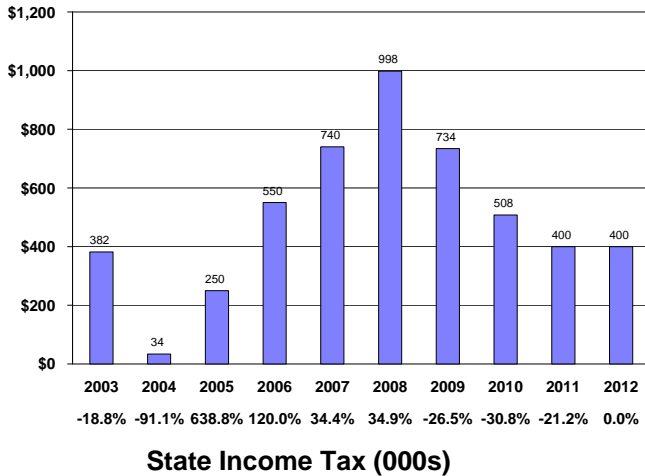
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The revenue projection for FY 2012 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. The 2010 federal census count of 43,965 was a decrease of 339 in population. This decrease should not significantly effect this revenue. Based on revenue collections for the first three quarters of the year, FY 2011 revenue is estimated to increase 2.3%. No increase is projected for FY 2012.

## 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

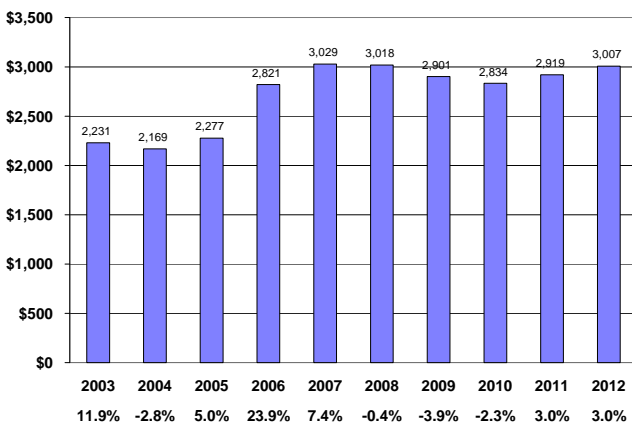
# REVENUE ANALYSIS AND PROJECTIONS

downturn in the economy resulted in a decrease of 26.5% for FY 2009. There was an additional decrease of 30.8% in FY 2010. The estimated collections for FY 2011 are projected to decrease by 21.2%, and revenue for FY 2012 is expected to remain flat.



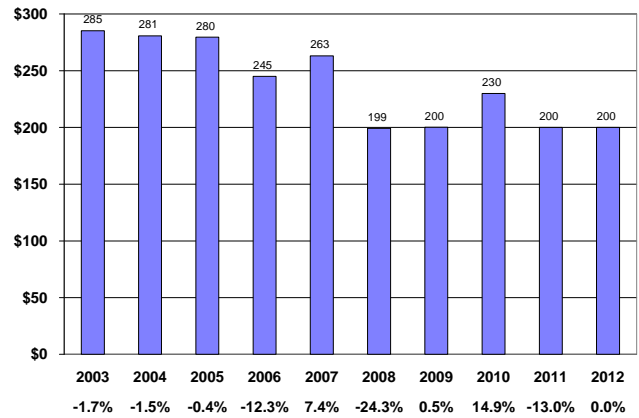
## State Sales Tax **\$3,007,008**

Of the revenues collected from the State's 7% sales tax rate, 4.5925% is appropriated to the incorporated municipalities within the state of Tennessee to be distributed monthly, in the proportion which the population of each municipality bears to the aggregate population of all municipalities within the state, according to the latest federal census and other censuses. The Town 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%. In For FY 2011 and FY 2012 a 3.0% increase is projected for each year.



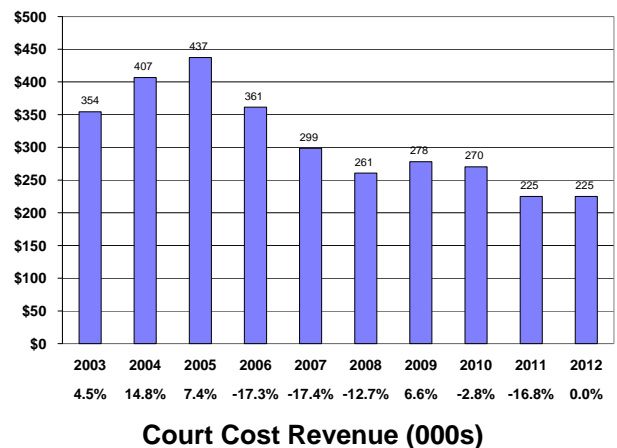
## City Court Fines **\$200,000**

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 increased 14.9% in FY 2010, but a decrease of 13.0% is estimated for FY 2011 and no increase is projected for FY 2012.



## Court Costs **\$225,000**

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 there was a decrease in FY 2010. A decrease is estimated for FY 2011, and no increase is projected for FY 2012.

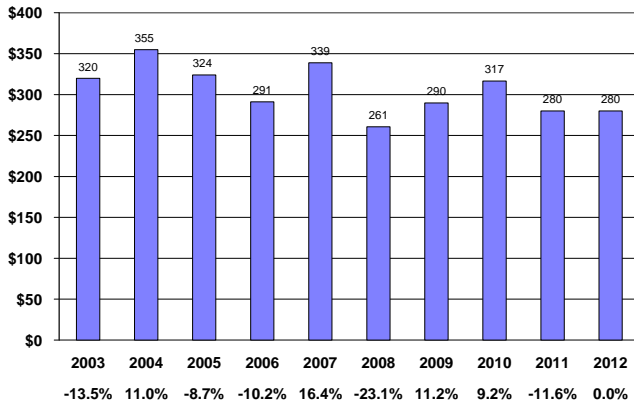


## Court Costs Forfeitures **\$280,000**

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 increased in 2009

# REVENUE ANALYSIS AND PROJECTIONS

and 2010. A 11.6% decrease is estimated for FY 2011, and FY 2012 projections are expected to remain the same.



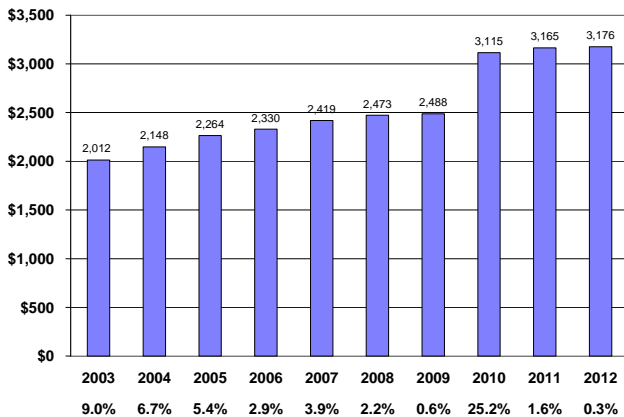
**Court Cost Forfeitures (000s)**

## State Street Aid Revenue **\$1,180,100**

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 **\$3,174,585**

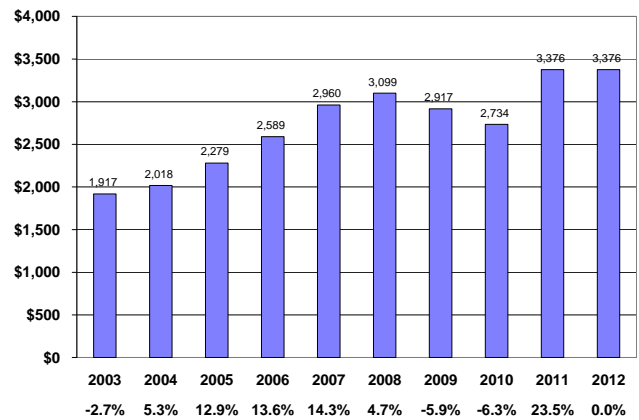
This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. A \$3/month fee increase from \$12 to \$15 in FY 2001 resulted in that year's revenue increasing 30.8%. There were no fee increases through FY 2009, and the revenue trend 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 25.2% increase in estimated revenue. The FY 2011 estimate is for an increase of 1.6%. The projected increase in FY 2012 is .3%.



**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 Public Utilities section). Since the Water and Sewer Fund is a proprietary fund, it must be self-supporting. Revenue must be sufficient to cover operating expenses, including debt service. 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, but dry weather conditions increase usage resulting in an estimated revenue increase of 23.5%. and revenue for FY 2012 is expected to remain the same as the estimated FY 2011 revenue.



**Metered Water Sales (000s)**

## Water Base Rate **\$815,207**

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. Growth in this revenue is directly associated with development.

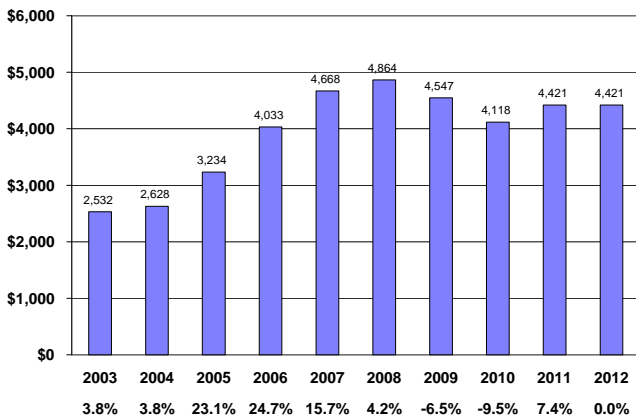
## Water Customer Service **\$435,889**

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. Growth in this revenue is directly associated with development.

# REVENUE ANALYSIS AND PROJECTIONS

## Sewer Volume Charge \$4,421,382

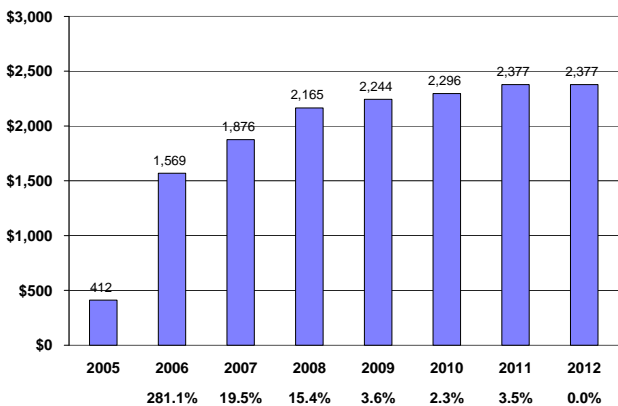
Sewer service charges are charged according to water usage of Town residents and businesses. Additionally, in FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area (see rates in the Public Utilities section). Residential sewer volume charges are capped at 20,000 gallons of water usage. 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, but dry weather conditions increased usage resulting in an estimated revenue increase of 7.4%. and revenue for FY 2012 is expected to remain the same as the estimated FY 2011 revenue.



**Sewer Volume Charge (000s)**

## Sewer Base Rate \$2,377,366

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. Growth in this revenue is directly associated with development.



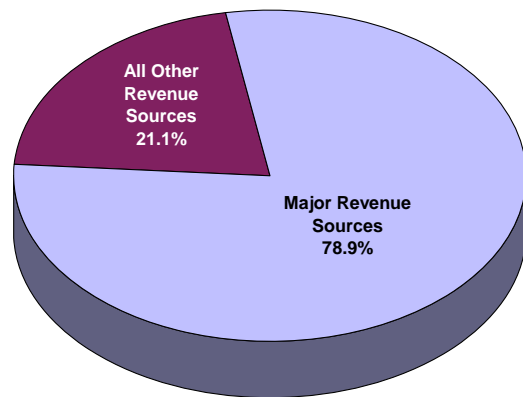
**Sewer Base Charge (000s)**

## Sewer Customer Service \$618,963

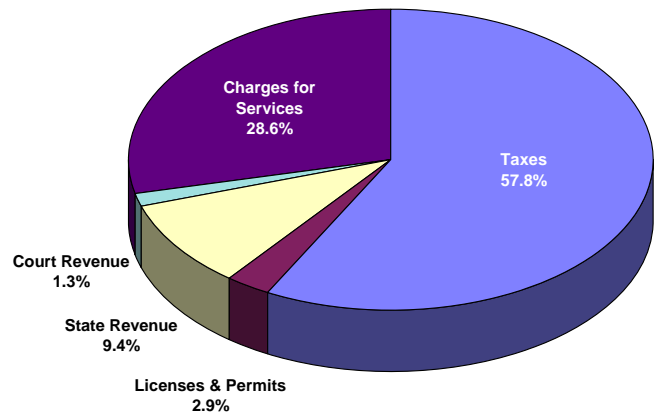
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. Growth in this revenue is directly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

## Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 78.9% of revenue and total \$53,159,489. 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 57.8% of the 78.9% followed by charges for services at 28.6%. State revenue is 9.4%, licenses and permits 2.9% and court revenue is 1.3%.



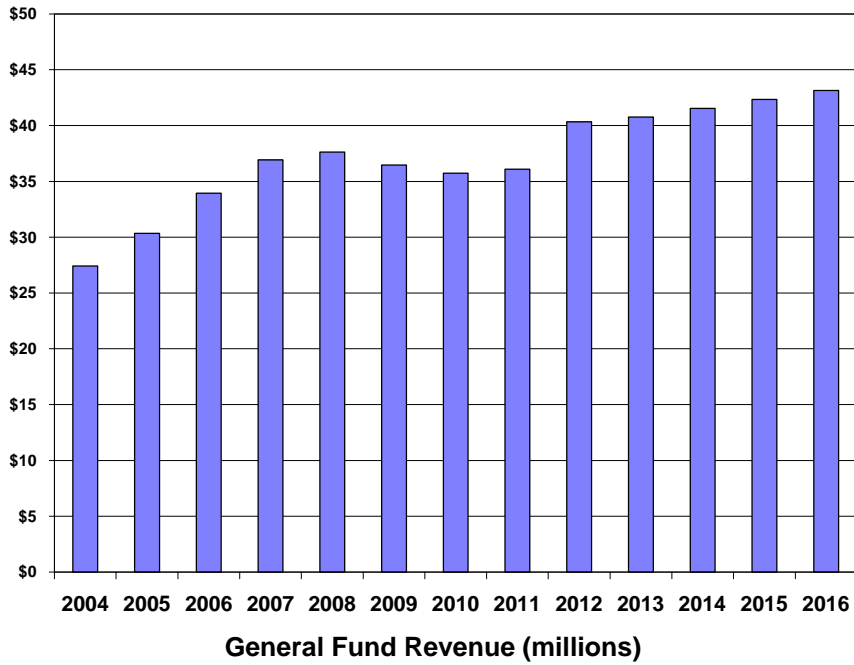
**Major and Non-major Revenue**



**Major Revenue Sources by Category**

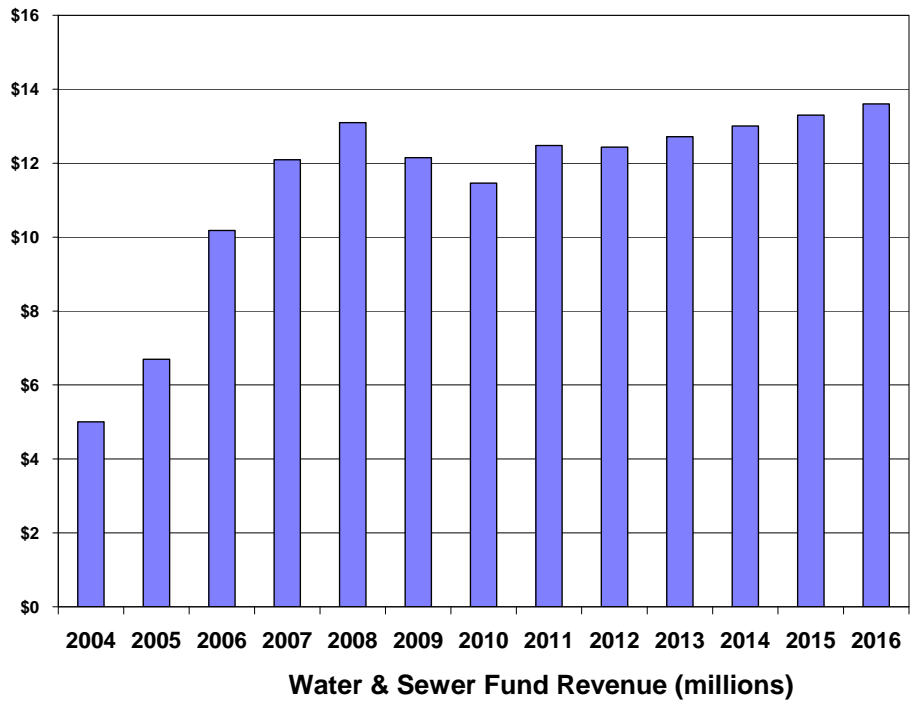
# REVENUE ANALYSIS AND PROJECTIONS

## 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 2010; estimated for 2011 and projected for FY 2012 through 2016. 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.

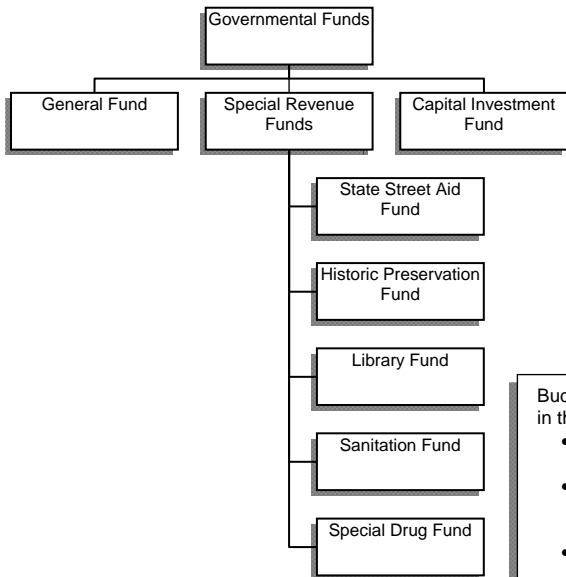




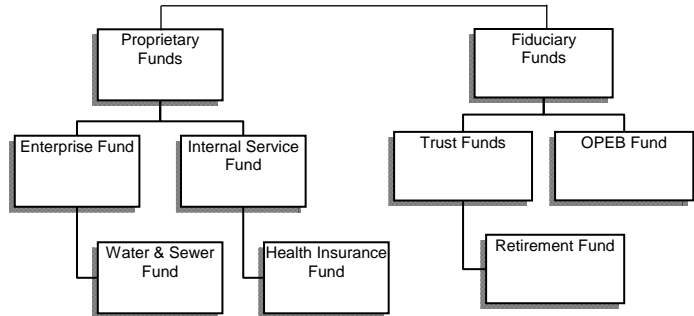


# FUND STRUCTURE BY BUDGETARY BASIS

## Modified Accrual Basis of Budgeting



## Accrual Basis of Budgeting



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

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

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

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. Governmental funds use the modified accrual basis of budgeting.

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.

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

## BUDGET SUMMARY - ALL FUNDS

|                                   | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED              | Var. Inc/(Dec)   | % Inc/(Dec) |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|------------------|-------------|
|                                   | FY 09                | FY 10                | FY 11                | FY 11                | FY 12                 | from Estm'd      | from Estm'd |
| <b>Beginning Balance</b>          | <b>\$ 86,417,264</b> | <b>\$ 86,790,997</b> | <b>\$ 94,708,711</b> | <b>\$ 94,708,711</b> | <b>\$ 97,096,310</b>  | <b>2,387,599</b> | <b>2.5%</b> |
| <b>REVENUE</b>                    |                      |                      |                      |                      |                       |                  |             |
| Taxes                             |                      |                      |                      |                      |                       |                  |             |
| Property Taxes                    | 17,335,813           | 17,387,900           | 17,592,448           | 17,450,686           | 21,038,757            | 3,588,071        | 20.6%       |
| Local Option Sales Tax            | 8,210,238            | 8,085,485            | 7,923,211            | 8,328,049            | 8,577,890             | 249,841          | 3.0%        |
| Business Taxes                    | 2,172,932            | 2,114,615            | 2,050,550            | 2,062,000            | 2,084,000             | 22,000           | 1.1%        |
| Licenses & Permits                | 1,539,877            | 1,381,080            | 1,736,138            | 1,443,208            | 1,759,001             | 315,793          | 21.9%       |
| Intergovernmental                 | 5,801,908            | 5,655,940            | 5,502,968            | 5,608,731            | 5,561,985             | (46,747)         | (0.8)%      |
| Charges for Services              | 18,566,014           | 19,301,093           | 19,806,930           | 20,383,610           | 20,712,592            | 328,981          | 1.6%        |
| Recreation Charges                | 515,761              | 509,981              | 575,686              | 579,850              | 579,785               | (65)             | (0.0)%      |
| Fines and Forfeits                | 1,098,852            | 1,145,167            | 986,660              | 969,860              | 995,860               | 26,000           | 2.7%        |
| Drug Revenue                      | 105,073              | 37,238               | 32,500               | 43,500               | 32,500                | (11,000)         | (25.3)%     |
| Other                             | 2,446,864            | 8,848,585            | 6,029,282            | 6,065,528            | 6,072,134             | 6,606            | 0.1%        |
| <b>Total Revenue</b>              | <b>57,793,332</b>    | <b>64,467,084</b>    | <b>62,236,374</b>    | <b>62,935,023</b>    | <b>67,414,503</b>     | <b>4,479,480</b> | <b>7.1%</b> |
| <b>EXPENDITURES</b>               |                      |                      |                      |                      |                       |                  |             |
| Legislative & General Government  | 4,608,234            | 4,457,044            | 4,685,359            | 4,602,001            | 4,735,371             | 133,370          | 2.9%        |
| Public Safety                     | 18,848,932           | 18,694,163           | 19,197,797           | 18,730,056           | 19,972,440            | 1,242,385        | 6.6%        |
| Roads and Public Works            | 4,495,921            | 4,104,031            | 4,380,452            | 4,268,519            | 4,422,130             | 153,611          | 3.6%        |
| Culture and Recreation            | 3,763,994            | 3,831,917            | 4,114,507            | 4,025,671            | 4,352,381             | 326,710          | 8.1%        |
| State Street Aid                  | 1,387,112            | 1,480,988            | 1,249,282            | 1,257,923            | 1,226,430             | (31,493)         | (2.5)%      |
| Historic Preservation             | 28,426               | 3,650                | 0                    | 0                    | 0                     | 0                | 0.0%        |
| Library                           | 1,056,768            | 1,004,221            | 1,035,140            | 1,034,271            | 1,063,419             | 29,148           | 2.8%        |
| Sanitation                        | 2,711,462            | 2,648,806            | 2,833,195            | 2,825,941            | 2,985,003             | 159,062          | 5.6%        |
| Drug Prevention                   | 69,640               | 27,720               | 220,000              | 166,836              | 132,814               | (34,022)         | (20.4)%     |
| Water & Sewer Systems             | 5,454,520            | 5,365,172            | 5,712,046            | 5,545,121            | 5,850,618             | 305,498          | 5.5%        |
| Debt Service                      | 8,230,488            | 8,359,738            | 8,192,284            | 8,196,669            | 8,486,948             | 290,279          | 3.5%        |
| Special Appropriations            | 1,466,395            | 1,182,741            | 1,204,314            | 1,193,741            | 1,232,871             | 39,130           | 3.3%        |
| Insurance                         | 4,529,594            | 5,070,135            | 5,137,713            | 5,204,176            | 5,497,550             | 293,374          | 5.6%        |
| Retirement                        | 386,860              | 409,810              | 567,500              | 553,100              | 553,100               | 0                | 0.0%        |
| OPEB                              | 278,801              | 254,437              | 226,155              | 218,655              | 255,118               | 36,463           | 16.7%       |
| <b>Total Expenditures</b>         | <b>57,317,146</b>    | <b>56,894,573</b>    | <b>58,755,744</b>    | <b>57,822,680</b>    | <b>60,766,193</b>     | <b>2,943,513</b> | <b>5.1%</b> |
| Revenue over (under) expenditures | 476,186              | 7,572,512            | 3,480,630            | 5,112,343            | 6,648,310             |                  |             |
| Fund Balance Appropriation        | 1,024,664            | 303,797              | 884,465              | 268,183              | 351,601               |                  |             |
| Other Sources (bond proceeds)     | 3,269,500            | 0                    |                      |                      |                       |                  |             |
| Other Uses (bond retirement)      | (2,980,000)          | 0                    |                      |                      |                       |                  |             |
| Operating Transfer                | (2,498,485)          | (981,093)            | 294,848              | 264,848              | 540,000               |                  |             |
| Non-operating Revenue             | 310,260              | 299,639              | 100,000              | 75,000               | 100,000               |                  |             |
| Capital Contribution              | 1,796,272            | 1,026,657            |                      |                      |                       |                  |             |
| W & S Capital Outlay/Projects     | 0                    | 0                    | (3,070,456)          | (3,064,592)          | (2,709,000)           |                  |             |
| Retained Earnings                 | 41,994,627           | 43,979,370           | 41,925,998           | 42,499,769           | 41,108,137            |                  |             |
| Fund Balance:                     |                      |                      |                      |                      |                       |                  |             |
| Nonspendable                      | 116,160              | 124,181              | 116,160              | 124,181              | 124,181               |                  |             |
| Restricted                        | 2,540,803            | 2,348,238            | 1,837,882            | 1,958,221            | 1,614,104             |                  |             |
| Committed                         | 1,239,208            | 1,505,299            | 1,618,545            | 1,665,215            | 1,668,840             |                  |             |
| Assigned                          | 6,539,579            | 6,721,120            | 9,365,464            | 7,925,456            | 9,039,422             |                  |             |
| Unassigned                        | 34,360,620           | 40,030,503           | 40,649,683           | 42,923,469           | 48,120,937            |                  |             |
| <b>Ending Balance</b>             | <b>\$ 86,790,997</b> | <b>\$ 94,708,711</b> | <b>\$ 95,513,733</b> | <b>\$ 97,096,310</b> | <b>\$ 101,675,620</b> | <b>4,579,310</b> | <b>4.7%</b> |

The above is a summary of revenues by source and expenditures by function for all funds budgeted by the Town except for the CIP. Development fees in the Water and Sewer Fund are recognized as non-operating revenue.

In FY 2009 and FY 2010 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.

# BUDGET SUMMARY BY FUND

|                                   | GENERAL<br>FUND     | STATE<br>STREET AID | HISTORIC<br>PRESERVATION | LIBRARY<br>FUND  | SANITATION<br>FUND | DRUG<br>FUND     | W & S<br>FUND       | HEALTH<br>INSURANCE | RETIREMENT<br>FUND   | OPEB<br>FUND       | TOTAL<br>ALL FUNDS    |
|-----------------------------------|---------------------|---------------------|--------------------------|------------------|--------------------|------------------|---------------------|---------------------|----------------------|--------------------|-----------------------|
| Beginning Balance                 | \$21,736,037        | \$ 565,263          | \$ -                     | \$ -             | \$ 446,007         | \$141,347        | \$42,447,736        | \$ 52,033           | \$ 27,054,843        | \$4,653,044        | \$ 97,096,310         |
| <b>REVENUE</b>                    |                     |                     |                          |                  |                    |                  |                     |                     |                      |                    |                       |
| Taxes                             |                     |                     |                          |                  |                    |                  |                     |                     |                      |                    |                       |
| Property Taxes                    | 21,038,757          |                     |                          |                  |                    |                  |                     |                     |                      |                    | 21,038,757            |
| Local Option Sales Tax            | 8,577,890           |                     |                          |                  |                    |                  |                     |                     |                      |                    | 8,577,890             |
| Business Taxes                    | 2,079,000           |                     | 5,000                    |                  |                    |                  |                     |                     |                      |                    | 2,084,000             |
| Licenses & Permits                | 1,759,001           |                     |                          |                  |                    |                  |                     |                     |                      |                    | 1,759,001             |
| Intergovernmental                 | 4,481,985           | 1,080,000           |                          | 0                | 0                  |                  |                     |                     |                      |                    | 5,561,985             |
| Charges for Services              | 199,681             |                     |                          | 97,900           | 3,224,585          |                  | 12,363,760          | 4,826,666           |                      |                    | 20,712,592            |
| Recreation Charges                | 579,785             |                     |                          |                  |                    |                  |                     |                     |                      |                    | 579,785               |
| Fines and Forfeits                | 995,860             |                     |                          |                  |                    |                  |                     |                     |                      |                    | 995,860               |
| Drug Revenue                      |                     |                     |                          |                  |                    | 32,500           |                     |                     |                      |                    | 32,500                |
| Other                             | 621,750             | 100                 |                          | 0                | 0                  | 0                | 71,500              |                     | 3,805,130            | 1,573,653          | 6,072,134             |
| <b>Total Revenue</b>              | <b>40,333,709</b>   | <b>1,080,100</b>    | <b>5,000</b>             | <b>97,900</b>    | <b>3,224,585</b>   | <b>32,500</b>    | <b>12,435,260</b>   | <b>4,826,666</b>    | <b>3,805,130</b>     | <b>1,573,653</b>   | <b>67,414,503</b>     |
| <b>EXPENDITURES</b>               |                     |                     |                          |                  |                    |                  |                     |                     |                      |                    |                       |
| Personnel                         | 26,400,154          |                     |                          |                  | 1,534,888          |                  | 2,214,204           |                     |                      |                    | 30,149,246            |
| Operating Expense                 | 6,541,198           | 1,226,430           | 0                        | 1,058,303        | 1,415,115          | 64,900           | 2,102,756           |                     |                      |                    | 12,408,701            |
| Capital Outlay                    | 540,970             | 0                   | 0                        | 5,116            | 35,000             | 67,914           |                     |                     |                      |                    | 649,000               |
| Debt Service                      | 3,882,874           | 0                   | 94,724                   | 112,914          | 75,956             |                  | 4,320,480           |                     |                      |                    | 8,486,948             |
| Administrative Charges            |                     |                     |                          |                  |                    |                  | 1,533,658           |                     |                      |                    | 1,533,658             |
| Insurance                         | 499,020             |                     |                          | 11,041           |                    |                  | 145,590             | 4,841,899           |                      |                    | 5,497,550             |
| Special Appropriations            | 346,900             |                     |                          |                  |                    |                  | 885,971             |                     |                      |                    | 1,232,871             |
| Retirement                        |                     |                     |                          |                  |                    |                  |                     |                     | 553,100              |                    | 553,100               |
| OPEB                              |                     |                     |                          |                  |                    |                  |                     |                     |                      | 255,118            | 255,118               |
| <b>Total Expenditures</b>         | <b>38,211,115</b>   | <b>1,226,430</b>    | <b>94,724</b>            | <b>1,187,374</b> | <b>3,060,959</b>   | <b>132,814</b>   | <b>11,202,660</b>   | <b>4,841,899</b>    | <b>553,100</b>       | <b>255,118</b>     | <b>60,766,193</b>     |
| Revenue over (under) expenditures | 2,122,593           | (146,330)           | (89,724)                 | (1,089,474)      | 163,626            | (100,314)        | 1,232,600           | (15,233)            | 3,252,030            | 1,318,535          | 6,648,310             |
| Fund Balance Appropriation        | 0                   | 146,330             | 89,724                   | 1,089,474        | 0                  | 100,314          | 0                   | 15,233              | 0                    | 0                  | 1,441,075             |
| Non-operating Revenue             |                     |                     |                          |                  |                    |                  | 100,000             |                     |                      |                    | 100,000               |
| Operating Transfer                | (481,698)           | 0                   | 89,724                   | 1,089,474        | (160,000)          | 2,500            | 0                   | 0                   | 0                    | 0                  | 540,000               |
| W & S Capital Outlay/Projects     |                     |                     |                          |                  |                    |                  | (2,709,000)         |                     |                      |                    | (2,709,000)           |
| Retained Earnings                 |                     |                     |                          |                  |                    |                  | 41,071,336          | 36,800              |                      |                    | 41,108,137            |
| Fund Balance:                     |                     |                     |                          |                  |                    |                  |                     |                     |                      |                    |                       |
| Nonspendable                      | 124,181             |                     |                          |                  |                    |                  |                     |                     |                      |                    | 124,181               |
| Restricted                        | 1,151,638           | 418,933             | 0                        | 0                |                    | 43,533           |                     |                     |                      |                    | 1,614,104             |
| Committed                         | 1,219,208           |                     |                          |                  | 449,632            |                  |                     |                     |                      |                    | 1,668,840             |
| Assigned                          | 9,039,422           |                     |                          |                  |                    |                  |                     |                     |                      |                    | 9,039,422             |
| Unassigned                        | 11,842,484          |                     |                          |                  |                    |                  |                     |                     |                      |                    | 11,842,484            |
| <b>Ending Balance</b>             | <b>\$23,376,933</b> | <b>\$ 418,933</b>   | <b>\$ -</b>              | <b>\$ -</b>      | <b>\$ 449,632</b>  | <b>\$ 43,533</b> | <b>\$41,071,336</b> | <b>\$ 36,800</b>    | <b>\$ 30,306,874</b> | <b>\$5,971,579</b> | <b>\$ 101,675,620</b> |

The above is a summary of revenues by source and expenditures by category for all budgeted funds of the Town except for the Capital Investment Fund which is shown in the section beginning on page 145.

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

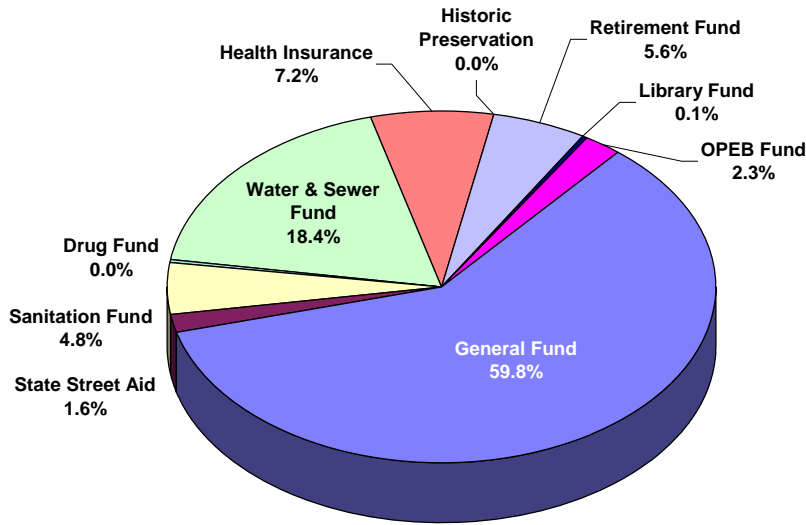
General Fund activities which are charged to the Library Fund include computer support, facilities maintenance, and grounds maintenance. There is a reduction to expenditures in the General Fund departments which perform these functions.

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. 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 of the Water and Sewer Fund, but are shown as a decrease to retained earnings.

The fund balances in the governmental fund types are shown divided into four categories. These categories are explained in detail in the reserve policy on pages 15-16 and in the fund balance chart on page 45.

## FY 2012 REVENUE - ALL FUNDS

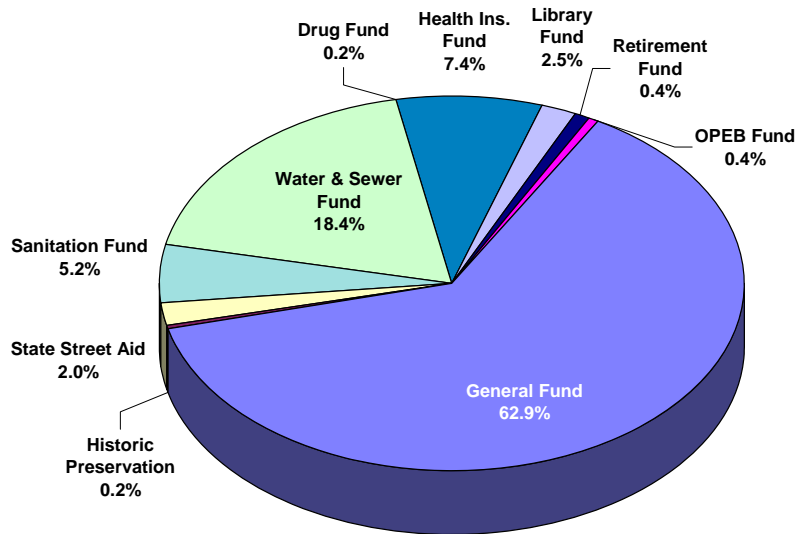


**Total Revenue \$67,414,503**

The chart to the left shows the percentage of total revenues of each fund reported. General Fund revenues make up the greatest percentage at 59.8%. Water and Sewer Fund brings in the next largest portion with 18.4% of total revenue. Following these funds are: Health Insurance Fund, 7.2%; Retirement Fund, 5.6%; Sanitation Fund, 4.8%; State Street Aid, 1.6%; OPEB Fund 2.3%, Library Fund, 0.1%; Historic Preservation Fund, 0.0%; and Special Drug Fund, 0.0%.

## FY 2012 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 62.9%. Water and Sewer Fund expends the next largest portion at 18.4% of total. Following these funds are Health Insurance Fund, 7.4%; Sanitation Fund with 5.2%; State Street Aid, 2.0%; Library Fund, 2.5%; Retirement Fund, 0.4%, OPEB Fund 0.4%, Special Drug Fund, 0.2%, and Historic Preservation Fund, 0.2%;



**Total Expenditures \$60,766,193**

# GENERAL FUND DEPARTMENTAL SUMMARY

|                                   | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   | FY 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| <b>Beginning Fund Balance</b>     | \$ 26,139,388        | \$ 23,228,447        | \$ 22,120,006        | \$ 22,120,006        | \$ 21,736,037        |
| <b>REVENUE</b>                    |                      |                      |                      |                      |                      |
| Taxes                             |                      |                      |                      |                      |                      |
| Property Taxes                    | 17,335,813           | 17,387,900           | 17,592,448           | 17,450,686           | 21,038,757           |
| Local Option Sales Tax            | 8,210,238            | 8,085,485            | 7,923,211            | 8,328,049            | 8,577,890            |
| Business Taxes                    | 2,138,392            | 2,048,315            | 2,020,550            | 2,057,000            | 2,079,000            |
| Licenses & Permits                | 1,539,877            | 1,381,080            | 1,736,138            | 1,443,208            | 1,759,001            |
| Intergovernmental                 | 4,625,086            | 4,437,142            | 4,322,636            | 4,408,731            | 4,481,985            |
| Charges for Services              | 240,536              | 272,059              | 202,406              | 200,206              | 199,681              |
| Recreation Charges                | 515,761              | 509,981              | 575,686              | 579,850              | 579,785              |
| Fines and Forfeits                | 1,098,852            | 1,145,167            | 986,660              | 969,860              | 995,860              |
| Other                             | 948,868              | 953,008              | 807,150              | 668,440              | 621,750              |
| <b>Total Revenue</b>              | <b>36,653,422</b>    | <b>36,220,137</b>    | <b>36,166,886</b>    | <b>36,106,030</b>    | <b>40,333,709</b>    |
| <b>EXPENDITURES</b>               |                      |                      |                      |                      |                      |
| Mayor and Board of Aldermen       | 196,908              | 135,666              | 164,005              | 157,303              | 149,543              |
| Town Administrator's Office       | 609,873              | 614,908              | 543,908              | 506,754              | 526,229              |
| Human Resources                   | 341,158              | 339,200              | 376,677              | 371,759              | 375,254              |
| Financial Administration          | 871,776              | 867,016              | 932,469              | 910,005              | 977,915              |
| Information Technology            | 512,423              | 480,799              | 506,417              | 493,950              | 539,694              |
| General Services                  | 1,167,851            | 1,127,006            | 1,219,768            | 1,220,636            | 1,218,263            |
| Development                       |                      |                      |                      |                      |                      |
| Administration                    | 233,504              | 315,939              | 292,144              | 295,588              | 301,534              |
| Office of Planning                | 674,742              | 576,509              | 649,972              | 646,006              | 646,938              |
| Office of Engineer                | 842,715              | 665,947              | 802,611              | 763,612              | 751,120              |
| Code Enforcement                  | 1,133,403            | 837,845              | 796,823              | 751,233              | 780,452              |
| Public Safety                     |                      |                      |                      |                      |                      |
| Animal Services                   | 459,760              | 478,284              | 467,031              | 448,897              | 480,111              |
| Municipal Court                   | 641,510              | 652,029              | 713,373              | 719,019              | 759,597              |
| Police Department                 | 9,657,653            | 9,894,701            | 10,218,617           | 9,886,264            | 10,645,661           |
| Fire Department                   | 6,956,605            | 6,831,303            | 7,001,953            | 6,924,642            | 7,306,619            |
| Public Works                      |                      |                      |                      |                      |                      |
| Administration                    | 257,276              | 272,777              | 295,838              | 288,452              | 290,547              |
| Vehicle Maintenance               | 630,767              | 591,534              | 571,610              | 568,593              | 559,599              |
| Streets and Drainage              | 2,765,162            | 2,573,772            | 2,710,392            | 2,647,862            | 2,820,863            |
| Parks and Recreation              | 3,763,994            | 3,831,917            | 4,114,507            | 4,025,671            | 4,352,381            |
| Non-Departmental Accounts         |                      |                      |                      |                      |                      |
| Special Appropriations            | 629,558              | 389,003              | 398,420              | 357,870              | 346,900              |
| Debt Service                      | 3,310,855            | 3,495,257            | 3,435,056            | 3,454,630            | 3,882,874            |
| Insurance                         | 507,976              | 528,809              | 546,262              | 584,030              | 499,020              |
| <b>Total Expenditures</b>         | <b>36,165,468</b>    | <b>35,500,224</b>    | <b>36,757,853</b>    | <b>36,022,778</b>    | <b>38,211,115</b>    |
| Revenue over (under) expenditures | 487,954              | 719,913              | (590,968)            | 83,252               | 2,122,593            |
| Fund Balance Appropriation        | 0                    | 0                    | 590,968              | 0                    | 0                    |
| Other Sources (bond proceeds)     | 3,269,500            | 0                    |                      |                      |                      |
| Other Uses (bond retirement)      | (2,980,000)          | 0                    |                      |                      |                      |
| Operating Transfer                | (3,688,395)          | (1,828,354)          | (455,309)            | (467,221)            | (481,698)            |
| Fund Balance:                     |                      |                      |                      |                      |                      |
| Nonspendable                      | 116,160              | 124,181              | 116,160              | 124,181              | 124,181              |
| Restricted                        | 1,192,162            | 1,285,165            | 1,160,813            | 1,251,611            | 1,151,638            |
| Committed                         | 1,239,208            | 1,219,208            | 1,205,782            | 1,219,208            | 1,219,208            |
| Assigned                          | 6,539,579            | 6,721,120            | 9,365,464            | 7,925,456            | 9,039,422            |
| Unassigned                        | 14,141,337           | 12,770,332           | 9,225,509            | 11,215,582           | 11,842,484           |
| <b>Ending Fund Balance</b>        | <b>\$ 23,228,447</b> | <b>\$ 22,120,006</b> | <b>\$ 21,073,729</b> | <b>\$ 21,736,037</b> | <b>\$ 23,376,933</b> |

## GENERAL FUND CATEGORY SUMMARY

|  | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
|  | FY 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| Beginning Fund Balance                 | \$ 26,139,388        | \$ 23,228,447        | \$ 22,120,006        | \$ 22,120,006        | \$ 21,736,037        |
| <b>REVENUE</b>                         |                      |                      |                      |                      |                      |
| Taxes                                  |                      |                      |                      |                      |                      |
| Property Taxes                         | 17,335,813           | 17,387,900           | 17,592,448           | 17,450,686           | 21,038,757           |
| Local Option Sales Tax                 | 8,210,238            | 8,085,485            | 7,923,211            | 8,328,049            | 8,577,890            |
| Business Taxes                         | 2,138,392            | 2,048,315            | 2,020,550            | 2,057,000            | 2,079,000            |
| Licenses & Permits                     | 1,539,877            | 1,381,080            | 1,736,138            | 1,443,208            | 1,759,001            |
| Intergovernmental                      | 4,625,086            | 4,437,142            | 4,322,636            | 4,408,731            | 4,481,985            |
| Charges for Services                   | 240,536              | 272,059              | 202,406              | 200,206              | 199,681              |
| Recreation Charges                     | 515,761              | 509,981              | 575,686              | 579,850              | 579,785              |
| Fines and Forfeits                     | 1,098,852            | 1,145,167            | 986,660              | 969,860              | 995,860              |
| Other                                  | 948,868              | 953,008              | 807,150              | 668,440              | 621,750              |
| <b>Total Revenue</b>                   | <b>36,653,422</b>    | <b>36,220,137</b>    | <b>36,166,886</b>    | <b>36,106,030</b>    | <b>40,333,709</b>    |
| <b>EXPENDITURES</b>                    |                      |                      |                      |                      |                      |
| Personnel                              | 25,091,902           | 25,290,862           | 25,914,514           | 25,361,379           | 26,400,154           |
| Operating Expense                      | 5,974,839            | 5,382,678            | 6,285,237            | 6,081,578            | 6,541,198            |
| Capital Outlay                         | 650,339              | 413,614              | 178,364              | 183,291              | 540,970              |
| Debt Service                           | 3,310,855            | 3,495,257            | 3,435,056            | 3,454,630            | 3,882,874            |
| Insurance                              | 507,976              | 528,809              | 546,262              | 584,030              | 499,020              |
| Special Appropriations                 | 629,558              | 389,003              | 398,420              | 357,870              | 346,900              |
| <b>Total General Fund Expenditures</b> | <b>36,165,468</b>    | <b>35,500,224</b>    | <b>36,757,853</b>    | <b>36,022,778</b>    | <b>38,211,115</b>    |
| Revenue over (under) expenditures      | 487,954              | 719,913              | (590,968)            | 83,252               | 2,122,593            |
| Fund Balance Appropriation             | 0                    | 0                    | 590,968              | 0                    | 0                    |
| Other Sources (bond proceeds)          | 3,269,500            | 0                    |                      |                      |                      |
| Other Uses (bond retirement)           | (2,980,000)          | 0                    |                      |                      |                      |
| Operating Transfer                     | (3,688,395)          | (1,828,354)          | (455,309)            | (467,221)            | (481,698)            |
| Fund Balance:                          |                      |                      |                      |                      |                      |
| Nonspendable                           | 116,160              | 124,181              | 116,160              | 124,181              | 124,181              |
| Restricted                             | 1,192,162            | 1,285,165            | 1,160,813            | 1,251,611            | 1,151,638            |
| Committed                              | 1,239,208            | 1,219,208            | 1,205,782            | 1,219,208            | 1,219,208            |
| Assigned                               | 6,539,579            | 6,721,120            | 9,365,464            | 7,925,456            | 9,039,422            |
| Unassigned                             | 14,141,337           | 12,770,332           | 9,225,509            | 11,215,582           | 11,842,484           |
| <b>Ending Fund Balance</b>             | <b>\$ 23,228,447</b> | <b>\$ 22,120,006</b> | <b>\$ 21,073,729</b> | <b>\$ 21,736,037</b> | <b>\$ 23,376,933</b> |

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

The fund balance consists of revenue reported in the operating budget which is either non-spendable, restricted, committed, or assigned for specific purposes, such as development fees, privilege taxes, parks improvement taxes, etc., and revenue from third parties.

Fund balance is explained on the following page and shows the transfer and fund balance detail for the above categories. Also, see the reserve policies on pages 15-16.

The operating transfer consists of \$2,500 in drug fines returned to the Drug Fund, \$89,7243 to subsidize the Historic Preservation Fund, and \$389,474 to subsidize the Library Fund operations

## 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, 2011. The total revenue contains revenue that has been assigned to specific purposes. If not used for current expenditures, the revenue is assigned in fund balance for future expenditures for that purpose.

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

The fund balance portion of the chart shows the balance of those special revenues and others that have been assigned or committed by the Board of Mayor and Aldermen for a particular purpose. The Board may change that designation if they so choose. The significant increase in FY 2012 is the addition of \$1.1 million for capital projects and Parks Improvement and \$300,000 in storm-water fee revenue which is designated for drainage improvements.

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

The unassigned portion of fund balance may be appropriated for any purpose that the Board deems necessary providing that an amount equal to 25% of expenditures is retained according to the adopted Fund Balance Policy. This policy requires that 25% of expenditures be retained to fund operations and debt service until sufficient revenue is collected from property taxes, normally by November of each year. For FY 2012, the Board approved a \$.25 increase in the property tax rate.

