

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



FY 2012-2013

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

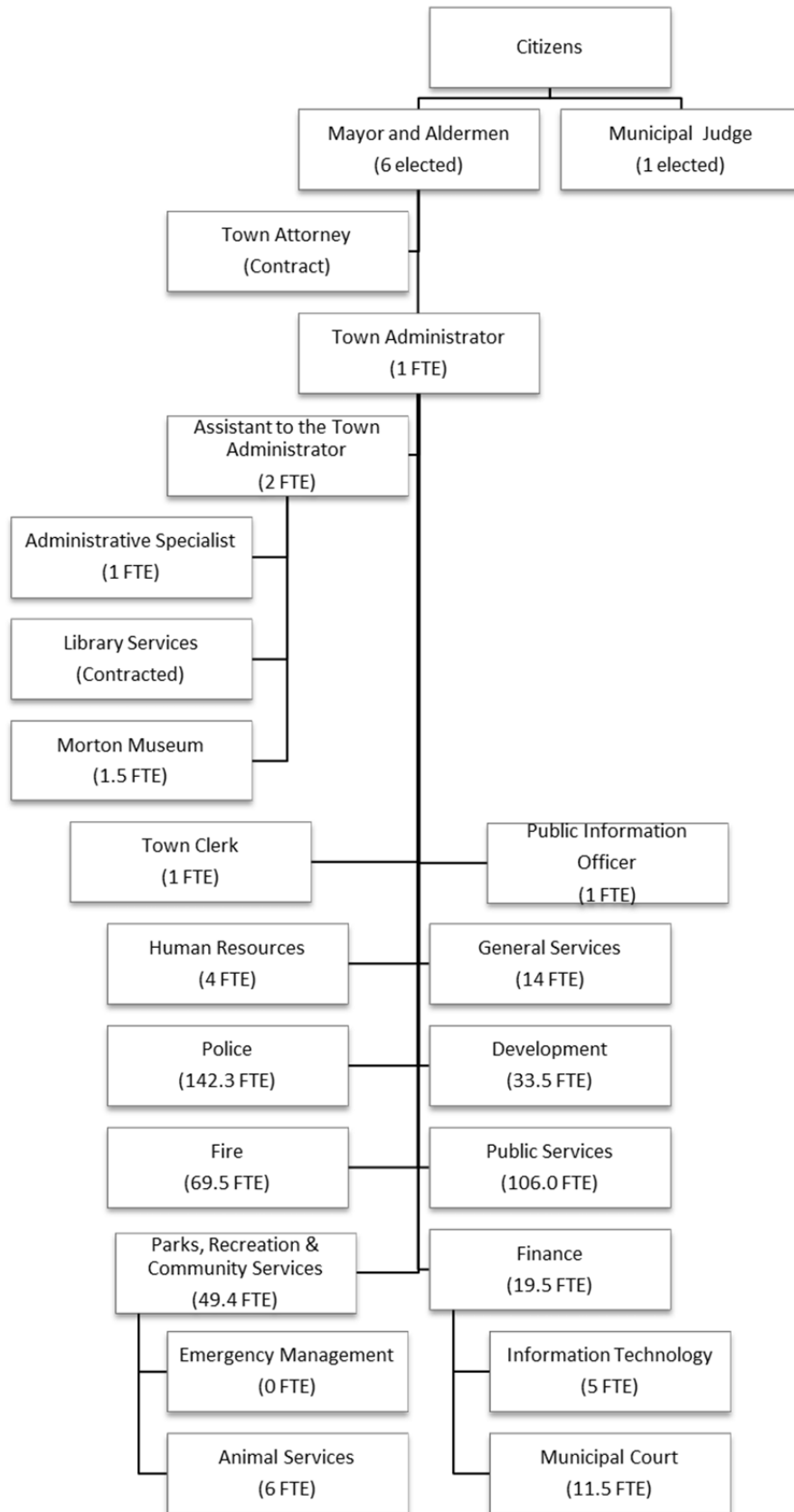
DEPARTMENT DIRECTORS

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

Dear Fellow Collierville Residents,

While many municipalities around the county are still rebounding from the effects of the downturn in the economy, Collierville is starting to see the signs of positive growth and recovery in our local economy. After three years of making significant cuts to the Town's budget, along with adopting a "live within our means" fiscal strategy, I am confident we have successfully weathered the worst economic recession this country has experienced in decades.

Over the past twelve months, we have seen positive growth in two areas that together make up over two thirds of our General Fund Revenue. Our data indicate that our revenue from local option sales tax collections will increase about eight percent over FY2011. Additionally, we are experiencing a steady increase in new housing permits, and we are projecting 120 new home starts for the year. We also have approvals for new subdivisions that will begin construction in the near future which will further stimulate the local real estate market and meet the demand for building lot capacity.

Our FY 2012-13 total budget is 64,775,578 which is an increase of four percent over our FY2011-12 total budget. A significant portion of this increase is funding to provide equipment and personnel to serve the residents of the Collierville reserve area who were annexed by the Town in December 2011. Additional increases to the overall budget can be attributed to the increase in our costs to the Town for fuel, utilities, construction materials, healthcare and personnel. While developing the FY2012-2013 budget, we stayed focused on the issues and opportunities that are critical to our core mission.

The Town's FY 2012-13 Capital Investment Program budget has increased nearly \$5 million over FY2011-12. This CIP budget has an emphasis on rebuilding our fleet of equipment needed to provide safe and reliable service, improving existing infrastructure, drainage improvement projects, sewer system improvements, parks improvements and adding new infrastructure to be prepared for future demand.

During the past year we have been engaged in one of the most critical issues to ever face this community, the prospect of establishing a municipal school district. The Board of Mayor and Aldermen recognizes that the schools are a valued asset of this community and that many people make a choice to live here because of the outstanding schools. The coming year will be critical for us, and we plan to devote the time and resources necessary to insure that our children have the best k-12 education that the citizens of Collierville expect and our students deserve.

What we accomplish through this budget will be the work product of some of the best municipal employees in the country. I want to extend my thanks and gratitude to our employees for their tireless dedication to providing excellent service to our residents and helping make Collierville one of the most desirable communities in the Mid-South in which to live and work.

Committed to Collierville,

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

Stan Joyner
Mayor

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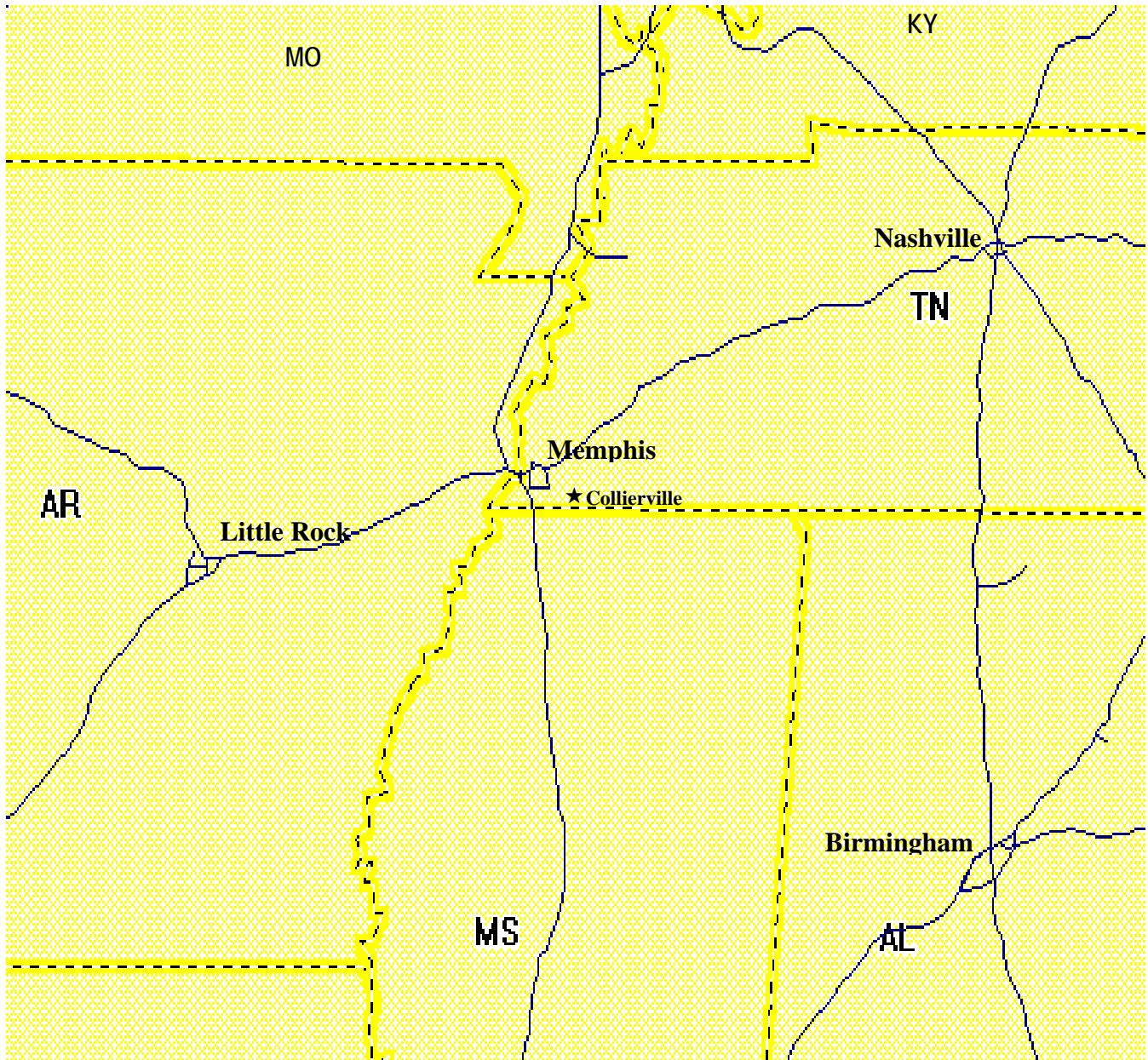
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MISSION STATEMENT