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

|   |                      |
|---|----------------------|
| Beginning Fund Balance  | \$ 21,736,037        |
| <b>Total Revenue</b>  | <b>\$ 40,333,709</b> |
| Less Non-Operating Revenue  |                      |
| Parks Improvement Funds   | 1,100,000            |
| Stormwater Fees   | 300,000              |
| Fire Facility Fees  | 15,747               |
| <b>Total Non-Operating Revenue</b>  | <b>1,415,747</b>     |
| <b>Total Operating Revenue</b>  | <b>\$ 38,917,962</b> |
| <b>Total Expenditure</b>  | <b>\$ 38,211,115</b> |
| Operating Expenses Funded by Non-Operating Revenues                               |                      |
| Parks Improvement Funds used debt service   | 226,534              |
| Parks Improvement Funds used for Parks improvements                               | 59,500               |
| Public Education using Fire Facility Fees   | 15,747               |
| Courtroom Security Fee used to offset salaries of Court officers                  | 15,709               |
| Local Litigation Tax used to offset debt service on new courthouse                | 84,264               |
| <b>Total Operating Expenditures Funded by Non-Operating Revenues</b>              | <b>401,753</b>       |
| <b>Total Expenditures Less Operating Expenditures Funded by Non-Operating Rev</b> | <b>\$ 37,809,362</b> |
| Revenue over (under) expenditures from operations                                 | 1,108,600            |
| Fund Balance Appropriation  | 0                    |
| Increase in Fund Balance from Non-Operating Revenues                              | 1,013,994            |
| Operating Transfer  |                      |
| Transfer to Drug Fund   | (2,500)              |
| General Fund appropriation to the Library Fund                                    | (389,474)            |
| General Fund appropriation to the Historic Preservation Fund                      | (89,724)             |
| <b>Fund Balance</b>   |                      |
| Non-spendable   |                      |
| Finance prepaids  | 5,122                |
| Multiple departments - inventories  | 119,059              |
| Restricted  |                      |
| Town Beautiful donations  | 1,376                |
| Economic Development & Tourism Grant  | 1,600                |
| Police Department - Sex Offender  | 2,320                |
| Log Cabin donation  | 5,943                |
| Police Department - Various Donations   | 9,699                |
| Reserved for sidewalks  | 64,198               |
| Animal Shelter donations  | 231,738              |
| Fees in lieu of construction  | 834,763              |
| Committed   |                      |
| Parkland Dedication Fees  | 28,725               |
| Alternate Transportation  | 50,935               |
| Fire Facility Fee   | 404,990              |
| Police Privilege Tax  | 734,558              |
| Assigned  |                      |
| Disaster Preparedness   | 144                  |
| Planning Electronic Fee   | 2,500                |
| Crime Stoppers  | 5,000                |
| Tree Replacement  | 14,139               |
| Codes Software  | 14,945               |
| Athletic Field Maintenance  | 20,000               |
| Cartwright agreement (designated from Stormwater Fees)                            | 93,400               |
| TML insurance reimbursement - Boardwalk   | 189,063              |
| Designated for CIP  | 543,466              |
| Street and median lighting and distribution pole fees                             | 939,902              |
| Stormwater Fees   | 1,175,305            |
| Budgeted in previous CIP  | 1,591,534            |
| Parks Improvement Funds   | 4,450,024            |
| Unassigned  | 11,842,484           |
| <b>Ending Fund Balance</b>  | <b>\$ 23,376,933</b> |

fund. The ending fund balance is the amount remaining after all revenues have been added and the expenditures and transfers have been subtracted from the beginning fund balance.

Even with the current downturn in the national economy, the overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2010 at 36.0% of expenditures. replacement. The estimated ending unassigned fund balance in FY 2011 will be at 31.1% of expenditures, and in FY 2012 it is projected to be 31.0%.



## STATE STREET AID FUND SUMMARY

|                                   | ACTUAL              |                   | BUDGET            | ESTM'D            | APPROVED          |
|-----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
|                                   | FY 09               | FY 10             | FY 11             | FY 11             | FY 12             |
| <b>Beginning Fund Balance</b>     | \$ 1,319,808        | \$ 1,101,884      | \$ 798,088        | \$ 798,088        | \$ 565,263        |
| <b>REVENUE</b>                    |                     |                   |                   |                   |                   |
| State Revenue                     | 1,168,449           | 1,176,735         | 1,180,332         | 1,200,000         | 1,080,000         |
| Interest Income                   | 739                 | 456               | 300               | 250               | 100               |
| <b>TOTAL REVENUE</b>              | <b>1,169,188</b>    | <b>1,177,192</b>  | <b>1,180,632</b>  | <b>1,200,250</b>  | <b>1,080,100</b>  |
| <b>EXPENDITURES</b>               |                     |                   |                   |                   |                   |
| Operating Expenses                | 1,387,112           | 984,166           | 715,430           | 724,071           | 1,226,430         |
| Capital Outlay                    | 0                   | 0                 | 0                 | 0                 | 0                 |
| Debt Service                      | 0                   | 496,823           | 533,852           | 533,852           | 0                 |
| <b>TOTAL EXPENDITURES</b>         | <b>1,387,112</b>    | <b>1,480,988</b>  | <b>1,249,282</b>  | <b>1,257,923</b>  | <b>1,226,430</b>  |
| Revenue over (under) expenditures | (217,924)           | (303,797)         | (68,650)          | (57,673)          | (146,330)         |
| Fund Balance Appropriation        | 217,924             | 303,797           | 68,650            | 57,673            | 146,330           |
| Adjustments                       | 0                   | 0                 | 0                 | 0                 | 0                 |
| Operating Transfer                | 0                   | 0                 | (175,152)         | (175,152)         | 0                 |
| Restricted                        | 1,101,884           | 798,088           | 554,286           | 565,263           | 418,933           |
| <b>Ending Fund Balance</b>        | <b>\$ 1,101,884</b> | <b>\$ 798,088</b> | <b>\$ 554,286</b> | <b>\$ 565,263</b> | <b>\$ 418,933</b> |

The State Street Aid Fund is a special revenue fund. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenses. Any remaining fund balances are restricted to use for the purpose of the fund. Expenditures in FY 2012 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. The Tennessee Department of Transportation (TDOT) is funding 80% through the Surface Transportation Program. Of the operating expenses for FY 2012, \$1,000,000 is being used for street overlays and repairs. A fund balance appropriation of \$146,330 will be used for this purpose. In FY 2010 and FY 2011, the Fund paid a portion of debt service on bonds issued for road construction. A fund balance of \$418,933 is maintained for cash flow purposes.

## DRUG FUND SUMMARY

|                                   | ACTUAL            |                   | BUDGET           | ESTM'D            | APPROVED         |
|-----------------------------------|-------------------|-------------------|------------------|-------------------|------------------|
|                                   | FY 09             | FY 10             | FY 11            | FY 11             | FY 12            |
| Beginning Fund Balance            | \$ 140,016        | \$ 189,081        | \$ 203,183       | \$ 203,183        | \$ 141,347       |
| <b>REVENUE</b>                    |                   |                   |                  |                   |                  |
| Drug Revenue                      | 93,149            | 33,784            | 32,500           | 43,500            | 32,500           |
| Substance Tax                     | 11,925            | 3,454             | 0                | 0                 | 0                |
| Other Revenue                     | 156               | 36                | 0                | 0                 | 0                |
| <b>TOTAL REVENUE</b>              | <b>105,230</b>    | <b>37,274</b>     | <b>32,500</b>    | <b>43,500</b>     | <b>32,500</b>    |
| <b>EXPENDITURES</b>               |                   |                   |                  |                   |                  |
| Operating Expenses                | 22,284            | 20,720            | 75,000           | 48,250            | 64,900           |
| Capital Outlay                    | 47,356            | 7,000             | 145,000          | 118,586           | 67,914           |
| <b>TOTAL EXPENDITURES</b>         | <b>69,640</b>     | <b>27,720</b>     | <b>220,000</b>   | <b>166,836</b>    | <b>132,814</b>   |
| Revenue over (under) expenditures | 35,589            | 9,554             | (187,500)        | (123,336)         | (100,314)        |
| Fund balance appropriation        | 0                 | 0                 | 187,500          | 123,336           | 100,314          |
| Operating Transfer                | 13,476            | 4,549             | 60,500           | 61,500            | 2,500            |
| Restricted                        | 189,081           | 203,183           | 76,183           | 141,347           | 43,533           |
| <b>Ending Fund Balance</b>        | <b>\$ 189,081</b> | <b>\$ 203,183</b> | <b>\$ 76,183</b> | <b>\$ 141,347</b> | <b>\$ 43,533</b> |

This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. A change in state law also requires that half of the revenue from drug fines must go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer. For FY 2012, that amount is \$2,500.00. The additional General Fund transfer in FY 2011 provided funding for two pursuit vehicles.

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 2012 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.
- A fully equipped patrol vehicle.

## SANITATION FUND SUMMARY

|                                      | ACTUAL           |                   | BUDGET            | ESTM'D            | APPROVED          |
|--------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
|                                      | FY 09            | FY 10             | FY 11             | FY 11             | FY 12             |
| <b>Beginning Fund Balance</b>        | \$ 108,700       | \$ 0              | \$ 286,091        | \$ 286,091        | \$ 446,007        |
| <b>REVENUE</b>                       |                  |                   |                   |                   |                   |
| Federal Grant - FEMA                 | 0                | 37,791            | 0                 | 0                 | 0                 |
| Recycling Grant                      | 8,373            | 4,272             | 0                 | 0                 | 0                 |
| Solid Waste Collection Fee           | 2,488,277        | 3,115,395         | 3,165,448         | 3,165,448         | 3,174,585         |
| Special Refuse Pick-up Fee           | 507              | 600               | 0                 | 0                 | 0                 |
| Composted Leaves                     | 0                | 0                 | 0                 | 9,657             | 0                 |
| Vehicle Rental Revenue               | 0                | 0                 | 0                 | 18,457            | 0                 |
| Cart Establishment Fee               | 51,050           | 57,050            | 50,000            | 50,000            | 50,000            |
| Recycling Revenue                    | 34,343           | 14,989            | 30,000            | 25,000            | 0                 |
| <b>Total Revenue</b>                 | <b>2,582,549</b> | <b>3,230,097</b>  | <b>3,245,448</b>  | <b>3,268,562</b>  | <b>3,224,585</b>  |
| <b>EXPENDITURES</b>                  |                  |                   |                   |                   |                   |
| Personnel                            | 1,648,971        | 1,632,707         | 1,698,388         | 1,541,694         | 1,534,888         |
| Operating Expenses                   | 1,062,490        | 1,011,444         | 1,134,807         | 1,284,247         | 1,415,115         |
| Capital Outlay                       | 0                | 4,655             | 0                 | 0                 | 35,000            |
| Debt Service                         | 63,484           | 55,200            | 75,581            | 72,705            | 75,956            |
| <b>Total Expenditure</b>             | <b>2,774,946</b> | <b>2,704,006</b>  | <b>2,908,776</b>  | <b>2,898,646</b>  | <b>3,060,959</b>  |
| Revenue over (under) expenditures    | (192,396)        | 526,091           | 336,672           | 369,916           | 163,626           |
| Fund balance appropriation           | 192,396          | 0                 | 0                 | 0                 | 0                 |
| Operating transfer from General Fund | 9,843            | 0                 | 0                 | 0                 | 0                 |
| Operating transfers in/(out)         | 73,853           | (240,000)         | (210,000)         | (210,000)         | (160,000)         |
| Committed                            | 0                | 286,091           | 412,763           | 446,007           | 449,632           |
| <b>Ending Fund Balance</b>           | <b>\$ 0</b>      | <b>\$ 286,091</b> | <b>\$ 412,763</b> | <b>\$ 446,007</b> | <b>\$ 449,632</b> |

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

Since the Sanitation Fund is a special revenue fund, any operating deficit not covered by fund balance reserves is subsidized by the General Fund. Any fund balance is

committed for Sanitation operations or capital equipment purchases.

The transfer in FY 2009 was a subsidy from General Fund for operations. In FY 2010, \$240,000 was transferred to the CIP for the purchase of an automated garbage truck and a road tractor, and in FY 2011, an additional \$210,000 was used to purchase two garbage trucks. The FY 2012 transfer will provide funding for a brush truck.

## HISTORIC PRESERVATION FUND SUMMARY

|                                   | ACTUAL           |                  | BUDGET           | ESTM'D        | APPROVED      |
|-----------------------------------|------------------|------------------|------------------|---------------|---------------|
|                                   | FY 09            | FY 10            | FY 11            | FY 11         | FY 12         |
| Beginning Fund Balance            | \$ 114,119       | \$ 37,455        | \$ 44,324        | \$ 44,324     | \$ -          |
| <b>REVENUE</b>                    |                  |                  |                  |               |               |
| Building Assessments              | 34,540           | 66,300           | 30,000           | 5,000         | 5,000         |
| <b>TOTAL REVENUE</b>              | <b>34,540</b>    | <b>66,300</b>    | <b>30,000</b>    | <b>5,000</b>  | <b>5,000</b>  |
| <b>EXPENDITURES</b>               |                  |                  |                  |               |               |
| Operating Expenses                | 9,460            | 0                | 0                | 0             | 0             |
| Capital Outlay                    | 18,966           | 3,650            | 0                | 0             | 0             |
| Debt Service                      | 61,817           | 52,404           | 96,272           | 92,174        | 94,724        |
| <b>TOTAL EXPENDITURES</b>         | <b>90,243</b>    | <b>56,054</b>    | <b>96,272</b>    | <b>92,174</b> | <b>94,724</b> |
| Revenue over (under) expenditures | (55,703)         | 10,247           | (66,272)         | (87,174)      | (89,724)      |
| Fund Balance Appropriation        | 0                | 0                | 0                | 87,174        | 89,724        |
| Operating Transfer                | (20,961)         | (3,378)          | 61,673           | 42,850        | 89,724        |
| Restricted                        | 37,455           | 44,324           | 39,725           | 0             | 0             |
| <b>Ending Fund Balance</b>        | <b>\$ 37,455</b> | <b>\$ 44,324</b> | <b>\$ 39,725</b> | <b>\$ -</b>   | <b>\$ -</b>   |

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

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

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

With the decline in growth, revenue in this fund has steadily decreased. The only budgeted expense in FY 2011 and FY 2012 is for debt service on the original Town Square renovation project. There is a transfer from General Fund to cover the deficit in both years.

## LIBRARY FUND SUMMARY

|                                   | ACTUAL           |                  | BUDGET           | ESTM'D           | APPROVED         |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | FY 09            | FY 10            | FY 11            | FY 11            | FY 12            |
| Beginning Fund Balance            | \$ 9,579         | \$ 20,221        | \$ 17,478        | \$ 17,478        | \$ -             |
| <b>REVENUE</b>                    |                  |                  |                  |                  |                  |
| State Grant                       | 0                | 0                | 0                | 0                | 0                |
| Fees and Fines                    | 89,773           | 109,098          | 97,500           | 99,942           | 97,900           |
| Donations                         | 38,301           | 27,081           | 20,446           | 10,526           | 0                |
| Other                             | 39               | 574              | 0                | 0                | 0                |
| <b>TOTAL REVENUE</b>              | <b>128,113</b>   | <b>136,753</b>   | <b>117,946</b>   | <b>110,468</b>   | <b>97,900</b>    |
| <b>EXPENDITURES</b>               |                  |                  |                  |                  |                  |
| Operating Expenses                | 1,029,414        | 991,694          | 1,033,140        | 1,032,861        | 1,058,303        |
| Capital Outlay                    | 27,355           | 12,528           | 2,000            | 1,410            | 5,116            |
| Insurance                         | 11,041           | 11,041           | 11,041           | 11,041           | 11,041           |
| Debt Service                      | 239,355          | 219,381          | 95,505           | 95,505           | 112,914          |
| <b>TOTAL EXPENDITURES</b>         | <b>1,307,164</b> | <b>1,234,643</b> | <b>1,141,686</b> | <b>1,140,817</b> | <b>1,187,374</b> |
| Revenue over (under) expenditures | (1,179,051)      | (1,097,890)      | (1,023,740)      | (1,030,349)      | (1,089,474)      |
| Fund Balance Appropriation        | 1,179,051        | 1,097,890        | 1,023,740        | 1,030,349        | 1,089,474        |
| Operating Transfer                | 1,189,693        | 1,095,148        | 1,013,137        | 1,012,871        | 1,089,474        |
| Restricted                        | 20,221           | 17,478           | 6,875            | 0                | 0                |
| <b>Ending Fund Balance</b>        | <b>\$ 20,221</b> | <b>\$ 17,478</b> | <b>\$ 6,875</b>  | <b>\$ -</b>      | <b>\$ -</b>      |

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

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

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

The Board set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund to be used for construction of the Library. After taking over operations, it was decided to continue to use these funds for Library debt service and operations. Additionally, the General Fund subsidizes the Library. In FY 2012, this amount is \$389,474. The fund balances in FY 2009 and FY 2010 and the FY 2011 budget are donations from private citizens and are restricted for purchase of certain materials.

## HEALTH INSURANCE FUND SUMMARY

|                                 | ACTUAL           |                  | BUDGET           | ESTM'D           | APPROVED         |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                 | FY 09            | FY 10            | FY 11            | FY 11            | FY 12            |
| Retained Earnings               | \$ 51,870        | \$ 51,870        | \$ 51,870        | \$ 51,870        | \$ 52,033        |
| <b>REVENUE</b>                  |                  |                  |                  |                  |                  |
| Charges for Services            | 3,290,764        | 3,770,185        | 3,798,971        | 3,871,867        | 4,126,850        |
| Charges for Services - Employee | 628,221          | 663,950          | 645,744          | 632,388          | 699,816          |
| <b>Total Revenue</b>            | <b>3,918,986</b> | <b>4,434,135</b> | <b>4,444,715</b> | <b>4,504,255</b> | <b>4,826,666</b> |
| <b>OPERATING EXPENSES</b>       |                  |                  |                  |                  |                  |
| Reinsurance Premium             | 472,745          | 471,826          | 540,524          | 562,554          | 604,746          |
| Claims                          | 3,298,524        | 3,811,781        | 3,775,094        | 3,775,094        | 4,058,226        |
| Aggregate Fee                   | 20,562           | 20,020           | 23,539           | 23,539           | 25,304           |
| 3rd Party Administration Fee    | 127,154          | 130,508          | 142,905          | 142,905          | 153,623          |
| <b>Total Expenses</b>           | <b>3,918,986</b> | <b>4,434,135</b> | <b>4,482,062</b> | <b>4,504,092</b> | <b>4,841,899</b> |
| Revenue over (under) expenses   | 0                | 0                | (37,347)         | 163              | (15,233)         |
| Fund balance appropriation      | 0                | 0                | 37,347           | 0                | 15,233           |
| Adjustments                     |                  |                  |                  |                  |                  |
| Operating Transfer              |                  |                  |                  |                  |                  |
| <b>Ending Balance</b>           | <b>\$ 51,870</b> | <b>\$ 51,870</b> | <b>\$ 14,523</b> | <b>\$ 52,033</b> | <b>\$ 36,800</b> |

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

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

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

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

Expenditures for FY 2012 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 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| Beginning Balance             | \$ 18,955,850        | \$ 18,341,506        | \$ 23,928,757        | \$ 23,928,757        | \$ 27,054,843        |
| <b>REVENUE</b>                |                      |                      |                      |                      |                      |
| Contributions - Employer      | 2,572,766            | 2,688,600            | 2,707,718            | 2,633,324            | 2,737,246            |
| Contributions - Employee      | 404,104              | 409,804              | 380,059              | 385,863              | 392,884              |
| Contrib. Reimb. - non vested  | (17,641)             | (30,137)             |                      | (25,000)             | (25,000)             |
| Gain/Loss                     | (2,011,602)          | (42,590)             |                      | 235,000              | 250,000              |
| Unrealized Gain/Loss          | (1,673,076)          | 2,458,857            |                      | 0                    | 0                    |
| Interest Revenue              | 497,965              | 512,527              | 450,000              | 450,000              | 450,000              |
| Dividend Revenue              | 0                    | 0                    | 0                    | 0                    | 0                    |
| <b>Total Revenue</b>          | <b>(227,484)</b>     | <b>5,997,061</b>     | <b>3,537,777</b>     | <b>3,679,187</b>     | <b>3,805,130</b>     |
| <b>OPERATING EXPENSES</b>     |                      |                      |                      |                      |                      |
| Attorney Fees                 | 21,980               | 7,510                | 25,000               | 7,500                | 7,500                |
| Premium/Discount              | 2,382                | (7,985)              | 2,500                | 600                  | 600                  |
| Trustee/Advisor Fees          | 51,693               | 63,897               | 60,000               | 65,000               | 65,000               |
| Plan Administrator Fee        | 14,510               | 13,090               | 30,000               | 30,000               | 30,000               |
| Distributions - Retirees      | 296,295              | 333,297              | 450,000              | 450,000              | 450,000              |
| <b>Total Expenses</b>         | <b>386,860</b>       | <b>409,810</b>       | <b>567,500</b>       | <b>553,100</b>       | <b>553,100</b>       |
| Revenue over (under) expenses | (614,344)            | 5,587,251            | 2,970,277            | 3,126,087            | 3,252,030            |
| Fund balance appropriation    | 614,344              | 0                    | 0                    | 0                    | 0                    |
| Adjustments                   | 0                    | 0                    | 0                    | 0                    | 0                    |
| Transfer                      | 0                    | 0                    | 0                    | 0                    | 0                    |
| <b>Ending Balance</b>         | <b>\$ 18,341,506</b> | <b>\$ 23,928,757</b> | <b>\$ 26,899,034</b> | <b>\$ 27,054,843</b> | <b>\$ 30,306,874</b> |

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

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

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

Revenue in the fund consists of contributions by the Town and contributions from employees who chose the contributory plan option. A transfer in FY 2008 from the assets of the two other plans for employees who opted out of those plans is the largest portion of the fund's balance.

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

|                               | ACTUAL              |                     | BUDGET              | ESTM'D              | APPROVED            |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                               | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Beginning Balance             | \$ 875,759          | \$ 1,877,777        | \$ 3,331,415        | \$ 3,331,415        | \$ 4,653,044        |
| <b>REVENUE</b>                |                     |                     |                     |                     |                     |
| Contributions - Employer      | 1,194,395           | 1,356,288           | 1,335,528           | 1,295,057           | 1,341,352           |
| Contributions - Employee      | 66,178              | 63,014              | 54,354              | 75,227              | 82,301              |
| Gain/Loss                     | 0                   | 57,768              | 0                   | 120,000             | 100,000             |
| Unrealized Gain/Loss          | (1,057)             | 184,898             | 0                   | 0                   | 0                   |
| Dividend/Interest Revenue     | 21,304              | 46,107              | 30,000              | 50,000              | 50,000              |
| <b>Total Revenue</b>          | <b>1,280,819</b>    | <b>1,708,075</b>    | <b>1,419,882</b>    | <b>1,540,284</b>    | <b>1,573,653</b>    |
| <b>OPERATING EXPENSES</b>     |                     |                     |                     |                     |                     |
| FICA                          | 795                 | 2,050               | 2,000               | 2,500               | 3,000               |
| Attorney Fees                 | 10,249              | 140                 | 18,000              | 5,000               | 18,000              |
| Trustee/Advisor Fees          | 9,562               | 5,990               | 20,000              | 10,000              | 20,000              |
| Reinsurance Premium           | 16,597              | 17,759              | 19,002              | 19,002              | 20,427              |
| Claims                        | 225,317             | 195,176             | 120,763             | 120,763             | 129,821             |
| Aggregate Fee                 | 776                 | 856                 | 916                 | 916                 | 985                 |
| 3rd Party Administration Fee  | 4,781               | 5,116               | 5,474               | 5,474               | 5,885               |
| Supplemental Reimbursement    | 10,725              | 25,905              | 25,000              | 35,000              | 37,000              |
| Plan Administrator Fee        | 0                   | 1,445               | 15,000              | 20,000              | 20,000              |
| <b>Total Expenses</b>         | <b>278,801</b>      | <b>254,437</b>      | <b>226,155</b>      | <b>218,655</b>      | <b>255,118</b>      |
| Revenue over (under) expenses | 1,002,018           | 1,453,638           | 1,193,727           | 1,321,629           | 1,318,535           |
| Fund balance appropriation    | 0                   | 0                   | 0                   | 0                   | 0                   |
| Adjustments                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| Transfer                      | 0                   | 0                   | 0                   | 0                   | 0                   |
| <b>Ending Balance</b>         | <b>\$ 1,877,777</b> | <b>\$ 3,331,415</b> | <b>\$ 4,525,141</b> | <b>\$ 4,653,044</b> | <b>\$ 5,971,579</b> |

The OPEB Fund was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund is a trust fund which accounts for other post-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 2012, the total projected revenue is \$1,573,653. Projected expenses are \$255,118. 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 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| Retained Earnings               | \$ 38,702,175        | \$ 41,942,757        | \$ 43,927,500        | \$ 43,927,500        | \$ 42,447,736        |
| <b>REVENUE</b>                  |                      |                      |                      |                      |                      |
| Water Revenue                   | 4,339,108            | 4,251,739            | 4,551,069            | 4,916,048            | 4,916,048            |
| Service Establishment           | 34,900               | 37,064               | 30,000               | 30,000               | 30,000               |
| Sewer Service Charge            | 7,402,878            | 7,023,954            | 7,265,792            | 7,417,712            | 7,417,712            |
| Other Revenue                   | 371,083              | 147,305              | 213,728              | 113,728              | 71,500               |
| <b>Total Revenues</b>           | <b>12,147,969</b>    | <b>11,460,062</b>    | <b>12,060,589</b>    | <b>12,477,488</b>    | <b>12,435,260</b>    |
| <b>EXPENSES</b>                 |                      |                      |                      |                      |                      |
| Water Treatment Plant           | 950,656              | 975,984              | 1,027,279            | 1,021,637            | 1,054,396            |
| Water Distribution System       | 1,177,820            | 1,195,374            | 1,262,476            | 1,229,534            | 1,299,304            |
| Wastewater Collection           | 590,461              | 647,952              | 673,389              | 670,680              | 714,562              |
| Wastewater Treatment            | 1,252,877            | 1,104,200            | 1,218,988            | 1,137,875            | 1,248,698            |
| Town Administrator's Office     | 107,625              | 108,549              | 95,984               | 89,427               | 92,864               |
| Personnel                       | 60,204               | 59,872               | 66,472               | 65,605               | 66,221               |
| Information Technology          | 43,363               | 44,197               | 44,858               | 44,930               | 47,151               |
| General Services                | 98,573               | 107,127              | 109,570              | 109,724              | 112,673              |
| Financial Administration        | 469,418              | 466,994              | 502,099              | 490,003              | 526,570              |
| Development Administration      | 41,207               | 55,766               | 51,555               | 52,163               | 53,212               |
| Office of Planning              | 119,072              | 101,761              | 114,701              | 114,001              | 114,165              |
| Office of Engineer              | 280,905              | 222,527              | 267,537              | 254,538              | 250,373              |
| Public Services Administration  | 202,533              | 218,772              | 221,168              | 215,786              | 219,709              |
| Parks & Recreation              | 31,220               | 31,200               | 31,220               | 31,220               | 31,220               |
| Attorney's Fees                 | 28,587               | 24,897               | 24,750               | 18,000               | 19,500               |
| Insurance Costs                 | 91,591               | 96,150               | 98,348               | 105,013              | 145,590              |
| Non-Departmental Accounts       |                      |                      |                      |                      |                      |
| Special Appropriations          | 836,838              | 793,738              | 805,894              | 835,871              | 885,971              |
| Debt Service & Depreciation     | 4,554,977            | 4,537,497            | 4,489,871            | 4,481,655            | 4,320,480            |
| <b>Total Expenses</b>           | <b>10,937,927</b>    | <b>10,792,556</b>    | <b>11,106,158</b>    | <b>10,967,659</b>    | <b>11,202,660</b>    |
| Revenue over (under) expenses   | 1,210,042            | 667,505              | 954,431              | 1,509,828            | 1,232,600            |
| Retained earnings appropriation | 0                    | 0                    | 0                    | 0                    | 0                    |
| Non Operating Revenue           | 310,260              | 299,639              | 100,000              | 75,000               | 100,000              |
| Capital Contribution            | 1,796,272            | 1,026,657            |                      |                      |                      |
| Operating Transfer              | (75,993)             | (9,058)              | 0                    | 0                    | 0                    |
| Capital Outlay/Projects         | 0                    | 0                    | (3,070,456)          | (3,064,592)          | (2,709,000)          |
| <b>Ending Balance</b>           | <b>\$ 41,942,757</b> | <b>\$ 43,927,500</b> | <b>\$ 41,911,475</b> | <b>\$ 42,447,736</b> | <b>\$ 41,071,336</b> |

## WATER & SEWER FUND CATEGORY SUMMARY

|                                 | ACTUAL               |                      | BUDGET               | ESTM'D               | APPROVED             |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                 | FY 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| Retained Earnings               | \$ 38,702,175        | \$ 41,942,757        | \$ 43,927,500        | \$ 43,927,500        | \$ 42,447,736        |
| <b>REVENUE</b>                  |                      |                      |                      |                      |                      |
| Water Revenue                   | 4,339,108            | 4,251,739            | 4,551,069            | 4,916,048            | 4,916,048            |
| Service Establishment           | 34,900               | 37,064               | 30,000               | 30,000               | 30,000               |
| Sewer Service Charge            | 7,402,878            | 7,023,954            | 7,265,792            | 7,417,712            | 7,417,712            |
| Other Revenue                   | 371,083              | 147,305              | 213,728              | 113,728              | 71,500               |
| <b>Total Revenues</b>           | <b>12,147,969</b>    | <b>11,460,062</b>    | <b>12,060,589</b>    | <b>12,477,488</b>    | <b>12,435,260</b>    |
| <b>EXPENSES</b>                 |                      |                      |                      |                      |                      |
| Personnel                       | 2,064,106            | 2,170,603            | 2,152,940            | 2,166,078            | 2,214,204            |
| Operating Expenses              | 1,907,709            | 1,752,907            | 2,029,192            | 1,893,648            | 2,102,756            |
| Administrative Charges          | 1,482,706            | 1,441,662            | 1,529,914            | 1,485,395            | 1,533,658            |
| Insurance                       | 91,591               | 96,150               | 98,348               | 105,013              | 145,590              |
| Special Appropriations          | 836,838              | 793,738              | 805,894              | 835,871              | 885,971              |
| Debt Service & Depreciation     | 4,554,977            | 4,537,497            | 4,489,871            | 4,481,655            | 4,320,480            |
| <b>Total Expenses</b>           | <b>10,937,927</b>    | <b>10,792,556</b>    | <b>11,106,158</b>    | <b>10,967,659</b>    | <b>11,202,660</b>    |
| Revenue over (under) expenses   | 1,210,042            | 667,505              | 954,431              | 1,509,828            | 1,232,600            |
| Retained Earnings Appropriation | 0                    | 0                    | 0                    | 0                    | 0                    |
| Non Operating Revenue           | 310,260              | 299,639              | 100,000              | 75,000               | 100,000              |
| Capital Contribution            | 1,796,272            | 1,026,657            | 0                    | 0                    | 0                    |
| Operating Transfer              | (75,993)             | (9,058)              | 0                    | 0                    | 0                    |
| Capital Outlay/Projects         | 0                    | 0                    | (3,070,456)          | (3,064,592)          | (2,709,000)          |
| <b>Ending Balance</b>           | <b>\$ 41,942,757</b> | <b>\$ 43,927,500</b> | <b>\$ 41,911,475</b> | <b>\$ 42,447,736</b> | <b>\$ 41,071,336</b> |

The summary on the previous page shows expenses for each division of the Water and Sewer Fund. The amount of administrative fees paid to each General Fund department is shown. Insurance costs and attorney fees are indicated as well. Special Appropriations includes \$700,000 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 2009 and 2010 are donated infrastructure from developers.

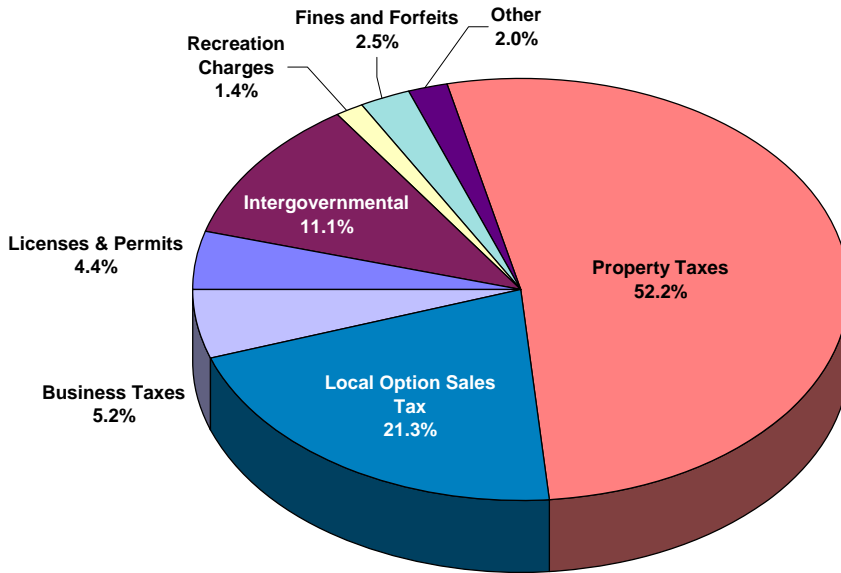
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and Sewer rates had remained the same for the previous ten years; however, in FY 2005, a sewer engineering and water and sewer rate study was conducted. As a result of this study,

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 again postponing the scheduled increase in fees for the FY 2011 budget. Projected revenue from service fees for FY 2012 remains the same as the estimated end-of-year.

## REVENUES BY SOURCE – MAJOR FUNDS

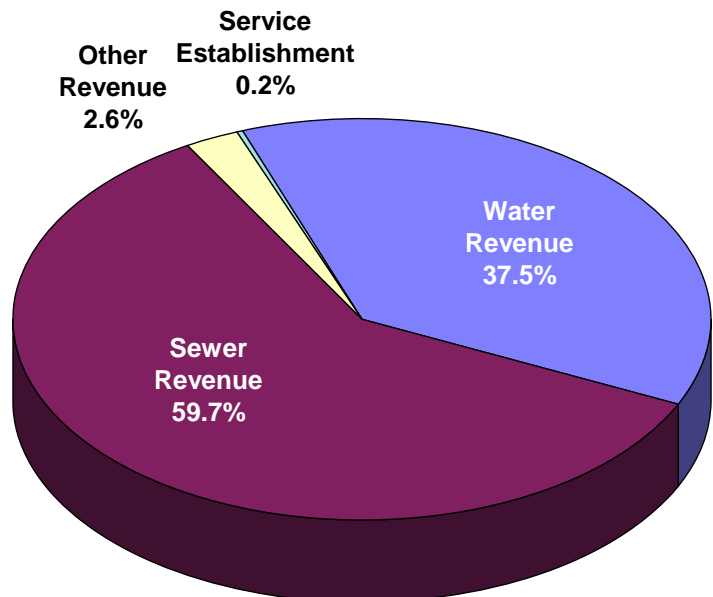
### GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2011 total \$40,333,709, a 11.5% increase over the previous year's budget and 11.7% above the FY 2011 estimated revenue. Property tax revenue accounts for the largest portion of total revenue at 52.2% followed by local option sales tax at 21.3%. Intergovernmental revenues make up 11.1%, and licenses and permits, 4.4%. Business taxes are 5.2%, fines and forfeits 2.5%, recreation charges 1.4%, and other revenue, which includes interest income, is 2.0% of the total.

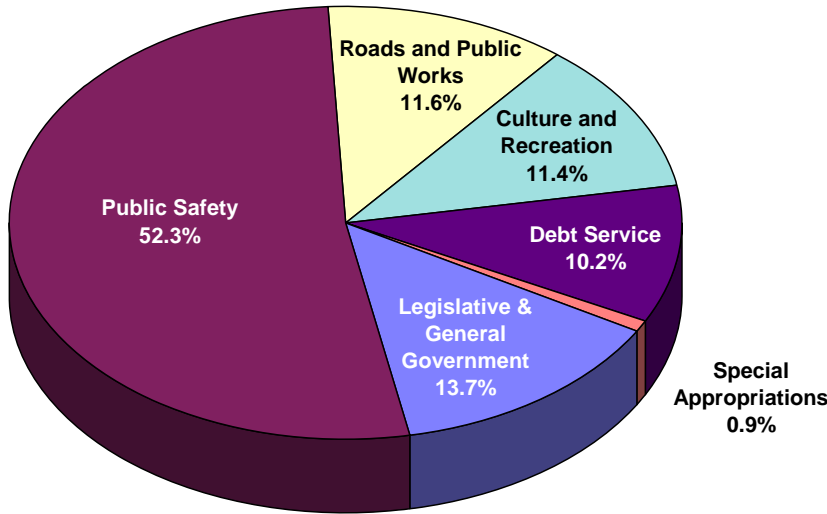
### WATER & SEWER

Water and Sewer Fund revenues are expected to be \$12,435,260, a decrease of .3% below the FY 2011 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 59.7% followed by water revenue at 37.5%. Service establishment fees are 0.2% and other revenue, which includes interest income, makes up 2.6%.



# EXPENDITURES BY FUNCTION - MAJOR FUNDS

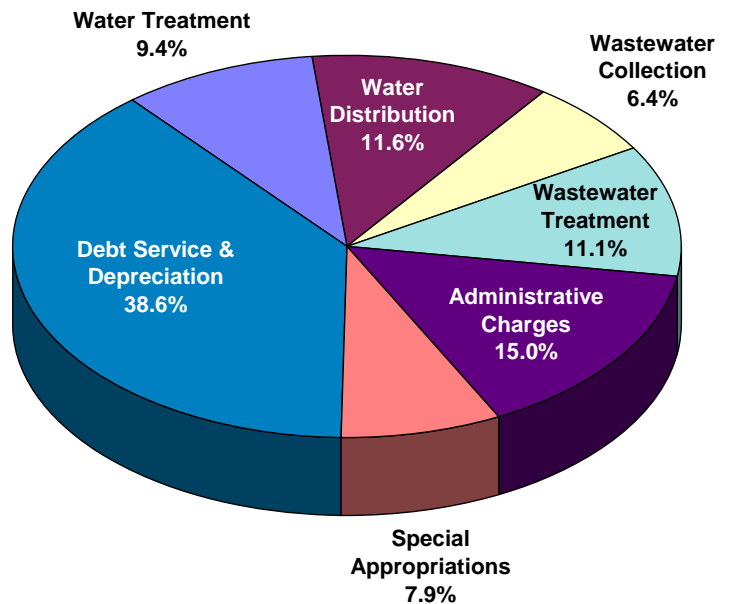
## GENERAL FUND



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 13.7%, Roads and Public Works, 11.6%, and Culture & Recreation, 11.4%. The remainder is for debt service with 10.2% and special appropriations 0.9%.

## WATER & SEWER

The chart to the right shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.4%, Water Distribution 11.6%, Wastewater Collection 6.4%, Wastewater Treatment 11.1%, Administrative charges by General Fund departments are 15.0% of total expenses, Special Appropriations 7.9%, and Debt Service & Depreciation make up 38.6%.



## DEPARTMENTAL USE OF FUNDS

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| Department                  | %<br>General<br>Fund | %<br>Sanitation<br>Fund | %<br>Library<br>Fund | %<br>Water & Sewer<br>Fund |
|-----------------------------|----------------------|-------------------------|----------------------|----------------------------|
| Mayor and Board of Aldermen | 100.00               |                         |                      |                            |
| Town Administrator's Office | 85.00                |                         |                      | 15.00                      |
| Financial Administration    | 65.00                |                         |                      | 35.00                      |
| Human Resources             | 85.00                |                         |                      | 15.00                      |
| Information Technology      | 90.13                |                         | 2.00                 | 7.87                       |
| General Services            | 87.72                |                         | 4.17                 | 8.11                       |
| 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              | 56.94                |                         |                      | 43.06                      |
| Fleet Maintenance           | 100.00               |                         |                      |                            |
| Streets and Drainage        | 100.00               |                         |                      |                            |
| Sanitation                  |                      | 100.00                  |                      |                            |
| Parks and Recreation        | 99.09                |                         | 0.20                 | 0.71                       |
| Public Utilities            |                      |                         |                      |                            |
| Water Treatment Plant       |                      |                         |                      | 100.00                     |
| Water Distribution System   |                      |                         |                      | 100.00                     |
| Wastewater Collection       |                      |                         |                      | 100.00                     |
| Wastewater Treatment        |                      |                         |                      | 100.00                     |

## BOARD OF MAYOR AND ALDERMEN

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

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

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

### **FY 2012 Goals and Objectives**

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

Objectives:

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

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

Objectives:

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

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

Objectives:

- Make all family generations welcome.

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

# BOARD OF MAYOR AND ALDERMEN

## Performance Measures

| Activity   | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--|-----------------|--------------------|--------------------|
| <b>Goal: Preserve Collierville's Heritage and Character</b>                              |                 |                    |                    |
| # of park acres  | 496             | 746                | 746                |
| # of new development projects  | 11              | 6                  | 8                  |
| # of community events  | 18              | 22                 | 22                 |
| <b>Goal: Financially Sound Town Government</b>   |                 |                    |                    |
| % of revenues from property tax  | 48.0%           | 48.3%              | 52.2%              |
| % of revenues from sales tax   | 22.3%           | 23.0%              | 21.3%              |
| % of revenues from development fees  | 1.7%            | 1.4%               | 1.9%               |
| % unassigned fund balance  | 36.0%           | 31.1%              | 31.0%              |
| <b>Goal: High Performance Organization</b>   |                 |                    |                    |
| Employee turnover ratio  | 7.7%            | 6.6%               | 6.0%               |
| Average response time to citizens concerns on MAC (hrs) *                                | 5.8 hrs         | 2.4 hrs            | 2.5 hrs            |
| Average resolution time to citizens concerns on MAC *                                    | 2.23 days       | 2.46 days          | 2.25 days          |
| <b>Goal: Be Recognized as a Regional Leader</b>  |                 |                    |                    |
| # of meetings held with legislators  | 12              | 20                 | 21                 |
| Membership on regional/national boards, associations or advisory boards                  | 5               | 7                  | 8                  |
| # of leadership positions on intergovernmental committees, task force or advisory boards | 15              | -                  | 1                  |
| <b>Goal: Improve Mobility and Traffic Flow</b>   |                 |                    |                    |
| # road miles   | 266             | 278                | 278                |
| # of lane miles overlaid   | 20.0            | 12.0               | 21.0               |
| Linear feet of greenbelt trails added  | 3,696           | 6,390              | 3,690              |
| <b>Goal: Sustainable Local Economy</b>   |                 |                    |                    |
| # of sq. ft. of retail/commercial approved   | 120,000         | 228,615            | 275,000            |
| # of residential homes constructed   | 55              | 63                 | 60                 |
| # of new businesses in Collierville  | 146             | 165                | 155                |
| % increase in sales tax revenue  | (1.5)%          | 3.0%               | 3.0%               |
| % dependence on 10 largest tax payers  | 8.45%           | 8.00%              | 8.00%              |
| % increase in property values  | 11.8%           | -0.4%              | -0.5%              |

\*New measure started with FY 2010.

**BOARD OF MAYOR AND ALDERMEN**

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**Budget Summary**

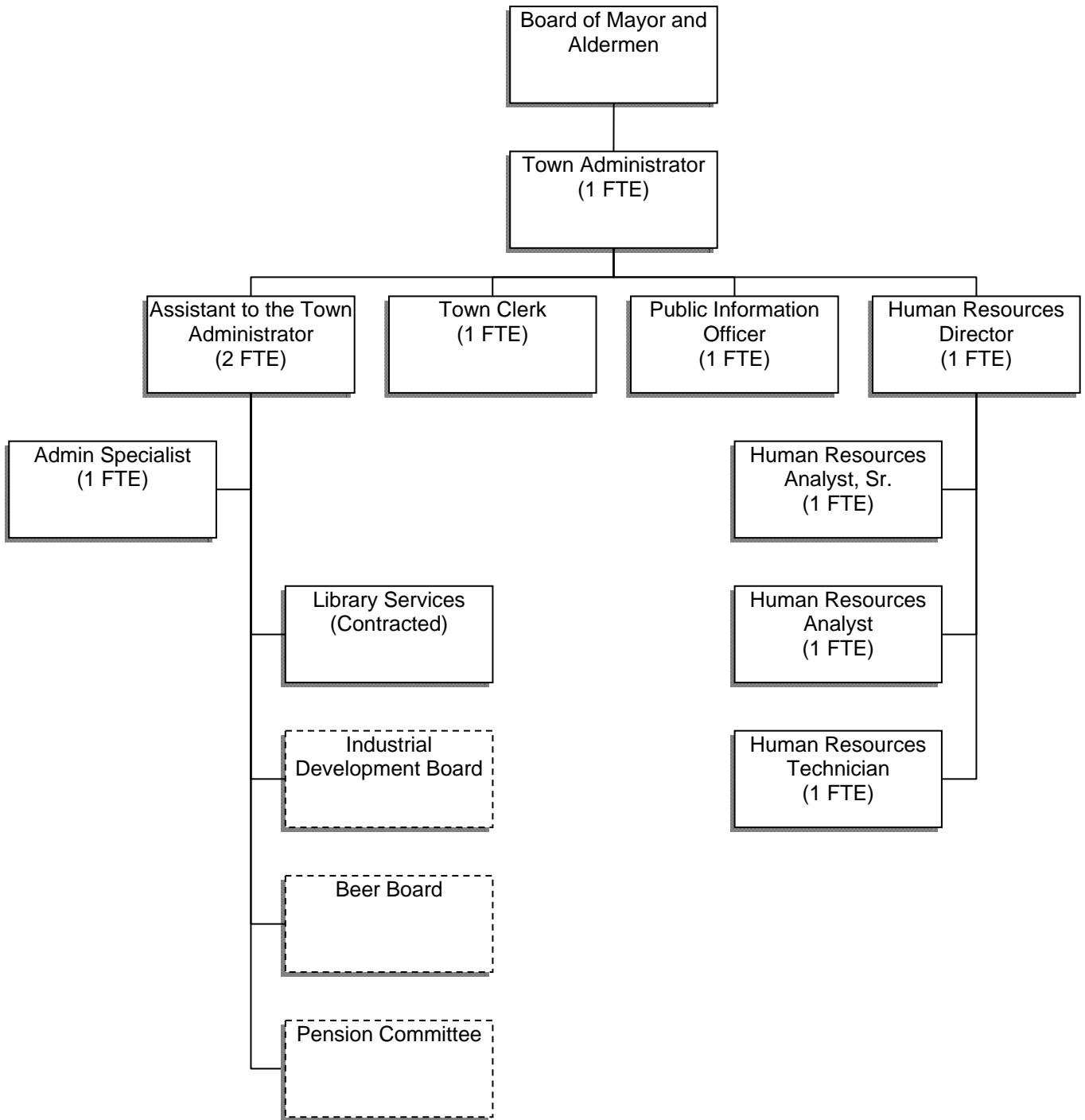
|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 149,715        | \$ 106,996        | \$ 106,229        | \$ 106,988        | \$ 100,505        |
| Operating Expense                | 43,222            | 28,670            | 57,776            | 50,315            | 49,038            |
| Capital Outlay                   | 3,971             | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 196,908</b> | <b>\$ 135,666</b> | <b>\$ 164,005</b> | <b>\$ 157,303</b> | <b>\$ 149,543</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>General Fund</b>              | <b>\$ 196,908</b> | <b>\$ 135,666</b> | <b>\$ 164,005</b> | <b>\$ 157,303</b> | <b>\$ 149,543</b> |

**Staffing Summary**

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 10      |                   | FY 11      |                   | FY 12      |                   |
| Salaries                   | 6.0        | \$ 39,753         | 6.0        | \$ 39,600         | 6.0        | \$ 39,600         |
| Wages                      | 0.0        | 349               | 0.0        | 0                 | 0.0        | 0                 |
| Part-time                  | 0.0        | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| Other Compensation         |            | 0                 |            | 0                 |            | 0                 |
| Benefits                   |            | 66,895            |            | 67,388            |            | 60,905            |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 0                 |
| Other Personnel            |            | 0                 |            | 0                 |            | 0                 |
| <b>Total</b>               | <b>6.0</b> | <b>\$ 106,996</b> | <b>6.0</b> | <b>\$ 106,988</b> | <b>6.0</b> | <b>\$ 100,505</b> |



# TOWN ADMINISTRATOR'S OFFICE



# TOWN ADMINISTRATOR'S OFFICE

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

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

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

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

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

## 2012 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 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 609,762        | \$ 638,973        | \$ 554,435        | \$ 515,166        | \$ 539,498        |
| Operating Expense                | 107,735           | 82,895            | 85,456            | 81,015            | 79,595            |
| Capital Outlay                   | 0                 | 1,589             | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 717,497</b> | <b>\$ 723,457</b> | <b>\$ 639,891</b> | <b>\$ 596,182</b> | <b>\$ 619,093</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (107,625)         | (108,549)         | (95,984)          | (89,427)          | (92,864)          |
| <b>General Fund</b>              | <b>\$ 609,873</b> | <b>\$ 614,908</b> | <b>\$ 543,908</b> | <b>\$ 506,754</b> | <b>\$ 526,229</b> |

# TOWN ADMINISTRATOR'S OFFICE

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## Staffing Summary

|                            | Actual<br>FY 10 |                   | Estimated<br>FY 11 |                   | Budget<br>FY 12 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 5.0             | \$ 418,649        | 5.0                | \$ 328,454        | 5.0             | \$ 340,850        |
| Wages                      | 1.0             | 25,171            | 1.0                | 23,268            | 1.0             | 24,337            |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 0                 |                    | 0                 |                 | 0                 |
| Benefits                   |                 | 194,129           |                    | 163,444           |                 | 166,037           |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 8,274             |
| Other Personnel            | 1.0             | 1,024             | 0.0                | 0                 | 0.0             | 0                 |
| <b>Total</b>               | <b>7.0</b>      | <b>\$ 638,973</b> | <b>6.0</b>         | <b>\$ 515,166</b> | <b>6.0</b>      | <b>\$ 539,498</b> |

## Performance Measures

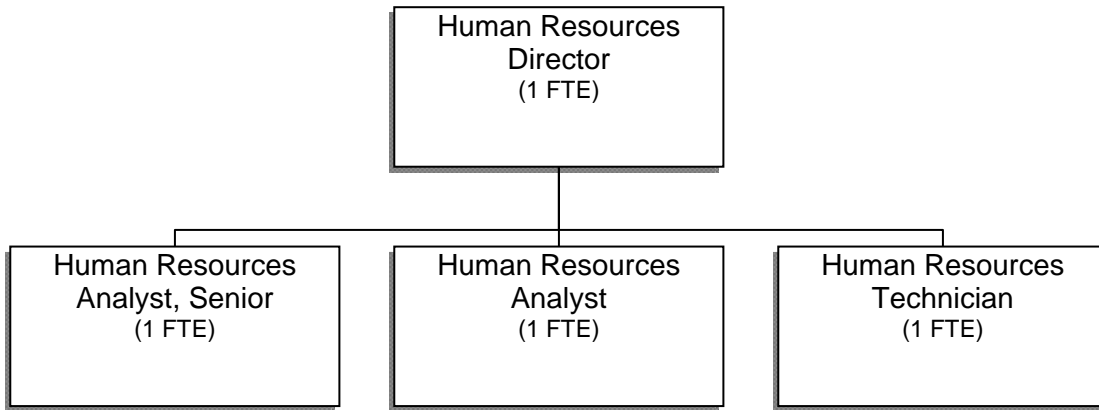
| Activity  | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|---|-----------------|--------------------|--------------------|
| Total Budget Managed*                             | \$71,229,660    | \$66,072,866       | \$67,400,193       |
| Operating Budget Variance from Actual             | 1.6%            | 3.0%               | 3.0%               |
| Total Value of all Capital Projects               | \$14,335,087    | \$8,233,597        | \$6,634,000        |
| Total Number of Capital Projects                  | 34              | 36                 | 34                 |
| % of CIP Projects Completed on Schedule           | 76.9%           | 76.2%              | 76.1%              |
| % of CIP Projects Completed Under Budget          | 100.0%          | 95.8%              | 93.1%              |
| Full-Time Employees Managed                       | 454             | 449                | 441                |
| % of Personnel Expenses to Overall Budget         | 52.7%           | 53.1%              | 49.6%              |
| # of Policy Revisions**                           | 16              | 12                 | 10                 |
| # of Ordinance Amendments**                       | 10              | 11                 | 7                  |
| # of Resolutions**                                | 74              | 72                 | 76                 |
| Public Information                                |                 |                    |                    |
| Press Releases**                                  | 105             | 110                | 100                |
| Neighborhood Email Announcement & Reports**       | 80              | 95                 | 80                 |
| Public Presentations to Community Organizations** | 15              | 16                 | 16                 |
| Public Hearings Conducted**                       | 18              | 22                 | 20                 |
| Mayor's Action Center Requests Reviewed**         | 4,320           | 6,190              | 6,300              |

\* Including CIP budget

\*\*New measure started with FY 2010.