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. Annexation in December 2011 increased the population, and currently, the Town's Planning Department estimates the population to be 46,134.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Collierville

Tennessee

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

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, 2011**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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



EXECUTIVE SUMMARY

The annual operating budget represents the Town's plans and strategies for carrying out a level of 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 \$257 million (2011 audit). Our Town area consists of approximately 23,116 acres or 36.12 square miles. Within our Reserve Area, we have another 9,548 acres to grow into. Ultimately, Collierville will cover 32,664 acres (approximately 51 square miles). Our Town limits are currently 3% residential, 17% vacant, 10% utility/right of way, 17% agricultural, 4 % commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

The FY 2013 budget challenge has been working to find ways to fund the new demands being placed on the Town while keeping up with our goals of providing first rate service and being responsible to our financial plan through adequate funding of equipment replacement and capital asset depreciation while also continuing to fund much needed community projects which mean so much to an enhanced quality of life for which so many chose Collierville as the place they would call home.

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.

From FY 2008 - 2011 that goal was realized by working more efficiently, eliminating positions, postponing employee raises, deferring equipment replacement, and using our fund balances. For the FY 2012 budget the Board made the difficult decision to raise the tax rate from \$1.18 per \$100 assessed valuation to \$1.43. This was necessary to maintain fiscal responsibility while still providing the services that Collierville citizens expect. This was the first tax rate increase since FY 2002 when the rate was increased ten cents to fund parks improvement projects. During planning sessions for the FY 2013 fiscal year, the Board determined to maintain the \$1.43 tax rate, and this current budget is based on that rate.

The FY 2013 budget 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 2013 budget for the Town of Collierville will provide Town residents with an introduction to the Town's financial plan for the upcoming fiscal year. It explains how the Town plans to utilize its resources and highlights some of the more significant changes to the Town's budget.

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

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

These goals allow the Board of Mayor and Aldermen, as policy formulators, to analyze programs, to develop alternatives and to forecast. They are aimed at keeping the cost of Town government as low as possible, developing a solid diversified community and economic base, spreading the cost of government fairly among those served, and future expansion paying its own way. They provide direction for the various departments in preparing their operating and capital budget requests as well.

•**The operating budget** is the principal policy management tool for governing. It is the mechanism used to evaluate services, measure and compare needs, and implement priorities established by elected officials. In development of the annual budget, the elected officials of

EXECUTIVE SUMMARY

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 2013 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 2013 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 2013 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.

•**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

EXECUTIVE SUMMARY

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 un-appropriated revenues to meet such appropriations, the Board is authorized to borrow sufficient funds to meet the emergency.

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

GENERAL FUND

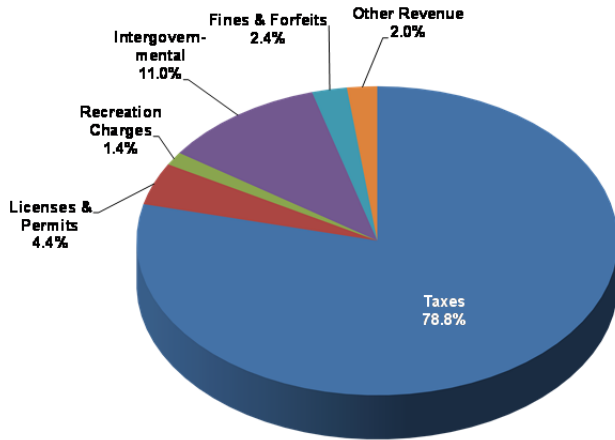
The General Fund is a major fund of the governmental type and accounts for all revenues and expenditures which are not accounted for in other funds. It is where the largest and most important accounting activity is recorded. Its primary support is from property tax revenues and other local taxes, though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

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

EXECUTIVE SUMMARY

the Town annexed a portion of its reserve area during FY 2012 increasing the certified population by 1,585 to 45,550, this revenue is expected to increase.

Overall General Fund revenue for FY 2013 totals \$42,552,504 an 1.8% increase over the FY 2012 estimated revenue and 4.3% above the FY 2012 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 78.8%. Intergovernmental revenue, which includes state-shared revenue makes up 11.0%, and licenses & permits, 4.4%.



FY 2013 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 was a \$.25 increase over the previous rate of \$1.18. For the FY 2013 budget, the property tax rate will remain at \$1.43.

In FY 2002, the Board of Mayor and Aldermen voted to set aside \$0.10 of the property tax for Parks improvements. In FY 2011, the Board amended that to provide a specific amount for Parks instead of the \$0.10. In FY 2012, that amount was \$750,000 plus debt service on parks projects. The same funding provision was adopted for the FY 2013 budget.

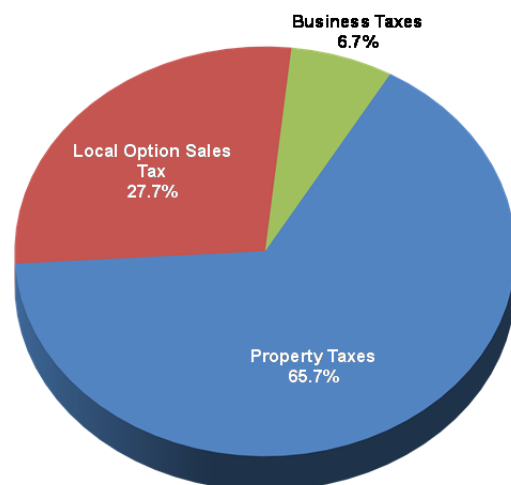
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The Town's current levy is 2.25% with a cap on a single item of \$36.00. The

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 slowed consumer spending and the closing of several retail stores, local option sales tax revenue decreased in FY 2009 and FY 2010. In FY 2011 the local economy began to recover and revenue increased 7.0%. The estimate for end-of-year FY 2012 is an additional 4.0% increase. A conservative increase of 3.0% above the estimated end-of-year is projected for FY 2013. Local option sales tax makes up 27.7% of total tax revenue and is a highly elastic revenue source.

In FY 2013, the citizens of Collierville will vote on a referendum to form a municipal school district. There also will be a referendum to increase the local option sales tax to 2.75% to provide funding for the schools. If the referendum is successful, the additional .50% will provide approximately \$2.8 million for local school funding.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. The State of Tennessee began collecting and distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010 and 2011. For FY 2013, business tax revenue is estimated to increase 1.6% above FY 2012. Business taxes are 6.7% 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 65.7% of total, local option sales taxes follow with a 27.7% share, and business taxes furnish the remainder of tax revenue at 6.7%.