## HUMAN RESOURCES

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## HUMAN RESOURCES

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

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

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

### **FY 2011 Accomplishments**

- Implemented changes to the health insurance program due to the Affordable Care Act of 2010.
- Professional certification (IPMA-CP) retained by two Human Resources staff members.
- Random drug testing program completed, including Commercial Drivers License (CDL) drivers and public safety employees.
- Completed direct contract with Employee Assistance Program for Town employees (CONCERN EAP).
- 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.
- Successfully completed bid process for employee life and LTD services with a rate guarantee for 2 years.

- Assisted in the processing of health insurance claims for approximately 65% of plan participants.

### **FY 2012 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 (HIPPA).
  - Civil Rights Title VI & Environmental Justice (Title VI).
  - Sexual Harassment & Workplace Violence.

#### **Goal: Issue/Print new health insurance Summary Plan Descriptions for all employees.**

Objective:

- Provide employees with the most updated format for their health insurance program so they may obtain the best benefit available to them.

#### **Goal: Conduct new bid process for random drug testing services.**

Objective:

- Obtain a new contract with a testing facility/company to maintain competitive pricing.

#### **Goal: RFQ/Review new dental program for Town employees.**

Objective:

- Provide the best dental program available in the area to our employees for their dental coverage.

#### **Goal: Provide benefit statements to each employee.**

Objective:

- Be able to show employees a snapshot of their benefits provided to them by the Town.

# HUMAN RESOURCES

## Performance Measures

| Activity  | Actual      | Estimated   | Projected   |
|---|-------------|-------------|-------------|
|   | FY 10       | FY 11       | FY 12       |
| Applications processed  | 783         | 763         | 750         |
| Employee Orientation Programs conducted   | 11          | 11          | 12          |
| New employees hired   | 29          | 43 *        | 40 *        |
| Workman's compensation claims processed   | 81          | 82          | 80          |
| Unemployment compensation costs   | \$70,137.00 | \$73,390.41 | \$75,000.00 |
| # days to process an application  | 2           | 2           | 2           |
| % employees assisted with health insurance claims   | 60%         | 65%         | 70%         |
| % open positions filled within 90 days  | 85%         | 90%         | 90%         |
| % performance evaluations submitted to payroll<br>by 1st pay period after being received          | N/A **      | 95% ***     | 95%         |
| % of performance evaluations received in H. R. on<br>a timely basis (i.e., on or before due date) | 55%         | 66%         | 50%         |
| Town wide turnover rate   | 7.7%        | 6.6%        | 6.0%        |

\* Adjusted to include seasonal employees as of FY 2011.

\*\* Merit increases not authorized by BMA in FY 2010.

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

## Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 333,576        | \$ 346,057        | \$ 346,868        | \$ 347,347        | \$ 355,213        |
| Operating Expense                | 67,786            | 53,016            | 96,282            | 90,017            | 86,263            |
| Capital Outlay                   | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 401,362</b> | <b>\$ 399,073</b> | <b>\$ 443,150</b> | <b>\$ 437,364</b> | <b>\$ 441,476</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (60,204)          | (59,872)          | (66,472)          | (65,605)          | (66,221)          |
| <b>General Fund</b>              | <b>\$ 341,158</b> | <b>\$ 339,200</b> | <b>\$ 376,677</b> | <b>\$ 371,759</b> | <b>\$ 375,254</b> |

# HUMAN RESOURCES

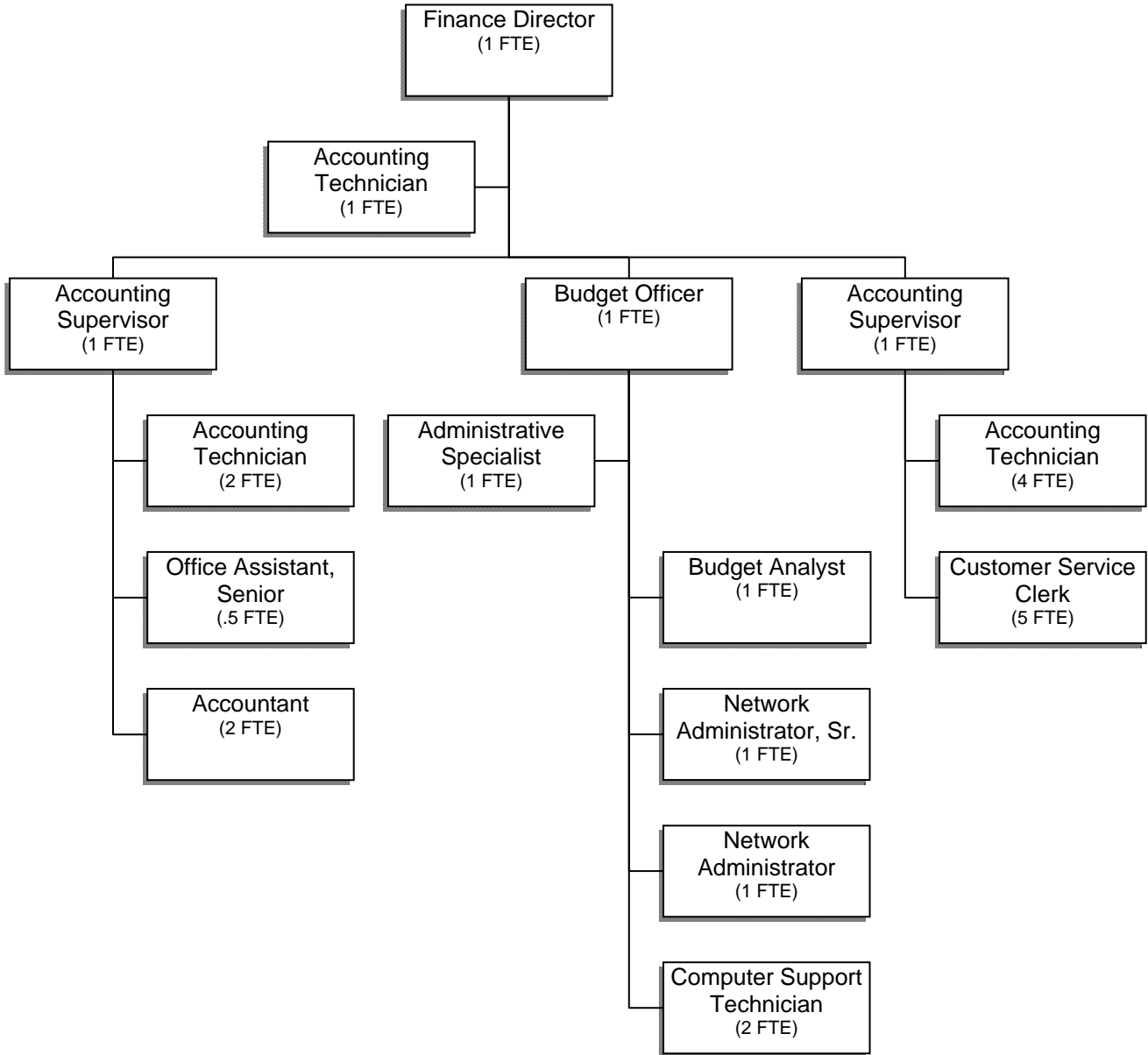
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## Staffing Summary

|                            | Actual<br>FY 10 |                   | Estimated<br>FY 11 |                   | Budget<br>FY 12 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 3.0             | \$ 204,964        | 3.0                | \$ 204,179        | 3.0             | \$ 204,179        |
| Wages                      | 1.0             | 34,501            | 1.0                | 34,479            | 1.0             | 34,479            |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 0                 |                    | 0                 |                 | 0                 |
| Benefits                   |                 | 106,591           |                    | 108,689           |                 | 111,692           |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 4,863             |
| Other Personnel            | 0.0             | 0                 | 0.0                | 0                 | 0.0             | 0                 |
| <b>Total</b>               | <b>4.0</b>      | <b>\$ 346,057</b> | <b>4.0</b>         | <b>\$ 347,347</b> | <b>4.0</b>      | <b>\$ 355,213</b> |

# FINANCIAL ADMINISTRATION

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## FINANCIAL ADMINISTRATION

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

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

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

Finance provides other services to the operating departments through the division of Information Technology.

### **FY 2011 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 2010 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2011 budget.
- Interfaced the general ledger with the payroll system.
- Updated the policy for collection of utility payments.
- Refinanced \$5.3 million in general obligation bonds for a net present value savings of \$466,595.

- Provided five training sessions to internal customers.

### **FY 2012 Goals and Objectives**

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

Objectives:

- Earn the fifteenth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twentieth 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 five internal audits by June 30, 2012.

**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, 2012.
- Provide four training sessions on various finance functions to internal customers.
- Send out property tax courtesy reminder notices a minimum of four times a year.

# FINANCIAL ADMINISTRATION

## Performance Measures

| Activity  | Actual     | Estimated  | Projected  |
|---|------------|------------|------------|
|   | FY 10      | FY 11      | FY 12      |
| Number of adjusting entries for audit purposes            | 15         | 15         | 15         |
| Percent of property tax levy collected                    | 97.69%     | 95.40%     | 96.50%     |
| Variance of estimated revenue to actual                   | 1.27%      | 2.00%      | 2.00%      |
| Variance of estimated expenditures to actual              | 1.62%      | 3.00%      | 3.00%      |
| Percent of unassigned fund balance to                     |            |            |            |
| General Fund expenditures                                 | 36.00%     | 31.10%     | 31.00%     |
| Ratio of debt service to General Fund expenditures        | 0.10       | 0.09       | 0.10       |
| Debt service to General Fund revenues                     | 0.10       | 0.10       | 0.10       |
| Total bonded debt per capita                              | \$1,562.37 | \$1,454.80 | \$1,343.25 |
| Net bonded debt per capita                                | \$811.77   | \$747.17   | \$678.65   |
| Internal audits performed                                 | 5          | 4          | 5          |
| General obligation bond rating                            | Aaa        | Aaa        | Aaa        |
| Percent of monthly financial reports delivered by         |            |            |            |
| 20th of following month                                   | 100%       | 100%       | 100%       |
| Utility bill accounts at fiscal year end                  | 15,637     | 15,741     | 15,898     |
| Percent of total payments received at drive               |            |            |            |
| through window  | 4.9%       | 4.8%       | 4.5%       |
| Percent of customers utilizing electronic payment options | 32.9%      | 35.3%      | 37.0%      |
| Percent of employees completing 8 hrs of                  |            |            |            |
| inservice training  | 75%        | 53%        | 100%       |
| Number of training sessions to internal customers         | 4          | 5          | 5          |
| Situs reports reviewed                                    | 4          | 4          | 4          |
| Times per year courtesy reminders sent                    | 4          | 4          | 4          |

## Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Personnel                        | \$ 1,132,543        | \$ 1,132,998        | \$ 1,194,421        | \$ 1,168,277        | \$ 1,267,868        |
| Operating Expense                | 206,805             | 201,011             | 232,147             | 223,730             | 236,616             |
| Capital Outlay                   | 1,845               | 0                   | 8,000               | 8,000               | 0                   |
| <b>Total</b>                     | <b>\$ 1,341,193</b> | <b>\$ 1,334,009</b> | <b>\$ 1,434,568</b> | <b>\$ 1,400,007</b> | <b>\$ 1,504,484</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Water & Sewer Fund               | (469,418)           | (466,994)           | (502,099)           | (490,003)           | (526,570)           |
| <b>General Fund</b>              | <b>\$ 871,776</b>   | <b>\$ 867,016</b>   | <b>\$ 932,469</b>   | <b>\$ 910,005</b>   | <b>\$ 977,915</b>   |

## FINANCIAL ADMINISTRATION

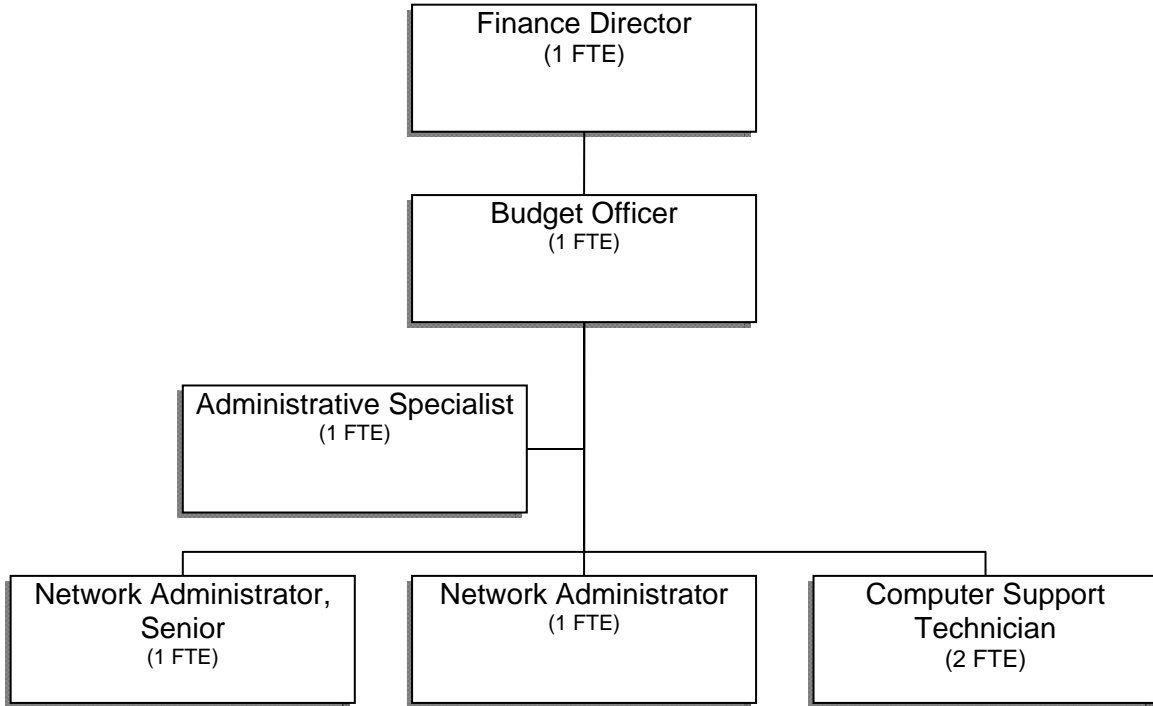
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### Staffing Summary

|                            | Actual<br>FY 10 |                     | Estimated<br>FY 11 |                     | Budget<br>FY 12 |                     |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries                   | 7.0             | \$ 407,892          | 7.0                | \$ 390,592          | 7.0             | \$ 428,058          |
| Wages                      | 12.0            | 352,534             | 12.0               | 365,765             | 12.0            | 386,473             |
| Part-time                  | 1.0             | 13,224              | 1.0                | 12,991              | 1.0             | 12,991              |
| Other Compensation         |                 | 0                   |                    | 0                   |                 | 0                   |
| Benefits                   |                 | 359,347             |                    | 398,929             |                 | 425,732             |
| Merit & General Adjustment |                 |                     |                    | 0                   |                 | 14,614              |
| Other Personnel            | 0.0             | 0                   | 0.0                | 0                   | 0.0             | 0                   |
| <b>Total</b>               | <b>20.0</b>     | <b>\$ 1,132,998</b> | <b>20.0</b>        | <b>\$ 1,168,277</b> | <b>20.0</b>     | <b>\$ 1,267,868</b> |

# INFORMATION TECHNOLOGY

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## INFORMATION TECHNOLOGY

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

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

Information Technology's responsibilities include:

- Network security and maintenance:
  - Currently, the IT Department manages a municipal area network built on a fiber backbone which connects Town Hall to the Police Department, the Emergency Dispatch Center, Public Services, the Community Center, all Fire Stations, Facilities Maintenance, Parks Maintenance, the Animal Shelter, the Fleming Road water plant, both wastewater treatment plants, and the Library. This includes a number of switches and fiber modules.
  - VPNs (virtual private networks) through Comcast Cable provides connections to the Johnson Park house and to the Police CID for investigations outside the Town's network. In addition, Public Utilities has contracted with Comcast to install cable connections to 11 sewer lift stations for monitoring. IT manages the VPNs for those as well.
- Support and maintenance of phone systems and computer assets:
  - The Department maintains 371 desktop PCs and laptops, two file servers, nine servers which host proprietary software specific to the departments in which they are located, two firewalls which protect Town Hall, the Police Department and the Library, one email server, one web server which hosts the Town's domain for purchasing (BuySpeed Online), and two phone systems.
- Research and development
  - IT assists departments with researching the best hardware and software options.
- Hardware and software specification approval
  - When a department needs a specific program or piece of equipment, IT must check to see if is compatible with our systems and will do the job it is intended for.

### FY 2011 Accomplishments

- Purchased and installed 29 new and replacement servers, desktops and laptops.
- Completed 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.
  - Coordinated with key personnel to limit disruptions to critical operations.
- Upgraded the Police Department in-car video system.
- Installed and implemented web and email security appliances.
- Completed the Town-wide inventory of computer assets.
- Installed a new server for an upgrade of the Police/Court software system.

### FY 2012 Goals and Objectives

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

Objectives:

- Purchase and install 20 new and replacement computers and laptops by June 30, 2012.
- Install redundant email and file servers.
- Add Public Services to the new Cisco IP phone system.
- Install a new Active Directory server at Police.
- Complete conversion of Town PCs to the Active Directory.
- Assist with Library systems upgrades.
- Relocate servers to the new Patrol building and Fire Administration Facility to ensure continuation of business processes.
- Construct a public safety intranet.

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

Objectives:

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

# INFORMATION TECHNOLOGY

## Performance Measures

| Activity                       | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--------------------------------|-----------------|--------------------|--------------------|
| Servers maintained             | 15              | 15                 | 19                 |
| PCs maintained                 | 370             | 373                | 371                |
| Routers maintained             | 6               | 9                  | 9                  |
| VLANs                          | 75              | 75                 | 75                 |
| VPNs                           | 17              | 21                 | 21                 |
| PBXs                           | 3               | 3                  | 2                  |
| Network Availability           | >99%            | >99%               | >99%               |
| % time spent on repairs        | 40%             | 30%                | 30%                |
| % time spent on administration | 60%             | 70%                | 70%                |

## Budget Summary

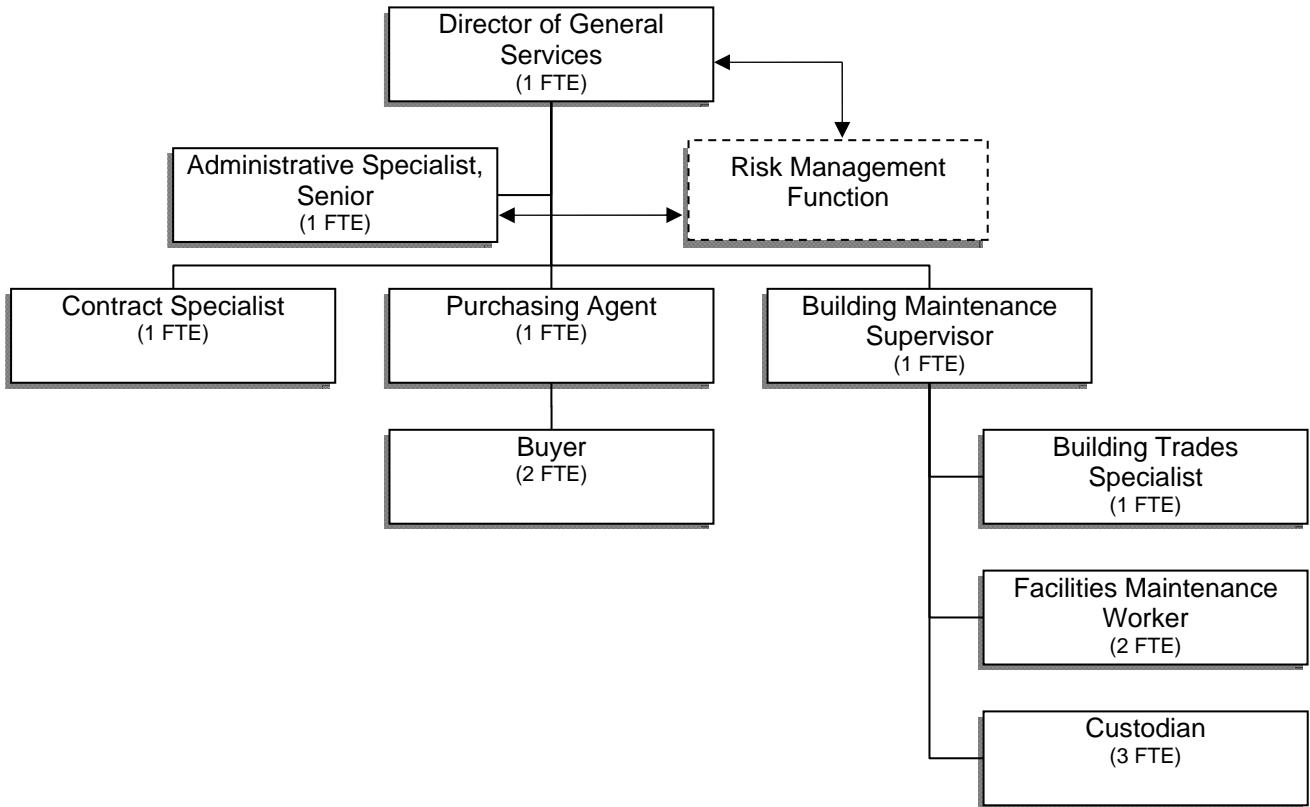
|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 289,086        | \$ 294,578        | \$ 299,052        | \$ 299,531        | \$ 314,341        |
| Operating Expense                | 228,534           | 186,441           | 220,593           | 200,759           | 263,005           |
| Capital Outlay                   | 65,497            | 58,559            | 43,630            | 50,000            | 21,500            |
| <b>Total</b>                     | <b>\$ 583,117</b> | <b>\$ 539,578</b> | <b>\$ 563,275</b> | <b>\$ 550,290</b> | <b>\$ 598,846</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Library Fund operations          | (10,000)          | (10,000)          | (10,000)          | (10,000)          | (10,000)          |
| Library Fund capital             | (17,331)          | (4,583)           | (2,000)           | (1,410)           | (2,000)           |
| Water & Sewer Fund               | (43,363)          | (44,197)          | (44,858)          | (44,930)          | (47,151)          |
| <b>General Fund</b>              | <b>\$ 512,423</b> | <b>\$ 480,799</b> | <b>\$ 506,417</b> | <b>\$ 493,950</b> | <b>\$ 539,694</b> |

## Staffing Summary

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 10      |                   | FY 11      |                   | FY 12      |                   |
| Salaries                   | 2.0        | \$ 107,616        | 2.0        | \$ 107,203        | 2.0        | \$ 107,203        |
| Wages                      | 3.0        | 101,681           | 3.0        | 101,367           | 3.0        | 101,367           |
| Part-time                  |            | 0                 |            | 0                 |            | 0                 |
| Other Compensation         |            | 0                 |            | 0                 |            | 0                 |
| Benefits                   |            | 85,282            |            | 90,961            |            | 100,920           |
| Merit & General Adjustment |            |                   |            | 0                 |            | 4,852             |
| Other Personnel            |            | 0                 |            | 0                 |            | 0                 |
| <b>Total</b>               | <b>5.0</b> | <b>\$ 294,578</b> | <b>5.0</b> | <b>\$ 299,531</b> | <b>5.0</b> | <b>\$ 314,341</b> |

# GENERAL SERVICES

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## GENERAL SERVICES

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

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

The Director of General Services directs the department and receives office support from an Administrative Specialist, Senior. The Purchasing Division consists of a Purchasing Agent 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 2011 Accomplishments

- Contract Administration made two significant procedural changes that created time and money savings. One change established project milestones within the professional services agreement that are tied directly to pay requests reducing staff time on reviews and the number of invoices received and processed through accounts payable. The other change moved service contract payments from a weekly process to a monthly process.
- The Purchasing Division researched, prepared contract templates, established procedures and implemented a Contract Task Order system for various on-call engineering services. The system establishes a qualified list of engineering companies along with their hourly rates for different disciplines so Request for Qualification solicitations do not have to be initiated each time there is an engineering consultant need saving staff time and ultimately the Town money.

- Facilities Maintenance Division created substantial savings of time and materials by establishing a preventative maintenance deep cleaning schedule for all Town owned buildings for quarterly, semi-annual, and annual cleaning of carpet, tile and VCT floors, wood finishes, windows, air ducts, etc. as well as establishing an HVAC inventory tracking system for filters, a schedule for changing filters, greasing and testing unit components, cleaning coils, and evaluating Freon levels.
- Utilizing some of the U.S. Department of Energy Recovery Act grant funding, a contract was executed with an energy management consulting firm to perform a comprehensive energy study on thirty-two (32) town-owned facilities. The completed energy study made several recommendations to be considered for reducing utility and operating costs, upgrading facility operating systems, and ways of being good stewards to the environment and community.
- Risk Management staff worked with the Town's insurance provider to perform an annual risk assessment. Several recommendations were reported where risk exposure needed to be addressed in order to maintain and even reduce insurance premiums. All recommendations were considered and an action plan involving several town departments was executed and completed significantly reducing risk to the Town and its citizens.

### FY 2012 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



## GENERAL SERVICES

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 completed energy study, staff will request the execution of a services contract in order to enact the majority of recommendations of study such as re-lamping buildings, installing sensors, switching to low flow water units, using LED lighting where applicable, and modifying HVAC systems equipment and software.

### Performance Measures

| Activity   | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--|-----------------|--------------------|--------------------|
| Amount of facility work orders completed                       | 894             | 909                | 924                |
| Average cost per completed work order                          | \$86.20         | \$134.25           | \$112.00           |
| Average number of hours spent on work orders                   | 2.4             | 1.9                | 1.9                |
| Property and Casualty Claims Processed                         | 28              | 32                 | 30                 |
| Total amount paid out due to claims                            | \$40,760.00     | \$50,795.00        | \$45,000.00        |
| Number of formal bids to solicit                               | 65              | 69                 | 64                 |
| Number of formal bids awarded                                  | 54 (83%)        | 49 (71%)           | 51 (80%)           |
| Procedural infractions found during open purchase order audits | -               | -                  | -                  |
| Number of RFPs/SOQs solicited                                  | 18              | 9                  | 9                  |
| Number of RFPs/SOQs awarded                                    | 16 (89%)        | 4 (45%)            | 7 (78%)            |
| Contracts administered   |                 |                    |                    |
| Total number of contracts executed                             | 154             | 179                | 163                |
| Term contracts   | 104             | 17                 | 105                |
| One-time and professional services contracts                   | 50              | 51                 | 50                 |

### Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Personnel                        | \$ 657,152          | \$ 713,079          | \$ 730,469          | \$ 731,490          | \$ 751,154          |
| Operating Expense                | 594,101             | 558,214             | 641,253             | 641,253             | 637,657             |
| Capital Outlay                   | 56,873              | 4,035               | 8,575               | 8,575               | 0                   |
| <b>Total</b>                     | <b>\$ 1,308,125</b> | <b>\$ 1,275,327</b> | <b>\$ 1,380,297</b> | <b>\$ 1,381,318</b> | <b>\$ 1,388,811</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Library Fund                     | (41,701)            | (41,195)            | (50,959)            | (50,959)            | (57,875)            |
| Water & Sewer Fund               | (98,573)            | (107,127)           | (109,570)           | (109,724)           | (112,673)           |
| <b>General Fund</b>              | <b>\$ 1,167,851</b> | <b>\$ 1,127,006</b> | <b>\$ 1,219,768</b> | <b>\$ 1,220,636</b> | <b>\$ 1,218,263</b> |

## GENERAL SERVICES

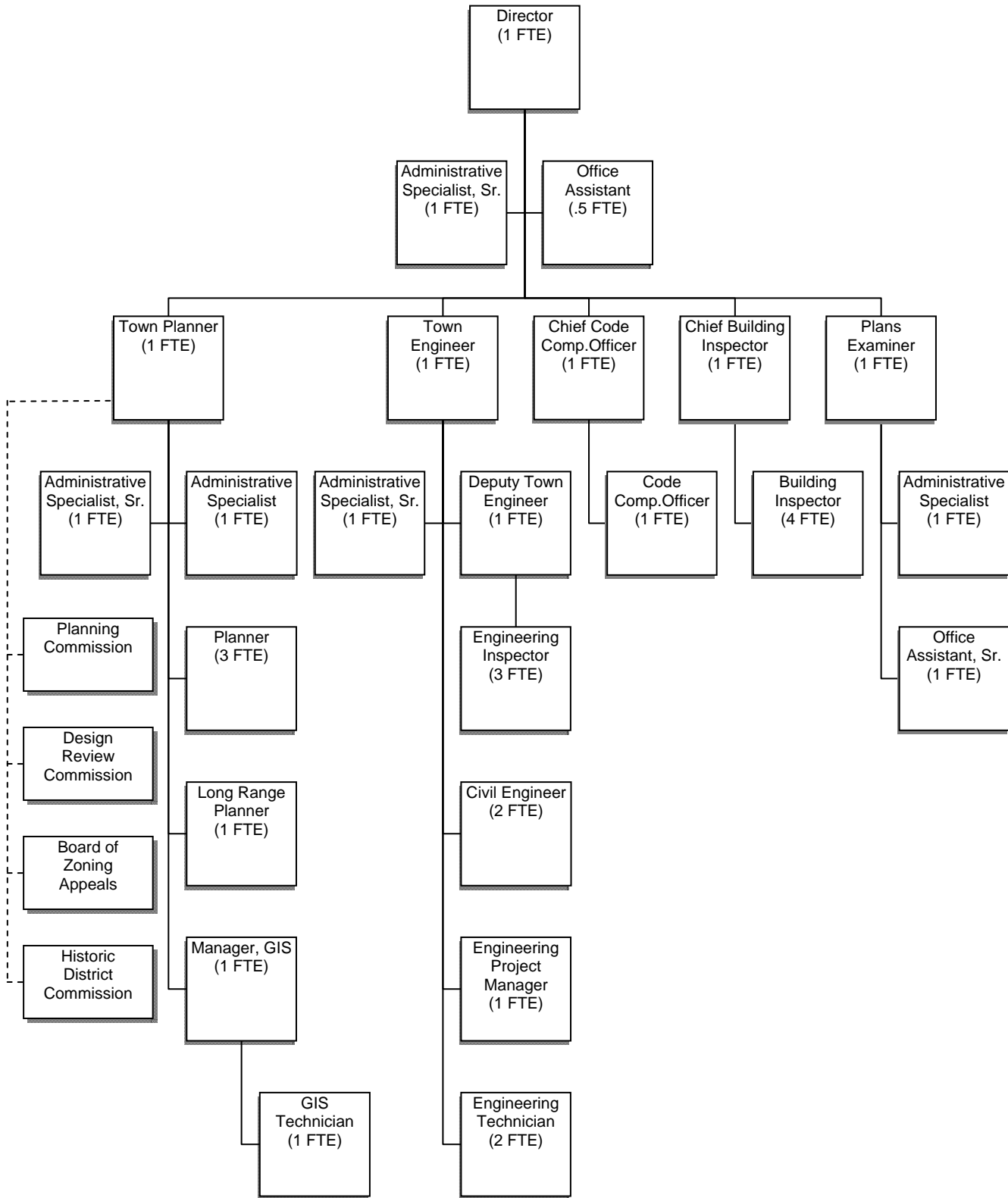
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### Staffing Summary

|                            | Actual<br>FY 10 |                   | Estimated<br>FY 11 |                   | Budget<br>FY 12 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 3.0             | \$ 172,281        | 3.0                | \$ 171,621        | 3.0             | \$ 171,621        |
| Wages                      | 10.0            | 298,528           | 10.0               | 291,386           | 10.0            | 292,982           |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 946               |                    | 2,000             |                 | 2,000             |
| Benefits                   |                 | 241,325           |                    | 266,483           |                 | 274,326           |
| Merit & General Adjustment |                 |                   |                    | 0                 |                 | 10,226            |
| Other Personnel            |                 | 0                 |                    | 0                 |                 | 0                 |
| <b>Total</b>               | <b>13.0</b>     | <b>\$ 713,079</b> | <b>13.0</b>        | <b>\$ 731,490</b> | <b>13.0</b>     | <b>\$ 751,154</b> |



**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 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 157,585        | \$ 263,217        | \$ 233,030        | \$ 233,310        | \$ 236,492        |
| Operating Expense                | 116,595           | 108,488           | 110,669           | 114,441           | 118,255           |
| Capital Outlay                   | 530               | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 274,710</b> | <b>\$ 371,705</b> | <b>\$ 343,699</b> | <b>\$ 347,751</b> | <b>\$ 354,746</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (41,207)          | (55,766)          | (51,555)          | (52,163)          | (53,212)          |
| <b>General Fund</b>              | <b>\$ 233,504</b> | <b>\$ 315,939</b> | <b>\$ 292,144</b> | <b>\$ 295,588</b> | <b>\$ 301,534</b> |

### Staffing Summary

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            |            | FY 10             |            | FY 11             |            | FY 12             |
| Salaries                   | 2.0        | \$ 122,561        | 1.0        | \$ 100,000        | 1.0        | \$ 100,000        |
| Wages                      | 1.0        | 37,797            | 1.0        | 40,777            | 1.0        | 40,777            |
| Part-time                  | 1.0        | 16,605            | 2.0        | 19,924            | 2.0        | 19,924            |
| Other Compensation         |            | 0                 |            | 0                 |            | 0                 |
| Benefits                   |            | 86,253            |            | 72,609            |            | 73,975            |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 1,816             |
| Other Personnel            | 0.0        | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| <b>Total</b>               | <b>4.0</b> | <b>\$ 263,217</b> | <b>4.0</b> | <b>\$ 233,310</b> | <b>4.0</b> | <b>\$ 236,492</b> |

## DEVELOPMENT - PLANNING

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

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

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

Current planning duties include responsibility for design review of building elevations, signage, lighting, and landscape plans for consistency with the Town's adopted guidelines. The desired end results of the Town's planning processes and adopted guidelines are aesthetically pleasing architecture, tree-lined streets, buffers between different land uses, screening of objectionable views, preservation of green space, and maintaining the Town's historic 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 2011 Accomplishments

- Undertook long range planning efforts that promote and protect Collierville's character:
  - The Downtown Collierville Small Area Plan was adopted at the beginning of FY 2011, which created in a public process a vision for over 700 acres surrounding the Square.
  - In the second half of FY 2011, the staff conducted extensive demographic research needed as a basis for the upcoming comprehensive update to the 20-year Land Use Plan adopted in 2001. The entire Town and its reserve area will be studied during this update project planned for FY 2012.
- Improved development regulations and the effectiveness and functionality of application review processes:
  - Zoning Ordinance and Design Guidelines were adopted during FY 2011 to better address:
    - a. Signage: Finalized the comprehensive redrafting of the Town's signage regulations that were substantially completed in FY 2010, which included both Zoning Ordinance and Design Guidelines amendments.
    - b. Bulk Requirements, Accessory Uses, Temporary Uses: Sections of the zoning ordinance related to these regulations were amended by the BMA in March and April 2011 to be more "user friendly", with the use of tables and revising the regulations to be more consistent with planning best practices. The most notable improvements were to regulations for home occupations, special events on private property, and outdoor storage and display.
    - c. Design Guidelines: Worked with the DRC to develop an editable electronic format for the Design Guidelines to make future changes easier, update the guidelines with a new layout and color scheme, and to make minor updates and clarifications.
    - d. Cell Towers: Prepared a zoning text amendment that would allow taller antennas on athletic field lighting (from 10 to 15 feet) to allow utilization of light poles for WCF antennas in lieu of a new freestanding cell tower.
    - e. Improved the home occupation business license process to screen for uses that could adversely affect residential neighborhoods.
- Utilized existing technologies to improve customer service, communication, efficiency and information flow, while reducing paperwork and costs:

## DEVELOPMENT - PLANNING

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- Expanded use of the Town’s website to highlight frequently-asked questions (the new downtown plan, special events, home occupations, conditional use permits).
- Refined the project tracking database used by Development Department staff to be more searchable.
- Implemented Phase 1 of a multiyear program to scan archived paper files, plans, and minutes from meetings into the new electronic file structure format created in FY 2010, as well as metrics for annually tracking completion.
- Preserved the Town of Collierville’s heritage and promoted tourism:
  - Through a Tennessee Wars Commission grant, and working closely with the Heritage Commission and Historic Commission, created the Collierville Civil War Walking Tour and related brochure, which included the development of a wayfinding logo for Downtown Collierville and prototype wayfinding signs.
- Implemented the recently-adopted Downtown Collierville Small Area Plan and I-269 Small Area Plans:
  - Worked with a focus group to create new zoning standards adopted by the BMA in May 2011, that make infill and redevelopment in “traditional forms” easier to implement without the need for Planned Developments.
  - Applied in November 2010, for a Tennessee Department of Transportation (TDOT) Enhancement grant to provide on-street parking, sidewalk improvements, and traffic calming along a portion of Center Street.
  - Provided urban design and planning support for the Town’s request to TDOT to revise the plans for the Hwy 72 widening to include medians and improved “gateway treatments” at Hwy 72 and Center Street.
  - To prepare for future streetscape plans, created “character studies” for what infill and redevelopment might look like on Washington Street, including site plan concepts, public parking (surface and structured), the probable block structure, and likely streetscape cross sections.
  - Provided urban design and planning support in discussions among Shelby County, the Town, and the University of Memphis on the rebuilding/relocation and adaptive reuse of the Collierville Middle School campus.
  - Created a portion of the Town’s website devoted to highlighting the Town’s efforts to implement the Downtown Collierville Small Area Plan.
- Assist other departments, municipalities, and customers with mapping, data, and modeling needs through the enhancement and improvement of the Geographical Information Systems (GIS) database:
  - Collected and developed information to support the creation of a Stormwater model for portions of Downtown Collierville. Completed an ArcGIS Model to be used for generating curve numbers for each subbasin within a given drainage basin.
  - Completed Phase 1 of a GIS audit and needs assessment for all Town departments and divisions.
  - Assisted the Fire Department with collection of GIS points to build a database of all fire hydrants within the Town limits. This is related to efforts to improve the Town’s ISO rating.
  - Worked with Parks and Recreation and Finance to update the database of Town owned properties, parks, and greenbelt trails.
  - For the Downtown Redevelopment Plan adopted in April 2011, documented evidence for the existence of blight in the Downtown study area for the purposes of establishing Tax Increment Financing (TIF). Also mapped the projects that would be undertaken and funded under the Redevelopment Program.
  - Geocoded utility service locations and their respective routes.
  - Provided a GIS-based estimate of the length and location of all existing sidewalks in the Town.
  - Created maps for the Civil War Walking Tour and the Tennessee Preservation Trust Conference held in April 2011.
  - Provided assistance to the Chamber of Commerce in mapping and presenting potential economic development “activity centers”.
  - Researched the Finished Floor Elevation of houses within potential flood areas.
  - Provided Collierville’s 911 Dispatch with the latest available GIS-based information.

### FY 2012 Goals and Objectives

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

Objectives:

- Complete a general update to the 2001 Land Use Plan to calibrate it to various policies that may have changed since it was created (local and regional transportation plans, recent sewer plans, floodplain and stormwater management needs, and approaches to future land uses developed with recent small area

## DEVELOPMENT - PLANNING

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planning efforts). The entire Town and its reserve area will be studied.

- Begin work on a cost/benefit annexation analysis of the Town's unincorporated reserve 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).
- Comprehensively update the parking regulations in the Zoning Ordinance so they are modernized and coordinated with the reformatting use table.
- Begin drafting a "Cleanup ordinance" to address any unanticipated outcomes of recent ordinance changes (signage, accessory uses, downtown zoning, etc).
- Develop a multi-year plan to comprehensively revise how the Town regulates landscaping, tree protection, and open space.

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

Objectives:

- Refine the project tracking database that is fully integrated with the new electronic filing system.
- Implement Phase 2 (scanning of smaller files, creation of folder structure) of a program to scan archived paper and electronic files (staff reports, plans, and minutes) from meetings into the new electronic file structure format.
- Establish new streamlined, concise, and "user friendly" development applications (historic district exterior alteration, site plans, occupancy process, etc) and consolidated fee payments (Planning, Codes, Engineering).

**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 eight 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 four 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.

**Goal: Preserve the Town of Collierville's heritage and help to promote heritage tourism.**

Objectives:

- Work with the Town's newly formed Heritage Commission to discover, promote, and protect our historical resources.
- 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 2010-2011, 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.

**Goal: Implement the recently-adopted Small Area Plans (Downtown Collierville and I-269).**

Objectives:

- If awarded the grant, administer construction of "Phase 1" of Center Street Improvements funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Apply for another Tennessee Department of Transportation (TDOT) Enhancement Grant to construct "Phase 2" of the Center Street Improvements.
- Support the foundation and establishment of the Downtown Collierville Redevelopment Agency (DCRA) as may be needed.
- Develop "quick fix" Design Guideline changes to better address Traditional Development Forms and to include example site plans of the five new "lot/building types".
- Conduct an inventory of all ground signage along the planned Highway 72 widening in conjunction with an information campaign for businesses related to their options regarding signage and other widening issues.

**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.**



## DEVELOPMENT - PLANNING

Objectives:

- Have GIS Audit and Needs Assessment for all Departments and Divisions adopted by Administration and begin implementing Phase 1 of the audit.
- Support the Engineering Division on future basin studies and refinement of land use inputs to the Stormwater model, such as generating curve numbers for each sub-basin studied within a given drainage basin.
- If the Town conducts a Special Census, assist Finance in a census of the entire Town to determine the most accurate population figure possible.
- Georeference 2004 Historic Resources Database and photos to the parcels and address database for use in Historic District Applications. Prepare for a 2013 Historic Resources inventory.
- Launch a stable and reliable ArcGIS Server implementation to provide current GIS data services for the Mayor's Action Center, Town employees, and citizens.

### Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 720,143        | \$ 619,660        | \$ 653,302        | \$ 654,071        | \$ 671,017        |
| Operating Expense                | 73,671            | 58,610            | 94,720            | 89,286            | 90,086            |
| Capital Outlay                   | 0                 | 0                 | 16,650            | 16,650            | 0                 |
| <b>Total</b>                     | <b>\$ 793,814</b> | <b>\$ 678,270</b> | <b>\$ 764,672</b> | <b>\$ 760,007</b> | <b>\$ 761,103</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | (119,072)         | (101,761)         | (114,701)         | (114,001)         | (114,165)         |
| <b>General Fund</b>              | <b>\$ 674,742</b> | <b>\$ 576,509</b> | <b>\$ 649,972</b> | <b>\$ 646,006</b> | <b>\$ 646,938</b> |

### Staffing Summary

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 10      |                   | FY 11      |                   | FY 12      |                   |
| Salaries                   | 6.0        | \$ 329,597        | 6.0        | \$ 342,624        | 6.0        | \$ 342,624        |
| Wages                      | 3.0        | 98,086            | 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                   |            | 191,977           |            | 213,546           |            | 220,109           |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 10,384            |
| Other Personnel            | 0.0        | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| <b>Total</b>               | <b>9.0</b> | <b>\$ 619,660</b> | <b>9.0</b> | <b>\$ 654,071</b> | <b>9.0</b> | <b>\$ 671,017</b> |

## DEVELOPMENT - PLANNING

### Performance Measures

| Activity  | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|---|-----------------|--------------------|--------------------|
| Number of Applications Received                                       |                 |                    |                    |
| Rezoning (Conventional)   | 1               | 1                  | 2                  |
| Zoning Ordinance or Guidelines Text Amendments                        | 9               | 7                  | 3                  |
| Planned Developments (New and Revisions)                              | 9               | 3                  | 3                  |
| Land Use Map or Text Amendments                                       | 3               | 1                  | 1                  |
| Variances/Administrative Appeals                                      | 16              | 10                 | 11                 |
| Annexation  | 1               | -                  | 1                  |
| Conditional Use   | 10              | 5                  | 6                  |
| Preliminary Site Plan   | 8               | 4                  | 5                  |
| Final Site Plan   | 10              | 7                  | 8                  |
| Site Plan Amendments (sheet revisions, cell co-locations)             | 8               | 18                 | 20                 |
| Subdivision Sketch Plan   | 1               | -                  | 1                  |
| Subdivision Preliminary Plat  | 2               | 1                  | 1                  |
| Subdivision Final Plat  | 1               | 7                  | 8                  |
| Right of Way or Easement Vacation                                     | 3               | 1                  | 1                  |
| Produce Vendor Permits  | 20              | 10                 | 4                  |
| Charitable Solicitor Permits  | 6               | 8                  | 8                  |
| Sign Permits  | 111             | 185                | 200                |
| Fence Permits   | 9               | 9                  | 9                  |
| Total Applications  | 228             | 277                | 292                |
| Number of Board/Commission Reports Produced                           |                 |                    |                    |
| Board of Mayor and Alderman   | 61              | 59                 | 60                 |
| Planning Commission   | 39              | 29                 | 30                 |
| Board of Zoning Appeals   | 15              | 7                  | 8                  |
| Design Review Commission  | 20              | 9                  | 9                  |
| Historic District Commission  | 22              | 22                 | 24                 |
| Design Review Team (DRT) Administrative Review                        | 26              | 17                 | 19                 |
| Total Reports   | 183             | 143                | 150                |
| Number of Development and Pre-Application Meetings                    | 99              | 112                | 112                |
| Number of Administration Reviews (Zoning Letters & Business Licenses) |                 |                    |                    |
| Zoning Letters  | 8               | 14                 | 12                 |
| Business Licenses   | 274             | 223                | 242                |
| Field/Site Inspections  | 305             | 321                | 321                |
| Average Number of Days between Application and Response               | 10              | 10                 | 10                 |

## DEVELOPMENT - ENGINEERING

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The Engineering Division is primarily responsible for the oversight of infrastructure installation throughout the Town. This includes improvements associated with privately funded development and publically funded projects administered through the Town's Capital Investment Program (CIP). The Division provides review, approval and inspection for 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 2011, 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, phase 1, 2, & 3
- Houston Levee Rd. phase 1B (north of Poplar Ave)
- Houston Levee Rd. widening (Bailey Station Rd to Winchester Ave.)
- Police Court renovations
- In cooperation with TDOT, completed the Context Sensitive Solutions (CSS) design to add medians on Highway 72
- Shelton/Verlinton Intersection Improvements
- Sanders Creek erosion control project
- Wolf River Boulevard improvements
- Water Plant # 2 additions
- West Street Sidewalks, Phase 1 (ARRA funded)
- Walnut Street Sidewalks
- Bailey Station Rd./Poplar Ave. Signal Improvements
- Winchester Road Resurfacing Project (Byhalia Rd. to Bailey Station Rd.)
- Byhalia Road from 385 south to Holmes Rd.
- Installation of new School Signals
- Installation of new video detection system
- Improvements to Railroad crossing at Houston Levee Rd. and Poplar Avenue
- Miscellaneous Drainage projects phase 1 & 2

- Shelton/Collierville-Arlington Road Intersection
- Wolf River Boulevard Medians/Bray Station Rd. entrance
- Shelton Road Pedestrian bridge
- Cowan Road reconstruction
- W.C. Johnson Greenbelt Trail and parking area
- Sanders Creek Bank Stabilization
- Highway 72 Medians and water improvements (TDOT project)
- Completion of improvements for Wynstone Mill Subdivision
- Completion of improvements for Rolling Meadows Subdivision, Phase 2

### FY 2011 Accomplishments

- Implemented an "on-call" testing services contract.
- Acquired CDBG funding for sidewalks on West Street.
- Acquired funding through the Metropolitan Planning Office (MPO) for the Byhalia Rd. Resurfacing Project.
- Acquired funding through the MPO for the Winchester Road Resurfacing Project.
- Initiated town-wide program to model stormwater drainage basins.
- Revised engineering fee schedule to reflect multi-family units.
- Completed water quality monitoring program on Nonconnah Creek and Wolf River.
- Revised Standard Construction Drawings and specifications for subdivision infrastructure and posted on Town website.
- Completed Later J Stormwater Model.
- Completed field data collection for and began the Downtown Stormwater Model.
- Initiated field data collection for Lateral K/KA Stormwater Model.
- Organized and conducted workshop and meetings to meet TDEC MS4 requirements that included an on-site Tennessee Yards and Neighbors Workshop and off-site meeting the Collierville Elementary School's Green Team.
- Proposed a new stormwater fee structure for consideration by the Board of Mayor and Aldermen.
- Received new MS4 Stormwater Discharge Permit from TDEC.
- Adopted a new inspection process in conformance with the new stormwater MS4 permit.
- Improved the stormwater and floodplain portions of the Town website to provide better public awareness of stormwater and floodplain issues.
- Reviewed and provided comments to FEMA on new preliminary Flood Insurance Rate Maps (FIRM) Panels.

## DEVELOPMENT - ENGINEERING

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- Assisted citizens in efforts to obtain flood insurance in flood prone areas.
- Investigated more than 425 citizen requests for assistance on MAC.
- Developed new format Engineering Monthly Report and began posting on Town web page.
- Developed and managed Development Agreements and inspections for 53 private residential or commercial projects at various stages of development.
- Continued to improve electronic record keeping system for development process.

### **FY 2012 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: Improve existing drainage system located through the Town.**

Objectives:

- Complete design and construction of Miscellaneous Drainage Projects, Phase 3 (Rutledge Drive).
- Complete construction of Miscellaneous Drainage Projects, Phase 2 (Rosewood Plantation Detention Ponds).
- Complete construction and acquire funding for Alcorn Village Drainage Improvements, Phase 2 (CDBG funds).
- Complete the design of Queen Oaks Detention Basin and secure all necessary permits for construction.

**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 2012.
- Complete construction of Wolf River Boulevard Medians.
- Complete the realignment of Bray Station Rd. at Wolf River Boulevard.
- Design and complete construction of signal and cross-access road between Civic Center Drive and the Lowe’s private drive.
- Start Cowan Road reconstruction project.

- Start construction of medians on Highway 72 by the Tennessee Department of Transportation (TDOT).
- Adopt an updated Master Road Plan, establish a Major Bicycle Plan, a Town Truck Route Plan, and update the Pedestrian Greenway Plan.
- Complete the Byhalia Road Resurfacing Project between Holmes Road and Winding Ridge Road.
- Install school flashers at various schools.
- Install video detection for traffic signals at Frank & Byhalia and Winchester & Byhalia.
- Construct the Shelton Road Pedestrian Bridge.

**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 Downtown Stormwater Model and three other major drainage basin models in FY 2012.
- Revise stormwater regulations and design standards, including a revised stormwater manual to meet the requirements of the new stormwater MS4 permit.
- Submit annual MS4 Stormwater Report to TDEC.
- Complete Stormwater Management Plan to meet requirements of the six minimum measures of new stormwater MS4 permit.
- Perform water quality monitoring on Nonconnah Creek to meet requirements of new stormwater MS4 permit.
- Continue to expand the stormwater section of the Town website to improve public awareness of stormwater and floodplain issues.
- Conduct semi-annual public meetings to discuss stormwater issues and provide updates on current projects.

**Goal: Establish and maintain the 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.
- Propose a revised Standard Development Agreement for smaller projects with minimal public infrastructure that could be approved administratively by staff without requiring a BMA meeting.
- Review the Development Fee Schedule and recommend changes that will provide fairness and equity while improving user-friendliness and customer understanding of fees assessed.

**Goal: Improve employee job satisfaction and knowledge/ performance.**

## DEVELOPMENT - ENGINEERING

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.

### Performance Measures

| Activity   | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--|-----------------|--------------------|--------------------|
| Private Development projects                                 |                 |                    |                    |
| Number of Projects Reviewed (site plans, plats, etc.)        | 81              | 68                 | 80                 |
| Number of New Residential Lots Approved (plats recorded)     | 31              | 47                 | 45                 |
| Amount Approved Commercial/Industrial (sq. ft.)              | 252,762         | 17,392             | 50,000             |
| Average Plan Review Time (Number of Days)                    | 8               | 3.3                | 2                  |
| Percent of Reviews within 3 weeks                            | 84%             | 100%               | 100%               |
| Capital Investment Program                                   |                 |                    |                    |
| Number of Capital Investment Projects - Design Start         | 16              | 8                  | 5                  |
| Number of Capital Investment Projects - Design Complete      | 14              | 8                  | 5                  |
| Number of Capital Investment Projects - Bid Opening          | 7               | 6                  | 6                  |
| Number of Capital Investment Projects -Construction Start    | 7               | 6                  | 5                  |
| Number of Capital Investment Projects -Construction Complete | 5               | 5                  | 8                  |

### Budget Summary

|                                  | Actual              |                   | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
|                                  | FY 09               | FY 10             | FY 11               | FY 11               | FY 12               |
| Personnel                        | \$ 1,007,242        | \$ 805,807        | \$ 935,515          | \$ 893,123          | \$ 884,493          |
| Operating Expense                | 111,901             | 82,667            | 132,833             | 123,227             | 117,000             |
| Capital Outlay                   | 4,477               | 0                 | 1,800               | 1,800               | 0                   |
| <b>Total</b>                     | <b>\$ 1,123,620</b> | <b>\$ 888,473</b> | <b>\$ 1,070,148</b> | <b>\$ 1,018,150</b> | <b>\$ 1,001,493</b> |
| <b>Reduction to expenditures</b> |                     |                   |                     |                     |                     |
| Water & Sewer Fund               | (280,905)           | (222,527)         | (267,537)           | (254,538)           | (250,373)           |
| <b>General Fund</b>              | <b>\$ 842,715</b>   | <b>\$ 665,947</b> | <b>\$ 802,611</b>   | <b>\$ 763,612</b>   | <b>\$ 751,120</b>   |

### Staffing Summary

|                            | Actual      |                   | Estimated   |                   | Budget      |                   |
|----------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
|                            | FY 10       | FY 10             | FY 11       | FY 11             | FY 12       | FY 12             |
| Salaries                   | 6.0         | \$ 331,273        | 6.0         | \$ 372,488        | 5.0         | \$ 344,337        |
| Wages                      | 5.0         | 219,491           | 6.0         | 235,030           | 6.0         | 253,069           |
| Part-time                  |             | 0                 |             | 0                 |             | 0                 |
| Other Compensation         |             | 0                 |             | 0                 |             | 0                 |
| Benefits                   |             | 255,043           |             | 285,605           |             | 277,353           |
| Merit & General Adjustment |             | 0                 |             | 0                 |             | 9,735             |
| Other Personnel            | 0.0         | 0                 | 0.0         | 0                 | 0.0         | 0                 |
| <b>Total</b>               | <b>11.0</b> | <b>\$ 805,807</b> | <b>12.0</b> | <b>\$ 893,123</b> | <b>11.0</b> | <b>\$ 884,493</b> |

## DEVELOPMENT – CODE ENFORCEMENT

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

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

Construction Codes is charged with the responsibility of permitting, review and inspection of all new construction within the Town.

Code Compliance staff inspects for compliance with standards established by the Town Code and the Zoning Ordinance.

### FY 2011 Accomplishments

- Refined 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.
- Attended educational classes applicable to maintaining inspector and plans examiner certification.
- Met regularly with the Memphis / Shelby County Homebuilder’s Association Builder’s Issues Committee.
- Provided data support to find the finished floor elevations of existing homes in all subdivisions inside the Town limits. This program was established so areas within the Town limits could be studied for improvement of storm water drainage.
- The total number of building trade inspections was 7,282 for the fiscal year, with a pass rate of 80.7 %.
- The completion time for commercial plan reviews continues to be 10 working days.
- Division implemented educational information on the Town’s web site to help homeowners, builders and design professionals on the requirements for obtaining permits for work within the Town limits.
- There were a total of 368 plans reviewed. 288 were residential plans, which consisted of 57 for new single-family dwellings and 231 residential additions. 80 were commercial plans, which consisted of 16 new commercial and 64 commercial additions.
- There were a total of 59 new businesses visited for the year.
- Inspected the location and condition of all sidewalks within the limits of the Town.
- Developed a “Zoning Code Compliance Enforcement Policy” to provide internal standards and guidelines for issuing notices of violation, setting abatement

periods, scheduling cases for court (if needed), and closing cases on the Mayor’s Action Center (MAC).

- Initiated 4,404 zoning code actions and responded to 629 citizen complaints. All cases and inspection activities were logged on the Mayor’s Action Center.
- The total number of zoning code inspections was 5,033 for the fiscal year, which averages 4.6 inspections per inspector per day.
- To help reduce the chances of localized flooding, made a proactive educational effort to inform Town residents not to block storm sewer grates.
- The building trade inspectors have been able to gain compliance through education and personal contact with property owners thus leading to only seven court actions for this fiscal year.

### FY 2012 Goals and Objectives

**Goal: Adopt and enforce updated construction and property maintenance codes to maintain the Town’s independent status from the State Fire Marshal’s office.**

Objectives:

- Evaluate and compare the 2006, 2009, and 2012 ICC family of codes and adopt the version that is optimal for Collierville in terms of making an efficient transition and limiting the cost increases on builders and contractors, and
- Adopt the new version of the ICC code with all appropriate and needed local exemptions.
- Provide information and training to architects, contractors, plans review, and inspection staff as may be needed to successfully transition to the new codes.

**Goal: Evaluate the Building-Codes fee structure.**

Objectives:

- Evaluate the fee structure by comparing the fees to the actual cost of providing the plan review and inspection services.
- Ensure the revised fees are reasonably comparable to surrounding jurisdictions.

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

- Conduct 100% of building inspections within 24 hours (next workday) of inspection request.
- Maintain a building inspection pass rate of 80%.
- Continue to monitor the number of inspections to ensure that adequate inspection time is provided for life safety (building trades). The industry standard for the number of trade inspections per day per inspector to ensure all life safety issues have been adequately addressed is eight. At the point that building trade inspectors are averaging eight 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

## DEVELOPMENT – CODE ENFORCEMENT

service as we currently provide in this area. Thus, at the point we reach eight trade inspections per inspector per day, additional staffing will be requested.

- Conduct 100% of building plan reviews and issue comments within 10 working days for new building permits and within two working days for addition/alteration building permits.

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

- Maintain a standard that 90% of all zoning code compliance cases will be officer initiated vs. citizen initiated.
- 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.  
Investigate 100% of citizen-initiated complaints within 24 hours (next workday).
- Visit all new businesses to Collierville within one week of opening.

**Goal: Target Zoning Code resources to problem areas.**

- On a monthly basis, review the Mayors Action Center (MAC) cases to determine if certain geographical areas and/or types of violations need to be targeted.
- Identify the streets and neighborhoods with higher incidences of code violations and proactively inspect these areas at least three times per week.

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

Objectives:

- Establish a program for the inspection of older 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 ten structures per month.

- Maintain 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, Departmental Review Team, and Board of Mayor and Aldermen.

**Goal: Improve the effectiveness of Town Codes and enforcement efforts.**

Objectives:

- Evaluate and comment on proposed ordinances to amend the Town’s zoning code.
- Review and analyze the effectiveness and efficiency of the Division’s processes and procedures and recommend and initiate needed changes.
- Provide a monthly, statistical analysis of the types of cases being addressed from the Mayors Action Center (MAC).

**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 his or her individual interest and the needs of the division.

### Budget Summary

|                   | Actual              |                   | Budget            | Estimated         | Approved          |
|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 09               | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel         | \$ 1,060,262        | \$ 795,997        | \$ 757,048        | \$ 711,221        | \$ 667,809        |
| Operating Expense | 57,038              | 41,848            | 39,775            | 40,012            | 112,643           |
| Capital Outlay    | 16,103              | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>      | <b>\$ 1,133,403</b> | <b>\$ 837,845</b> | <b>\$ 796,823</b> | <b>\$ 751,233</b> | <b>\$ 780,452</b> |

## DEVELOPMENT - CODE ENFORCEMENT

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### Staffing Summary

|                            | Actual<br>FY 10 |                   | Estimated<br>FY 11 |                   | Budget<br>FY 12 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 2.0             | \$ 140,504        | 2.0                | \$ 75,699         | 3.0             | \$ 161,769        |
| Wages                      | 10.0            | 423,551           | 10.0               | 397,738           | 7.0             | 275,220           |
| Part-time                  | 0.0             | 0                 | 0.0                | 0                 | 0.0             | 0                 |
| Other Compensation         |                 | 0                 |                    | 0                 |                 | 0                 |
| Benefits                   |                 | 231,942           |                    | 228,784           |                 | 209,011           |
| Merit & General Adjustment |                 | 0                 |                    | 0                 |                 | 6,809             |
| Other Personnel            |                 | 0                 | 1.0                | 9,000             | 1.0             | 15,000            |
| <b>Total</b>               | <b>12.0</b>     | <b>\$ 795,997</b> | <b>13.0</b>        | <b>\$ 711,221</b> | <b>11.0</b>     | <b>\$ 667,809</b> |

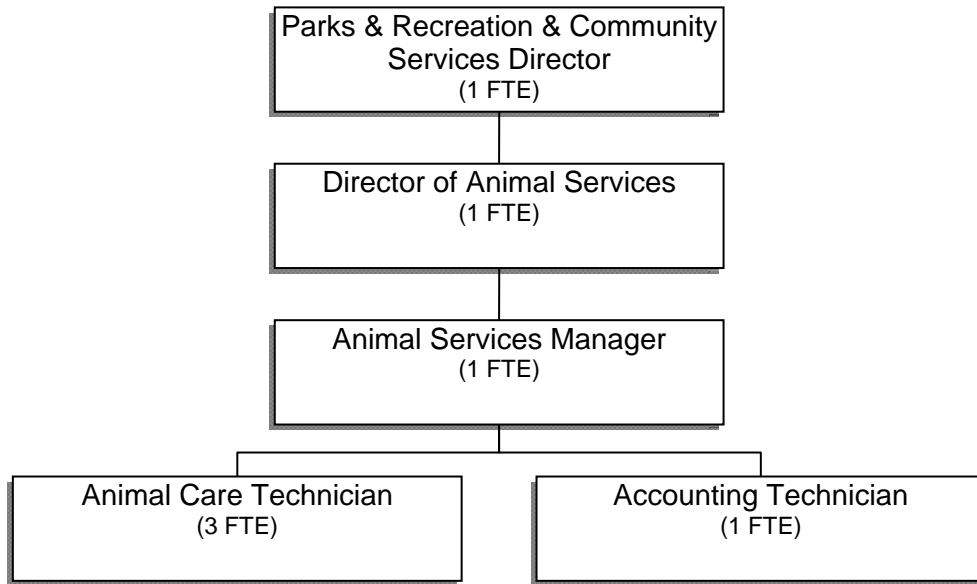


## DEVELOPMENT – CODE ENFORCEMENT

| Activity  | Code Compliance Activity |                    |                    |
|---|--------------------------|--------------------|--------------------|
|   | Actual<br>FY 10          | Estimated<br>FY 11 | Projected<br>FY 12 |
| Zoning Code Compliance Activity                             |                          |                    |                    |
| New Cases   |                          |                    |                    |
| Town Staff Initiated  | 2,990                    | 3,065              | 3,142              |
| Citizen Initiated   | 522                      | 535                | 629                |
| Total New Cases   | 3,512                    | 3,600              | 3,690              |
| Open Cases Carried Over From Previous Month                 | 168                      | 172                | 177                |
| Permit Activity - Key Indicators                            |                          |                    |                    |
| Number of Commercial/Industrial New Buildings or Expansions | 9                        | 9                  | 10                 |
| Amount of Commercial/Industrial Square Footage Permitted    | 97,608                   | 100,048            | 51,388             |
| Number of Commercial/Industrial Buildouts                   | 65                       | 67                 | 69                 |
| Amount of Commercial/Industrial Buildouts (sq.ft.)          | 117,656                  | 120,597            | 124,000            |
| Number of Single Family Units Permitted                     | 54                       | 55                 | 57                 |
| Number of Multi-Family Units Permitted                      | -                        | -                  | 56                 |
| Total Units Permitted                                       | 54                       | 55                 | 113                |
| Construction Activity                                       |                          |                    |                    |
| Number of Permits   |                          |                    |                    |
| Building  | 598                      | 613                | 629                |
| Electrical  | 501                      | 514                | 527                |
| Plumbing  | 477                      | 489                | 502                |
| Mechanical  | 655                      | 671                | 688                |
| Total Permits   | 2,231                    | 2,287              | 2,346              |
| Number of Inspections                                       |                          |                    |                    |
| Building  | 1,402                    | 1,437              | 1,509              |
| Electrical  | 1,548                    | 1,587              | 1,667              |
| Plumbing  | 1,719                    | 1,762              | 1,850              |
| Mechanical  | 886                      | 908                | 953                |
| Total Inspections   | 5,555                    | 5,694              | 5,979              |
| Number of Failed Inspections                                | 879                      | 901                | 950                |
| Number of Courtesy Inspections                              | 412                      | 422                | 443                |
| Average Number of Inspections per Work Day                  | 4.4                      | 4.5                | 6.6                |
| Rate of Past Inspections (%)                                | 84.0%                    | 86.0%              | 80.7%              |
| Financial Tracking  |                          |                    |                    |
| Fees  |                          |                    |                    |
| Building  | \$172,838                | \$177,158          | \$181,586          |
| Electrical  | \$45,240                 | \$46,371           | \$47,531           |
| Plumbing  | \$40,152                 | \$41,155           | \$42,183           |
| Mechanical  | \$83,200                 | \$85,280           | \$87,412           |
| Re-Inspections  | \$23,010                 | \$23,585           | \$24,175           |
| Building Plans Review                                       | \$58,400                 | \$59,860           | \$61,357           |
| Other (Sign, Fence, etc.)                                   | \$11,539                 | \$11,827           | \$12,123           |
| Total Fees  | \$434,379                | \$445,236          | \$456,367          |
| Valuations  |                          |                    |                    |
| Dwelling  | \$17,925,655             | \$18,373,796       | \$18,833,140       |
| Commercial/Industrial                                       | \$23,894,131             | \$24,491,484       | \$25,103,771       |
| Miscellaneous   | \$7,944,862              | \$8,143,484        | \$8,347,071        |
| Total Valuations  | \$49,764,648             | \$51,008,764       | \$52,283,982       |

## ANIMAL SERVICES

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## ANIMAL SERVICES

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

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

The vision of Animal Services is to provide humane leadership to educate our citizens to be more responsible and compassionate toward animals in our community.

Collierville Animal Services' mission guides the staff and volunteers to provide the Town of Collierville with quality animal care and control. Our mission, goals and vision for the future motivates us 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 2011 Accomplishments

- Received \$79,800 in donations.
- Mark Luttrell Women's Correctional Center PAWS Prison Dog program where the inmates obedience train dogs. Over 100 dogs have benefitted from this program.
- Worked in conjunction with surrounding counties animal control agencies.
- The Animal Services Director served on the (NACA) National Animal Control Association Board of Directors during the 2010-2011 term
- The Animal Services Director continues to serve for the past 6 years on the (ACAT) Animal Control Association of Tennessee Board of Directors.
- Continued micro-chip program for identification of Shelter and community animals which has resulted in

the micro-chipping of 5,100 animals since July of 2005.

- Partnered with the Boy Scouts of America to provide opportunities for Eagle Scout projects for the completion of five Scout projects at the Animal Shelter.
- Continued the TNR program for feral (wild) cats. 550 cats have been trapped, health checked, tested for disease, spayed or neutered, given a 3 year rabies vaccine, and relocated to barns and grain warehouses.
- Over 3,000 hours for court appointed community service for minor offenses have been served at the shelter.
- Kids Camp brought in 180 children for humane education instruction held at the shelter and the Avenue Carriage Crossing.
- Participated in the Channel 5 Saturday Pet of the Week bringing adopters from Arkansas, Mississippi and Tennessee to our shelter.
- Administered The Animals on The Avenue at Carriage Crossing adoption off site location sponsored by The SPCA of Memphis.
- Worked with Collierville schools such as: St. George's High School, Collierville High School and Collierville Elementary on humane education program and student community service projects.

### FY 2012 Goals and Objectives

**Goal: 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:

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

## ANIMAL SERVICES

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- Promote pet owner responsibility.
- Provide humane education presentations to civic groups, schools and clubs.

**Goal: Provide training and education for staff and volunteers.**

Objectives:

- Activate CART (Collierville Animal Response Team) July 1, 2011.
- Encourage participation in opportunities to learn new animal welfare trends.
- Build a stronger TEAM between staff and volunteers.
- Encourage 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 TNR (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 volunteers for websites to maintaining and updating Petfinder.com., TOC site and construct shelter site.
- 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 \$20,000 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<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|---|-----------------|--------------------|--------------------|
| Animals taken in at shelter                             | 1,427           | 1,500              | 1,500              |
| Percent of animals taken in that were:                  |                 |                    |                    |
| Surrendered   | 30.0%           | 35.0%              | 35.0%              |
| Strays brought in                                       | 70.0%           | 65.0%              | 65.0%              |
| Percent of animals:                                     |                 |                    |                    |
| Adopted, placed or relocated                            | 67.0%           | 68.0%              | 68.0%              |
| Reclaimed   | 16.0%           | 15.0%              | 15.0%              |
| Euthanized  | 15.0%           | 15.0%              | 15.0%              |
| Animals picked up DOA                                   | 2.0%            | 2.0%               | 2.0%               |
| Animals reclaimed                                       | 232             | 240                | 240                |
| Animals euthanized*                                     | 221             | 220                | 220                |
| Animals picked up DOA                                   | 24              | 25                 | 25                 |
| Animals adopted out                                     | 750             | 750                | 750                |
| Adoption of other pets (chickens, rabbits, goats, etc.) | 10              | 10                 | 10                 |
| TNR (Trap, Neuter, Relocate)                            | 100             | 130                | 130                |
| Placement with rescue groups                            | 90              | 125                | 125                |
| Animals spayed/neutered at shelter:                     |                 |                    |                    |
| Dogs  |                 |                    |                    |
| Spayed  | 176             | 200                | 200                |
| Neutered  | 113             | 150                | 150                |
| Cats  |                 |                    |                    |
| Spayed  | 215             | 250                | 250                |
| Neutered  | 187             | 225                | 225                |
| Animals served by no cost spay/neuter program           | 51              | 60                 | 60                 |
| Total Spay and Neuters                                  | 742             | 885                | 885                |
| Number of Kids Camp attendees                           | 160             | 180                | 200                |
| Number of humane education                              |                 |                    |                    |
| Adults  | 100             | 250                | 250                |
| Children  | 1,200           | 1,500              | 1,500              |
| After hour call-outs                                    | 20              | 30                 | 30                 |
| Dog bites   | 30              | 30                 | 30                 |
| Court appointed service hours                           | 4,000           | 4,000              | 4,000              |
| Number of volunteer hours                               | 18,000          | 19,500             | 19,500             |
| Total number of hours                                   | 22,000          | 23,500             | 23,500             |

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

# ANIMAL SERVICES

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## Budget Summary

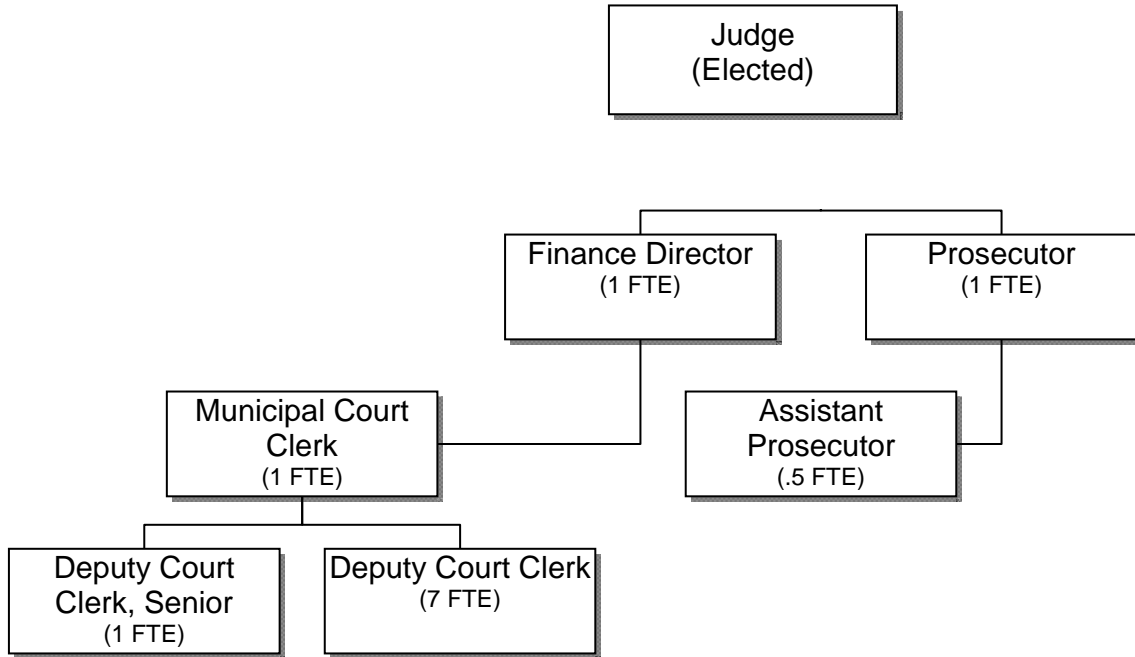
|                   | Actual            |                   | Budget            | Estimated         | Approved          |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel         | \$ 310,635        | \$ 335,421        | \$ 326,118        | \$ 309,986        | \$ 360,842        |
| Operating Expense | 139,125           | 142,863           | 135,055           | 133,054           | 119,269           |
| Capital Outlay    | 10,000            | 0                 | 5,858             | 5,858             | 0                 |
| <b>Total</b>      | <b>\$ 459,760</b> | <b>\$ 478,284</b> | <b>\$ 467,031</b> | <b>\$ 448,897</b> | <b>\$ 480,111</b> |

## Staffing Summary

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 10      |                   | FY 11      |                   | FY 12      |                   |
| Salaries                   | 1.0        | \$ 58,870         | 1.0        | \$ 58,644         | 1.0        | \$ 58,644         |
| Wages                      | 5.0        | 132,913           | 4.0        | 103,966           | 4.0        | 124,810           |
| Part-time                  | 2.0        | 19,032            | 2.0        | 30,380            | 2.0        | 30,888            |
| Other Compensation         |            | 1,035             |            | 2,500             |            | 2,500             |
| Benefits                   |            | 123,571           |            | 114,496           |            | 126,219           |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 2,230             |
| Other Personnel            |            | 0                 | 0.0        | 0                 | 2.0        | 15,552            |
| <b>Total</b>               | <b>8.0</b> | <b>\$ 335,421</b> | <b>7.0</b> | <b>\$ 309,986</b> | <b>9.0</b> | <b>\$ 360,842</b> |

# MUNICIPAL COURT

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## MUNICIPAL COURT

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This is a municipal court with general sessions jurisdiction. This court exercises original jurisdiction over all misdemeanor cases. Felony cases are heard up to the preliminary hearing stage in this court. In addition, the court decides traffic cases and city 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 (2) part-time Deputy Court Clerks.

**The Court Clerk's Office** prepares, processes, and maintains all legal documents and records pertaining to Court; collects and accounts for all fines, forfeitures, fees and court 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 2011 Accomplishments**

- Moved to new court facility.
- Reorganized workflow, revised procedures, and modified employee job assignments to improve efficiency in new court facility.
- Revised traffic citation format to comply with modifications in state law.
- Increased traffic citation fines and fees in compliance with state law.
- Judge and Court Clerk completed state required training with Administrative Office of the Courts, MTAS, and Department of Safety.
- Provided training for court employees.
- Managed court docket without increase in court sessions.
- Consistently met deadlines to prepare and process court docket.
- Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.
- Provided docket report to requesting attorneys within five (5) business days prior to court's arraignment docket.
- Collected over \$1,000,000 in court revenue.
- Enhanced financial procedures to reconcile all fines and fees collected by the Court and to identify, correct, and reduce overages and shortages.

### **FY 2012 Goals and Objectives**

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

Objectives:

- Process and prepare Court Docket the next business day following the court session.
- 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:

- Install monitor to post court docket and court announcements.
- Increase staffing levels with addition of one part-time employee.
- Provide training for all court employees by June 30, 2012.
- 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.
- Accept online payments through a third party vendor, and establish credit card payment system.
- 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.
- Monitor, process, and submit delinquent traffic tickets to collection agency by the 15th day of each month.



**MUNICIPAL COURT**

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**Budget Summary**

|                   | Actual            |                   | Budget            | Estimated         | Approved          |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel         | \$ 583,640        | \$ 600,996        | \$ 622,228        | \$ 629,249        | \$ 667,408        |
| Operating Expense | 57,870            | 51,034            | 91,145            | 89,770            | 92,189            |
| Capital Outlay    | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>      | <b>\$ 641,510</b> | <b>\$ 652,029</b> | <b>\$ 713,373</b> | <b>\$ 719,019</b> | <b>\$ 759,597</b> |

**Staffing Summary**

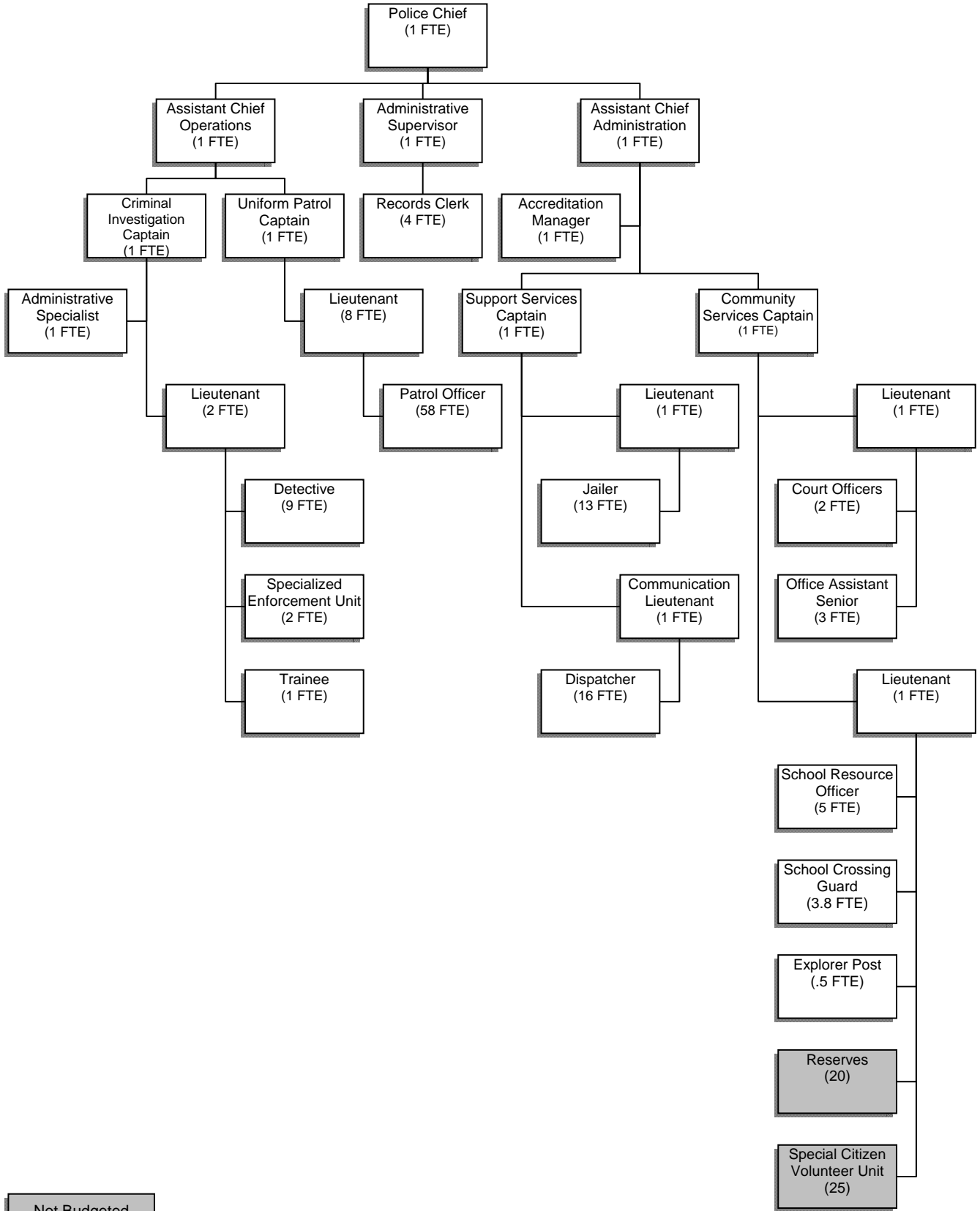
|                            | Actual      |                   | Estimated   |                   | Budget      |                   |
|----------------------------|-------------|-------------------|-------------|-------------------|-------------|-------------------|
|                            | FY 10       |                   | FY 11       |                   | FY 12       |                   |
| Salaries                   | 2.0         | \$ 112,125        | 2.0         | \$ 119,080        | 2.0         | \$ 119,695        |
| Wages                      | 7.0         | 219,292           | 7.0         | 216,378           | 7.0         | 216,378           |
| Part-time                  | 4.0         | 80,501            | 4.0         | 83,596            | 5.0         | 103,722           |
| Other Compensation         |             | 0                 |             | 0                 |             | 0                 |
| Benefits                   |             | 189,078           |             | 210,196           |             | 220,105           |
| Merit & General Adjustment |             |                   |             | 0                 |             | 7,509             |
| Other Personnel            | 0.0         | 0                 | 0.0         | 0                 | 0.0         | 0                 |
| <b>Total</b>               | <b>13.0</b> | <b>\$ 600,996</b> | <b>13.0</b> | <b>\$ 629,249</b> | <b>14.0</b> | <b>\$ 667,408</b> |

# MUNICIPAL COURT

## Performance Measures

| Activity  | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|---|-----------------|--------------------|--------------------|
| <b>Total Charges</b>  |                 |                    |                    |
| Charge Dispositions   | 17,936          | 15,952             | 16,200             |
| Held to state (Grand Jury)                                      | 408             | 392                | 380                |
| Guilty plea   | 1,225           | 1,233              | 1,250              |
| Guilty verdict  | 173             | 162                | 170                |
| Dismissed with cost   | 4,025           | 3,331              | 3,500              |
| Dismissed without cost  | 1,822           | 1,937              | 1,900              |
| Not guilty  | 10              | 6                  | 7                  |
| Traffic Forfeit (paid after court judgment)                     | 1,408           | 1,149              | 1,200              |
| Active pac (unpaid tickets)                                     | 1,209           | 1,137              | 1,000              |
| Other (nolle prosequi)  | 1,821           | 1,571              | 1,650              |
| <b>Total Cases</b>  |                 |                    |                    |
| Case Dispositions   |                 |                    |                    |
| Criminal cases  | 2,069           | 1,862              | 1,880              |
| Traffic cases   | 10,556          | 9,503              | 9,554              |
| Other   | 733             | 669                | 650                |
| New case files prepared for court docket                        | 6,824           | 5,687              | 6,050              |
| Total cases on docket   | 19,131          | 17,723             | 17,900             |
| Percent of cases disposed                                       | 70%             | 68%                | 68%                |
| Defendants w/misdemeanor dispositions                           | 1,320           | 1,273              | 1,280              |
| Warrants processed  | 475             | 564                | 570                |
| Subpoenas issued  | 831             | 1,078              | 1,000              |
| Traffic tickets processed                                       | 9,782           | 9,807              | 9,850              |
| Parking tickets processed                                       | 369             | 218                | 225                |
| Traffic ticket cases paid (closed status-without court hearing) | 4,130           | 3,817              | 4,000              |
| <b>Scheduled court docket</b>                                   |                 |                    |                    |
| Sessions  | 139             | 131                | 136                |
| Days  | 71              | 67                 | 70                 |
| <b>Revenue collected</b>  | \$1,124,120     | \$1,056,842        | \$1,075,500        |
| <b>Cash Bond Activity</b>                                       |                 |                    |                    |
| Cash Bonds Posted   | \$222,177       | \$164,765          | \$180,000          |
| Cash Bond Forfeits  | \$14,480        | \$13,500           | \$13,500           |
| Cash Bonds Transferred to fines                                 | \$141,163       | \$102,104          | \$102,104          |
| Cash Bonds Refunded   | \$93,467        | \$73,978           | \$74,000           |
| Active Bonds  | \$78,607        | \$60,131           | \$65,000           |
| <b>Criminal Collection Accounts - Civil Action Taken</b>        |                 |                    |                    |
| Criminal accounts turned over for civil action                  | 257             | 306                | 310                |
| Criminal fines/cost turned over for civil action                | \$193,450       | \$233,437          | \$250,000          |
| Criminal fines/cost recovered by civil action                   | \$26,577        | \$13,353           | \$15,000           |
| Criminal fines/cost disbursed to court by civil action          | \$20,029        | \$10,252           | \$12,000           |
| Criminal fines/cost returned uncollectable                      | \$44,010        | \$73,492           | \$70,000           |
| <b>Traffic Collection Accounts (Collection Agency)</b>          |                 |                    |                    |
| Unpaid traffic tickets turned over for collection               | 505             | 454                | 455                |
| Traffic fines/costs turned over to collection agency            | \$157,843       | \$144,792          | \$150,000          |
| Traffic fines/costs recovered by collection agency              | \$58,507        | \$33,932           | \$35,500           |
| Traffic fines/costs disbursed by collection agency to court     | \$49,755        | \$28,658           | \$30,000           |
| Traffic fines/cost Agency suspended collections                 | \$58,256        | \$70,528           | \$60,000           |

# POLICE DEPARTMENT



Not Budgeted  
Positions

## POLICE DEPARTMENT

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

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

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

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

Victim/Witness Assistance and Domestic Violence Units and Combined Service Unit that investigates illegal narcotics.

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

**The Community Services Division's** primary focus is to educate the public on crime issues, prevention efforts 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, 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 2011 Accomplishments

- In August of 2010, the Department received the 1<sup>st</sup> Place Award in the state wide Governor's Highway Safety Office's Law Enforcement Challenge. This award recognized our efforts and results in reducing injury related crashes and our overall traffic safety initiatives.
- Building expansion and renovation project of the Police Station and Court House were completed in the winter of 2010.
- The department raised in excess of \$18,000 during our annual Classic Car Show sponsored by Lander's Ford of Collierville. The proceeds benefited the Collierville Education Foundation and were matched by a Town grant, bringing the total to more than \$36,000. These funds were distributed to dozens of teachers in Collierville schools to fund educational programs.

### FY 2012 Goals and Objectives

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

Objectives:

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

## POLICE DEPARTMENT

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- Share information on successful strategies internally and externally.
- Regularly analyze specialized patrol data generated from deployments/enforcement in targeted areas.
- Maintain a high level of marked police car visibility – perception and deterrence.
- Aggressively investigate/solve crimes to maintain high clearance rates.
- Enforce traffic laws and code violations.
- Recognize changing crime trends and formulate crime fighting strategies.
- Maintain strong community partnerships to build trust and confidence between citizens and government.
- Conduct periodic workload analysis to ensure officers have ample time for proactive work in assigned districts.

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

Objectives:

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

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

Objectives:

- Continued analysis of advanced technologies (i.e.; mobile data terminals, in-field reporting and NCIC queries).
- Develop, analyze and implement communications based technology obtained through the communications consultant.
- Search for grant money available to fund information technology enhancements.
- Provide technology training to personnel.
- Collaborate with and continue routine meetings with IT and department's technology committee.

**Goal: Improve traffic safety efforts.**

Objectives:

- Target enforcement efforts by addressing causative factors.
- Increase traffic enforcement and driver safety education efforts to better manage the traffic accident volume created by growth.
- Increase public information campaigns.

- Seek funding for safety programs through traffic safety grants.
- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported from State of Tennessee reports.

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

Objectives:

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

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

Objectives:

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

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

Objectives:

- Conduct relevant roll call training for patrol officers.
- Continue to provide relevant in-service training for our employees based on vocational trends, court opinions and legislative updates.
- Allow specialized units to attend task-specific team training.
- Continue to provide leadership and managerial training for supervisory personnel.

# POLICE DEPARTMENT

## Performance Measures

| Statistics                          | Actual<br>CY 10 | Estimated<br>CY 11* | Projected<br>CY 12** |
|-------------------------------------|-----------------|---------------------|----------------------|
| Population                          | 45,152          | 45,152              | 45,299               |
| Sworn Officer Complement            | 99              | 99                  | 99                   |
| Civilian Employees                  | 39              | 39                  | 39                   |
| Volunteers                          | 25              | 25                  | 25                   |
| Reserves                            | 9               | 10                  | 10                   |
| Explorers                           | 12              | 12                  | 12                   |
| Total Incoming/Outgoing Phone Calls | 102,430         | 106,432             | 108,561              |
| # of Calls Officers Dispatched On   | 34,336          | 35,023              | 35,723               |
| Alarm Calls                         | 2,872           | 2,868               | 2,925                |
| 911 Calls                           | 12,265          | 12,388              | 12,636               |
| Traffic Warnings                    | 15,461          | 14,060              | 14,341               |
| Traffic Citations                   | 9,075           | 10,316              | 10,522               |
| Total DUIs                          | 150             | 75                  | 77                   |
| Total Crashes                       | 1,023           | 1,145               | 1,168                |
| Auto Thefts                         | 39              | 40                  | 41                   |
| Burglaries                          | 100             | 132                 | 135                  |
| Larcenies                           | 611             | 623                 | 635                  |

\* estimates for CY11 are based on 1st quarter statistics x 4

\*\* projections for CY12 are based on a 2% increase from CY11

| Activity                             | Actual<br>CY 10 | Estimated<br>CY 11* | Projected<br>CY 12** |
|--------------------------------------|-----------------|---------------------|----------------------|
| Calls for Service                    | 41,535          | 40,100              | 40,902               |
| Average Response Time                | 3:08            | 3:15                | 3:22                 |
| Officers per 1,000 Population        | 2.16            | 2.16                | 2.16                 |
| Assigned Criminal Cases to CID       | 1,009           | 1,029               | 1,050                |
| Percentage of Criminal Cases Cleared | 65%             | 66%                 | 67%                  |
| FBI Part I Offenses Clearance Rate   | 46.00%          | 47.00%              | 48.00%               |
| Prisoners Processed                  | 1,985           | 1,900               | 1,938                |

\* estimates for CY11 are based on 1st quarter statistics x 4

\*\* projections for CY12 are based on a 2% increase from CY11

**POLICE DEPARTMENT**

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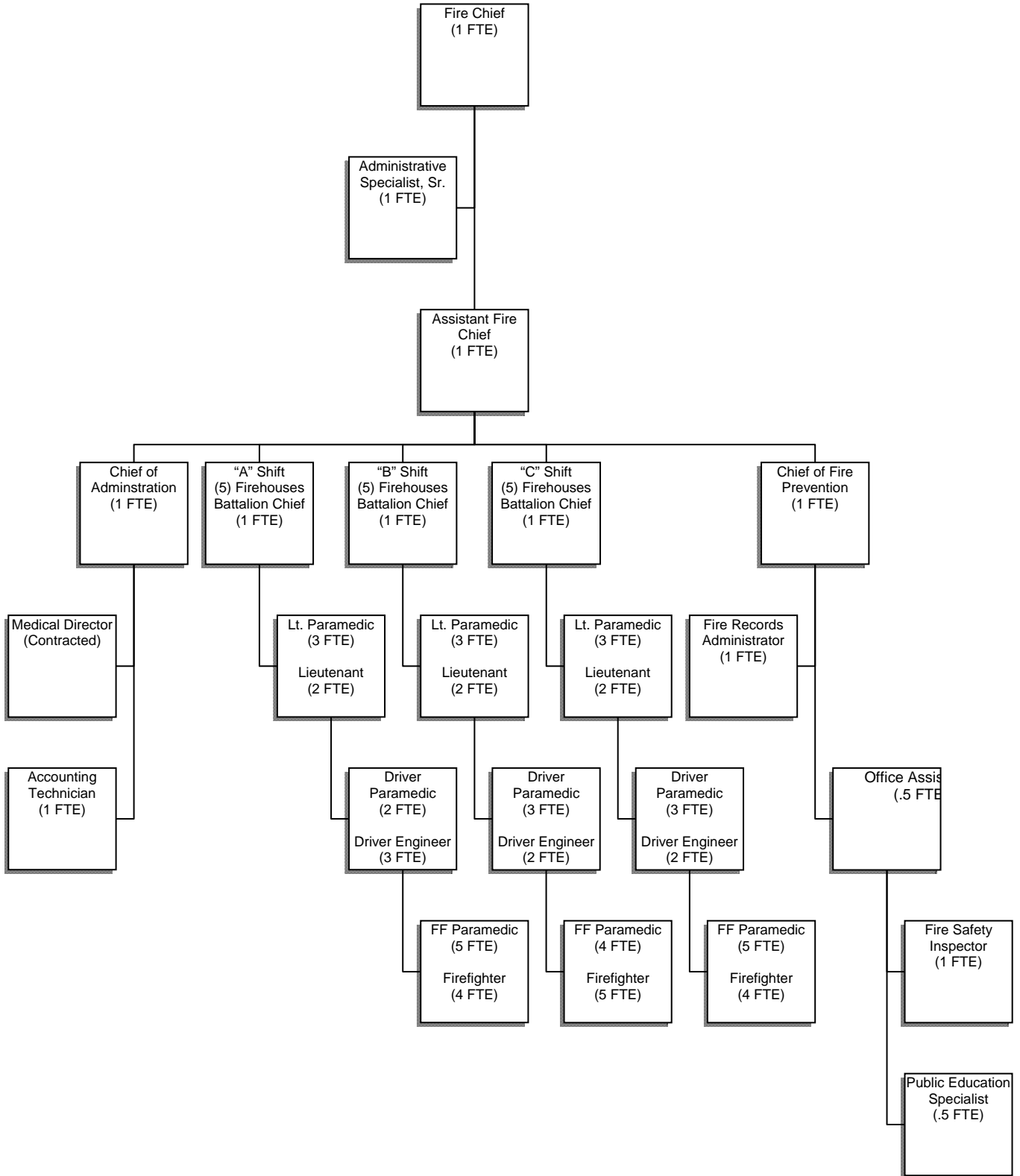
**Budget Summary**

|                   | Actual              |                     | Budget               | Estimated           | Approved             |
|-------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
|                   | FY 09               | FY 10               | FY 11                | FY 11               | FY 12                |
| Personnel         | \$ 8,493,865        | \$ 8,955,651        | \$ 9,245,708         | \$ 8,985,521        | \$ 9,463,318         |
| Operating Expense | 861,073             | 766,962             | 892,309              | 822,329             | 986,170              |
| Capital Outlay    | 302,715             | 172,089             | 80,599               | 78,415              | 196,173              |
| <b>Total</b>      | <b>\$ 9,657,653</b> | <b>\$ 9,894,701</b> | <b>\$ 10,218,617</b> | <b>\$ 9,886,264</b> | <b>\$ 10,645,661</b> |

**Staffing Summary**

|                                  | Actual       |                     | Estimated    |                     | Budget       |                     |
|----------------------------------|--------------|---------------------|--------------|---------------------|--------------|---------------------|
|                                  | FY 10        |                     | FY 11        |                     | FY 12        |                     |
| Salaries                         | 9.0          | \$ 671,711          | 9.0          | \$ 620,600          | 9.0          | \$ 633,393          |
| Wages                            | 129.0        | 5,111,634           | 128.0        | 5,085,997           | 128.0        | 5,239,072           |
| Part-time                        | 15.0         | 88,897              | 17.0         | 91,800              | 17.0         | 95,822              |
| Other Compensation               |              | 162,152             |              | 180,400             |              | 175,400             |
| Benefits                         |              | 2,921,257           |              | 3,006,724           |              | 3,164,646           |
| Merit, Step & General Adjustment |              | 0                   |              | 0                   |              | 154,986             |
| Other Personnel                  | 0.0          | 0                   | 0.0          | 0                   | 0.0          | 0                   |
| <b>Total</b>                     | <b>153.0</b> | <b>\$ 8,955,651</b> | <b>154.0</b> | <b>\$ 8,985,521</b> | <b>154.0</b> | <b>\$ 9,463,318</b> |

# FIRE DEPARTMENT





## FIRE DEPARTMENT

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

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

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

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

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

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

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

•**Fire Administration** under the direction 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 and Assistant 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

## FIRE DEPARTMENT

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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.

### FY 2011 Accomplishments

- Worked through an 18-month long accreditation process with the Insurance Services Office (ISO) and based upon our fire-protection services assessment the Town's Public Protection Classification (PPC) will improve from a Class 4 to a Class 3, effective August 1, 2011. While insurance premiums are based upon numerous factors; assuming all other factors are equal, the price of property insurance in a community with a good PPC is lower than in a community with a poor PPC.
- As a joint project with the GIS Department, we are completing the second phase in creating a Master Hydrant Water Map, by bar-coding each of the 3,097 hydrants within the fifteen fire management zones. Mapping the hydrants will assist with maintenance, asset inventory, accountability, and Insurance Survey Office-ISO credit.
- Completed a Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis, the department will use these performance measures and benchmarks to evaluate our progress towards our goals, and to ensure accountability and responsibility within the department.
- Partnered with the Assisi Foundation of Memphis and the Shelby County Government and distributed 13,000 "I'm Ready Calendars" to the community, to promote disaster preparedness education such as Community Emergency Response Team (CERT) training for all citizens.
- 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. This state audit ensures the fire department EMS program is in compliance with state rules and regulations.
- Upgraded each firefighter's self-contained breathing apparatus (SCBA) facepiece mask with advanced communications equipment to improve voice amplification/speech clarity, and to allow radio interface transmission through a firefighter's portable radio. The cost of the upgrade was \$32,250, which was provided by Draeger Safety at no cost as part of the original SCBA bid proposal.
- Served as a subject matter expert for a six-month period on a joint town evaluation team regarding

Request for Proposals (RFP) for Communications Consultant for Public Radio System

- Performed a Capital Asset Inventory to provide control and accountability over capital assets and to gather and maintain information needed for the preparation of financial statements for the Finance Department.
- Secured a \$1,500 donation from the Veterans of Foreign Wars (VFW) Collierville Post 5066 to preserve historical fire department photographs and permanently display them at the Fire Administration Facility
- Secured a \$2,000 donation from a Wal-Mart Community & Giving Grant, which allowed us to improve firehouse facilities by replacing bedding mattresses, which were purchased in 2001.
- Secured \$3,218 in grant funding to purchase thirty (30) DuoDote Antidote Kit Auto-Injectors, used for the treatment of poisoning by organophosphorus nerve agents or organophosphorus insecticides.
- Secured \$6,099 in grant funding for a Patient Tracking Go-Kit consisting of laptop, wireless router, and two hand-held bar-scanners, which is used to keep track of patients at a mass casualty incident.
- Secured \$20,420 in grant funding to purchase medical education and training equipment consisting of an adult, child and pediatric simulator manikin, used to maintain the proficiency level of paramedics/EMT's in dealing with treatment protocols.
- Secured \$41,173 in grant "sustainment funds" to replace existing specialized technical rescue equipment that has reached the end of its useful life cycle.

### FY 2012 Goals and Objectives

**Goal: To ensure the Town's ability to efficiently meet the service requests of the community by having reliable front-line and reserve fire apparatus which meets the operations requirements of the fire department; enhances and improves the health and safety of fire personnel; and improves reliability and maintenance, which makes it more cost-effective to operate.**

Objectives:

- Research Code Requirements and Standards.
  - Review and outline the latest version of National Fire Protection Association (NFPA) 1901 Standards for Automotive Fire Apparatus and Insurance Service Office (ISO) Rating Requirements.
- Develop detailed technical specifications for competitive bidding.
  - Performance Task(s).

## FIRE DEPARTMENT

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- Review basic fundamental requirements of the apparatus.
- Conduct on-site visits to trade shows and manufacturing plants.
- Advertising, pre-bid meeting, receipt, evaluation and award of bid.
  - Conduct pre-bid meeting to review technical construction specifications.
  - Conduct bid opening and evaluate packets for compliance.
  - Review proposals and approve acceptable alternatives.
- Preconstruction conference.
  - Attend preconstruction conference with engineers, review technical specifications, resolve design conflicts and create construction build document.
- Final inspection, testing, certification and punch-list.
  - Attend final inspection, perform certification testing, review apparatus design and function against technical specifications, create punch-list.
- Delivery and Acceptance Process; In-Service Training.
  - Conduct final acceptance, perform NFPA pump test and conduct systems checklist.
  - Conduct in-service training with Driver/Engineers and mechanics concerning operations, driving and preventative maintenance
- Equipment mounting and placement.
  - Install and mount loose equipment (tools, appliance, and hose).

**Goal: Improve the fire department's ability to efficiently meet the service requests of the community by ensuring firefighters are receiving the appropriate training, which meets the operations requirements of the fire department.**

Objectives:

- Provide in-service training classes which meet the Education and Standards requirements of the State Firefighting Commission.
  - Company Training: Each firefighter must complete a minimum of forty (40) hours of in-service training per year as approved by the Firefighting Commission.
  - Emergency Medical Services: Each firefighter must complete five 4-hr EMS training courses (advanced invasive surgical skills, advanced cardiac life support, fundamentals of pediatric critical care, medical incident command).
  - Fire Suppression: Each firefighter must complete six 4-hr fire training courses (strategy and tactics, incident command, master stream

- practices, water supply, extending hose lines, rescue downed firefighter, utility shut-off).
- 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.
- 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
- 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 session 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: Create a Master Hydrant Water Map, by bar-coding each of the 3,097 hydrants within the fifteen fire management zones and utilize handheld bar-coders to collect fire hydrant maintenance data to improve efficiency and accuracy. The benefit of the map is it will assist with maintenance, asset inventory, and accountability.**

Objectives:

- Locate each of the 3,097 fire hydrants within the Town's Water Distribution System and install a unique barcode identifier to each fire hydrant.
  - Each week for a minimum of six (6) hours, a Fire Records Administrator and a GIS Technician will physically go into the field, drive each street within a specific fire

## FIRE DEPARTMENT

- management zone and place a unique barcode identifier to a specific fire hydrant (The barcode identifier contains the GPS location of the hydrant, make, model, and the type of hydrant).
- Perform Inspections and preventative maintenance on all fire hydrants within the Town's Water Distribution System.
    - 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 be 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 service. Once they have returned to the firehouse this device will upload to the hydrant maintenance and tracking program.

### Budget Summary

|                   | Actual              |                     | Budget              | Estimated           | Approved            |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                   | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Personnel         | \$ 6,082,786        | \$ 6,023,210        | \$ 6,139,644        | \$ 6,090,781        | \$ 6,318,294        |
| Operating Expense | 868,259             | 729,735             | 862,309             | 827,711             | 876,578             |
| Capital Outlay    | 5,561               | 78,359              | 0                   | 6,150               | 111,748             |
| <b>Total</b>      | <b>\$ 6,956,605</b> | <b>\$ 6,831,303</b> | <b>\$ 7,001,953</b> | <b>\$ 6,924,642</b> | <b>\$ 7,306,619</b> |

### Staffing Summary

|                                  | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                                  | FY 10       |                     | FY 11       |                     | FY 12       |                     |
| Salaries                         | 6.0         | \$ 490,742          | 6.0         | \$ 487,896          | 6.0         | \$ 487,896          |
| Wages                            | 62.0        | 3,319,335           | 62.0        | 3,317,420           | 62.0        | 3,366,989           |
| Part-time                        | 1.0         | 18,333              | 1.0         | 21,220              | 1.0         | 23,863              |
| Other Compensation               |             | 262,335             |             | 278,029             |             | 282,422             |
| Benefits                         |             | 1,932,465           |             | 1,986,217           |             | 2,061,614           |
| Merit, Step & General Adjustment |             | 0                   |             | 0                   |             | 95,510              |
| Other Personnel                  | 0.0         | 0                   | 0.0         | 0                   | 0.0         | 0                   |
| <b>Total</b>                     | <b>69.0</b> | <b>\$ 6,023,210</b> | <b>69.0</b> | <b>\$ 6,090,781</b> | <b>69.0</b> | <b>\$ 6,318,294</b> |

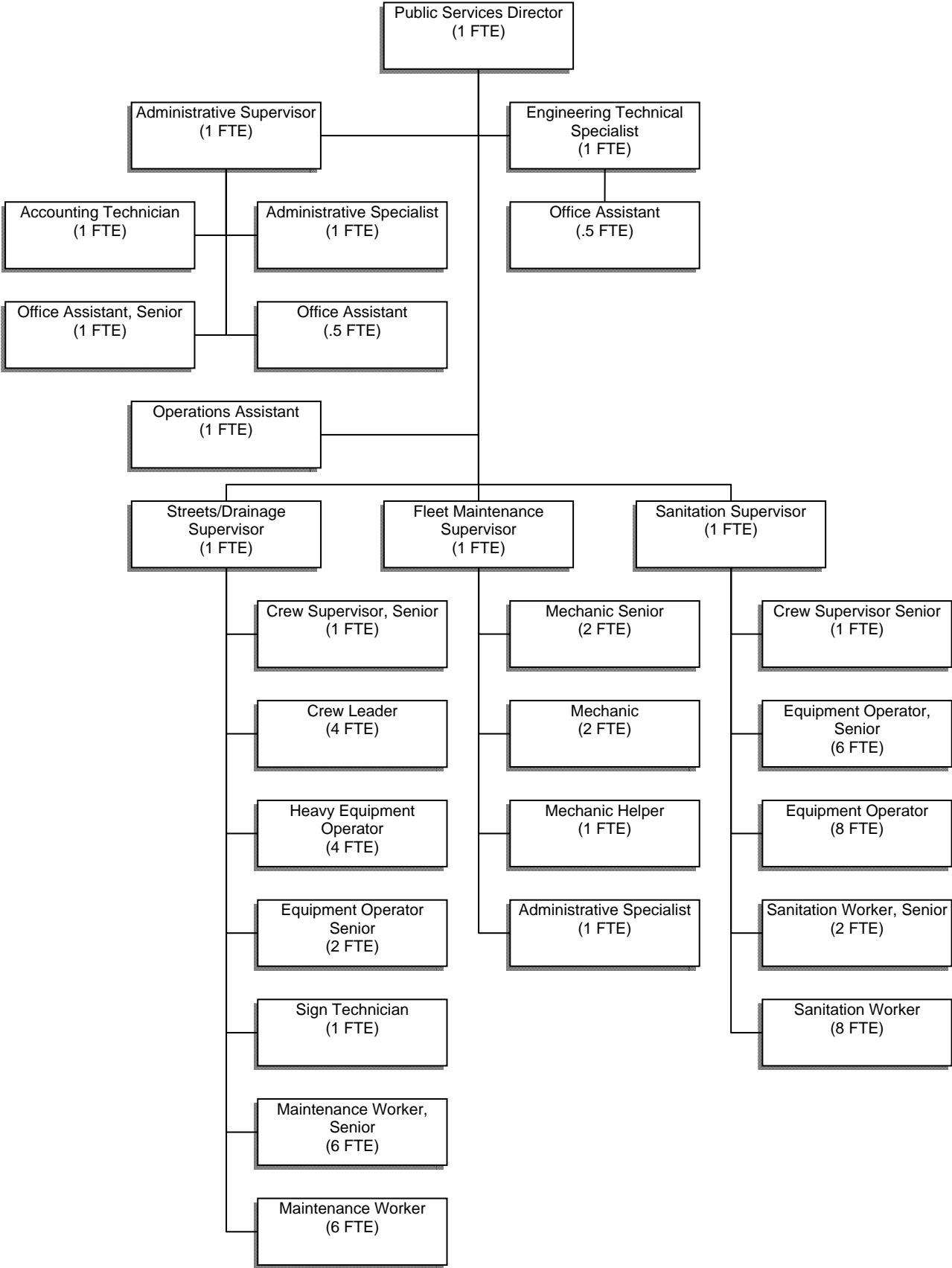
# FIRE DEPARTMENT

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## Performance Measures

| Activity                                 | Actual<br>CY 10 | Estimated<br>CY 11 | Projected<br>CY 12 |
|--|-----------------|--------------------|--------------------|
| Population                               | 44,944          | 45,152             | 45,299             |
| Total Number of Calls                    | 2,755           | 2,828              | 2,917              |
| Avg Response Time (min:sec)              | 4:58            | 5:10               | 5:17               |
| Fire Dollar Loss                         | \$1,004,958     | \$1,031,589        | \$1,064,084        |
| Dollar Value Saved                       | \$9,337,446     | \$10,766,347       | \$10,164,471       |
| Fire Dollar Loss per Capita              | 22.36           | 22.85              | 23.49              |
| Structure Fires                          | 49              | 52                 | 47                 |
| Vehicle Fires                            | 20              | 22                 | 23                 |
| Outside Fires                            | 46              | 44                 | 49                 |
| Other Calls (Public Assistance & Alarms) | 306             | 504                | 655                |
| Emergency Medical Calls                  | 1,771           | 1,885              | 1,921              |
| Percent of Calls that are false alarms   | 14.90%          | 14.70%             | 15.10%             |
| Civillian Injuries                       | 0               | 0                  | 0                  |
| Civillian Fatalities                     | 0               | 0                  | 0                  |
| Mutual Aid Given                         | 44              | 48                 | 45                 |
| Mutual Aid Received                      | 6               | 4                  | 7                  |
| Total Number of Inspections              | 2,426           | 2,268              | 2,198              |
| Total Hazards                            | 1,613           | 1,590              | 1,472              |
| Total Hazards corrected within 90 days   | 1,427           | 1,423              | 1,321              |
| Hours spent inspecting                   | 1,158           | 1,162              | 1,264              |
| Total Fire Investigations                | 13              | 14                 | 17                 |
| Training Hours                           | 21,107          | 14,986             | 11,680             |

**PUBLIC SERVICES**



## PUBLIC SERVICES ADMINISTRATION

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

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

### **FY 2011 Accomplishments**

- Worked with Comcate to develop features and reporting options in 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 for purchasing procedures and completion of daily tasks in both Utilities and Public Works divisions.
- Contracted with Trainer and Associates to perform work place efficiency evaluations of department divisions and to conduct division specific training to improve efficiencies and reduce costs throughout the department.
- 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 2012 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 | Estimated | Projected |
|---|--------|-----------|-----------|
|   | FY 10  | FY 11     | FY 12     |
| Safety Meetings                                   | 13     | 12        | 12        |
| Purchase orders processed                         | 2,173  | 2,172     | 2,170     |
| Check requests processed                          | 200    | 162       | 180       |
| % of purchase orders/check requests voided        | 10%    | 10%       | 9%        |
| Total number of department employees              | 108    | 105       | 103       |
| Number of workman's compensation claims processed | 17     | 22        | 10        |
| Man hours lost due to on the job injury           | 2,093  | 984       | 100       |

### Budget Summary

|                                  | Actual            |                   | Budget            | Estimated         | Approved          |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                  | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel                        | \$ 405,065        | \$ 437,451        | \$ 442,336        | \$ 431,572        | \$ 439,417        |
| Operating Expense                | 54,744            | 54,098            | 74,671            | 72,666            | 70,839            |
| Capital Outlay                   | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Total</b>                     | <b>\$ 459,809</b> | <b>\$ 491,550</b> | <b>\$ 517,006</b> | <b>\$ 504,238</b> | <b>\$ 510,256</b> |
| <b>Reduction to expenditures</b> |                   |                   |                   |                   |                   |
| Water & Sewer Fund               | \$ (202,533)      | \$ (218,772)      | \$ (221,168)      | \$ (215,786)      | \$ (219,709)      |
| <b>General Fund</b>              | <b>\$ 257,276</b> | <b>\$ 272,777</b> | <b>\$ 295,838</b> | <b>\$ 288,452</b> | <b>\$ 290,547</b> |

### Staffing Summary

|                            | Actual     |                   | Estimated  |                   | Budget     |                   |
|----------------------------|------------|-------------------|------------|-------------------|------------|-------------------|
|                            | FY 10      |                   | FY 11      |                   | FY 12      |                   |
| Salaries                   | 4.0        | \$ 259,208        | 4.0        | \$ 260,940        | 4.0        | \$ 260,940        |
| Wages                      | 1.0        | 39,966            | 1.0        | 39,813            | 1.0        | 39,813            |
| Part-time                  |            | 0                 |            | 0                 |            | 0                 |
| Other Compensation         |            | 0                 |            | 0                 |            | 0                 |
| Benefits                   |            | 138,277           |            | 130,819           |            | 133,631           |
| Merit & General Adjustment |            | 0                 |            | 0                 |            | 5,033             |
| Other Personnel            | 0.0        | 0                 | 0.0        | 0                 | 0.0        | 0                 |
| <b>Total</b>               | <b>5.0</b> | <b>\$ 437,451</b> | <b>5.0</b> | <b>\$ 431,572</b> | <b>5.0</b> | <b>\$ 439,417</b> |



## PUBLIC SERVICES - STREETS AND DRAINAGE

Streets and Drainage, a division of the Department of Public Services, is responsible for the maintenance of approximately 627 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 2011 Accomplishments

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Installed 2 handicap ramps throughout town.
- Responded to over 1,400 calls for service for signs, street repair and drainage repairs.
- Replaced the regulatory, warning, guide and street name signs in the northeast corner of town (north of Poplar & east of Collierville-Arlington) to meet the requirements by the Manual of Uniform Traffic Control Devices (MUTCD).
- Provided snow and ice removal from major streets during winter storm.
- Replaced 600 feet of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events.

### FY 2012 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.
- 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 of 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 stormwater 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   | Estimated | Projected |
|---------------------------------------|----------|-----------|-----------|
|                                       | FY 10    | FY 11     | FY 12     |
| Roadway Lane (miles)                  | 619      | 619       | 627       |
| Open ditches in miles                 | 13       | 13        | 13        |
| Sidewalk replacement, linear feet     | 100      | 100       | 100       |
| Asphalt paving, contract (lane miles) | 20.0     | 12.0      | 21.0      |
| Cost per lane mile paved              | \$36,980 | \$40,000  | \$46,000  |
| Percent of streets paved              | 3.2%     | 2.0%      | 4.7%      |
| Asphalt patching tons                 | 1,500    | 1,800     | 1,500     |
| Pavement repairs*                     | 200      | 300       | 350       |
| Street Signs                          | 7,000    | 8,600     | 8,750     |
| Street Signs repaired / installed     | 450      | 396       | 450       |
| Work orders processed                 | 1,526    | 1,464     | 1,500     |
| Number of man hours paid (non-exempt) | 47,283   | 47,921    | 49,920    |
| Percent of overtime hours paid        | 1.5%     | 0.9%      | 1.0%      |
| After hour call-outs                  | 80       | 65        | 75        |

\* Includes major pavement repairs and potholes filled

**PUBLIC SERVICES - STREETS AND DRAINAGE**

**Budget Summary**

|                   | Actual              |                     | Budget              | Estimated           | Approved            |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                   | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Personnel         | \$ 1,257,670        | \$ 1,316,148        | \$ 1,403,884        | \$ 1,350,089        | \$ 1,400,008        |
| Operating Expense | 1,456,775           | 1,247,850           | 1,306,508           | 1,297,773           | 1,352,855           |
| Capital Outlay    | 50,717              | 9,775               | 0                   | 0                   | 68,000              |
| <b>Total</b>      | <b>\$ 2,765,162</b> | <b>\$ 2,573,772</b> | <b>\$ 2,710,392</b> | <b>\$ 2,647,862</b> | <b>\$ 2,820,863</b> |

**Staffing Summary**

|                            | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                            |             | FY 10               |             | FY 11               |             | FY 12               |
| Salaries                   | 1.0         | \$ 68,116           | 1.0         | \$ 69,000           | 1.0         | \$ 69,000           |
| Wages                      | 23.0        | 757,950             | 24.0        | 750,282             | 24.0        | 759,203             |
| Part-time                  |             | 0                   |             | 0                   |             | 0                   |
| Other Compensation         |             | 17,047              |             | 14,800              |             | 18,000              |
| Benefits                   |             | 473,035             |             | 516,007             |             | 535,896             |
| Merit & General Adjustment |             | 0                   |             | 0                   |             | 17,909              |
| Other Personnel            |             | 0                   |             | 0                   |             | 0                   |
| <b>Total</b>               | <b>24.0</b> | <b>\$ 1,316,148</b> | <b>25.0</b> | <b>\$ 1,350,089</b> | <b>25.0</b> | <b>\$ 1,400,008</b> |

## PUBLIC SERVICES - FLEET MAINTENANCE

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

### **FY 2011 Accomplishments**

- Purchased an aluminum welder that allows the division to make repairs to various pieces of equipment in-house. This welder is also used to assist other departments and divisions with their aluminum welding needs.
- Expanded the use of the RTA inventory software system to increase equipment repair efficiency and improve accountability of inventory supplies.
- Increased the frequency of scheduled preventative maintenance checks on all Town equipment reducing the number of unscheduled repairs. Preventative maintenance checks are scheduled to accommodate the specific time constraints and needs of each department and division.
- Increased training opportunities for employees to improve division service levels and productivity. This year two employees completed A/C certification, one employee attended AVT training, and all division mechanics performed basic Heil training classes.

### **FY 2012 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<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--|-----------------|--------------------|--------------------|
| Service Requests by Department:                                      |                 |                    |                    |
| Public Services  | 1,550           | 1,500              | 1,550              |
| Police   | 575             | 570                | 600                |
| Fire   | 165             | 160                | 175                |
| Town Administration  | 15              | -                  | 2                  |
| Development  | 115             | 70                 | 2                  |
| Finance  | 38              | 35                 | 35                 |
| Parks  | 95              | 85                 | 90                 |
| Number of Mechanics  | 5               | 5                  | 5                  |
| Service orders completed   | 2,553           | 2,420              | 2,450              |
| Fuel Gallons Purchased:  |                 |                    |                    |
| Regular  | 170,000         | 175,000            | 180,000            |
| Diesel   | 112,000         | 115,000            | 175,000            |
| Fuel Average Price per Gallon  |                 |                    |                    |
| Regular  | 3.0000          | 3.0000             | 3.5000             |
| Diesel   | 3.5000          | 3.5000             | 4.0000             |
| Vehicle downtime due to normal repairs<br>(oil change, brakes, etc.) | 1 day           | 1 day              | 1 day              |
| Number of man hours paid (non-exempt)                                | 13,397          | 14,392             | 14,560             |
| % of overtime hours paid   | 0.5%            | 2.0%               | 1.0%               |

### Budget Summary

|                   | Actual            |                   | Budget            | Estimated         | Approved          |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                   | FY 09             | FY 10             | FY 11             | FY 11             | FY 12             |
| Personnel         | \$ 566,544        | \$ 546,294        | \$ 479,759        | \$ 480,636        | \$ 491,921        |
| Operating Expense | 40,580            | 42,778            | 81,851            | 77,957            | 62,078            |
| Capital Outlay    | 23,643            | 2,462             | 10,000            | 10,000            | 5,600             |
| <b>Total</b>      | <b>\$ 630,767</b> | <b>\$ 591,534</b> | <b>\$ 571,610</b> | <b>\$ 568,593</b> | <b>\$ 559,599</b> |

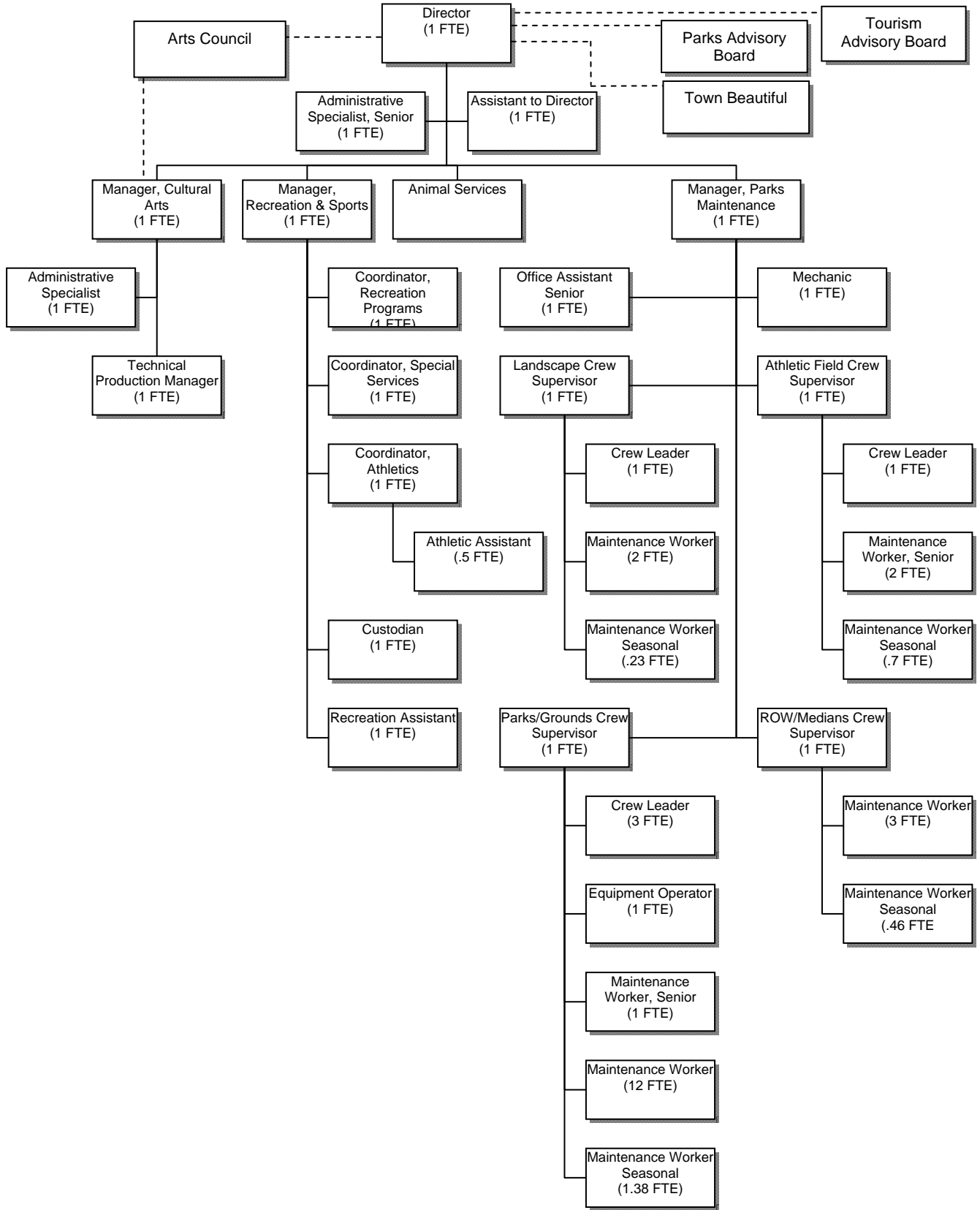
## PUBLIC SERVICES - FLEET MAINTENANCE

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### Staffing Summary

|                            | Actual<br>FY 10 |                   | Estimated<br>FY 11 |                   | Budget<br>FY 12 |                   |
|----------------------------|-----------------|-------------------|--------------------|-------------------|-----------------|-------------------|
| Salaries                   | 2.0             | \$ 117,690        | 1.0                | \$ 64,503         | 1.0             | \$ 64,503         |
| Wages                      | 7.0             | 220,122           | 7.0                | 236,991           | 7.0             | 236,991           |
| Part-time                  |                 | 0                 |                    | 0                 |                 | 0                 |
| Other Compensation         |                 | 1,407             |                    | 1,000             |                 | 1,000             |
| Benefits                   |                 | 200,808           |                    | 173,143           |                 | 177,811           |
| Merit & General Adjustment |                 | 0                 |                    | 0                 |                 | 6,617             |
| Other Personnel            | 1.0             | 6,266             | 1.0                | 5,000             | 1.0             | 5,000             |
| <b>Total</b>               | <b>10.0</b>     | <b>\$ 546,294</b> | <b>9.0</b>         | <b>\$ 480,636</b> | <b>9.0</b>      | <b>\$ 491,921</b> |

# PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



## PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

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The Collierville Parks, Recreation, & Cultural Arts Department seeks to enhance the quality of life for Collierville citizens by providing a wide variety of fun and affordable recreational, athletic, educational and cultural activities and opportunities. The staff believes that a park system should create a feeling of pride, a sense of value, the challenge of developing skills and abilities while providing the opportunity to learn and grow. In order to meet these goals, the department provides regional, neighborhood and community parks with approximately 750 acres of parkland, 30 athletics fields, 10 tennis courts, 10 modular play structures, 2 spray parks and 18 miles Greenbelt trails for pedestrians and bicycle use. Collierville Parks is also responsible for the management and operations of a 55,000 square-foot community center, including a 7,700 square foot contracted Fitness Center, and the 352 seat Harrell Performing Arts Theatre. Collierville Parks is also responsible for the promotion and management of special events and tourism for the Town of Collierville. The Collierville Parks maintenance staff of 34 employees is responsible for all public grounds, including mowing, landscaping, athletic fields, right-of-way areas, street medians and basic parks and grounds maintenance throughout the town.

### Core Businesses of the Parks and Recreation Department:

- 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 2011 Accomplishments

- Received bids and awarded contract for construction of two (2) synthetic turf athletic fields at W.C. Johnson Park.
- Received \$172,000 approval from FEMA for boardwalk replacement.

- Awarded ASA 10 & under girl's national qualifier tournament 18 & under and 14 & under girl's regional championships.
- Continued improvements to department website to provide customer friendly service.
- Developed service provider agreement for Harrell Theatre.
- Constructed new Greenbelt trailhead and one (1) mile of new trail.
- Maintained 94,800 square feet of landscaped areas.
- Maintained 19.5 miles of underground irrigation lines.
- 25<sup>th</sup> Annual IDC – successfully organized and implemented the largest event of the year for the Town – 20,000+ in attendance, “Screaming Eagles” 101<sup>st</sup> Parachute Team and Fantastic Fireworks show.
- Website – upgraded with more information and more aesthetically appealing content.
- Successful partnership with the Contemporary Club and the Town with regards to Christmas in Collierville.
- Facebook up and running – another PR avenue for the parks department to get our name out there.
- Completed redesign and launched updated website for regional/national tournament initiatives – [www.colliervillesuperseries.com](http://www.colliervillesuperseries.com).
- Updated new private/public partnership with Collierville Soccer Association to provide recreational & competitive soccer programs for boys and girls.
- Planted 4,400 bulbs in landscape beds on medians and other areas around town.
- Planted 40 Nuttall Oak trees on the Winchester medians which finished the tree planting plan from Byhalia to the west Town line on Winchester medians.
- Added 4,000 square feet of landscape at H.W. Cox Park.
- Took down and installed new fencing on backstops at Suggs ball-fields.
- Installed new irrigation at Suggs Park, W.C. Johnson Park and the Police/Court complex.
- Successfully held year-round youth basketball and football camps.
- Implemented a sportsmanship initiative for our sports programs, called the Complete Athletic Sportsmanship Program, aimed at educating our participants about the values of sportsmanship and rewarding those who demonstrate outstanding sportsmanship.
- Instructional programming personnel attended Outdoor Education Workshops this past spring which were very informative and met some local contacts for future programs.

## PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

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### **FY 2012 Goals and Objectives**

#### **Goal: Facility improvements within the parks system.**

##### Objectives:

- Install irrigation at Halle Park behind the library.
- Install irrigation in the open space practice area at W.C. Johnson Park West.
- Begin work on Hinton Park stream restoration project.
- Work with Shelby County Schools on the Middle School project.
- Begin infield renovations at H.W. Cox Park.

#### **Goal: Expand recreational and educational programming.**

##### Objectives:

- Develop informational growth system for tennis.
- Offer outdoor and green programming opportunities.

#### **Goal: Develop department promotional program.**

##### Objectives:

- Review ways and opportunities for self promotion.
- Develop volunteer recognition programs.
- Market the advantages of “Play with Us”.
- Promote staff professionalism.

#### **Goal: Upgrade practice areas and open spaces.**

##### Objectives:

- Repair/replace Suggs Park, H.W. Cox Park, and W.C. Johnson Park backstop panels.
- Continue turf improvements at Shelby Drive practice complex.
- Purchase Progress property.
- Review/design parking at Progress and Shelby.

#### **Goal: Utilize additional venues for events.**

##### Objectives:

- Develop program for additional uses at baseball/softball complexes.
- Expand programs for Tom Brooks Park.
- Review outdoor opportunities for Halle Park.

#### **Goal: Expand Harrell Theatre marketing campaign.**

##### Objectives:

- Develop marketing campaign for the Theatre.

- Develop service provider for non-profits’ usage.
- Work with the Arts Council on increased attendance.
- Develop responsibilities list for non-profits.
- Review signage options at the Theatre.

#### **Goal: Improve department athletics program.**

##### Objectives:

- Continued development of youth parent associations.
- Review/update user manuals.
- Develop plan to encourage girls’ sports and promotion of girls’ activities.
- Work with Officials Association and improve pay, training, and qualifications.
- Review and propose changes in service provider contract.

#### **Goal: Develop and improve landscape areas at various locations.**

##### Objectives:

- Improve H.W. Cox Park outfield areas Field #1.
- Enhance Desoto Athletic Club (DAC) entrance.
- Upgrade W.C. Johnson Park West entrance.
- Plant Winchester Road median.
- Design Estanaula/Town of Collierville entrance at Byhalia Road.

#### **Goal: Complete and upgrade two (2) miles of Greenbelt trail.**

##### Objectives:

- Design and bid Wolf River Boulevard trail.
- Expand Terry Dan Lake trail.
- Construct tie-in at Macon Ridge.
- Review acquiring Schilling Farms property along Nonconnah Creek.
- Design Cowan Road connection.

#### **Goal: Promote the Morton Museum rental availability.**

##### Objectives:

- Participate in marketing events such as bridal expos and travel shows.



# PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

## Performance Measures

| Activity                                      | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|---|-----------------|--------------------|--------------------|
| Special Events Attendance                     | 35,590          | 36,960             | 37,500             |
| Instructional/Recreation program participants | 16,575          | 16,000             | 17,000             |
| Maintenance man-hours worked                  | 84,920          | 90,680             | 90,880             |
| Work Order Completion %                       | 98.1%           | 98.5%              | 98.0%              |
| Greenbelt Mileage                             | 13.2            | 15.7               | 18.0               |
| Park Acreage Maintained                       | 496             | 496                | 496                |
| New Park Acreage (Undeveloped) *              |                 | 250                | 250                |
| Cost (\$) of Park Operations/Resident         | \$86.96         | \$93.02            | \$92.50            |

\* Measure to begin with FY 2011

## Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Personnel                        | \$ 2,540,460        | \$ 2,607,123        | \$ 2,740,133        | \$ 2,688,122        | \$ 2,785,299        |
| Operating Expense                | 1,136,171           | 1,173,426           | 1,403,594           | 1,372,769           | 1,467,352           |
| Capital Outlay                   | 127,583             | 91,568              | 11,000              | 5,000               | 139,950             |
| <b>Total</b>                     | <b>\$ 3,804,213</b> | <b>\$ 3,872,117</b> | <b>\$ 4,154,727</b> | <b>\$ 4,065,891</b> | <b>\$ 4,392,601</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Library Fund                     | (9,000)             | (9,000)             | (9,000)             | (9,000)             | (9,000)             |
| Water & Sewer Fund               | (31,220)            | (31,200)            | (31,220)            | (31,220)            | (31,220)            |
| <b>General Fund</b>              | <b>\$ 3,763,994</b> | <b>\$ 3,831,917</b> | <b>\$ 4,114,507</b> | <b>\$ 4,025,671</b> | <b>\$ 4,352,381</b> |

## Staffing Summary

|                            | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                            | FY 10       | FY 10               | FY 11       | FY 11               | FY 12       | FY 12               |
| Salaries                   | 8.0         | \$ 439,823          | 8.0         | \$ 496,750          | 8.0         | \$ 497,920          |
| Wages                      | 37.0        | 1,124,187           | 36.0        | 1,081,967           | 36.0        | 1,112,343           |
| Part-time                  | 4.0         | 33,641              | 3.0         | 28,390              | 3.0         | 30,060              |
| Other Compensation         |             | 70,318              |             | 72,000              |             | 67,000              |
| Benefits                   |             | 857,201             |             | 897,255             |             | 930,425             |
| Merit & General Adjustment |             | 0                   |             | 0                   |             | 32,471              |
| Other Personnel            | 30.0        | 81,955              | 21.0        | 111,760             | 22.0        | 115,080             |
| <b>Total</b>               | <b>79.0</b> | <b>\$ 2,607,123</b> | <b>68.0</b> | <b>\$ 2,688,122</b> | <b>69.0</b> | <b>\$ 2,785,299</b> |

## NON-DEPARTMENTAL

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

• **Debt Service** is the payment of interest and principal on all general obligation debt of the Town. Included in the debt service line item are fees to the paying agent. Debt service on general obligation debt is paid by Special Revenue funds 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 expanded the Police Headquarters building, and constructed a new Courthouse and Police Patrol Building.

General Obligation refunding bonds were issued in September 2010 which will save the Town \$466,363 over the next seven years. An additional refunding issue is planned for FY 2012 with a net present value savings of \$416,877.

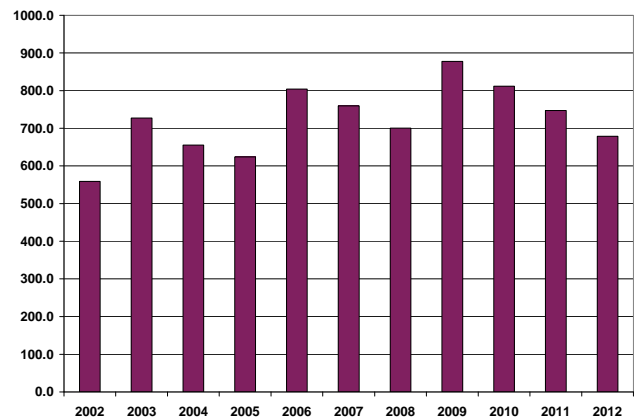
The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing 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, 2011, the Town is projected to have \$33,606,702 of general obligation bonds 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 1.7% for FY 2012. The net per-capita debt to per-capita assessed value is 2.1%, and the debt service to General Fund operating expense is 10.13%.

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 2.47% for FY 2010, estimated to be 2.30% for FY 2011, and projected to be 2.11% for FY 2012. The percentage of General Fund revenues applied to debt service for FY 2011 is estimated at 9.5%. The percentage for FY 2012 is projected to be 9.6%. The net bonded debt per capita was \$811.77 in FY 2010, is estimated to be \$747.17 in FY 2011, and projected to be \$678.65 in FY 2012. 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. For the FY 2011 issue, Moody's reaffirmed the Aaa rating. This rating applies to all outstanding debt. (For additional information, please see the debt schedules and tables in the Appendix beginning on page 170.)

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

## NON-DEPARTMENTAL

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

The Water and Sewer Fund pays a portion of all insurance costs, and 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
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications

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

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### Non-Departmental Budget Summary

|                                  | Actual              |                     | Budget              | Estimated           | Approved            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Debt Service                     | \$ 3,310,855        | \$ 3,495,257        | \$ 3,435,056        | \$ 3,454,630        | \$ 3,882,874        |
| Insurance                        | 610,608             | 636,000             | 655,651             | 700,084             | 655,651             |
| Special Appropriations           | 658,145             | 413,900             | 423,170             | 375,870             | 366,400             |
| <b>Total</b>                     | <b>\$ 4,579,608</b> | <b>\$ 4,545,157</b> | <b>\$ 4,513,876</b> | <b>\$ 4,530,584</b> | <b>\$ 4,904,925</b> |
| <b>Reduction to expenditures</b> |                     |                     |                     |                     |                     |
| Library Fund                     | (11,041)            | (11,041)            | (11,041)            | (11,041)            | (11,041)            |
| Water & Sewer Fund               | (120,179)           | (121,047)           | (123,098)           | (123,013)           | (165,090)           |
| <b>General Fund</b>              | <b>\$ 4,448,389</b> | <b>\$ 4,413,069</b> | <b>\$ 4,379,738</b> | <b>\$ 4,396,531</b> | <b>\$ 4,728,794</b> |

## PUBLIC SERVICES - SANITATION

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The Sanitation Department is a division of the Department of Public Services and is responsible for the collection of household waste, yard waste, and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of 27 employees.

Monthly sanitation fee is \$19 for residential and \$39, \$49, \$59, \$69, and \$79 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 collected by a private contractor.

### **FY 2011 Accomplishments**

- Purchased a larger capacity brush truck and automated truck to replace older smaller capacity units that were past their service life. With the larger capacity for the new trucks it will allow crews to remain on their routes longer increasing collection efficiency.
- Adjusted transfer station operation hours to four ten hour days. By increasing the number of work hours during collection days it allows transfer station operators the ability to make additional trips to the landfill.

### **FY 2012 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.
- Work with contracted recycling services to improve collection performance.
- 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 filled 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  | Estimated | Projected |
|--|---------|-----------|-----------|
|  | FY 10   | FY 11     | FY 12     |
| Household garbage collected (tons)                 | 15,000  | 14,000    | 14,500    |
| Number of loads hauled from transfer station       | 850     | 840       | 660       |
| Yard waste mulched/composted (tons)                | 7,000   | 6,000     | 7,000     |
| Yard Waste landfilled (tons)                       | 12,500  | 14,000    | 13,000    |
| Recycled household waste (tons)                    | 2,000   | 1,900     | 2,000     |
| Percent of household waste recycled                | 13.0%   | 13.0%     | 13.0%     |
| Number of customers per employee                   | 384     | 513       | 518       |
| Tons collected per employee                        | 1,014   | 1,250     | 1,280     |
| Cost per ton collected                             | 82      | 81        | 83        |
| Number of customers receiving Sanitation services: |         |           |           |
| Households   | 13,750  | 13,740    | 13,890    |
| Commercial   | 120     | 130       | 104       |
| Percent of residents who purchased additional      |         |           |           |
| cart for residence                                 | 1.5%    | 1.5%      | 1.5%      |
| Number of cart refunds processed                   | 5       | 5         | 2         |
| Appliance pickup requests                          | 383     | 350       | 300       |
| Monthly cost per house for curbside recycling      | 2.5     | 2.5       | 2.3       |
| Yearly cost for loose leaf collection              | 175,000 | 180,000   | 185,000   |
| Number of manhours paid (non-exempt)               | 64,345  | 54,037    | 54,080    |
| % of overtime hours paid                           | 2.8%    | 1.7%      | 2.0%      |

### Budget Summary

|                   | Actual              |                     | Budget              | Estimated           | Approved            |
|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                   | FY 09               | FY 10               | FY 11               | FY 11               | FY 12               |
| Personnel         | \$ 1,648,971        | \$ 1,632,707        | \$ 1,698,388        | \$ 1,541,694        | \$ 1,534,888        |
| Operating Expense | 1,062,490           | 1,011,444           | 1,134,807           | 1,284,247           | 1,415,115           |
| Capital Outlay    | 0                   | 4,655               | 0                   | 0                   | 35,000              |
| Debt Service      | 63,484              | 55,200              | 75,581              | 72,705              | 75,956              |
| <b>Total</b>      | <b>\$ 2,774,946</b> | <b>\$ 2,704,006</b> | <b>\$ 2,908,776</b> | <b>\$ 2,898,646</b> | <b>\$ 3,060,959</b> |

## PUBLIC SERVICES - SANITATION

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### Staffing Summary

|                            | Actual<br>FY 10 |                     | Estimated<br>FY 11 |                     | Budget<br>FY 12 |                     |
|----------------------------|-----------------|---------------------|--------------------|---------------------|-----------------|---------------------|
| Salaries                   | 1.0             | \$ 56,822           | 1.0                | \$ 56,604           | 1.0             | \$ 56,604           |
| Wages                      | 33.0            | 896,899             | 31.0               | 820,711             | 26.0            | 818,311             |
| Part-time                  |                 | 0                   |                    | 0                   |                 | 0                   |
| Other Compensation         |                 | 37,422              |                    | 35,000              |                 | 40,000              |
| Benefits                   |                 | 643,546             |                    | 617,878             |                 | 579,306             |
| Merit & General Adjustment |                 | 0                   |                    | 0                   |                 | 21,527              |
| Other Personnel            | 0.0             | (1,981)             | 2.0                | 11,500              | 2.0             | 19,140              |
| <b>Total</b>               | <b>34.0</b>     | <b>\$ 1,632,707</b> | <b>34.0</b>        | <b>\$ 1,541,694</b> | <b>29.0</b>     | <b>\$ 1,534,888</b> |



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

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

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 6 full-time, and 15 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 113,785 volumes. The Library subscribes to 159 paper copies of magazines and 11 paper copies of both local and national newspapers. Access to 78 electronic databases is offered. All of the databases may be accessed both in-house and remotely except for one genealogy database.

### FY 2011 Accomplishments

- Initiated a new service, the Burch Library Museum Discovery Pass, available to library card holders, which provides free attendance to the Dixon Gallery and Gardens, the Memphis Brooks Museum of Art, and the Pink Palace Family of Museums. Friends support made this possible.
- Initiated in partnership with Friends, a new service in support of local book clubs or reading groups. The *Anne Babin Book Club in a Bag Program* makes available for check-out multiple copies of a title plus a set of discussion questions.
- Improved the library's Adult non-fiction collection by purchasing \$10,000 in materials from local bookstores and online vendors.
- Friends of the Library book sales raised \$41,354 and donations to the library equaled \$7,445.70.
- Implemented an online acquisitions system, POLARIS which is one part of a new integrated library system that will be complete in FY 2012.
- Created staff recommended printed shelf "book talkers" for new fiction and nonfiction titles in order to draw patron's attention to new books on display.
- Provided 106 adult programs and reached 2,051 patrons. Offered 321 programs reaching 8,975 children and young adults. Provided 34 outreach programs with 2,409 in attendance.
- Answered 27,628 informational questions for patrons.
- Received 7,693 hours of volunteer help in programming and services.
- Processed 5,482 items placed on hold by patrons.
- Loaned 5,430 items to other WRLC libraries through the courier service and borrowed 3,084 items for Collierville card holders.
- Hosted over 413 meetings in the Halle Room.

- Initiated computer instructional classes for patrons providing 52 classes and reaching 264 adults.
- Created a WIKI devoted to the history of Collierville and made this available on the library's website and through other links in the Town.
- Provided two Preschool Fairs for the community. Seven local preschools participated in each event and reached a total of 85 parents.
- Initiated a new service in partnership with the Tennessee Department of Labor and Workforce Development to provide regular career coaching workshops for community citizens which included: basic computer instruction; resume writing; job search strategies; and interview skills.
- Hosted four "Meet the Author" programs which promoted local works and provided citizens with an opportunity to discuss the books directly with the authors.
- Provided library created video through the website which showcased library history and youth programming.

### FY 2012 Goals and Objectives

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

Objectives:

- Initiate eCommerce for fees and fines, June 2012.
- Provide video on the website highlighting library programming, June 2012.
- Increase both the number of holds patrons may place on materials and items requested through the courier from two to five, October 2011.
- Initiate system generated auto calling for both patron hold pickups and overdue materials, October 2011.
- Provide both document scanning and a fee-based fax service for patrons, December 2011.
- Provide a new online catalog and circulation system which will provide overall improved patron services, September 2011.
- Provide reader's advisory QR codes on popular books in the adult collection, December 2011.
- Eliminate complicated LAN setting requirements for patrons wanting to use the library's wireless access, August 2011.

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

Objectives:

- Improve the adult collection by adding titles through donated funds, May 2012.
- Weed the adult nonfiction collection of many duplicate book titles which are no longer needed, June 2012.
- Provide eBooks and eAudiobooks for check-out online through the library website, October 2011.



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

- Increase the number of new and emerging authors' works in the adult fiction collection, June 2012.

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

Objectives:

- Maintain an accurate, interesting and updated library website, July 2012.
- Continue both the Meet the Author and Meet the Artist programs, Career Coaching workshops, and computer instruction, June 2012.
- Provide two events for parents: one for preschool age children in collaboration with local area preschool staff and one in collaboration with both the Collierville Police Department and Shelby County Schools on the topic of bullying, June 2012.
- Partner with the Collierville Literacy Council to provide informal programs for non-English speakers.

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

Objectives:

- Continue to work with the Friends of the Collierville Burch Library to support programs and needed materials beyond the regular budget, June 2012.
- Seek gift-in-kind donations for the Summer Reading Program, June 2012.

- Continue to partner with the Collierville Contemporary Club to support the library, June 2012.
- Collaborate with local businesses to create a library demonstration garden, June 2012.

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

Objectives:

- Provide opportunities for full-time staff to attend web conferences and workshops appropriate to their responsibilities, June 2012.
- Provide both in-house circulation and online catalog training in relation to the new integrated library system, POLARIS for all staff, October 2011.
- Children's staff will attend the "Every Child Ready to Read" Workshop in Nashville, September 2011.
- Library Director will attend the semi-annual Public Library Association Conference in Philadelphia, PA, April 2012.
- Two supervising staff will attend the American Library Association Conference in Los Angeles, CA, June 2012.

### Performance Measures

| Activity  | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|---|-----------------|--------------------|--------------------|
| Total circulation transactions per staff              | 24,160          | 24,708             | 25,000             |
| Circulations per capita                               | 8.0             | 8.0                | 8.0                |
| Circulations per registered borrower                  | 29.0            | 32.0               | 32.0               |
| Visits per capita                                     | 5.0             | 5.0                | 5.0                |
| Items owned per capita                                | 2.4             | 2.5                | 2.6                |
| Circulations per title                                | 3.3             | 3.3                | 3.5                |
| New cards issued                                      | 4,400           | 3,629              | 3,000              |
| Total collection size                                 | 106,049         | 113,785            | 121,000            |
| Total number of original titles                       | 82,820          | 86,007             | 92,000             |
| Total reference questions answered per staff          | 1,843           | 1,973              | 2,000              |
| Total of programs/Average attendance                  | 436/39          | 427/26             | 430/30             |
| Total patron visits                                   | 236,454         | 221,205            | 225,000            |
| Total ILL requests                                    | 105             | 55                 | 50                 |
| Total Donations to Library                            | \$27,179        | \$7,932            | \$19,500           |
| Percentage of population who are registered borrowers | 26.5%           | 24.2%              | 25.0%              |
| Operating expenditures per capita                     | 23.0            | 23.0               | 23.0               |
| Operating expenditures per circulated item            | 3.0             | 3.0                | 3.0                |
| Visitation rate per registered borrower               | 19.8            | 20.2               | 20.5               |
| Total Circulation                                     | 344,280         | 345,914            | 350,000            |
| Collection turnover                                   | 3               | 3                  | 4                  |

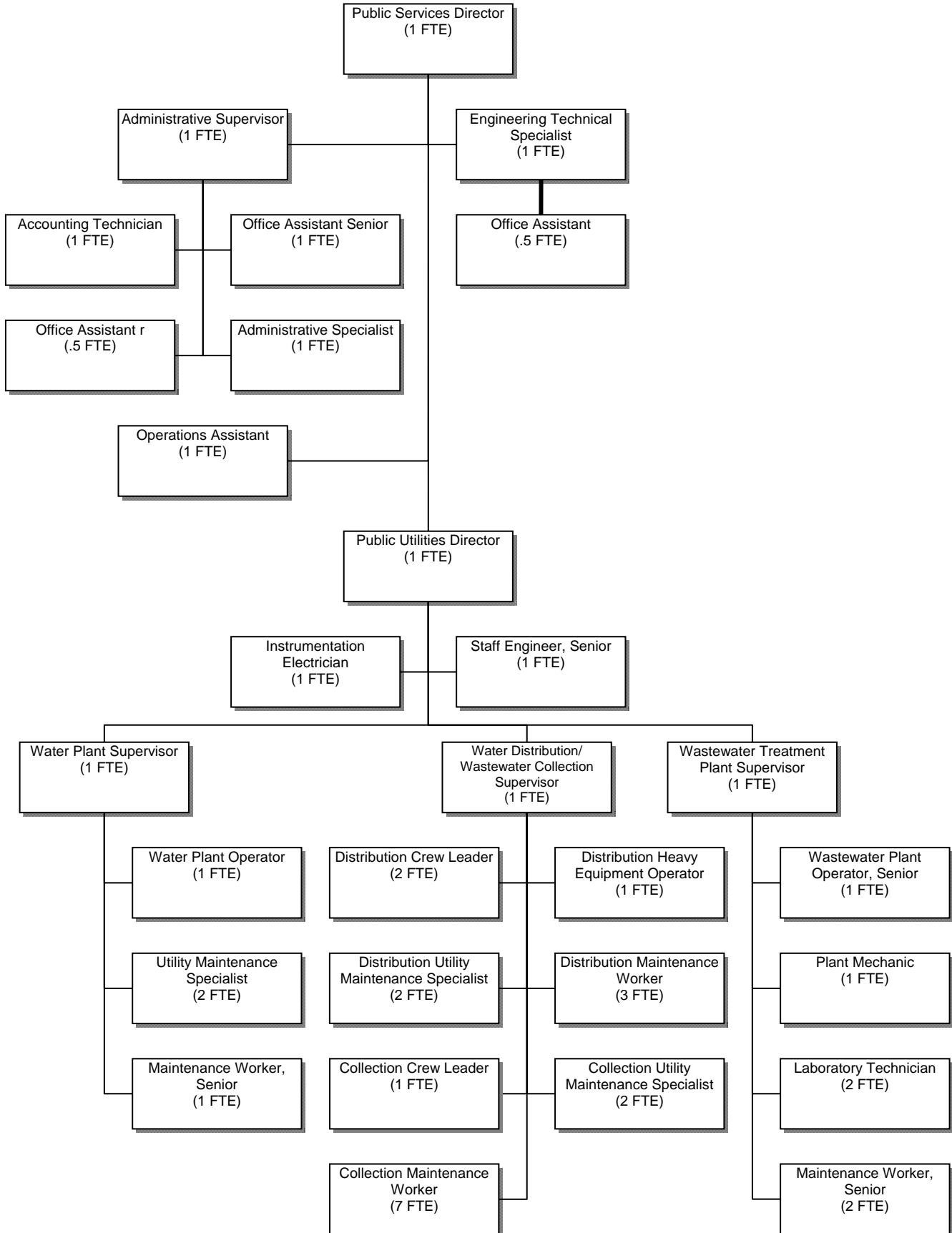
**LUCIUS E. AND ELSIE C. BURCH, JR. LIBRARY**

**Budget Summary**

|                                   | ACTUAL           |                  | BUDGET           | ESTM'D           | APPROVED         |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | FY 09            | FY 10            | FY 11            | FY 11            | FY 12            |
| Beginning Fund Balance            | \$ 9,579         | \$ 20,221        | \$ 17,478        | \$ 17,478        | \$ -             |
| <b>REVENUE</b>                    |                  |                  |                  |                  |                  |
| State Grant                       | 0                | 0                | 0                | 0                | 0                |
| Fees and Fines                    | 89,773           | 109,098          | 97,500           | 99,942           | 97,900           |
| Donations                         | 38,301           | 27,081           | 20,446           | 10,526           | 0                |
| Other                             | 39               | 574              | 0                | 0                | 0                |
| <b>TOTAL REVENUE</b>              | <b>128,113</b>   | <b>136,753</b>   | <b>117,946</b>   | <b>110,468</b>   | <b>97,900</b>    |
| <b>EXPENDITURES</b>               |                  |                  |                  |                  |                  |
| Operating Expenses                | 1,029,414        | 991,694          | 1,033,140        | 1,032,861        | 1,058,303        |
| Capital Outlay                    | 27,355           | 12,528           | 2,000            | 1,410            | 5,116            |
| Insurance                         | 11,041           | 11,041           | 11,041           | 11,041           | 11,041           |
| Debt Service                      | 239,355          | 219,381          | 95,505           | 95,505           | 112,914          |
| <b>TOTAL EXPENDITURES</b>         | <b>1,307,164</b> | <b>1,234,643</b> | <b>1,141,686</b> | <b>1,140,817</b> | <b>1,187,374</b> |
| Revenue over (under) expenditures | (1,179,051)      | (1,097,890)      | (1,023,740)      | (1,030,349)      | (1,089,474)      |
| Fund Balance Appropriation        | 1,179,051        | 1,097,890        | 1,023,740        | 1,030,349        | 1,089,474        |
| Operating Transfer                | 1,189,693        | 1,095,148        | 1,013,137        | 1,012,871        | 1,089,474        |
| Restricted                        | 20,221           | 17,478           | 6,875            | 0                | 0                |
| <b>Ending Fund Balance</b>        | <b>\$ 20,221</b> | <b>\$ 17,478</b> | <b>\$ 6,875</b>  | <b>\$ -</b>      | <b>\$ -</b>      |



# PUBLIC UTILITIES



## PUBLIC UTILITIES

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

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

Water and Sewer rates remained the same from FY 1994 through FY 2004. However, since retained earnings appropriations were necessary to fund operations for the three previous fiscal years, the Town authorized a sewer engineering report and rate study in FY 2004. The study determined the rate structure necessary to fund expansion of the water/wastewater system for the next twenty years and fund operations and maintenance as well. The study was completed in FY 2005, and the recommended rate increase took effect in April of that year. In the spring of 2008, an update to the 2005 rate study was completed, and a new ten-year schedule of rates was adopted. A schedule of the rates in effect for FY 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 twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 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 6.831 MGD.

•**The Water Distribution** division is responsible for the maintenance and repair of over 230 miles of mains that range in size from 6 inches to 16 inches, the installation and maintenance of nearly 3,000 fire hydrants throughout

the Town, and the operation of two booster pumps; one 500 gpm pump and one 2,000 gpm pump. Water Distribution also provides meter reading services for the Town’s utility billing. The division works under the general direction of Water Distribution/Collection Supervisor who coordinates the daily work schedules of eight employees and an Instrumentation Electrician who oversees all electrical issues within utilities.

•**The Wastewater Collection** division is responsible for the maintenance and repair of over 220 miles of gravity sewer mains that range in size from 6 inches to 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 1.557 MGD in 2010, with a capacity of 3.5 MGD. Flow at the Northwest Treatment Plant averaged 2.572 MGD in 2010 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, 2011, the Town is projected to have \$31,950,298 of Water and Sewer Fund debt outstanding.

| Debt                        | Balance<br>6/30/11   |
|-----------------------------|----------------------|
| 2002 Tax & Revenue Ref Bond | \$ 8,085,000         |
| 2005 Tax & Revenue Ref Bond | 2,540,000            |
| 2005 Tax & Revenue Bond     | 21,305,000           |
| 2010 General Imp. Ref Bond  | 20,298               |
| <b>Total</b>                | <b>\$ 31,950,298</b> |

In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town’s two wastewater treatment plants. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. No bond issue is planned for FY 2011. For additional information on debt, see the debt section in the appendix beginning on page 170.

## PUBLIC UTILITIES

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•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$700,000. The Board of 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 2011 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Water Production:
  - Yearly Average – 6.831 MGD
  - Monthly Average – 10.070 MGD, occurred in September, 2010
  - Daily Maximum – 11.898 MMG, occurred in September, 2010
- Received a 99 on Sanitary Survey by State.

Water Distribution:

- Exercised all water valves in Town.

Wastewater Collection:

- Installed 16,637 ft. of cured in place pipe (CIPP) liner in 8 inch – 15 inch pipe.

Wastewater Treatment Plant (WWTP):

- Northwest WWTP received a score of 4 on its annual inspection.
- Shelton Road WWTP was in compliance with State and Federal Laws and Regulations for all of FY 2011.

- Northwest WWTP was in compliance with State and Federal Laws and Regulations for FY 2011.
- No wet weather overflows due to plan capacity.
- Northwest WWTP was in compliance with State and Federal Laws and Regulations for FY 2010.
- No wet weather overflows due to plan capacity.

### FY 2012 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:

- Coordinate efforts to return Water Plant #2 back into a treatment plant.
- Complete installation of 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.
- Replace 4 inch water main on Cannon Street with an 8 inch water main.

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

Objectives:

- Purchase a new camera trailer system.
- Replace sewer main on Quinn Road and delete Sell Barn lift station.
- Upsize sewer on Frank Road from Oakmont to the Woods Subdivision.
- Purchase a new vacuum truck.

**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<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--|-----------------|--------------------|--------------------|
| <b>Water System</b>                                |                 |                    |                    |
| Number of customers                                | 15,637          | 15,650             | 15,750             |
| 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            | 4.20               | 4.20               |
| Average daily consumption (million gallons)        | 5.6             | 6.8                | 6.5                |
| Peak day pumpage (million gallons)                 | 12.7            | 11.9               | 13.0               |
| <b>Sewer System</b>                                |                 |                    |                    |
| Number of customers                                | 14,540          | 14,550             | 14,650             |
| 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             | 4.3                | 4.3                |
| Peak day treatment (million gallons)               | 9.5             | 12.2               | 12.1               |
| Sewer Overflows per 100 miles of sewer             | 5.5             | 5.0                | 4.4                |

### Performance Measures

| Activity   | Actual<br>FY 10 | Estimated<br>FY 11 | Projected<br>FY 12 |
|--|-----------------|--------------------|--------------------|
| Service orders completed*  | 1,250           | 1,250              | 1,300              |
| TN One Call Requests   | 6,000           | 4,300              | 5,000              |
| TN One Call Requests requiring Collierville Utilities Assistance | 100             | 150                | 150                |
| Number of man hours paid per division (non-exempt):              |                 |                    |                    |
| Water Treatment  | 9,193           | 8,803              | 8,320              |
| Water Distribution   | 22,052          | 21,981             | 20,800             |
| Wastewater Collection  | 21,516          | 21,122             | 20,800             |
| WWTP   | 12,605          | 12,566             | 12,480             |
| Percent of overtime hours paid per division:                     |                 |                    |                    |
| Water Treatment  | 9.5%            | 5.5%               | 5.5%               |
| Water Distribution   | 6.5%            | 5.5%               | 5.5%               |
| Wastewater Collection  | 3.5%            | 1.8%               | 2.0%               |
| WWTP   | 1.0%            | 0.7%               | 1.0%               |
| Cost per 1,000 gallons treated for:                              |                 |                    |                    |
| Water Treatment  | \$0.85          | \$0.87             | \$1.20             |
| Water Distribution   | \$0.96          | \$0.96             | \$1.30             |
| Wastewater Collection  | \$1.04          | \$1.05             | \$1.55             |
| WWTP   | \$1.32          | \$1.40             | \$1.90             |

\*Comcate Workorder System Implemented FY 10

# PUBLIC UTILITIES

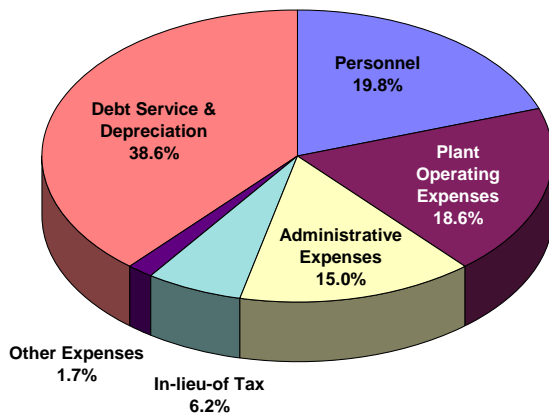
## Budget Summary

|   | Actual               |                      | Budget               | Estimated            | Approved             |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | FY 09                | FY 10                | FY 11                | FY 11                | FY 12                |
| <b>Expenses</b>                                 |                      |                      |                      |                      |                      |
| Personnel                                       | \$ 2,064,106         | \$ 2,170,603         | \$ 2,152,940         | \$ 2,166,078         | \$ 2,214,204         |
| Operating Expense                               | 1,907,709            | 1,752,907            | 2,029,192            | 1,893,648            | 2,102,756            |
| Capital Outlay                                  | 51,826               | 22,998               | 98,228               | 92,364               | 94,000               |
| Administrative Charges                          | 1,574,297            | 1,537,812            | 1,628,261            | 1,590,407            | 1,679,248            |
| Special Appropriations                          | 836,838              | 793,738              | 805,894              | 835,871              | 885,971              |
| Debt Svc & Depreciation                         | 4,554,977            | 4,537,497            | 4,489,871            | 4,481,655            | 4,320,480            |
| <b>Total</b>                                    | <b>\$ 10,989,752</b> | <b>\$ 10,815,554</b> | <b>\$ 11,204,386</b> | <b>\$ 11,060,023</b> | <b>\$ 11,296,660</b> |
| Capital Outlay funded through retained earnings | (51,826)             | (22,998)             | (98,228)             | (92,364)             | (94,000)             |
| <b>Total</b>                                    | <b>\$ 10,937,927</b> | <b>\$ 10,792,556</b> | <b>\$ 11,106,158</b> | <b>\$ 10,967,659</b> | <b>\$ 11,202,660</b> |

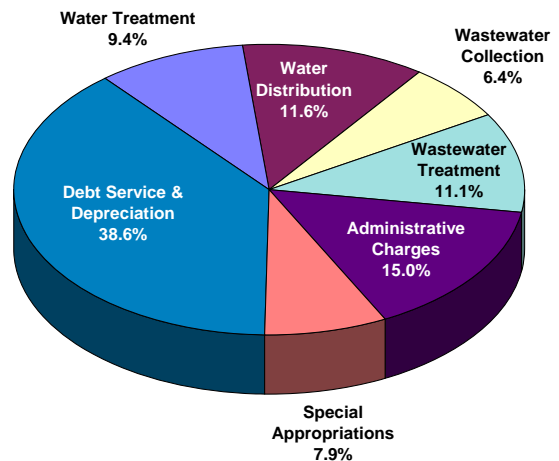
## Staffing Summary

|                            | Actual      |                     | Estimated   |                     | Budget      |                     |
|----------------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|
|                            | FY 10       |                     | FY 11       |                     | FY 12       |                     |
| Salaries                   | 5.0         | \$ 353,586          | 5.0         | \$ 338,056          | 5.0         | \$ 338,056          |
| Wages                      | 30.0        | 1,006,785           | 30.0        | 998,175             | 30.0        | 998,175             |
| Part-time                  | 1.0         | 16,546              | 1.0         | 16,380              | 1.0         | 19,110              |
| Other Compensation         |             | 79,900              |             | 59,700              |             | 63,600              |
| Benefits                   |             | 713,785             |             | 753,767             |             | 772,812             |
| Merit & General Adjustment |             | 0                   |             | 0                   |             | 22,451              |
| Other Personnel            | 0.0         | 0                   |             | 0                   |             | 0                   |
| <b>Total</b>               | <b>36.0</b> | <b>\$ 2,170,603</b> | <b>36.0</b> | <b>\$ 2,166,078</b> | <b>36.0</b> | <b>\$ 2,214,204</b> |

**FY 2012 Adopted Budget by Category**



**FY 2011 Adopted Budget by Division**





**PUBLIC UTILITIES**

**FY 2012 Schedule of Utility Rates in Force**  
**Monthly Rates from July 2011 - December 2011**

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

| <b>Water</b>      |                                |                    |                      | <b>Sewer</b>      |                                |                    |                      |
|-------------------|--------------------------------|--------------------|----------------------|-------------------|--------------------------------|--------------------|----------------------|
| <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> | <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> |
| 3/4"              | \$2.30                         | \$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):

| <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> | <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> |
|-------------------|--------------------------------|--------------------|----------------------|-------------------|--------------------------------|--------------------|----------------------|
| 3/4"              | \$2.30                         | \$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):

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

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

| <b>Meter Size</b> | <b>Customer Service Charge</b> | <b>Base Charge</b> | <b>Volume Charge</b> |
|-------------------|--------------------------------|--------------------|----------------------|
| 3/4"              | \$3.50                         | \$17.25            | \$4.05               |

Unmetered Cotton Creek customers \$57.20

Carrier Special Charge:

Volume Charge (per 1,000 gl): \$1.30

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

**PUBLIC UTILITIES**

**FY 2012 Schedule of Utility Rates in Force**

**Monthly Rates from January 2012- June 2012**

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

| <b>Water</b> |                         |             |               | <b>Sewer</b> |                         |             |               |
|--------------|-------------------------|-------------|---------------|--------------|-------------------------|-------------|---------------|
| Meter Size   | Customer Service Charge | Base Charge | Volume Charge | Meter Size   | Customer Service Charge | Base Charge | Volume Charge |
| 3/4"         | \$2.45                  | \$3.50      | \$1.55        | 3/4"         | \$3.50                  | \$11.50     | \$2.70        |
| 1"           | 2.45                    | 8.75        | 1.55          | 1"           | 3.50                    | 28.75       | 2.70          |
| 2"           | 2.45                    | 28.00       | 1.55          | 2"           | 3.50                    | 92.00       | 2.70          |
| 3"           | 2.45                    | 52.50       | 1.55          | 3"           | 3.50                    | 172.50      | 2.70          |
| 4"           | 2.45                    | 87.50       | 1.55          | 4"           | 3.50                    | 287.50      | 2.70          |
| 6"           | 2.45                    | 175.00      | 1.55          | 6"           | 3.50                    | 575.00      | 2.70          |
| 8"           | 2.45                    | 280.00      | 1.55          | 8"           | 3.50                    | 920.00      | 2.70          |

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"       | \$2.45                  | \$5.25      | \$2.33        | 3/4"       | \$3.50                  | \$17.25     | \$4.05        |
| 1"         | 2.45                    | 13.13       | 2.33          | 1"         | 3.50                    | 43.13       | 4.05          |
| 2"         | 2.45                    | 42.00       | 2.33          | 2"         | 3.50                    | 138.00      | 4.05          |
|            |                         |             |               | 3"         | 3.50                    | 258.75      | 4.05          |
|            |                         |             |               | 4"         | 3.50                    | 431.25      | 4.05          |
|            |                         |             |               | 6"         | 3.50                    | 862.50      | 4.05          |
|            |                         |             |               | 8"         | 3.50                    | 1,380.00    | 4.05          |

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

| Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|
| 2"         | \$2.45                  | \$32.20     | \$1.78        |
| 6"         | 2.45                    | 201.25      | 1.78          |
| 8"         | 2.45                    | 322.00      | 1.78          |
| 10"        | 2.45                    | 462.88      | 1.78          |

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

| Meter Size | Customer Service Charge | Base Charge | Volume Charge |
|------------|-------------------------|-------------|---------------|
| 3/4"       | \$3.50                  | \$17.25     | \$4.20        |

Unmetered Cotton Creek customers \$58.55

Carrier Special Charge:

Volume Charge (per 1,000 gal): \$1.30

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

Conservation Charge  
 Conservation charge (above 20,000 gal.)  
 Inside city (volume charge is per 1,000 gal.): **\$2.03**  
 Outside city (volume charge is per 1,000 gal.): **\$3.05**

Conservation charge (above 35,000 gal.)  
 Inside city (volume charge is per 1,000 gal.): **\$2.32**  
 Outside city (volume charge is per 1,000 gal.): **\$3.48**

Conservation charge (above 50,000 gal.)  
 Inside city (volume charge is per 1,000 gal.): **\$2.54**  
 Outside city (volume charge is per 1,000 gal.): **\$3.81**



## CAPITAL INVESTMENT PROGRAM SUMMARY

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

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

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

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

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

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

- A. Construction projects and capital purchases which cost more than \$25,000 and with a life of more than five years will be included in the CIP. Capital

outlays of \$25,000 or less will be accounted for in the operating budget.

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

•**Funding Sources** identified in the FY 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 balances/retained earnings in the General Fund, Sanitation Fund, and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment.
- Fire Facility fees are fees paid by developers. In FY 2012, this revenue will be used to purchase replacement hydraulic rescue tools and a rescue/pumper.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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- Building Development Privilege Taxes are paid by developers on all buildings within the Town. The proceeds are used for Police CIP projects. For FY 2012 the funds will be used for a radio console system in the Town's emergency dispatch center.
- The Parks Improvement revenue the Board of Mayor and Aldermen has set aside to fund parks projects. For FY 2012, the approved amount is \$750,000. 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, sidewalks, and traffic signals, etc. In FY 2012, this will be used for the installation of a traffic signal at the intersection of Civic Center Drive and Market Blvd.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town's stormwater drainage system. Stormwater fees are not used for the FY 2012 CIP but are projected funding for FY 2013-2016.
- A Tennessee Department of Transportation (TDOT) enhancement grant will provide funding for enhancement of Center Street in the downtown area.

The following detailed description of each FY 2012 capital project/equipment purchase provides information about its funding source and its impact on the operating budget.

## CAPITAL INVESTMENT PROGRAM SUMMARY

| Department/Project                                  | Cost               |
|---|--------------------|
| <b>General Government</b>                           |                    |
| Middle School Renovation                            | \$ 60,000          |
| Townwide Communications                             | 100,000            |
| <b>Development</b>                                  |                    |
| Shelton Road Pedestrian Bridge                      | 35,000             |
| Basin Studies                                       | 50,000             |
| Highway 72 Medians                                  | 80,000             |
| Center Street Improvements, (TDOT enhancement)      | 100,000            |
| Market Street @ Civic Center Drive Signal           | 360,000            |
| Alcorn Village, Phase 2, Drainage Improvements      | 375,000            |
| Cowan Road Reconstruction                           | 448,000            |
| Queen Oaks Detention Basin                          | 620,000            |
| <b>Public Safety</b>                                |                    |
| Radio Console System - Dispatch                     | 300,000            |
| Replacement Reserve Rescue/Pumper                   | 543,000            |
| <b>Parks &amp; Recreation</b>                       |                    |
| Off Leash Area                                      | 20,000             |
| Middle SchoolGymnasium Renovation                   | 65,000             |
| Morton Museum Renovations - Phase III               | 118,000            |
| Park Entrance Improvements                          | 125,000            |
| W.C. Johnson Athletic Lights (multi-purpose fields) | 275,000            |
| <b>Public Services</b>                              |                    |
| Equipment - Asphalt Roller                          | 30,000             |
| Equipment - Small Bucket Truck (Used)               | 35,000             |
| Equipment - Bridge Crane                            | 40,000             |
| Equipment - Bulldozer (Used)                        | 80,000             |
| Equipment - Brush Truck                             | 160,000            |
| <b>Public Utilities</b>                             |                    |
| Lime Feed Equipment @ WTP #1                        | 35,000             |
| Shelton Rd WWTP Odor Control                        | 65,000             |
| Shelton Rd WWTP Sludge Pumps                        | 75,000             |
| Equipment - Vac/Jet Truck                           | 340,000            |
| Water System Improvements                           | 600,000            |
| Belt Filter Press @ NWWWTP                          | 750,000            |
| Sewer System Improvements                           | 750,000            |
| <b>Total FY 2012 CIP</b>                            | <b>\$6,634,000</b> |
| <b>Funding Sources</b>                              |                    |
| General Obligation Bonds                            | \$2,129,400        |
| CDBG Grants   | 175,000            |
| TDOT Enhancement Grant                              | 80,000             |
| Fire Facility Fees                                  | 350,700            |
| Privilege Tax                                       | 255,400            |
| Construction in-lieu-of                             | 30,500             |
| Parks Improvement Funds                             | 503,000            |
| Sanitation Fund                                     | 160,000            |
| General Fund Reserves                               | 335,000            |
| Stormwater Fees                                     | -                  |
| Water & Sewer Fund Reserves                         | 2,615,000          |
| <b>Total Funding Sources</b>                        | <b>\$6,634,000</b> |

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Middle School Renovation** **\$60,000**

The FY 2012 budget is for a professional services agreement for the preparation of construction bid drawings and specifications that will call for the demolition of the brick building currently housing the kitchen and library connected to the historic high school building. The renovation project is tentatively set to begin FY 2013. Other renovation efforts will be concentrated in the areas of updating building systems such as HVAC, electrical, plumbing, roof, restrooms as well as bringing the building into ADA compliance. Renovations to classrooms, offices or other meeting rooms will not take place during this construction phase. The goal with this phase is to make the building comfortable for citizen and organizational uses.

Funding Source General Obligation Bonds

Department

Operating Budget Impact: Upon project completion, there will be costs for monthly gas and electric utilities, weekly custodian cleaning, maintenance of lawn and grounds, preventative building maintenance, and staffing during special events.

### **Town-wide Communications** **\$100,000**

This is the completion of the telecommunications project begun in FY 2009 converting the Town phone system to internet protocol (IP) telephony. In this phase the Public Services Department will be added to the Cisco Call Manager which is housed at the Fire Administration Facility. In addition, fiber connections to Fire Stations # 4 and #5 will be redirected from Town Hall to Fire Administration and new phone systems will be installed. The cost includes the switches and IP phones as well as additional cabling, installation and licensing.

Funding Source General Fund Reserves

Department Information Technology

Operating Budget Impact: The conversion to the new phone system will eliminate all long distance costs for the Fire Stations and Public Services but will result in higher warranty costs on upgraded switches.

### **Shelton Road Pedestrian Bridge** **\$35,000**

Project will consist of constructing a pedestrian bridge over Lateral J just south of the Shelton Road Wastewater Treatment Plant. The pedestrian bridge will be located on the north side of Shelton and parallel to the existing vehicular bridge. Design of the project has been completed. This project would provide safe pedestrian access between approximately 200 homes and the old Wagon Trail to reach W.C. Johnson Park.

Funding Source General Obligation Bonds

Department Development

Operating Budget Impact: \$1,000 per year for routine maintenance.

### **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 Nonconnah 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 Nonconnah 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 General Fund Reserves

Department Development

Operating Budget Impact: None.

### **Highway 72 Medians** **\$80,000**

This project will be an upgrade from TDOT's standard steel cantilever traffic signal poles to decorative green poles at the intersections of Highway 72 and Center Street and Highway 72 and Poplar Avenue.

Funding Source General Obligation Bonds

Department

Operating Budget Impact: Minimal, possible need for repainting in the future.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Center Street Improvements, (TDOT Enhancement) \$100,000**

This project will improve Center Street from South Rowlett Street to South Street. The Town has filed an application for an enhancement grant with TDOT for reconstruction of this section of Center Street located in the Downtown area. The project includes new sidewalks, streetlights, street furniture, on-street parking, landscaping with irrigation, utility replacement/relocation, stormwater drainage improvements, greenway connections, new pavement, and a traffic roundabout at the intersection of South Street and Center Street. The Town will be required to complete some improvements, including utility relocation as a part of the project.

Funding Source General Obligation Bonds/Tennessee Department of Transportation  
Department Development

Operating Budget Impact: Repair and maintenance to pavement, sidewalks, landscaping, stormwater systems, and greenways will cost approximately \$5,000 per year for the first four years after completion of the project and \$25,000 for year five.

### **Market Street @ Civic Center Drive Signal \$360,000**

This project is divided into two distinct phases:

Phase 1: Installation of a traffic signal at the intersection of Civic Center Dr. and Market Blvd.

Phase 2: Construction of a section of road approximately 180 feet long across the Target property to connect the existing road on the Lowe's property with the proposed road across the Lightman property. This will include providing a 12 inch water line to connect the line on the Lowe's property to the proposed line on the Lightman property. Construction of the connector road will be coordinated with the Lightman Project. It may be necessary to fill in a small section of the Target detention pond.

Funding Source General Obligation Bonds/Construction in-lieu-of Fees  
Department Development

Operating Budget Impact: No significant impact.

### **Alcorn Village, Phase 2, Drainage Improvements \$375,000**

Phase 1 of the Alcorn Village drainage project was the construction of a large off-site drainage ditch, and was completed in spring of 2010. Phase 2 will focus on work within Alcorn Village subdivision. The project will consist of extending an 84 inch underground pipe that was installed as part of Phase 1 from the existing terminus to West Street and continuing this as an open swale to the new culvert under Highway 72.

Funding Source General Obligation Bonds/Community Development Block Grant  
Department Development

Operating Budget Impact: No significant operating impact due to short section of pipe required to construct the project.

### **Cowan Road Reconstruction \$448,000**

This project will consist of rebuilding the pavement section for Cowan Road between South Rowlett Street and Winchester Drive and will include 12" soil cement asphalt reclamation, 4" asphalt base and 1.5" surface. Two 12 foot lanes will be constructed along with 6 foot shoulders for a walking trail making the total asphalt width 36 feet. In addition, a new 6' greenbelt trail will be constructed from Byhalia Road to Cowan Road. The trail will be constructed on the north side of the existing two lane section of Winchester Blvd. to complete a greenway link between Carriage Crossing and the Town Square. Plans and specifications for the road and greenway have been completed.

Funding Source General Obligation Bonds/Parks Improvement Funds  
Department Development

Operating Budget Impact: Approximately \$1,500 per year for pavement and greenway maintenance for the first four years, then \$5,500 in year five.

### **Queen Oaks Detention Basin \$620,000**

This project will consist of construction of a detention facility located on the 5.7 acre property that the Town recently acquired. In addition, the project will construct a larger box culvert under White Road along with the outlet for the detention pond.

Project is scheduled as follows:

- May 2011: Purchase property where the detention facility will be located.
- June 2011: Issue a contract to the design firm for design work.



## CAPITAL INVESTMENT PROGRAM SUMMARY

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- September 2011: Finish the design and begin applications for the required permits (ARAP, Storm Water, etc.).
- April 2012: Plans, permits, specifications completed. Project ready for bidding.
- June 2012: Begin construction.
- October 2012: Finish construction.

Funding Source General Obligation Bonds  
Department Development  
Operating Budget Impact: Approximately \$2,000 per year for detention basin, landscaping and greenway maintenance and repair.

### **Radio Console System - Dispatch** **\$300,000**

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. With support ceasing for the current console system, the Town of Collierville must begin researching the acquisition of a new console system. This project's purpose is to hire a communications consultant to evaluate and report back to the Town of Collierville with the best options for our current and future communications needs and the subsequent purchase and installation of such a system.

Funding Source General Obligation Bonds/Police Privilege Tax  
Department Police Department  
Operating Budget Impact: Reduction in maintenance agreement costs with newer system in place.

### **Replacement Reserve Rescue/Pumper** **\$543,000**

This project consists of purchasing a new replacement Rescue-Pumper. The new rescue-pumper will replace an existing front-line rescue-pumper (F-25), which is twelve (12) years old. F-25 will be downgraded and placed in reserve status, replacing (F-05), which is twenty-five (25) years old which then will be surplus.

Funding Source General Obligation Bonds/Fire Facility Fees  
Department Fire Department  
Operating Budget Impact: Reduce costs related to maintenance (parts, labor, and fuel).

### **Off Leash Area** **\$20,000**

This project consists of the installation of fencing and an access gate for residents to run their dogs. The project will be built behind and east of the fuel center. A water hydrant will be installed if funds remain after fencing installation.

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

### **Middle School Gymnasium Renovation** **\$65,000**

This project consists of contracting with a professional services firm to prepare bid specifications for adding air conditioning to the existing building structure. Also during the renovation phase of the project, minor interior demolition will occur in order to create multi-purpose rooms and storage space; no other special modernization of the interior will take place at this time. Other building systems such as heat, electrical, lighting, etc. will be examined and possibly updated for comfortably accommodating patrons.

Funding Source Parks Improvement Funds  
Department Parks and Recreation Department  
Operating Budget Impact: There will be costs for monthly gas and electric utilities, weekly custodian cleaning, maintenance of lawn and grounds, preventative building maintenance, and staffing during special events and clean-up.

### **Morton Museum Renovations - Phase III** **\$118,000**

Phase III (FY 2012) includes installation of fire sprinkler and alarm system, completion of the construction of the proposed conference room/theater, and the completion of upstairs offices and storage areas. This phase will also include telephone, voice/data, and video installations.

Funding Source General Obligation Bonds

## CAPITAL INVESTMENT PROGRAM SUMMARY

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Department Parks and Recreation Department  
Operating Budget Impact: Utility costs, custodian services, grounds maintenance, and staff time for events.

### **Park Entrance Improvements** **\$125,000**

This project will develop and improve the entrances to W.C. Johnson Park West Entrance, W.C. Johnson Softball Complex Entry, Nikki McCray Entry, Suggs Park Entrance, and Estanaula. This will be done with site signage (as at other parks) lighting, fencing, landscaping, and irrigation.

Funding Source Parks Improvement Funds  
Department Parks and Recreation Department  
Operating Budget Impact: Grounds maintenance costs will increase \$2,800 due to additional landscape.

### **W.C. Johnson Athletic Lights (multi-purpose fields)** **\$275,000**

This project is for the replacement of the athletic lighting system at the W.C. Johnson Park Multi-Purpose fields. Two fields, six poles, 64 fixtures and all supplies, materials, and support equipment.

Funding Source Parks Improvement Funds  
Department Parks and Recreation Department  
Operating Budget Impact: Reduction in maintenance operations and utility costs.

### **Equipment - Asphalt Roller** **\$30,000**

Purchase an Asphalt Roller.

Funding Source General Fund  
Department Public Services Department  
Operating Budget Impact: Approximately \$1,000 per year in maintenance.

### **Equipment - Small Bucket Truck** **\$35,000**

Purchase a used bucket truck. This is a truck with an extendable boom and bucket on it with the ability to lift a worker. It is used to work on elevated locations such as street lights, trees, holiday decorations and street signs. The age of the truck and the elevation of the work could cause safety issues.

Funding Source General Fund Reserves  
Department Public Services Department  
Operating Budget Impact: None - replacement for truck #211 in FY 2012.

### **Bridge Crane in Shop** **\$40,000**

Purchase and install an overhead traveling crane in the shop. This crane would pull motors and work on large equipment.

Funding Source General Fund Reserves  
Department Public Services Department  
Operating Budget Impact: Approximately \$250 per year in maintenance.

### **Equipment - Bulldozer** **\$80,000**

This is a tractor driven machine with a broad blunt horizontal blade for moving earth often used in road building and site leveling.

Funding Source General Fund Reserves  
Department Public Services Department  
Operating Budget Impact: Approximately \$2,500 per year in fuel and maintenance costs.

### **Equipment - Brush Truck** **\$160,000**

Truck #483, a 1994 model, will be replaced in FY 2012.

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

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Lime Feed Equipment @ WTP #1**

**\$35,000**

Install two new lime feeders at Water Treatment Plant #1.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: None - replacement equipment.

### **Shelton Rd WWTP Odor Control**

**\$65,000**

This would install odor control equipment on the solids thickener at the Shelton Road WWTP. The thickener is an open tank where solids are thickened and stored before being dewatered and then land filled. Since the tank is open to the air it can occasionally cause odors.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: Approximately \$500 a year in operation and maintenance costs.

### **Sludge Pumps at Shelton Rd WWTP**

**\$75,000**

Install two new sludge pumps in the Solids Handling Building. These pumps are used to pump sludge from the gravity thickener to the belt filter press.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: None, replacement equipment.

### **Equipment - Vac /Jet Truck**

**\$340,000**

Purchase of a vacuum/water jet truck to clean sewers, pump out lift stations and help prevent sewer overflows.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: Approximately \$2,000 per year.

### **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. Scheduled for FY 2012 is the installation of a line on Neely from Main to Mt. Pleasant. Also in FY 2012 the line on South Main Ext. will be replaced with a 8" line and a new line will be installed in Cannon to close a loop.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: None.

### **Belt Filter Press at NWWTP**

**\$750,000**

Install a new belt filter press (BFP) at the Northwest Wastewater Treatment Plant. The BFP will dewater the sludge produced at the Wastewater Plant before it is hauled to a landfill.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: Approximately \$1,000 per year in maintenance costs.

### **Sewer Collection System Improvements**

**\$750,000**

Replace, repair, or clean old or damaged sewer pipes to upgrade the system. This will reduce ground water infiltration and sewer overflows. Install new or larger pipes where flows have or will be increased. In FY 2012, sewers in the Quail Crest and Maynard Way area will be cleaned and CCTVed (SSES). Sewer flows will be metered across Town and the sewer model will updated and a new sewer line camera with a trailer will be purchased.

Funding Source

Water & Sewer Retained Earnings

Department

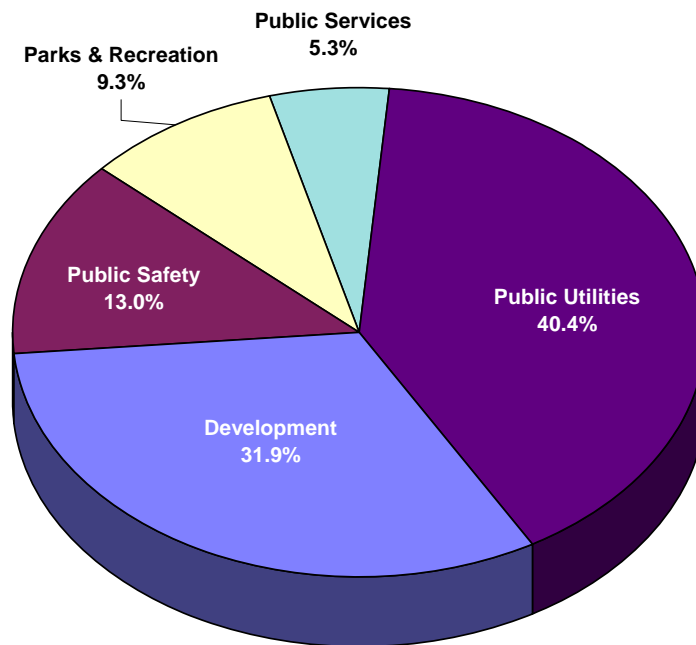
Public Utilities Department

Operating Budget Impact: None.

## CAPITAL INVESTMENT PROGRAM SUMMARY

|                              | APPROVED<br>FY 2012 | PROJECTED<br>FY 2013 | PROJECTED<br>FY 2014 | PROJECTED<br>FY 2015 | PROJECTED<br>FY 2016 |
|------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Expenses</b>              |                     |                      |                      |                      |                      |
| General Government           | \$ 160.0            | \$ 6,090.0           | \$ -                 | \$ -                 | \$ -                 |
| Development                  | 2,068.0             | 1,959.0              | 930.0                | 1,000.0              | 250.0                |
| Public Safety                | 843.0               | 35.0                 | -                    | -                    | -                    |
| Parks & Recreation           | 603.0               | 495.0                | 1,065.0              | 1,630.0              | 630.0                |
| Public Services              | 345.0               | 470.0                | 545.0                | 280.0                | 240.0                |
| Public Utilities             | 2,615.0             | 1,750.0              | 2,139.0              | 2,240.0              | 2,100.0              |
| <b>Total Expenses</b>        | <b>\$ 6,634.0</b>   | <b>\$ 10,799.0</b>   | <b>\$ 4,679.0</b>    | <b>\$ 5,150.0</b>    | <b>\$ 3,220.0</b>    |
| <b>Funding Sources</b>       |                     |                      |                      |                      |                      |
| General Obligation Bonds     | \$ 2,129.4          | \$ 6,514.0           | \$ -                 | \$ -                 | \$ -                 |
| CDBG Grants                  | 175.0               | 195.0                | -                    | -                    | -                    |
| TDOT Enhancement Grant       | 80.0                | 800.0                | -                    | -                    | -                    |
| Fire Facility Fees           | 350.7               | -                    | -                    | -                    | -                    |
| Privilege Tax                | 255.4               | -                    | -                    | -                    | -                    |
| Construction in-lieu-of      | 30.5                | -                    | -                    | -                    | -                    |
| Parks Improvement Funds      | 503.0               | 415.0                | 700.0                | 1,500.0              | 630.0                |
| Sanitation Fund              | 160.0               | 200.0                | 420.0                | 140.0                | 40.0                 |
| General Fund Reserves        | 335.0               | 475.0                | 1,070.0              | 1,070.0              | 250.0                |
| Stormwater Fees              | -                   | 450.0                | 350.0                | 200.0                | 200.0                |
| Water & Sewer Fund Reserves  | 2,615.0             | 1,750.0              | 2,139.0              | 2,240.0              | 2,100.0              |
| <b>Total Funding Sources</b> | <b>\$ 6,634.0</b>   | <b>\$ 10,799.0</b>   | <b>\$ 4,679.0</b>    | <b>\$ 5,150.0</b>    | <b>\$ 3,220.0</b>    |

(All amounts are in 000's dollars.)



**FY 2012 Capital Investments by Function**

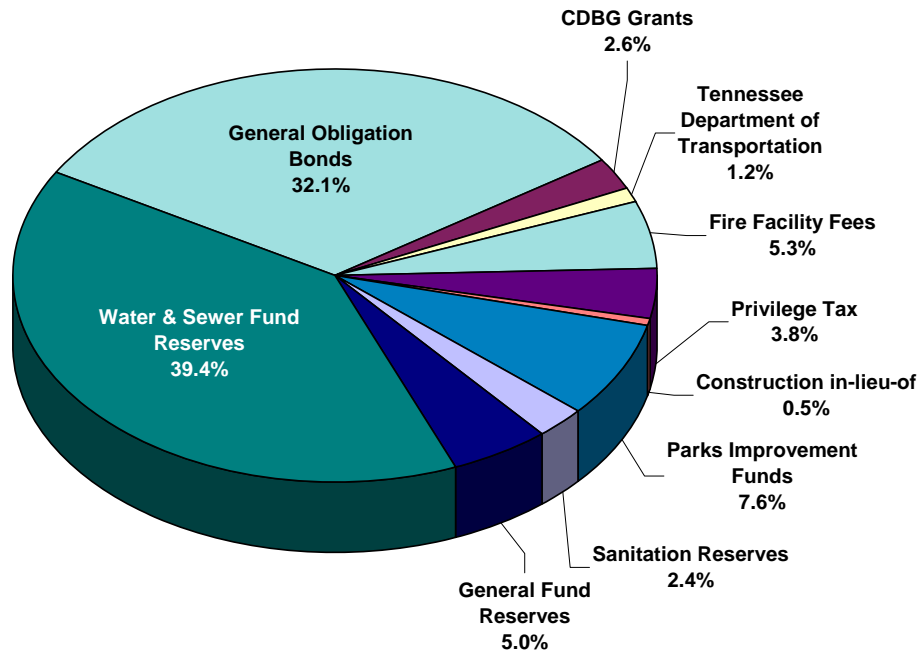
# CAPITAL INVESTMENT PROGRAM SUMMARY

| PROJECT   | FY 2012 | FY 2013    | FY 2014 | FY 2015 | FY 2016 | 5<br>YEAR CIP |
|---|---------|------------|---------|---------|---------|---------------|
| <b>General Government</b>                           |         |            |         |         |         |               |
| Middle School Renovation                            | \$ 60.0 | \$ 6,000.0 |         |         |         | \$ 6,060.0    |
| Townwide Communications                             | 100.0   |            |         |         |         | 100.0         |
| Emergency Generator                                 |         | 90.0       |         |         |         | 90.0          |
| <b>Development</b>                                  |         |            |         |         |         |               |
| Shelton Road Pedestrian Bridge                      | 35.0    |            |         |         |         | 35.0          |
| Basin Studies                                       | 50.0    | 50.0       | \$ 50.0 |         |         | 150.0         |
| Highway 72 Medians                                  | 80.0    |            |         |         |         | 80.0          |
| Center Street Improvements                          | 100.0   | 1,000.0    |         |         |         | 1,100.0       |
| Market Street @ Civic Center Drive Signal           | 360.0   |            |         |         |         | 360.0         |
| Alcorn Village, Phase 2, Drainage Improvements      | 375.0   |            |         |         |         | 375.0         |
| Cowan Road Reconstruction                           | 448.0   |            |         |         |         | 448.0         |
| Queen Oaks Detention Basin                          | 620.0   |            |         |         |         | 620.0         |
| Miscellaneous Sidewalk Projects                     |         | 50.0       | 50.0    | \$ 50.0 | \$ 50.0 | 200.0         |
| Alcorn Village, Phase 3, Drainage Improvements      |         | 112.0      |         |         |         | 112.0         |
| Rerouting of Drainage Lines Fire Station #1         |         | 152.0      |         |         |         | 152.0         |
| Harris Park Street Improvements                     |         | 195.0      |         |         |         | 195.0         |
| Miscellaneous Drainage                              |         | 200.0      | 200.0   | 200.0   | 200.0   | 800.0         |
| Downtown Drainage Improvements                      |         | 200.0      | 200.0   |         |         | 400.0         |
| Shelton Road Greenbelt Crossing                     |         |            | 80.0    |         |         | 80.0          |
| Lateral KA Drainage                                 |         |            | 100.0   | 750.0   |         | 850.0         |
| Sanders Creek Bank Stabilization                    |         |            | 250.0   |         |         | 250.0         |
| <b>Public Safety</b>                                |         |            |         |         |         |               |
| Radio Console System - Dispatch                     | 300.0   |            |         |         |         | 300.0         |
| Replacement Reserve Rescue/Pumper                   | 543.0   |            |         |         |         | 543.0         |
| Additional Outdoor Warning Siren                    |         | 35.0       |         |         |         | 35.0          |
| <b>Parks &amp; Recreation</b>                       |         |            |         |         |         |               |
| Off Leash Area                                      | 20.0    |            |         |         |         | 20.0          |
| Middle School Gymnasium Renovation                  | 65.0    |            |         |         |         | 65.0          |
| Morton Museum Renovations - Phase III               | 118.0   |            |         |         |         | 118.0         |
| Park Entrance Improvements                          | 125.0   |            |         |         |         | 125.0         |
| W.C. Johnson Athletic Lights (Multi-Purpose fields) | 275.0   |            |         |         |         | 275.0         |
| Park Maintenance Complex                            |         | 30.0       | 500.0   |         |         | 530.0         |
| Tom Brooks Park                                     |         | 50.0       |         |         | 250.0   | 300.0         |
| Playground Surfaces Renovations                     |         | 60.0       |         |         | 60.0    | 120.0         |
| Infield Renovation                                  |         | 75.0       |         |         |         | 75.0          |
| Park Maintenance Equipment                          |         | 80.0       | 65.0    | 80.0    |         | 225.0         |
| Greenbelt System                                    |         | 200.0      | 200.0   | 200.0   | 200.0   | 800.0         |
| Medians - Irrigation & Landscaping                  |         |            | 50.0    | 50.0    |         | 100.0         |
| Parking Lot Overlays - H.W. Cox & W.C. Johnson      |         |            | 250.0   |         |         | 250.0         |
| H.W. Cox Baseball Complex Lighting Renovation       |         |            |         | 400.0   |         | 400.0         |
| Progress Road Park Development                      |         |            |         | 900.0   |         | 900.0         |
| W.C. Johnson Pavilion                               |         |            |         |         | 120.0   | 120.0         |
| <b>Public Services</b>                              |         |            |         |         |         |               |
| Equipment - Asphalt Roller                          | 30.0    |            |         |         |         | 30.0          |
| Equipment - Small Bucket Truck (Used)               | 35.0    |            |         |         |         | 35.0          |
| Equipment - Bridge Crane                            | 40.0    |            |         |         |         | 40.0          |
| Equipment - Bulldozer (Used)                        | 80.0    |            |         |         |         | 80.0          |
| Equipment - Brush Truck                             | 160.0   | 170.0      |         |         |         | 330.0         |
| Equipment - Leaf Machine                            |         | 30.0       |         |         | 40.0    | 70.0          |
| Parking Lot Expansion at PS                         |         | 50.0       |         |         |         | 50.0          |
| Security Fence and Gates                            |         | 60.0       |         |         |         | 60.0          |
| Equipment - Street Sweeper                          |         | 160.0      |         |         |         | 160.0         |
| Equipment - Single Axle Dump Truck                  |         |            | 125.0   |         |         | 125.0         |
| Equipment - Rear Loading Garbage Truck              |         |            | 170.0   |         |         | 170.0         |
| Equipment - Automated Garbage Truck                 |         |            | 250.0   |         |         | 250.0         |
| Equipment - Tandem Axle Dump Truck                  |         |            |         | 140.0   |         | 140.0         |
| Equipment - Road Tractor                            |         |            |         | 140.0   |         | 140.0         |
| Fuel Island   |         |            |         |         | 200.0   | 200.0         |

# CAPITAL INVESTMENT PROGRAM SUMMARY

| PROJECT  | FY 2012           | FY 2013            | FY 2014           | FY 2015           | FY 2016           | 5<br>YEAR CIP      |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Public Utilities</b>                        |                   |                    |                   |                   |                   |                    |
| 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              |
| Water System Improvements                      | 600.0             | 600.0              | 600.0             | 600.0             | 600.0             | 3,000.0            |
| Belt Filter Press @ NWWWTP                     | 750.0             |                    |                   |                   |                   | 750.0              |
| Sewer System Improvements                      | 750.0             | 1,000.0            | 1,500.0           | 1,500.0           | 1,500.0           | 6,250.0            |
| Wastewater Screens @ Shelton Road WWTP         |                   | 150.0              |                   |                   |                   | 150.0              |
| Equipment - One Ton Utility Bed Truck w/ Crane |                   |                    | 39.0              |                   |                   | 39.0               |
| Equipment - Tandem Axle Dump Truck             |                   |                    |                   | 140.0             |                   | 140.0              |
| <b>Total CIP</b>                               | <b>\$ 6,634.0</b> | <b>\$ 10,799.0</b> | <b>\$ 4,679.0</b> | <b>\$ 5,150.0</b> | <b>\$ 3,220.0</b> | <b>\$ 30,482.0</b> |
| <b>Funding Sources</b>                         |                   |                    |                   |                   |                   |                    |
| General Obligation Bonds                       | \$ 2,129.4        | \$ 6,514.0         |                   |                   |                   | \$ 8,643.4         |
| CDBG Grants                                    | 175.0             | 195.0              |                   |                   |                   | 370.0              |
| TDOT Enhancement Grant                         | 80.0              | 800.0              |                   |                   |                   | 880.0              |
| Fire Facility Fees                             | 350.7             |                    |                   |                   |                   | 350.7              |
| Privilege Tax                                  | 255.4             |                    |                   |                   |                   | 255.4              |
| Construction in-lieu-of                        | 30.5              |                    |                   |                   |                   | 30.5               |
| Parks Improvement Funds                        | 503.0             | 415.0              | \$ 700.0          | \$ 1,500.0        | \$ 630.0          | 3,748.0            |
| Sanitation Fund                                | 160.0             | 200.0              | 420.0             | 140.0             | 40.0              | 960.0              |
| General Fund Reserves                          | 335.0             | 475.0              | 1,070.0           | 1,070.0           | 250.0             | 3,200.0            |
| Stormwater Fees                                | -                 | 450.0              | 350.0             | 200.0             | 200.0             | 1,200.0            |
| Water & Sewer Fund Reserves                    | 2,615.0           | 1,750.0            | 2,139.0           | 2,240.0           | 2,100.0           | 10,844.0           |
| <b>Total Funding Sources</b>                   | <b>\$ 6,634.0</b> | <b>\$ 10,799.0</b> | <b>\$ 4,679.0</b> | <b>\$ 5,150.0</b> | <b>\$ 3,220.0</b> | <b>\$ 30,482.0</b> |

(All amounts are in 000's dollars.)



**FY 2012 Capital Investment Program Funding Sources**

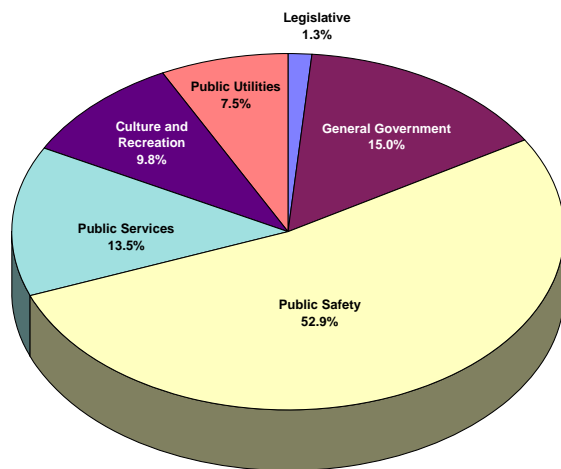


# STAFFING SUMMARY

|   | FY 99      | FY 00      | FY 01      | FY 02      | FY 03      | FY 04      | FY 05      | FY 06      | FY 07      | FY 08      | FY 09      | FY 10      | FY 11<br>Est. | Var       | % Inc/<br>Dec | FY 12<br>Bud | Var       | % Inc/<br>Dec |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|-----------|---------------|--------------|-----------|---------------|
| <b>Full-time Positions</b>                |            |            |            |            |            |            |            |            |            |            |            |            |               |           |               |              |           |               |
| Mayor and Board of Aldermen               | 6          | 6          | 6          | 6          | 7          | 7          | 7          | 7          | 7          | 7          | 7          | 6          | 6             | 0         | -14.3%        | 6            | 0         | 0.0%          |
| Town Administrator's Office               | 6          | 7          | 7          | 6          | 5          | 5          | 5          | 7          | 7          | 6          | 6          | 6          | 6             | 0         | 0.0%          | 6            | 0         | 0.0%          |
| Financial Administration                  | 13         | 19         | 21         | 23         | 21         | 21         | 17         | 17         | 18         | 18         | 19         | 19         | 19            | 0         | 5.6%          | 19           | 0         | 0.0%          |
| Human Resources                           | 3          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4          | 4             | 0         | 0.0%          | 4            | 0         | 0.0%          |
| Information Technology <sup>a</sup>       |            |            |            |            | 3          | 3          | 3          | 4          | 5          | 5          | 5          | 5          | 5             | 0         | 0.0%          | 5            | 0         | 0.0%          |
| General Services <sup>b</sup>             |            |            |            |            |            |            | 9          | 8          | 9          | 11         | 13         | 13         | 13            | 0         | 18.2%         | 13           | 0         | 0.0%          |
| <b>Development</b>                        |            |            |            |            |            |            |            |            |            |            |            |            |               |           |               |              |           |               |
| Administration                            | 2          | 3          | 3          | 2          | 2          | 2          | 2          | 1          | 1          | 2          | 2          | 3          | 2             | -1        | 0.0%          | 2            | 0         | 0.0%          |
| Office of Planning                        | 7          | 11         | 12         | 12         | 9          | 9          | 10         | 11         | 11         | 11         | 9          | 9          | 9             | 0         | -18.2%        | 9            | 0         | 0.0%          |
| Code Enforcement                          | 10         | 14         | 14         | 14         | 17         | 17         | 17         | 18         | 19         | 19         | 18         | 12         | 12            | 0         | -36.8%        | 10           | -2        | -16.7%        |
| Office of Engineer                        | 9          | 9          | 10         | 10         | 11         | 11         | 11         | 12         | 13         | 14         | 14         | 11         | 12            | 1         | -14.3%        | 11           | -1        | -8.3%         |
| <b>Public Safety</b>                      |            |            |            |            |            |            |            |            |            |            |            |            |               |           |               |              |           |               |
| Animal Services                           | 3          | 3          | 4          | 4          | 4          | 4          | 4          | 4          | 6          | 6          | 6          | 6          | 5             | -1        | -16.7%        | 5            | 0         | 0.0%          |
| Municipal Court                           | 6          | 7          | 7          | 8          | 8          | 8          | 8          | 8          | 9          | 9          | 9          | 9          | 9             | 0         | 0.0%          | 9            | 0         | 0.0%          |
| Police Department                         | 85         | 94         | 100        | 107        | 115        | 118        | 119        | 127        | 133        | 140        | 139        | 138        | 137           | -1        | -2.1%         | 137          | 0         | 0.0%          |
| Fire Department                           | 44         | 52         | 53         | 65         | 66         | 66         | 66         | 66         | 67         | 70         | 70         | 68         | 68            | 0         | -2.9%         | 68           | 0         | 0.0%          |
| Emergency Management <sup>c</sup>         | 1          | 1          | 1          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0             | 0         | 0.0%          | 0            | 0         | 0.0%          |
| <b>Public Services</b>                    |            |            |            |            |            |            |            |            |            |            |            |            |               |           |               |              |           |               |
| Administration                            | 2          | 2          | 3          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5             | 0         | 0.0%          | 5            | 0         | 0.0%          |
| Fleet Maintenance                         | 3          | 4          | 5          | 5          | 8          | 8          | 8          | 9          | 9          | 9          | 9          | 9          | 8             | -1        | -11.1%        | 8            | 0         | 0.0%          |
| Streets and Drainage                      | 20         | 20         | 21         | 21         | 22         | 22         | 21         | 23         | 25         | 25         | 25         | 24         | 25            | 1         | 0.0%          | 25           | 0         | 0.0%          |
| Sanitation                                | 23         | 24         | 25         | 33         | 33         | 32         | 32         | 33         | 34         | 36         | 36         | 34         | 32            | -2        | -11.1%        | 27           | -5        | -15.6%        |
| General Government Buildings <sup>d</sup> | 6          | 7          | 8          | 8          | 0          | 0          | 0          | 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         | 44            | -1        | 0.0%          | 44           | 0         | 0.0%          |
| Economic Development <sup>e</sup>         | 1          | 1          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0             | 0         | 0.0%          | 0            | 0         | 0.0%          |
| <b>Public Utilities</b>                   |            |            |            |            |            |            |            |            |            |            |            |            |               |           |               |              |           |               |
| Water Treatment Plant                     | 2          | 3          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5          | 5             | 0         | 0.0%          | 5            | 0         | 0.0%          |
| Water Distribution System                 | 10         | 9          | 11         | 11         | 11         | 11         | 11         | 11         | 12         | 12         | 13         | 13         | 13            | 0         | 8.3%          | 13           | 0         | 0.0%          |
| Wastewater Collection                     | 6          | 7          | 8          | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10         | 10            | 0         | 0.0%          | 10           | 0         | 0.0%          |
| Wastewater Treatment Plant                | 7          | 7          | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 7          | 7          | 7             | 0         | -12.5%        | 7            | 0         | 0.0%          |
| <b>Total</b>                              | <b>304</b> | <b>346</b> | <b>374</b> | <b>407</b> | <b>423</b> | <b>425</b> | <b>423</b> | <b>441</b> | <b>461</b> | <b>476</b> | <b>479</b> | <b>461</b> | <b>456</b>    | <b>-5</b> | <b>-4.2%</b>  | <b>448</b>   | <b>-8</b> | <b>-1.8%</b>  |

**Notes:** A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave).  
<sup>a</sup>The Information Technology department was created in FY 2003.  
<sup>b</sup>The General Services department was created in FY 2005 to combine the functions of purchasing and building maintenance.  
<sup>c</sup>The office of Emergency Management was eliminated in FY 2002 and the function was moved to Administration.  
<sup>d</sup>General Government Buildings function was relocated to Parks and Recreation in FY 2003, then to General Services in FY 2005.  
<sup>e</sup>The economic development function was begun in FY 1998 and eliminated in FY 2001. The Chamber of Commerce now handles this function.

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



## FY 2012 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 since the most affected area of the economic downturn was in development. In FY 2011, five total positions were eliminated. Two positions were reassigned.

For FY 2012, eight full time positions were eliminated and one part-time position was added. Five of the positions were in the Sanitation Department. During FY 2011, the recycling function was outsourced to a private company. The Sanitation Department chose not to fill positions that became vacant during the year, and these positions were eliminated for the FY 2012 budget. The other three positions were in the Development Department. It was decided not to replace two people who retired during FY 2011, and their positions were eliminated for FY 2012. The Building Official position had remained vacant for several months. This position was eliminated, and for FY 2012 the Department will contract for these services.



## STAFFING SUMMARY

| Positions                   | FY 10 Actual |             | FY 11 Estimated |             |              | FY 12 Budget |             |              |
|-----------------------------|--------------|-------------|-----------------|-------------|--------------|--------------|-------------|--------------|
|                             | Full Time    | Part Time   | Full Time       | Part Time   | Inc/ (Dec)   | Full Time    | Part Time   | Inc/ (Dec)   |
| Mayor and Board of Aldermen | 6.0          | 0.0         | 6.0             | 0.0         | 0.0          | 6.0          | 0.0         | 0.0          |
| Town Administrator's Office | 6.0          |             | 6.0             |             | 0.0          | 6.0          |             | 0.0          |
| 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              | 3.0          | 1.0         | 2.0             | 2.0         | 0.0          | 2.0          | 2.0         | 0.0          |
| Office of Planning          | 9.0          |             | 9.0             | 0.0         | 0.0          | 9.0          | 0.0         | 0.0          |
| Code Enforcement            | 12.0         | 0.0         | 12.0            | 0.0         | 0.0          | 10.0         | 0.0         | (2.0)        |
| Office of Engineer          | 11.0         |             | 12.0            |             | 1.0          | 11.0         |             | (1.0)        |
| Public Safety               |              |             |                 |             |              |              |             |              |
| Animal Services             | 6.0          | 2.0         | 5.0             | 2.0         | (1.0)        | 5.0          | 2.0         | 0.0          |
| Municipal Court             | 9.0          | 4.0         | 9.0             | 4.0         | 0.0          | 9.0          | 5.0         | 1.0          |
| Police Department           | 138.0        | 15.0        | 137.0           | 17.0        | 1.0          | 137.0        | 17.0        | 0.0          |
| Fire Department             | 68.0         | 1.0         | 68.0            | 1.0         | 0.0          | 68.0         | 1.0         | 0.0          |
| Public Services             |              |             |                 |             |              |              |             |              |
| Administration              | 5.0          |             | 5.0             |             | 0.0          | 5.0          |             | 0.0          |
| Fleet Maintenance           | 9.0          |             | 8.0             |             | (1.0)        | 8.0          |             | 0.0          |
| Streets and Drainage        | 24.0         |             | 25.0            |             | 1.0          | 25.0         |             | 0.0          |
| Sanitation                  | 34.0         |             | 32.0            |             | (2.0)        | 27.0         |             | (5.0)        |
| Parks and Recreation        | 45.0         | 4.0         | 44.0            | 3.0         | (2.0)        | 44.0         | 3.0         | 0.0          |
| 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          |
| <b>Total</b>                | <b>461.0</b> | <b>29.0</b> | <b>456.0</b>    | <b>31.0</b> | <b>(3.0)</b> | <b>448.0</b> | <b>32.0</b> | <b>(7.0)</b> |

|                            | Actual<br>FY 10 |                      | Estimated<br>FY 11 |                      | Budget<br>FY 12 |                      |
|----------------------------|-----------------|----------------------|--------------------|----------------------|-----------------|----------------------|
| Salaries                   | 81.0            | \$ 4,903,780         | 79.0               | \$ 4,704,531         | 79.0            | \$ 4,826,890         |
| Wages                      | 380.0           | 14,420,774           | 377.0              | 14,239,412           | 369.0           | 14,418,688           |
| Part-time                  | 29.0            | 286,780              | 31.0               | 304,681              | 32.0            | 336,380              |
| Other Compensation         |                 | 632,562              |                    | 645,429              |                 | 651,922              |
| Benefits                   |                 | 10,011,805           |                    | 10,302,938           |                 | 10,622,522           |
| Merit & General Adjustment |                 | 0                    |                    | 0                    |                 | 437,814              |
| Other Personnel            | 32.0            | 87,263               | 25.0               | 137,260              | 28.0            | 169,772              |
| <b>Total</b>               | <b>522.0</b>    | <b>\$ 30,342,965</b> | <b>512.0</b>       | <b>\$ 30,334,251</b> | <b>508.0</b>    | <b>\$ 31,463,989</b> |

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

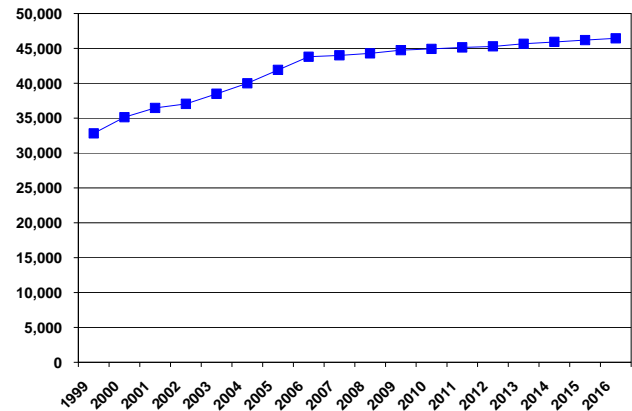
## TOWN OF COLLIERVILLE, TENNESSEE

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 three special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the 2000 Federal Census. The 2010 Federal Census counted a population of 43,965. Growth has slowed during the last year; however, the estimated population at the beginning of the 2012 fiscal year is 45,152. 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 13,879 acres to grow into. Ultimately, Collierville will cover 32,664 acres (approximately 50 square miles). Our Town limits are currently 31.8% residential, 18.8% vacant, 11.8% utility/right of way, 11.2% agricultural, 4.6% commercial and office, 4.3% institutional, 3.2% industrial, and 14.2% 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. Changes to the current charter created staggered terms and changed the time of election from May to November. To make the transition, the mayor and two aldermen elected in 2003

## TOWN OF COLLIERVILLE, TENNESSEE

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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 major north-south connector was completed in the fall of 2010. It is 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. This road is the main route between Collierville and the State of Mississippi.
- Construction of a new two-lane section southward on Wolf River Boulevard from Byhalia Road to the existing four lane section completed 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.

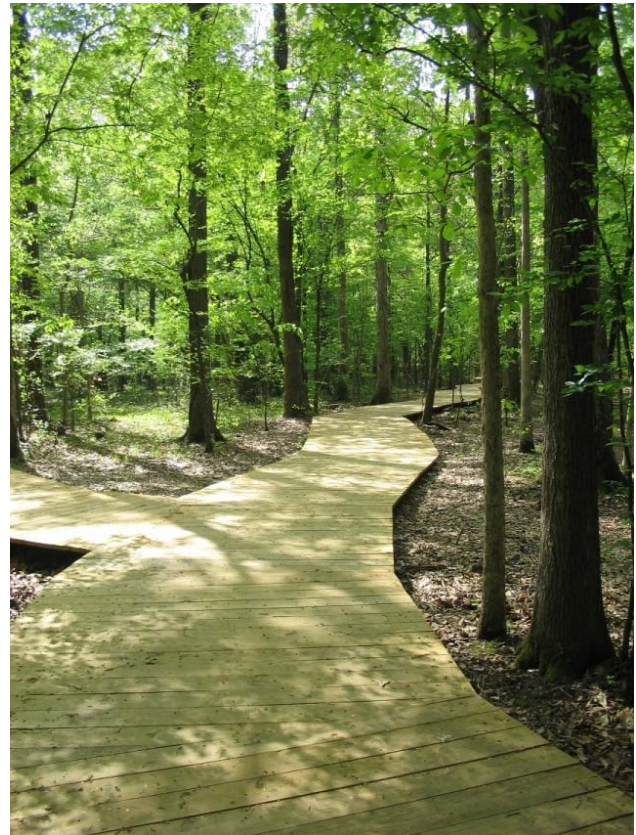
In addition to the Town roadway projects, the County and the State of Tennessee continue to plan, design, and construct transportation improvements in the southeast quadrant of Shelby County. These projects include a controlled access interstate design roadway along the Town's southeastern and eastern 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 a 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 fiscal year on some areas of Queen Oaks ditch. The major construction will be a detention basin to ease flooding in the area.

Construction which began in June, 2009, on a new Town Courthouse, a new Police Patrol Division building, and renovation of the existing Police Headquarters building was completed in December 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. Property values within the Town have remained relatively stable. Collierville experienced residential foreclosures but to a lesser degree than many other communities, and the number of those has declined in recent months.

Local and state sales tax receipts show that same-store sales and consumer spending decreased during 2008 and early 2009, but have begun to increase and are expected

# TOWN OF COLLIERVILLE, TENNESSEE

to increase again 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 01 <sup>1</sup> | FY 02 <sup>2</sup> | FY 03 <sup>1</sup> | FY 04 <sup>1</sup> | FY 05 <sup>3</sup> | FY 06 <sup>1</sup> | FY 07 <sup>1</sup> | FY 08 <sup>5</sup> | FY 09 <sup>1</sup> | FY 10 <sup>1</sup> | FY 11<br>Est. <sup>1</sup> | %<br>Inc/Dec | FY 12<br>Budget <sup>1</sup> | %<br>Inc/Dec |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--------------|------------------------------|--------------|
| <b>Population</b>                     | 36,475             | 37,044             | 38,500             | 40,000             | 41,923             | 43,812             | 44,000             | 44,304             | 44,740             | 44,944             | 45,152                     | 0.9%         | 45,299                       | 0.3%         |
| <b>Single Family Building Permits</b> | 312                | 507                | 608                | 453                | 533                | 451                | 212                | 137                | 50                 | 55                 | 50                         | 0.0%         | 55                           | 10.0%        |
| <b>Miles of Streets</b>               | 189                | 248                | 299                | 311                | 228 <sup>4</sup>   | 238                | 240                | 246                | 261                | 268                | 275                        | 5.4%         | 278                          | 1.1%         |
| <b>Acres of Parkland</b>              | 289.0              | 318.5              | 346.0              | 385.0              | 487.0              | 487.0              | 487.0              | 487.0              | 496.0              | 625.0              | 746.0                      | 50.4%        | 746.0                        | 0.0%         |
| <b>Water Customers</b>                | 11,798             | 12,280             | 12,922             | 13,300             | 14,156             | 14,676             | 15,062             | 15,331             | 15,469             | 15,637             | 15,785                     | 2.0%         | 15,938                       | 1.0%         |
| <b>Sewer Customers</b>                | 11,148             | 11,473             | 12,119             | 12,600             | 13,323             | 13,837             | 14,109             | 14,410             | 14,469             | 14,540             | 14,603                     | 0.9%         | 14,668                       | 0.4%         |
| <b>Sanitation Customers</b>           | 10,032             | 10,414             | 11,487             | 12,044             | 12,603             | 13,063             | 13,519             | 13,674             | 13,770             | 13,908             | 14,018                     | 1.8%         | 14,135                       | 0.8%         |

<sup>1</sup> Population figures are estimated.

<sup>2</sup> Population figures according to the 2002 Special Census.

<sup>3</sup> Population figures according to the 2005 Special Census.

<sup>4</sup> Previous figures include annexation reserve area.

<sup>5</sup> Population figures according to the 2008 Special Census.

**Demographic and Economic Statistics**

**June 30, 2010**

| <u>Fiscal Year</u> | <u>Population</u> | <u>Personal Income<br/>(thousands of dollars)</u> | <u>Per Capita Personal Income<sup>a</sup></u> | <u>School Enrollment</u> | <u>Unemployment Rate<sup>b</sup></u> |
|--------------------|-------------------|---|---|--------------------------|--------------------------------------|
| 2001               | 32,824            | \$ 992,992  | \$ 30,252                                     | 7,194                    | 4.3                                  |
| 2002               | 37,044            | 1,120,655   | 30,252  | 7,252                    | 5.3                                  |
| 2003               | 37,044            | 1,120,655   | 30,252  | 7,414                    | 5.8                                  |
| 2004               | 37,044            | 1,120,655   | 30,252  | 7,590                    | 5.9                                  |
| 2005               | 41,923            | 1,268,255   | 30,252  | 7,600                    | 6.2                                  |
| 2006               | 41,923            | 1,268,255   | 30,252  | 7,887                    | 6.2                                  |
| 2007               | 41,923            | 1,268,255   | 30,252  | 8,322                    | 4.1                                  |
| 2008 <sup>c</sup>  | 44,304            | 1,445,418   | 32,625  | 8,604                    | 6.5                                  |
| 2009 <sup>c</sup>  | 44,304            | 1,445,418   | 32,625  | 8,535                    | 7.7                                  |
| 2010 <sup>c</sup>  | 44,304            | 1,445,418   | 32,625  | 8,562                    | 7.0                                  |

<sup>a</sup>Information is available through the 2000 Federal Census. Mid-decade information is unavailable for the Town.

<sup>b</sup>Information about unemployment is provided by the Tennessee Department of Labor and Workforce Development.

<sup>c</sup>Population according to the special census conducted by the Town of Collierville in 2008. Per capita income is provided by the Collierville Chamber of Commerce.

**Principal Employers,  
Current year and Nine Years Ago**

| <u>Employer</u>               | <u>2010</u>      |             |  | <u>2001</u>      |             |  |
|-------------------------------|------------------|-------------|--|------------------|-------------|--|
|                               | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total County Employment<sup>1</sup></u> | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total County Employment<sup>1</sup></u> |
| FedEx World Technology Center | 3,000            | 1           | 0.65%  | 3,020            | 1           | 0.68%  |
| Carrier Corporation           | 1,700            | 2           | 0.37   | 1,905            | 2           | 0.43   |
| Shelby County Schools         | 585              | 3           | 0.13   | 591              | 5           | 0.13   |
| Town of Collierville          | 461              | 4           | 0.10   | 323              | 6           | 0.07   |
| Wal-Mart                      | 450              | 5           | 0.10   | 633              | 4           | 0.14   |
| Baptist Memorial Hospital     | 417              | 6           | 0.09   | -                | -           | -  |
| 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>7,760</u>     |             | 1.70%  | <u>8,117</u>     |             | 1.82%  |

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

<sup>1</sup>Percentage of total Shelby County employment.

**Miscellaneous Data**

| Year    | General Fund  |              |          | Estimated Population | Full Time Employees* | Emp. Per 1000 Pop. |
|---------|---------------|--------------|----------|----------------------|----------------------|--------------------|
|         | Oper. Revenue | Expenditures | Tax Rate |                      |                      |                    |
| 1980    | \$ 1,234,880  | \$ 1,226,001 | \$ 1.70  | 7,839                | 87                   | 11.10              |
| 1985    | 2,634,617     | 2,634,617    | 2.08     | 9,480                | 113                  | 11.92              |
| 1990    | 6,597,129     | 5,560,968    | 2.27     | 16,300               | 173                  | 10.61              |
| 1991    | 6,480,179     | 6,114,639    | 2.27     | 14,427               | 176                  | 12.20              |
| 1992    | 7,399,369     | 7,258,134    | 1.59     | 18,450               | 177                  | 9.59               |
| 1993    | 7,357,732     | 7,056,818    | 1.59     | 18,150               | 189                  | 10.41              |
| 1994    | 9,461,726     | 9,370,373    | 1.59     | 18,350               | 197                  | 10.74              |
| 1995    | 9,915,510     | 10,575,651   | 1.59     | 18,350               | 226                  | 12.32              |
| 1996    | 12,172,420    | 12,689,203   | 1.59     | 24,210               | 228                  | 9.42               |
| 1997    | 13,578,805    | 12,658,018   | 1.59     | 24,210               | 229                  | 9.46               |
| 1998    | 16,404,840    | 13,982,972   | 1.89     | 29,295               | 278                  | 9.49               |
| 1999    | 18,719,681    | 15,592,072   | 1.47     | 31,253               | 297                  | 9.50               |
| 2000    | 20,421,748    | 17,234,465   | 1.47     | 32,824               | 339                  | 10.33              |
| 2001    | 21,429,457    | 19,982,011   | 1.47     | 35,448               | 367                  | 10.35              |
| 2002    | 24,515,723    | 22,036,244   | 1.45     | 37,044               | 400                  | 10.80              |
| 2003    | 25,303,574    | 23,991,956   | 1.45     | 38,500               | 416                  | 10.81              |
| 2004    | 27,424,012    | 26,479,602   | 1.45     | 40,000               | 418                  | 10.45              |
| 2005    | 30,341,813    | 26,228,575   | 1.45     | 41,923               | 415                  | 9.90               |
| 2006    | 33,945,343    | 28,899,877   | 1.28     | 43,812               | 434                  | 9.91               |
| 2007    | 36,920,275    | 32,153,983   | 1.28     | 44,000               | 454                  | 10.32              |
| 2008    | 37,623,786    | 34,126,389   | 1.28     | 44,304               | 469                  | 10.59              |
| 2009    | 36,454,673    | 36,165,469   | 1.28     | 44,740               | 472                  | 10.55              |
| 2010    | 35,741,646    | 35,500,224   | 1.18     | 44,944               | 454                  | 10.10              |
| 2011**  | 36,106,030    | 36,022,778   | 1.18     | 45,152               | 449                  | 9.94               |
| 2012*** | 40,333,709    | 38,211,115   | 1.43     | 45,299               | 441                  | 9.74               |

\*Employees who work 2,080 hours per year, excluding elected officials.

\*\*Estimated

\*\*\*Projected

Note: For this chart employee counts are for full-time staff only minus elected officials. For current full time equivalents in each department, please see the organizational chart on the second page of this document or the charts for each department.

**Operating Indicators by Function/Program,  
Last Ten Fiscal Years**

| <i>Function/Program</i>                                  | <b>Fiscal Year</b> |             |             |             |             |             |             |             |             |             |
|--|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|  | <b>2001</b>        | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> | <b>2006</b> | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> |
| Development  |                    |             |             |             |             |             |             |             |             |             |
| Permits issued   | 3,156              | 4,308       | 4,874       | 4,636       | 3,830       | 5,047       | 3,648       | 3,242       | 2,434       | 2,438       |
| Inspections conducted                                    | 22,616             | 18,806      | 19,427      | 21,319      | 24,063      | 20,161      | 15,932      | 14,917      | 13,523      | 6,470       |
| Police <sup>a</sup>                                      |                    |             |             |             |             |             |             |             |             |             |
| Physical arrests   | 3,550              | 3,826       | 2,489       | 2,100       | 1,633       | 1,777       | 1,573       | 1,781       | 2,764       | N/A         |
| Traffic citations  | 17,307             | 17,879      | 16,565      | 9,158       | 8,499       | 11,444      | 9,805       | 9,166       | 10,901      | N/A         |
| DUI arrests  | 311                | 350         | 255         | 240         | 140         | 120         | 135         | 103         | 169         | N/A         |
| Fire   |                    |             |             |             |             |             |             |             |             |             |
| Emergency responses                                      | 1,789              | 1,883       | 2,056       | 2,124       | 2,175       | 2,485       | 2,551       | 2,624       | 2,446       | 2,633       |
| Fires extinguished                                       | 131                | 144         | 126         | 113         | 110         | 138         | 159         | 116         | 105         | 96          |
| Inspections  | 1,904              | 1,691       | 1,986       | 2,201       | 2,518       | 1,803       | 2,948       | 2,300       | 1,609       | 1,740       |
| Sanitation   |                    |             |             |             |             |             |             |             |             |             |
| Refuse collected (tons) <sup>b</sup>                     | 11,883             | 12,833      | 13,087      | 14,094      | 14,575      | 14,893      | 15,000      | 15,091      | 14,838      | 14,295      |
| Recyclables collected (tons)                             | 1,119              | 1,153       | 1,200       | 1,784       | 1,813       | 1,819       | 1,810       | 1,776       | 1,867       | 1,809       |
| Other public works                                       |                    |             |             |             |             |             |             |             |             |             |
| Street resurfacing (miles)                               | 8                  | 16          | 20          | 24          | 23          | 17          | 19          | 11          | 13          | 20          |
| Sidewalk replacement (linear feet)                       | 500                | 500         | 100         | 100         | 100         | 250         | 420         | 150         | 100         | 132         |
| Pavement repairs <sup>d</sup>                            | 475                | 520         | 525         | 530         | 350         | 500         | 500         | 1,044       | 1,057       | 1,909       |
| Parks and Recreation                                     |                    |             |             |             |             |             |             |             |             |             |
| Adult/youth sports participants                          | 5,425              | 5,695       | 5,980       | 5,306       | 5,420       | 5,737       | 5,844       | 6,019       | 6,250       | 6,452       |
| Community center admissions <sup>c</sup>                 | 54,800             | 78,079      | 46,483      | 46,767      | 135,924     | 143,424     | 143,901     | 145,340     | 135,166     | 136,500     |
| Harrell Theatre attendance                               | 44,500             | 46,000      | 48,300      | 36,225      | 38,036      | 39,938      | 41,023      | 41,733      | 39,646      | 36,500      |
| Library  |                    |             |             |             |             |             |             |             |             |             |
| Volumes in collection                                    | 62,420             | 66,992      | 72,530      | 74,720      | 80,809      | 85,209      | 88,733      | 93,796      | 101,694     | 106,049     |
| Total volumes circulated                                 | 201,818            | 243,943     | 256,207     | 267,225     | 246,339     | 266,049     | 324,185     | 351,133     | 349,731     | 344,280     |
| Water  |                    |             |             |             |             |             |             |             |             |             |
| New connections  | 462                | 624         | 642         | 508         | 724         | 520         | 386         | 312         | 169         | 139         |
| Water main breaks  | 41                 | 29          | 18          | 26          | 15          | 8           | 9           | 33          | 6           | 21          |
| Average daily consumption<br>(thousands of gallons)      | 5,146              | 4,969       | 5,038       | 5,522       | 6,182       | 6,883       | 7,342       | 6,996       | 6,222       | 5,950       |
| Peak day consumption<br>(thousands of gallons)           | 12,736             | 10,291      | 9,802       | 9,762       | 12,739      | 14,999      | 16,142      | 16,791      | 13,484      | 12,710      |
| Wastewater   |                    |             |             |             |             |             |             |             |             |             |
| Average daily sewage treatment<br>(thousands of gallons) | 3,983              | 4,160       | 4,499       | 4,347       | 4,753       | 4,910       | 4,471       | 4,241       | 4,290       | 4,318       |

**Sources:** Various town departments.

**Notes:**

<sup>a</sup>The Police Department measures are by calendar year.

<sup>b</sup>Household garbage only. Junk and yard waste is not included.

<sup>c</sup>Community Center admissions decreased during expansion construction in FY 2003.

<sup>d</sup>Pavement repairs consists of 802 potholes and 242 major pavement repairs in FY 2008.

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

| <i>Function/Program</i>                   | <b>Fiscal Year</b> |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | <b><u>2001</u></b> | <b><u>2002</u></b> | <b><u>2003</u></b> | <b><u>2004</u></b> | <b><u>2005</u></b> | <b><u>2006</u></b> | <b><u>2007</u></b> | <b><u>2008</u></b> | <b><u>2009</u></b> | <b><u>2010</u></b> |
| Police                                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Stations                                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  |
| Satellite offices                         | 0                  | 1                  | 1                  | 1                  | 1                  | 0                  | 1                  | 0                  | 0                  | 0                  |
| Patrol units                              | 41                 | 52                 | 52                 | 59                 | 59                 | 66                 | 72                 | 76                 | 80                 | 75                 |
| Fire stations                             | 4                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  | 5                  |
| Sanitation                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Refuse collection trucks                  | 15                 | 19                 | 20                 | 21                 | 21                 | 22                 | 22                 | 22                 | 22                 | 22                 |
| Recycle trucks                            | 3                  | 4                  | 4                  | 4                  | 4                  | 4                  | 5                  | 5                  | 5                  | 5                  |
| Other public works                        |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Streets (miles)                           | 189                | 248                | 299                | 311                | 228                | 248                | 260                | 264                | 261                | 268                |
| Streetlights                              | 3,985              | 4,923              | 5,088              | 5,290              | 5,489              | 5,775              | 5,920              | 6,200              | 6,291              | 6,515              |
| Traffic Signals                           | NA                 | NA                 | 24                 | 28                 | 32                 | 32                 | 33                 | 34                 | 34                 | 35                 |
| Parks and Recreation                      |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Parks                                     | 11                 | 12                 | 12                 | 12                 | 15                 | 15                 | 15                 | 15                 | 15                 | 18                 |
| Acreage                                   | 289                | 346                | 346                | 385                | 487                | 487                | 487                | 487                | 496                | 625                |
| Playgrounds                               | 11                 | 11                 | 12                 | 12                 | 12                 | 12                 | 12                 | 12                 | 13                 | 13                 |
| Baseball/softball diamonds                | 11                 | 11                 | 15                 | 15                 | 15                 | 15                 | 15                 | 15                 | 15                 | 15                 |
| Soccer/football fields                    | 11                 | 11                 | 11                 | 11                 | 11                 | 11                 | 12                 | 12                 | 11                 | 11                 |
| Community centers                         | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  | 1                  |
| Water                                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Water mains (miles)                       | 210                | 213                | 213                | 220                | 225                | 228                | 230                | 232                | 232                | 240                |
| Fire hydrants                             | NA                 | NA                 | NA                 | NA                 | NA                 | 2,832              | 2,860              | 3,010              | 3,010              | 3,010              |
| Water treatment plants                    | 5                  | 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)                       | 195                | 198                | 198                | 204                | 213                | 216                | 218                | 220                | 220                | 228                |
| 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              | 9,500              | 9,500              | 9,500              |

**Sources:** Various town departments.



**Statistical Data Comparison - Comparable Tennessee Cities**

| City                   | FY 2011 |          |                  |           | FY 2010 |          |                  |           |
|------------------------|---------|----------|------------------|-----------|---------|----------|------------------|-----------|
|                        | Pop.    | Tax Rate | Operating Budget | # of Emp. | Pop.    | Tax Rate | Operating Budget | # of Emp. |
| Bartlett               | 54,613  | 1.49     | 55,350,355       | 468       | 49,000  | 1.49     | 54,575,685       | 468       |
| Brentwood <sup>1</sup> | 35,262  | 0.49     | 53,337,385       | 244       | 36,300  | 0.49     | 55,532,510       | 245       |
| Cleveland              | 40,261  | 1.49     | 212,000,000      | 1,167     | 37,429  | 1.49     | 186,000,000      | 1,079     |
| Collierville           | 45,152  | 1.18     | 57,822,680       | 456       | 44,304  | 1.28     | 56,894,573       | 461       |
| Cookeville             | 26,656  | 0.87     | 124,518,631      | 392       | 26,656  | 0.87     | 124,518,631      | 390       |
| East Ridge             | 20,979  | 1.42     | 15,365,039       | 130       | 20,600  | 1.12     | 16,812,826       | 130       |
| Franklin <sup>2</sup>  | 62,487  | 0.43     | 78,749,441       | 685       | 58,200  | 0.43     | 78,431,137       | 685       |
| Germantown             | 41,011  | 1.43     | 94,048,615       | 368       | 41,011  | 1.43     | 71,015,009       | 406       |
| Hendersonville         | 51,372  | 0.65     | 34,735,674       | 312       | 42,556  | 0.65     | 33,050,201       | 309       |
| Maryville <sup>3</sup> | 27,674  | 2.17     | 112,964,452      | 308       | 27,360  | 2.30     | 131,715,365      | 336       |

| City                   | FY 2009 |          |                  |           | FY 2008 |          |                  |           |
|------------------------|---------|----------|------------------|-----------|---------|----------|------------------|-----------|
|                        | Pop.    | Tax Rate | Operating Budget | # of Emp. | Pop.    | Tax Rate | Operating Budget | # of Emp. |
| Bartlett               | 49,765  | 1.54     | 54,061,692       | 474       | 46,954  | 1.54     | 58,282,616       | 455       |
| Brentwood <sup>1</sup> | 36,300  | 0.49     | 55,187,978       | 243       | 35,262  | 0.49     | 53,165,450       | 242       |
| Cleveland              | 38,500  | 1.65     | 216,592,888      | 1,189     | 38,500  | 1.65     | 190,000,000      | 1,100     |
| Collierville           | 44,304  | 1.28     | 57,317,146       | 479       | 44,304  | 1.28     | 52,440,527       | 476       |
| Cookeville             | 26,656  | 0.87     | 122,204,063      | 390       | 26,656  | 0.79     | 107,177,765      | 392       |
| East Ridge             | 20,600  | 1.29     | 14,471,795       | 150       | 20,600  | 1.07     | 13,585,315       | 145       |
| Franklin <sup>2</sup>  | 57,800  | 0.43     | 83,742,385       | 673       | 56,219  | 0.43     | 90,982,797       | 672       |
| Germantown             | 40,977  | 1.54     | 55,704,725       | 421       | 40,977  | 1.54     | 50,914,652       | 425       |
| Hendersonville         | 42,556  | 0.63     | 34,394,302       | 415       | 42,556  | 0.63     | 34,043,000       | 296       |
| Maryville <sup>3</sup> | 27,821  | 2.30     | 132,986,523      | 336       | 27,821  | 2.05     | 118,552,391      | 336       |

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

<sup>2</sup>Local option sales tax = 44% of revenue or twice the amount of property taxes. Operating budget excludes Capital Projects and Water & Sewer.

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

**Tennessee Cities Water, Sewer, Sanitation Rates**

| City           | Population | Water Minimum |       |           | Sewer Minimum |           |           | Garbage    |  |
|----------------|------------|---------------|-------|-----------|---------------|-----------|-----------|------------|--|
|                |            | Gallons       | Meter | Rate      | Gallons       | Rate      | P/U / Wk. | Cost/month |  |
| Bartlett       | 54,613     | 2,000         | 3/4"  | 4.00 Min  | 2,000         | 4.27 Min  | 1         | 22.00      |  |
| Brentwood      | 35,262     | 2,000         | 5/8"  | 11.62 Min | 2,000         | 14.53 Min | n/a       | n/a        |  |
| Cleveland      | 40,261     | 1,400         | 5/8"  | 8.73 Min  | 1,400         | 10.05 Min | 1         | 6.95       |  |
| Collierville   | 45,152     | 1,000         | 3/4"  | 7.20 Min  | 1,000         | 17.30 Min | 1         | 19.00      |  |
| Cookeville     | 26,656     | 2,000         | 5/8"  | 3.69 Min  | 1,000         | 5.50 Min  | 1         | 0.00       |  |
| East Ridge     | 20,979     | n/a           |       |           | n/a           |           | 2         | 10.00      |  |
| Franklin       | 62,487     | 1,000         | 1/2"  | 7.22 Min  | 1,000         | 10.05 Min | 1         | 15.00      |  |
| Germantown     | 41,011     | 5,000         | 3/4"  | 6.75 Min  | 2,000         | 3.90 Min  | 1         | 24.50      |  |
| Hendersonville | 51,372     | n/a           |       |           | n/a           |           | 2         | 19.40      |  |
| Maryville      | 27,674     | 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         |
|---------------------|--------------|------------|--------------------|---------------|----------------------|---------------|----------------------|-----------------------|-----------|---------------|
| 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    |
| 2010                | 17,387,901   | 413,562    | 8,085,485          | 717,806       | 1,330,509            | 765,022       | 5,040                | 66,300                | 3,454     | 28,775,079    |
| Change<br>2001-2010 | 86.9%        | 1.1%       | 92.1%              | 51.2%         | 70.2%                | 42.9%         | -97.8%               | -6.5%                 | -43.2%    | 79.7%         |

**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 |
|-------------|---------------|----------------------|---------------------|---------------------|-------------------|-------------------|------------------------------|-----------------------|--------------------------------|--|
| 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   |
| 2010        | 11,523        | 1,030,379            | 320,676             | 44,203              | 6,172             | 62,744            | 1,475,697                    | 1.18                  | 5,342,040                      | 27.624   |

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<br>Year<br>Ended<br>June 30, | Taxes Levied<br>for the<br>Fiscal Year <sup>a</sup> | Adjustments<br>to Initial<br>Levy <sup>b</sup> | Final<br>Adjusted<br>Levy | Collected within the<br>Fiscal Year of the Levy |                       | Collections<br>in Subsequent<br>Years | Total Collections to Date |                                    |
|-------------------------------------|---|--|---------------------------|---|-----------------------|---------------------------------------|---------------------------|------------------------------------|
|                                     |   |  |                           | Amount  | Percentage<br>of Levy |                                       | Amount                    | Percentage<br>of Levy <sup>d</sup> |
| 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                 | 437,322                               | 12,464,842                | 99.53                              |
| 2005                                | 13,121,230  | -  | -                         | 12,889,426                                      | 98.23                 | 359,583                               | 13,249,009                | 100.97                             |
| 2006                                | 14,394,186  | -  | -                         | 13,888,702                                      | 96.49                 | 384,594                               | 14,273,296                | 99.16                              |
| 2007                                | 15,736,050  | -  | -                         | 15,310,271                                      | 97.29                 | 324,365                               | 15,634,636                | 99.36                              |
| 2008                                | 16,268,491  | -  | -                         | 15,971,929                                      | 98.18                 | 387,937                               | 16,359,866                | 100.56                             |
| 2009 <sup>c</sup>                   | 16,901,393  | 180,363  | 17,081,756                | 16,637,729                                      | 97.40                 | 322,180                               | 16,959,909                | 99.29                              |
| 2010                                | 17,413,217  | (41,154)                                       | 17,372,063                | 16,970,364                                      | 97.69                 | -                                     | 16,970,364                | 97.69                              |

Source: Shelby County Assessor's Office

<sup>a</sup>Initial certified levy before Board of Appeals adjustments and other change orders.

<sup>b</sup>Adjustments include change orders and new bills.

<sup>c</sup>Starting in Fiscal Year 2009 columns for levy adjustments and final levy were added.

<sup>d</sup>In years before 2009 adjustments were not shown. This causes percentage in some years to be over 100.

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

| Taxpayer                    | 2010                         |      |   | 2001                         |      |   |
|-----------------------------|------------------------------|------|---|------------------------------|------|---|
|                             | Taxable<br>Assessed<br>Value | Rank | Percentage<br>of Total Town<br>Taxable<br>Assessed<br>Value | Taxable<br>Assessed<br>Value | Rank | Percentage<br>of Total Town<br>Taxable<br>Assessed<br>Value |
| Carriage Avenue LLC         | \$ 29,746,240                | 1    | 2.02%   | \$ -                         | -    | - %   |
| Carrier Corporation         | 18,310,890                   | 2    | 1.24  | 17,832,030                   | 1    | 2.86  |
| AT&T Mobility, LLC          | 14,938,662                   | 3    | 1.01  | -                            | -    | -   |
| Legacy Farm, LLC            | 11,688,520                   | 4    | 0.79  | -                            | -    | -   |
| G & I IV Madison Apartments | 9,881,880                    | 5    | 0.67  | -                            | -    | -   |
| Wilson Shelby Drive LLC     | 9,691,640                    | 6    | 0.66  | -                            | -    | -   |
| Dogwood Creek Apartments    | 8,324,160                    | 7    | 0.56  | -                            | -    | -   |
| Delta Beverage Group, Inc.  | 7,888,970                    | 8    | 0.53  | 4,910,270                    | 7    | 0.79  |
| Bailey Creek Apartments     | 7,205,160                    | 9    | 0.49  | -                            | -    | -   |
| Cole MT Collierville TN     | 7,010,040                    | 10   | 0.48  | -                            | -    | -   |
| Federal Station Apartments  | -                            | -    | -   | 6,898,170                    | 2    | 1.11  |
| Wingo Properties            | -                            | -    | -   | 6,658,205                    | 3    | 1.07  |
| Schilling Farms/Southeast   | -                            | -    | -   | 5,705,695                    | 4    | 0.92  |
| United Dominion Realty      | -                            | -    | -   | 5,390,840                    | 5    | 0.86  |
| Constar/Sewell Plastics     | -                            | -    | -   | 5,014,350                    | 6    | 0.80  |
| The Orchards                | -                            | -    | -   | 4,576,950                    | 8    | 0.73  |
| Bell South Communications   | -                            | -    | -   | 4,563,789                    | 9    | 0.73  |
| Wal-Mart                    | -                            | -    | -   | 4,521,110                    | 10   | 0.73  |
| Total                       | <u>\$ 124,686,162</u>        |      | <u>8.45%</u>  | <u>\$ 66,071,409</u>         |      | <u>10.60%</u>   |

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 <sup>a</sup> |      |
|-------------|-------------------|-------------------|-------------------|-------------------------------|------|
|             | Basic Rate        | Parks Improvement |                   | Shelby County                 |      |
| 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              |                               | 4.06 |
| 2010        | 1.08              | 0.10              | 1.18              |                               | 4.06 |

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

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

## DEBT SUMMARY

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

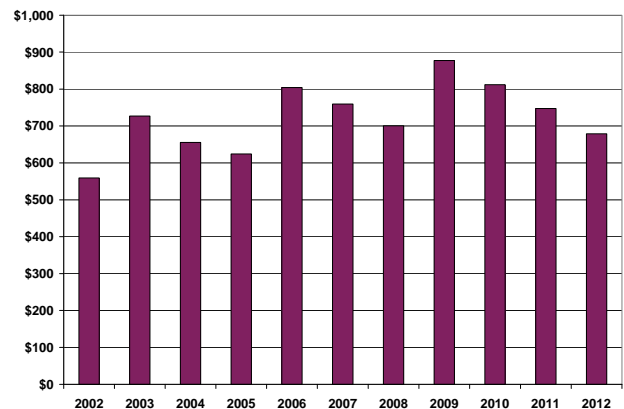
In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also 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 expanded the Police Headquarters building, and constructed a new Courthouse and Police Patrol Building. General Obligation refunding bonds were issued in September 2010 which will save the Town \$466,363 over the next seven years. An additional refunding issue is planned for FY 2012 with a net present value savings of \$416,877.

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, 2011, the Town is projected to have \$33,606,702 of general obligation bonds 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 1.7% for FY 2012. The net per-capita debt to per-capita assessed value is 2.1%, and the debt service to General Fund operating expense is 10.13%. 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 2.47% for FY 2010, estimated to be 2.30% for FY 2011, and projected to be 2.11% for FY 2012. The percentage of General Fund revenues applied to debt service for FY 2011 is estimated at 9.5%. The percentage for FY 2012 is projected to be 9.6%. The net bonded debt per capita was \$811.77 in FY 2010, is estimated to be \$747.17 in FY 2011, and projected to be \$678.65 in FY 2012. 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. For the FY 2011 issue, Moody's reaffirmed the Aaa rating. This rating applies to all 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, 2011, the Town is projected to have \$31,950,298 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 2012.

## DEBT SUMMARY

### General Obligation Debt Outstanding 6/30/11

|                      |                      |
|----------------------|----------------------|
| 2003 G. O.           | \$ 5,275,000         |
| 2004 TMBF Loan       | 1,372,000            |
| 2005 G. O.           | 6,525,000            |
| 2005 G. O. Refunding | 3,160,000            |
| 2008 G. O.           | 12,120,000           |
| 2010 G. O. Refunding | 5,154,702            |
| <b>Total</b>         | <b>\$ 33,606,702</b> |

### Water & Sewer Debt Outstanding 6/30/11

|                                    |                      |
|------------------------------------|----------------------|
| 2002 W & S Revenue & Tax Refunding | \$ 8,085,000         |
| 2005 W & S Revenue & Tax Refunding | 2,540,000            |
| 2006 W & S Revenue & Tax           | 21,305,000           |
| 2010 G. O. Refunding               | 20,298               |
| <b>Total</b>                       | <b>\$ 31,950,298</b> |

### Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(dollars in thousands except per capita)

| Fiscal<br>Year | General Bonded Debt Outstanding |                   |                |                  |                               | Percentage of<br>Actual Taxable<br>Value of<br>Property | Per<br>Capita <sup>a</sup> |                  |
|----------------|---------------------------------|-------------------|----------------|------------------|-------------------------------|---|----------------------------|------------------|
|                | General<br>Obligation<br>Bonds  | Capital<br>Outlay | Notes<br>Notes | Notes<br>Payable | Bond<br>Anticipation<br>Notes |   |                            | Total            |
| 2001           | \$ 19,770                       | \$ 100            | \$ -           | \$ -             | \$ -                          | \$ 19,870   | 0.86%                      | \$545            |
| 2002           | 18,459                          | 2,250             | -              | -                | -                             | 20,709  | 0.73                       | 559 <sup>b</sup> |
| 2003           | 25,917                          | 2,075             | -              | -                | -                             | 27,992  | 0.92                       | 727              |
| 2004           | 24,323                          | 1,895             | -              | -                | -                             | 26,218  | 0.82                       | 655              |
| 2005           | 22,715                          | 1,735             | 1,720          | -                | -                             | 26,170  | 0.78                       | 624 <sup>c</sup> |
| 2006           | 30,842                          | -                 | 676            | -                | -                             | 31,518  | 0.77                       | 719              |
| 2007           | 28,679                          | -                 | 2,051          | -                | -                             | 30,730  | 0.69                       | 681              |
| 2008           | 26,421                          | -                 | 1,819          | 2,980            | -                             | 31,220  | 0.68                       | 705 <sup>d</sup> |
| 2009           | 37,393                          | -                 | 1,869          | -                | -                             | 39,262  | 0.82                       | 886 <sup>d</sup> |
| 2010           | 34,860                          | -                 | 1,624          | -                | -                             | 36,484  | 0.68                       | 823 <sup>d</sup> |

<sup>a</sup>The population is estimated unless otherwise noted.

<sup>b</sup>Population according to the 2002 Special Census.

<sup>c</sup>Population according to the 2005 Special Census.

<sup>d</sup>Population according to the 2008 Special Census.

## DEBT SUMMARY

### Pledged-Revenue Coverage, Last Ten Fiscal Years (dollars in thousands)

| Fiscal Year | Water & Sewer Tax & Revenue Bonds |                    |                   | Debt Service |          | Coverage |
|-------------|-----------------------------------|--------------------|-------------------|--------------|----------|----------|
|             | Total                             | Less:              | Net               | Principal    | Interest |          |
|             | Revenue and Other Sources         | Operating Expenses | Available Revenue |              |          |          |
| 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     |
| 2010        | 11,461                            | 6,190              | 5,271             | 1,727        | 1,455    | 1.66     |

### 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 <sup>b</sup> |
|-------------------|--------------------------|----------------|---------------|-------------------------|-----------------------------------|---------------|--------------------------|--------------------------|-------------------------------|-------------------------|
|                   | General Obligation Bonds | Capital Outlay | Notes Payable | Bond Anticipation Notes | Water & Sewer Revenue & Tax Bonds | Notes Payable | General Obligation Bonds |                          |                               |                         |
|                   | 2001                     | \$ 19,770      | \$ 100        | \$ -                    | \$ -                              | \$ 17,930     | \$ 189                   |                          |                               |                         |
| 2002              | 18,459                   | 2,250          | -             | -                       | 17,170                            | 182           | 56                       | 38,117                   | 3.40                          | 1,029 <sup>c</sup>      |
| 2003              | 25,917                   | 2,075          | -             | -                       | 17,396                            | -             | 37                       | 45,425                   | 3.90                          | 1,180                   |
| 2004              | 24,323                   | 1,895          | -             | -                       | 16,460                            | -             | 37                       | 42,715                   | 3.53                          | 1,068                   |
| 2005              | 22,715                   | 1,735          | 1,720         | -                       | 15,500                            | -             | 35                       | 41,705                   | 3.29                          | 995 <sup>d</sup>        |
| 2006 <sup>a</sup> | 30,842                   | -              | 676           | -                       | 40,790                            | -             | 33                       | 72,341                   | 5.46                          | 1,651                   |
| 2007              | 28,679                   | -              | 2,051         | -                       | 39,015                            | -             | 31                       | 69,776                   | 5.11                          | 1,546                   |
| 2008              | 26,421                   | -              | 1,819         | 2,980                   | 37,265                            | -             | 29                       | 68,514                   | 4.74                          | 1,546 <sup>e</sup>      |
| 2009              | 37,393                   | -              | 1,869         | -                       | 35,435                            | -             | 27                       | 74,724                   | 5.17                          | 1,687 <sup>e</sup>      |
| 2010              | 34,860                   | -              | 1,624         | -                       | 33,710                            | -             | 25                       | 70,219                   | 4.86                          | 1,585 <sup>e</sup>      |

<sup>a</sup>The Town issued \$26 million in water & sewer revenue and tax bonds in FY 2006 for expansion and upgrade of its two waste water treatment plants.

<sup>b</sup>The population is estimated unless otherwise noted.

<sup>c</sup>Population according to the 2002 Special Census.

<sup>d</sup>Population according to the 2005 Special Census.

<sup>e</sup>Population according to the 2008 Special Census.

## DEBT SUMMARY

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### General Bonded Debt to Total General Expenditures and Other Uses

(dollars in thousands)

|                   | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | <u>Total<br/>General Fund<br/>Expenditures<br/>and<br/>Other Uses</u> | <u>Ratio of Debt<br/>Service to<br/>Total General<br/>Expenditures<br/>and<br/>Other Uses</u> |
|-------------------|------------------|-----------------|--------------|---|---|
| 1990 <sup>a</sup> | \$897            | \$462           | \$1,359      | \$5,561   | 24.44   |
| 1991              | 264              | 440             | 704          | 6,115   | 11.51   |
| 1992              | 394              | 406             | 799          | 7,258   | 11.01   |
| 1993              | 404              | 318             | 722          | 7,057   | 10.23   |
| 1994 <sup>b</sup> | 487              | 513             | 1,001        | 8,070   | 12.40   |
| 1995              | 956              | 465             | 1,420        | 10,808  | 13.14   |
| 1996              | 1,571            | 584             | 2,155        | 12,989  | 16.59   |
| 1997              | 985              | 755             | 1,740        | 13,080  | 13.31   |
| 1998              | 1,402            | 849             | 2,250        | 14,578  | 15.44   |
| 1999              | 1,237            | 859             | 2,096        | 16,765  | 12.50   |
| 2000              | 1,141            | 792             | 1,933        | 19,675  | 9.82  |
| 2001              | 1,273            | 976             | 2,248        | 29,919  | 7.51  |
| 2002              | 1,238            | 965             | 2,203        | 25,426  | 8.66  |
| 2003              | 1,383            | 846             | 2,229        | 25,034  | 8.90  |
| 2004              | 1,650            | 1,094           | 2,745        | 29,343  | 9.35  |
| 2005              | 1,751            | 981             | 2,733        | 29,301  | 9.33  |
| 2006              | 1,825            | 1,196           | 3,020        | 28,900  | 10.45   |
| 2007              | 2,187            | 1,158           | 3,345        | 32,154  | 10.40   |
| 2008              | 2,191            | 1,130           | 3,321        | 34,126  | 9.73  |
| 2009              | 1,988            | 1,270           | 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  |
| 2012              | 2,631            | 1,240           | 3,871        | 38,211  | 10.13   |

<sup>a</sup>Excludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.

<sup>b</sup>Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.



# DEBT SUMMARY

## Schedule of Outstanding Debt For FY 2012

|                       | Loan Name   | Authorized and Unissued | Amount Outstanding at 6/30/11 | Payment Fund               | Principal    | Interest     | Total Debt Service |
|-----------------------|---|-------------------------|-------------------------------|----------------------------|--------------|--------------|--------------------|
| Loan Agreements       | Public Improvement TMBF Loan Agreement Series 2004  | \$ -                    | \$ 1,372,000                  | General Fund               | \$ 259,000   | \$ 38,416    | \$ 297,416         |
|                       | <b>TOTAL LOANS:</b>                                 | \$ -                    | \$ 1,372,000                  |                            | \$ 259,000   | \$ 38,416    | \$ 297,416         |
| GO Bonds              | Public Improvement Series 2003                      | -                       | 5,275,000                     | General Fund               | 375,000      | 219,263      | 594,263            |
|                       | Public Improvement Series 2005                      | -                       | 6,525,000                     | General Fund               | 325,000      | 263,544      | 588,544            |
|                       | Public Improvement Refunding Series 2005            | 210,000                 | 3,160,000                     | General Fund               | 212,605      | 85,153       | 297,758            |
|                       |   |                         |                               | Library Fund               | 80,623       | 32,291       | 112,914            |
|                       |   |                         |                               | Sanitation Fund            | 6,772        | 2,712        | 9,484              |
|                       | Public Improvement Series 2008                      | -                       | 12,120,000                    | General Fund               | 460,000      | 528,025      | 988,025            |
|                       | Public Improvement Refunding Series 2010            | \$ 450,000              | \$ 5,175,000                  | General Fund               | 999,645      | 105,223      | 1,104,868          |
|                       |   |                         |                               | Historic Preservation Fund | 85,702       | 9,021        | 94,724             |
|                       |   |                         |                               | Sanitation Fund            | 60,142       | 6,331        | 66,473             |
|                       |   |                         |                               | Water & Sewer Fund         | 4,511        | 475          | 4,985              |
|                       | <b>TOTAL GO BONDS:</b>                              | \$ 660,000              | \$ 32,255,000                 |                            | \$ 2,610,000 | \$ 1,252,038 | \$ 3,862,038       |
| Revenue and Tax Bonds | Water & Sewer Revenue and Tax Refunding Series 2002 | \$ 1,560,000            | \$ 8,085,000                  | Water & Sewer Fund         | \$ 585,000   | \$ 331,831   | \$ 916,831         |
|                       | Water & Sewer Revenue and Tax Refunding Series 2005 | 145,000                 | 2,540,000                     | Water & Sewer Fund         | 225,000      | 96,850       | 321,850            |
|                       | Water & Sewer Revenue and Tax Series 2006           | -                       | 21,305,000                    | Water & Sewer Fund         | 1,030,000    | 889,824      | 1,919,824          |
|                       | <b>TOTAL REVENUE BONDS:</b>                         | \$ 1,705,000            | \$ 31,930,000                 |                            | \$ 1,840,000 | \$ 1,318,505 | \$ 3,158,505       |

### Debt Service by Fund

|                            | Principal           | Interest            | Total Debt Service  |
|----------------------------|---------------------|---------------------|---------------------|
| General Fund               | \$ 2,631,250        | \$ 1,239,624        | \$ 3,870,874        |
| Historic Preservation Fund | 85,702              | 9,021               | 94,724              |
| Library Fund               | 80,623              | 32,291              | 112,914             |
| Sanitation Fund            | 66,914              | 9,043               | 75,956              |
| Water & Sewer Fund         | 1,844,511           | 1,318,980           | 3,163,490           |
|                            | <b>\$ 4,709,000</b> | <b>\$ 2,608,959</b> | <b>\$ 7,317,959</b> |

### Debt Service by Function

|                          | Principal           | Interest            | Total Debt Service  |
|--------------------------|---------------------|---------------------|---------------------|
| General Government       | \$ 220,767          | \$ 63,943           | \$ 284,710          |
| Historic Preservation    | 85,702              | 9,021               | 94,724              |
| Library                  | 80,623              | 32,291              | 112,914             |
| Development Department   | 880,573             | 497,880             | 1,378,452           |
| Public Safety            | 584,432             | 397,371             | 981,803             |
| Parks & Recreation Dept. | 707,203             | 141,084             | 848,287             |
| Public Works Department  | 238,276             | 139,346             | 377,621             |
| Sanitation Department    | 66,914              | 9,043               | 75,956              |
| Water & Sewer Department | 1,844,511           | 1,318,980           | 3,163,490           |
|                          | <b>\$ 4,709,000</b> | <b>\$ 2,608,959</b> | <b>\$ 7,317,959</b> |

# DEBT SUMMARY

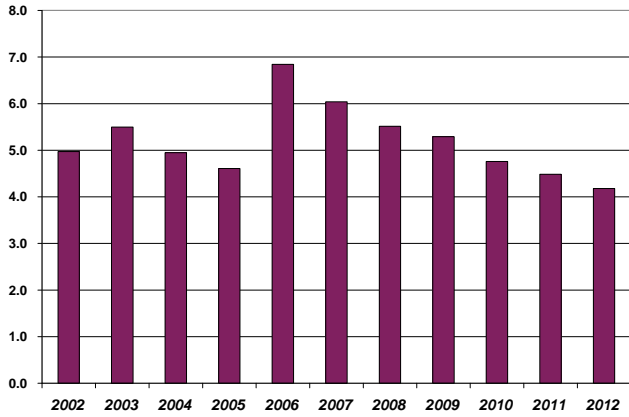
## General Government Debt Service Schedule

| FY   | General Improvement Bonds<br>1/1/03<br>3.00% - 4.25% |             | Tennessee Municipal Bond Fund Loan<br>2004<br>2.80% |           | General Improvement Bonds<br>11/1/05<br>3.50% - 4.38% |             | General Improvement Refunding Bonds<br>11/1/05<br>3.50% - 4.13% |            | General Improvement Bonds<br>11/1/08<br>3.50% - 5.00% |             | General Improvement Refunding Bonds<br>9/1/10<br>2.00% - 3.00% |            | PRINCIPAL    | INTEREST     |
|------|--|-------------|---|-----------|---|-------------|---|------------|---|-------------|--|------------|--------------|--------------|
|      | PRINCIPAL  | INTEREST    | PRINCIPAL   | INTEREST  | PRINCIPAL   | INTEREST    | PRINCIPAL   | INTEREST   | PRINCIPAL   | INTEREST    | PRINCIPAL  | INTEREST   | TOTAL        | TOTAL        |
| 2012 | \$ 375,000   | \$ 219,263  | \$ 259,000  | \$ 38,416 | \$ 325,000  | \$ 263,544  | \$ 300,000  | \$ 120,156 | \$ 460,000  | \$ 528,025  | \$ 1,145,489   | \$ 120,575 | \$ 2,864,489 | \$ 1,289,979 |
| 2013 | 400,000  | 205,388     | 267,000   | 31,164    | 335,000   | 250,344     | 295,000   | 108,256    | 470,000   | 514,075     | 1,040,901  | 97,665     | 2,807,901    | 1,206,892    |
| 2014 | 425,000  | 190,188     | 274,000   | 23,688    | 345,000   | 237,175     | 290,000   | 96,919     | 490,000   | 498,450     | 1,085,725  | 66,438     | 2,909,725    | 1,112,858    |
| 2015 | 450,000  | 173,613     | 282,000   | 16,016    | 360,000   | 223,506     | 310,000   | 85,281     | 510,000   | 480,950     | 692,274  | 44,724     | 2,604,274    | 1,024,090    |
| 2016 | 475,000  | 155,613     | 290,000   | 8,120     | 375,000   | 208,806     | 335,000   | 72,381     | 530,000   | 462,750     | 707,215  | 30,878     | 2,712,215    | 938,548      |
| 2017 | 425,000  | 136,138     |   |           | 390,000   | 193,506     | 535,000   | 54,981     | 550,000   | 442,475     | 483,098  | 9,662      | 2,383,098    | 836,762      |
| 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 |  |             |   |           | 590,000   | 12,906      |   |            | 845,000   | 161,597     |  |            | 1,435,000    | 174,503      |
| 2027 |  |             |   |           |   |             |   |            | 890,000   | 118,750     |  |            | 890,000      | 118,750      |
| 2028 |  |             |   |           |   |             |   |            | 940,000   | 73,000      |  |            | 940,000      | 73,000       |
| 2029 |  |             |   |           |   |             |   |            | 990,000   | 24,750      |  |            | 990,000      | 24,750       |
|      | \$5,275,000  | \$1,446,075 | \$1,372,000   | \$117,404 | \$6,525,000   | \$2,287,110 | \$3,160,000   | \$606,478  | \$12,120,000  | \$5,840,231 | \$5,154,702  | \$369,943  | \$33,606,702 | \$10,667,241 |

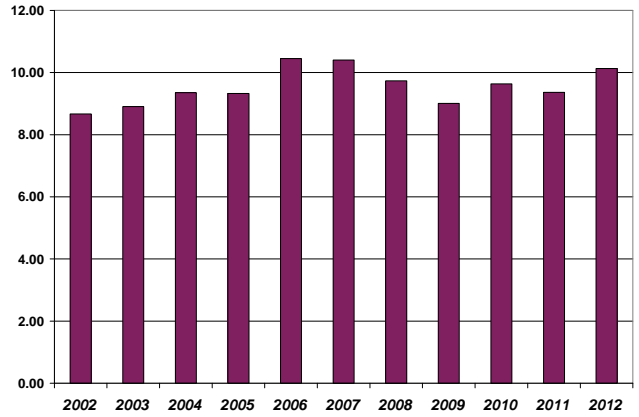
## Water & Sewer Debt Service Schedule

| FY   | Water & Sewer Tax and Revenue Refunding Bonds<br>8/1/02<br>3.00% - 4.70% |             | Water & Sewer Tax and Revenue Refunding Bonds<br>11/1/05<br>3.50% - 4.13% |           | Water & Sewer Tax and Revenue Bonds<br>6/1/06<br>4.00% - 4.375% |             | General Improvement Refunding Bonds<br>9/1/10<br>2.00% - 3.00% |          | PRINCIPAL    | INTEREST     |
|------|--|-------------|---|-----------|---|-------------|--|----------|--------------|--------------|
|      | PRINCIPAL  | INTEREST    | PRINCIPAL   | INTEREST  | PRINCIPAL   | INTEREST    | PRINCIPAL  | INTEREST | TOTAL        | TOTAL        |
| 2012 | \$ 585,000   | \$ 331,831  | \$ 225,000  | \$ 96,850 | \$ 1,030,000  | \$ 889,824  | \$ 4,511   | \$ 475   | \$ 1,844,511 | \$ 1,318,980 |
| 2013 | 610,000  | 309,718     | 250,000   | 87,350    | 1,070,000   | 848,624     | 4,099  | 385      | 1,934,099    | 1,246,076    |
| 2014 | 630,000  | 286,153     | 275,000   | 77,194    | 1,110,000   | 805,824     | 4,275  | 262      | 2,019,275    | 1,169,432    |
| 2015 | 655,000  | 260,925     | 270,000   | 66,638    | 1,160,000   | 761,424     | 2,726  | 176      | 2,087,726    | 1,089,162    |
| 2016 | 690,000  | 233,680     | 265,000   | 55,938    | 1,205,000   | 715,024     | 2,785  | 122      | 2,162,785    | 1,004,763    |
| 2017 | 720,000  | 204,415     | 290,000   | 44,838    | 1,260,000   | 666,824     | 1,902  | 38       | 2,271,902    | 916,114      |
| 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       |
|      | \$8,085,000  | \$2,131,889 | \$2,540,000   | \$490,400 | \$21,305,000  | \$8,006,903 | \$20,298   | \$1,457  | \$31,950,298 | \$10,630,648 |

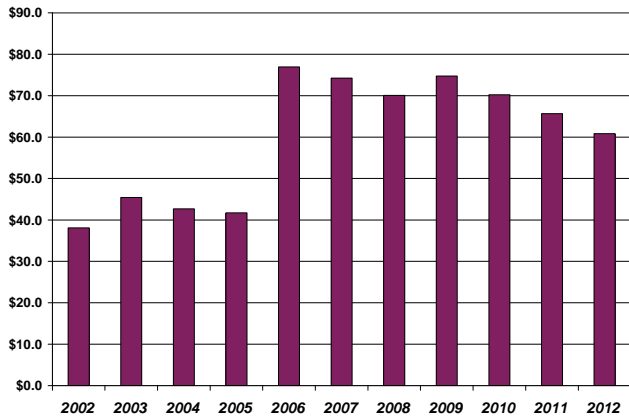
# DEBT SUMMARY



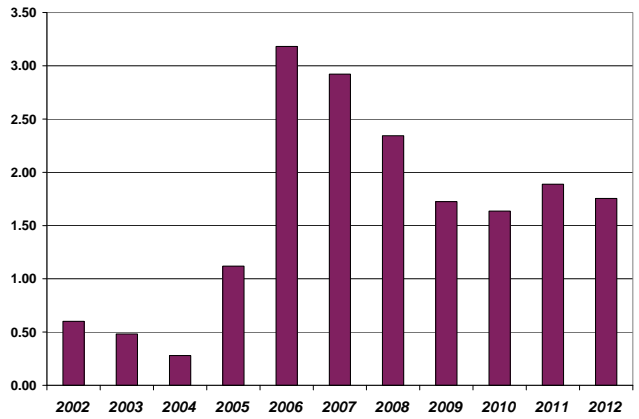
**Total Debt to Assessed Valuation**



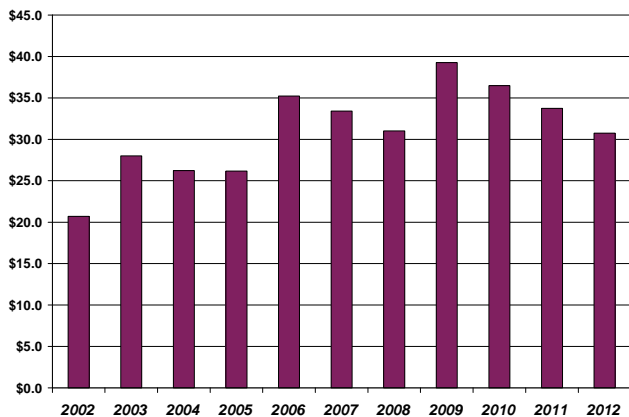
**Ratio of Debt Service to General Fund Expenditures and Other Uses**



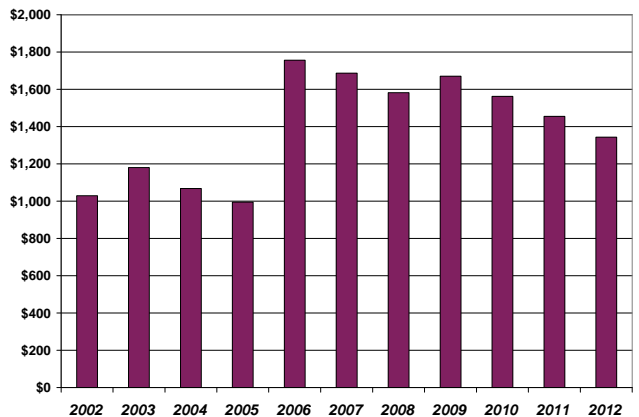
**Total Bonded Debt (Millions)**



**Revenue Bond Coverage – Debt Service Ratio**



**Net Bonded Debt (Millions)**



**Total Bonded Debt Per Capita**

## GLOSSARY OF TERMS

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|----------------------------------|---|
| <b>ADA</b>                       | Americans with Disability Act. Prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment.   |
| <b>ARAP</b>                      | Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill. |
| <b>ARRA</b>                      | Americans Recovery and Reinvestment Act of 2009.  |
| <b>AICPA</b>                     | The American Institute of Certified Public Accountants.   |
| <b>ASPCA</b>                     | American Society for the Prevention of Cruelty to Animals.  |
| <b>Abatement</b>                 | A complete or partial cancellation of a levy imposed by the Town, usually applied to tax levies, special assessments and service charges.   |
| <b>Above the Line</b>            | Above the line items are those revenue and expense items that directly affect the calculation of periodic net income.   |
| <b>Account</b>                   | A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.  |
| <b>Accounting Period</b>         | The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.   |
| <b>Accounts Payable</b>          | A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.   |
| <b>Accounts Receivable</b>       | An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.   |
| <b>Accrual Basis</b>             | The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.  |
| <b>Accrued Interest</b>          | The amount of interest which has accumulated since the last coupon interest payment on a bond. It is the amount of interest which the holder is entitled but is not due until the payment date. The buyer pays the seller of the bond the accrued interest.   |
| <b>Accrued Liability</b>         | Accrued liabilities are those liabilities that have been incurred and haven't been paid off.  |
| <b>Accumulated Depreciation</b>  | The amount of depreciation already taken against an asset.  |
| <b>Actuarial Value of Assets</b> | The value of cash, investments, other assets and property belonging to an OPEB trust, pension fund or similar entity, as used by the actuary for the purpose of actuarial valuation.  |
| <b>Ad Valorem Tax</b>            | A separate tax which applies to utility property.   |
| <b>Adopted Budget</b>            | The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.   |

## GLOSSARY OF TERMS

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|                              |  |
|------------------------------|--|
| <b>Amortization</b>          | The process of paying the principal amount of an issue of bonds by periodic payments. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.   |
| <b>Amortization Schedule</b> | A table showing the gradual repayment of an amount of indebtedness.  |
| <b>Appraised Value</b>       | The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.   |
| <b>Appropriation</b>         | This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.   |
| <b>Arbitrage</b>             | The difference between the interest paid on a municipal bond issue and the interest earned by investing the bond proceeds in other securities.   |
| <b>Assessed Value</b>        | A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .   |
| <b>Assessment</b>            | The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.) |
| <b>Assessment Ratio</b>      | The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.   |
| <b>Assessment Year</b>       | In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.  |
| <b>Assessor</b>              | The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.   |
| <b>Asset</b>                 | A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.  |
| <b>Assigned Fund Balance</b> | That portion of resources consisting of funds that are set aside with the intent to be used for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen) or a body or official that has been given the authority to assign funds.   |
| <b>Audit</b>                 | An examination, usually by an official or private accounting firm retained by the Board, that reports on the accuracy of the annual financial report.  |
| <b>Balanced Budget</b>       | A budget is balanced when expenditures do not exceed revenues or other financing sources.  |
| <b>Bank Qualified Debt</b>   | A debt issued in a year in which the Town issues less than \$10 million of general obligation debt. Because there are certain tax benefits for banks that purchase bank qualified debt, banks may offer a lower interest rate.   |

## GLOSSARY OF TERMS

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|                                       |  |
|---------------------------------------|--|
| <b>Below the Line</b>                 | The bottom section referred to as "below the line" separates operating expenses and associated elements from operating revenue.  |
| <b>Benefits</b>                       | Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.   |
| <b>Board of Equalization</b>          | A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.   |
| <b>Bond</b>                           | Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes. |
| <b>Bond Anticipation Notes (BANS)</b> | Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.   |
| <b>Bond Counsel</b>                   | An attorney (or firm of attorneys) retained by the Town to give a legal opinion that the Town is authorized to issue proposed bonds, the Town has met all legal requirements necessary for issuance, and interest on the proposed bonds will be exempt from federal income taxation and, where applicable, from state and local taxation.  |
| <b>Bonded Debt</b>                    | The portion of the Town's total indebtedness represented by outstanding bonds.   |
| <b>Budget</b>                         | The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.  |
| <b>Budget Amendment</b>               | A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.   |
| <b>Budget Calendar</b>                | The schedule of key dates or milestones which the Town follows in the Calendar preparation and adoption of the budget.   |
| <b>Budget Document</b>                | The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.  |
| <b>CAFR</b>                           | Comprehensive Annual Financial Report. The official annual report of a government.   |
| <b>CALEA</b>                          | Communications Assistance in Law Enforcement Act. The CALEA Public Safety Communications Accreditation Program provides a communications center, or the communications unit of a public safety agency, with a process to systemically review and internally assess their operations and procedures.  |
| <b>CCTV</b>                           | Closed circuit television. The Town uses CCTV to inspect sewer pipes for damage.   |
| <b>CDBG</b>                           | Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.   |
| <b>CERT</b>                           | Community Emergency Response Team.   |
| <b>COBRA</b>                          | Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.   |
| <b>Capital Budget</b>                 | A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.   |

## GLOSSARY OF TERMS

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|---|---|
| <b>Capital Investment Program (CIP)</b> | A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year. |
| <b>Capital Outlay</b>                   | Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.  |
| <b>Capitalized Interest</b>             | A portion of the proceeds of a bond issue set aside, upon issuance of bonds, to pay interest on the bonds for a specified period of time.   |
| <b>Cash Basis</b>                       | The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.   |
| <b>Chart of Accounts</b>                | A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.  |
| <b>Coding</b>                           | A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)  |
| <b>Collateral</b>                       | The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.  |
| <b>Committed Fund Balance</b>           | Committed fund balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.   |
| <b>Construction in Progress</b>         | A fixed asset account reflecting the cost of construction work for projects not yet completed.  |
| <b>Contingency</b>                      | Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.   |
| <b>Credit</b>                           | An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.   |
| <b>Debt Service</b>                     | Payment of interest and repayment of principal on Town debt.  |
| <b>Deficit</b>                          | The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.  |
| <b>Department</b>                       | An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.  |
| <b>Depreciation</b>                     | 1. Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. 2. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost                       |

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|                             | of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.  |
| <b>Direct Debt</b>          | The sum total of bonded debt issued by the Town.   |
| <b>EMT</b>                  | Emergency Medical Technician.  |
| <b>Encumbrance</b>          | A recorded expenditure commitment representing a contract to purchase goods or services.   |
| <b>Enterprise Fund</b>      | These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.  |
| <b>Excise Tax</b>           | An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.   |
| <b>Expenditure</b>          | The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.  |
| <b>FASB</b>                 | Financial Accounting Standards Board.  |
| <b>FEMA</b>                 | Federal Emergency Management Agency. The primary mission of the Federal Emergency Management Agency is to reduce the loss of life and property and protect the Nation from all hazards, including natural disasters, acts of terrorism, and other man-made disasters, by leading and supporting the Nation in a risk-based, comprehensive emergency management system of preparedness, protection, response, recovery, and mitigation. |
| <b>FMLA</b>                 | The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition.  |
| <b>FSRS</b>                 | The Fire Suppression Rating Schedule is the manual the Insurance Service Office (ISO) uses in reviewing the fire-fighting capabilities of individual communities.  |
| <b>Fees</b>                 | A general term used for any charge levied by the Town associated with providing a service or permitting an activity.   |
| <b>Fiduciary Fund</b>       | Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.  |
| <b>Financial Advisor</b>    | A consultant who advises the Town on any of a variety of matters related to a bond issue.  |
| <b>Financial Statements</b> | The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the Town for the specified reporting period or as of the date of the financial report.  |
| <b>Fiscal Year (FY)</b>     | A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.   |
| <b>Fixed Assets</b>         | Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.   |
| <b>Function</b>             | Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.  |



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| <b>Fund</b>                    | Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.   |
| <b>Fund Balance</b>            | Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.   |
| <b>GAAP</b>                    | Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.  |
| <b>GASB</b>                    | Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.  |
| <b>GFOA</b>                    | Government Finance Officers Association. A professional organization primarily of state and local government finance officers.  |
| <b>GIS</b>                     | Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.   |
| <b>GPS</b>                     | The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 <sup>th</sup> Space Wing.   |
| <b>General Fund</b>            | This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.  |
| <b>General Obligation Bond</b> | When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage. |
| <b>Goal</b>                    | The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.  |
| <b>Governmental Fund</b>       | Governmental funds are those used to account for all or most of the Town's general activities and services, including the acquisition or construction of capital assets.  |
| <b>Grant</b>                   | A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.   |
| <b>HIPAA</b>                   | Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.  |
| <b>ICC</b>                     | The International Code Council (ICC) publishes building codes that promote safety and fire prevention. These codes are used throughout the U.S. to construct residential and commercial buildings, including homes and schools.   |
| <b>ISO</b>                     | Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.  |

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| <b>Industrial Property</b>       | Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.  |
| <b>In Lieu of Taxes</b>          | A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a “tax equivalent amount.”   |
| <b>Interest</b>                  | Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.   |
| <b>Interfund Transfers</b>       | Amounts transferred from one fund to another.  |
| <b>Intergovernmental Revenue</b> | Revenue received from another government for general purposes or a special purpose.  |
| <b>Internal Service Fund</b>     | A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.   |
| <b>Jurisdiction</b>              | (1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.   |
| <b>LAN</b>                       | Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.  |
| <b>LGIP</b>                      | The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds. |
| <b>LPRF</b>                      | Local Park and Recreation Fund.  |
| <b>LWCF</b>                      | Land and Water Conservation Fund.  |
| <b>Lease</b>                     | A contract for temporary use of equipment or facilities at a negotiated price.   |
| <b>Letter of Credit</b>          | An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.   |
| <b>Liabilities</b>               | Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.  |
| <b>Line Item Budget</b>          | A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.   |
| <b>Long-Term Debt</b>            | A financial obligation with maturity of more than one year after the date of issuance.   |
| <b>MPO</b>                       | Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.   |
| <b>MS4</b>                       | Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program.   |
| <b>MTAS</b>                      | The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.  |
| <b>Major Fund</b>                | Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all   |

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|                                 | governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.   |
| <b>Modified Accrual Basis</b>   | The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.   |
| <b>Moody's Investor Service</b> | A recognized bond rating agency.  |
| <b>Municipal Bonds</b>          | Bonds of local governmental subdivisions which are exempt from federal income taxation.   |
| <b>NCGA</b>                     | National Council of Governmental Accounting.  |
| <b>NCIC</b>                     | National Crime Information Center is the United States' central database for tracking crime-related information.  |
| <b>NPDES</b>                    | The federal National Pollutant Discharge Elimination System.  |
| <b>Net Assets</b>               | The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.  |
| <b>Net Bonded Debt</b>          | Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.   |
| <b>OPEB</b>                     | Other Post Employment Benefits. The Town provides health insurance coverage to retirees.  |
| <b>Object</b>                   | A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.   |
| <b>Objective</b>                | A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.  |
| <b>Official Statement</b>       | A document published by the Town which discloses information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and financial, economic and demographic characteristics of the Town.  |
| <b>Operating Budget</b>         | Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code. |
| <b>Operating Expenses</b>       | The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.  |
| <b>Operating Transfer</b>       | The routine and/or recurring transfer of assets between funds.  |
| <b>PBX</b>                      | A Private Branch eXchange is a telephone exchange that serves a particular business or office, as opposed to one that a common carrier or telephone company operates for many businesses or for the general public.   |
| <b>PDA</b>                      | A personal digital assistant is a handheld computer, also known as a palmtop computer.  |
| <b>Pension Trust Fund</b>       | This is a fund which is administered by an independent board for which the Town performs a fiduciary role.  |
| <b>Per Capita Debt</b>          | The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.  |
| <b>Performance Measures</b>     | Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.   |

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| <b>Personal Property</b>       | (or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.  |
| <b>Personnel Expenses</b>      | Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.  |
| <b>Plat</b>                    | 1. A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; 2. A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.   |
| <b>Program Budget</b>          | A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).   |
| <b>Program Change</b>          | An alteration or enhancement of current services or the provision of new services.  |
| <b>Project (Capital)</b>       | An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.  |
| <b>Proprietary Fund</b>        | When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government. |
| <b>Purchase Order</b>          | A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town.  |
| <b>Ratings</b>                 | In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.   |
| <b>Real Property</b>           | Land and improvements to the land.  |
| <b>Reappraisal</b>             | The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.   |
| <b>Recommended Budget</b>      | The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.  |
| <b>Reserve</b>                 | Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.   |
| <b>Resource</b>                | The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.   |
| <b>Restricted Fund Balance</b> | Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.  |
| <b>Revenue</b>                 | A term used to represent actual or expected income to a specific fund.  |

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| <b>Revenue Bonds</b>                     | Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.  |
| <b>Risk Management</b>                   | An organized attempt to protect a government's assets against accidental loss in the most economical method.  |
| <b>SCADA</b>                             | Supervisory Control And Data Acquisition refers to an industrial control system: a computer system monitoring and controlling a process.  |
| <b>SCAT</b>                              | Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center which includes all warrants and local driving registration information.   |
| <b>SCBA</b>                              | Self contained breathing apparatus is a piece of fire fighting equipment critical to the personal safety of the Town's Fire Department personnel.   |
| <b>SSES</b>                              | Sanitary Sewer Evaluation Survey.   |
| <b>STP</b>                               | The Surface Transportation Program provides flexible funding that may be used by States and localities for projects on any Federal-aid highway, including the NHS, bridge projects on any public road, transit capital projects, and intracity and intercity bus terminals and facilities.  |
| <b>Sales Ratio</b>                       | The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.   |
| <b>Self-supporting Debt</b>              | Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.  |
| <b>Source</b>                            | The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.  |
| <b>Special Revenue Fund</b>              | This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants and street lighting.  |
| <b>Standard &amp; Poor's Corporation</b> | A recognized bond rating agency.  |
| <b>Structure</b>                         | A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.  |
| <b>Surplus</b>                           | Total assets minus the sum of all liabilities. Excess of revenues over expenditures.  |
| <b>TAZ</b>                               | A traffic analysis zone (TAZ) is a special area delineated by state and/or local transportation officials for tabulating traffic-related data—especially journey-to-work and place-of-work statistics. A TAZ usually consists of one or more census blocks, block groups, or census tracts.   |
| <b>TDOT</b>                              | Tennessee Department of Transportation.   |
| <b>TEMA</b>                              | Tennessee Emergency Management Agency. TEMA is the first point of contact for obtaining state or federal assistance. The agency's normal day-to-day duties include monitoring developing situations across the state (i.e., weather, smaller emergencies, etc.), providing timely notification to other state and federal agencies about local emergency situations, plan development, exercise development, and response capability development. |
| <b>TFIRS</b>                             | Tennessee Fire Incident Reporting System.   |
| <b>TGFOA</b>                             | Tennessee Government Finance Officers Association.  |

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| <b>TLDA</b>                     | Tennessee Local Development Authority.  |
| <b>TMBF</b>                     | The Tennessee Municipal Bond Fund ("TMBF") creates and administers various types of loan programs for the benefit of cities and counties. As an entity of the Tennessee Municipal League, TMBF works closely with city officials to structure cost-effective and flexible borrowing options.  |
| <b>TOSHA</b>                    | Tennessee Occupational Safety and Health Administration.  |
| <b>TPA</b>                      | Third party administrator. The company that administers the Town's health insurance plan.   |
| <b>Tax or Taxes</b>             | Compulsory charges levied by a governmental unit for the purpose of raising revenue.  |
| <b>Taxable Value</b>            | Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.   |
| <b>Tax Base</b>                 | Total assessed value in a given tax district.   |
| <b>Tax Exemptions</b>           | Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.  |
| <b>Tax Levy</b>                 | The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.  |
| <b>Tax Rate</b>                 | The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2011 is \$1.43 per \$100 assessed value.  |
| <b>Tax Relief</b>               | Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed the income limit established for the exemption. Disabled veterans for this purpose also must be considered 100% disabled. |
| <b>Tax Roll</b>                 | The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.   |
| <b>TML Risk Management Pool</b> | A self insurance pool formed in 1981 by the Tennessee Municipal League.   |
| <b>UASI</b>                     | 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 intended to assist participating jurisdictions in developing integrated regional systems for prevention, protection, response, and recovery.   |
| <b>USERRA</b>                   | The Uniformed Services Employment and Reemployment Rights Act of 1994 is a federal law intended to ensure that persons who serve or have served in the Armed Forces, Reserves, National Guard or other "uniformed services:" (1) are not disadvantaged in 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.  |

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| <b>Unassigned Fund Balance</b> | That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.                   |
| <b>Unencumbered Balance</b>    | The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.   |
| <b>User Fees</b>               | The payment of a fee for direct receipt of a public service by the party benefiting from the service.   |
| <b>VLAN</b>                    | Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.                                      |
| <b>VoIP</b>                    | Voice over Internet Protocol is phone service over the Internet.  |
| <b>VPN</b>                     | Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee. |
| <b>Valuation</b>               | The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.  |
| <b>Zoning</b>                  | The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.  |