FY 2013 Tax Revenue

EXECUTIVE SUMMARY

General Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 23,228,447	\$ 22,120,006	\$ 22,373,936	\$ 22,373,936	\$ 24,898,419
Revenue					
Taxes					
Property Taxes	\$ 17,387,900	\$ 17,552,246	\$ 21,038,757	\$ 21,303,105	\$ 22,013,219
Local Option Sales Tax	8,085,485	8,650,793	8,577,890	8,996,825	9,266,730
Business Taxes	2,048,315	2,159,147	2,079,000	2,194,000	2,229,000
Licenses & Permits	1,381,080	1,552,218	1,765,475	1,862,520	1,882,250
Intergovernmental	4,437,142	4,645,005	4,863,794	4,987,472	4,678,390
Charges For Services	272,059	258,061	199,681	201,975	203,645
Recreation Charges	509,981	545,418	579,785	567,450	591,570
Fines and Forfeits	1,145,167	1,089,341	995,860	997,970	1,000,450
Other	953,008	792,618	655,852	664,322	657,250
Total Revenue	\$ 36,220,137	\$ 37,244,846	\$ 40,756,094	\$ 41,775,639	\$ 42,522,504

The chart to the left shows the General Fund revenue by source. The property tax revenue increased significantly in FY 2012 as the rate was increased from \$1.18 per \$100 of assessed value to \$1.43. The rate was maintained at \$1.43 for the FY 2013 budget. The local option sales tax is projected to increase 3% above the estimated FY 2012 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 2013 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 43.

Below is the General Fund summary of expenditures by category. Total General Fund expenditures are projected to increase 1.8% above the FY 2012 budget. In this summary, total expenses are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees and to the Library Fund for functions performed by General Fund departments are shown as a reduction to expenditures. The total reduction amounts to 4.5% of expenditures.

General Fund Expenditures

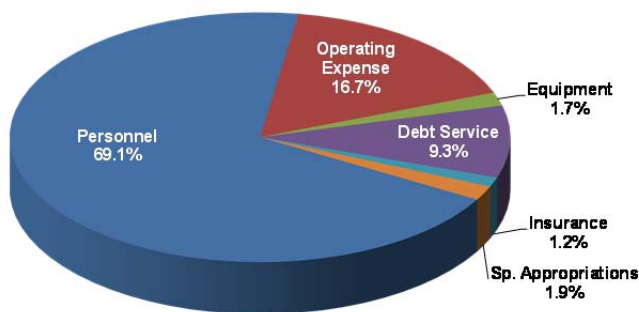
The chart to the right shows General Fund expenditures by category. The significant decrease in operating expense resulted from the Town's ambulance contract expense with Shelby County being moved to the special appropriations category. The capital outlay increase contains equipment purchases that were deferred for the past three years. Debt service increased in FY 2012 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 10	FY 11	FY 12	FY 12	FY 13
Expenditures					
Personnel	\$ 26,539,655	\$ 26,278,165	\$ 27,700,139	\$ 27,187,087	\$ 29,269,492
Operating Expense	5,610,606	5,871,380	7,771,941	7,655,473	7,026,362
Capital Outlay	418,435	181,476	824,593	783,723	708,460
Debt Service	3,495,257	3,478,301	3,882,874	3,826,403	3,760,505
Insurance	636,000	628,142	655,651	655,651	655,651
Special Appropriations	413,900	401,403	494,906	487,906	766,693
Total Expenditures	37,113,854	36,838,867	41,330,103	40,596,243	42,187,163
Reduction to Expenditures					
Library Fund	(75,818)	(81,143)	(89,916)	(89,916)	(96,693)
Water & Sewer Fund	(1,537,812)	(1,540,257)	(1,679,248)	(1,641,809)	(1,799,211)
General Fund Expenditures	\$ 35,500,224	\$ 35,217,467	\$ 39,560,939	\$ 38,864,518	\$ 40,291,259
Revenue over (under) expenditures	719,913	2,027,379	1,195,154	2,911,121	2,231,245
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	0	5,385,075	0	0	0
Other Uses (bond retirement)	0	(5,284,192)	0	0	0
Operating Transfer	(1,828,354)	(1,874,331)	(481,698)	(386,639)	(441,476)
Fund Balance:	0	0	0	0	0
Nonspendable	124,181	153,816	124,181	153,816	153,816
Restricted	1,285,165	1,361,846	1,150,038	1,209,585	1,209,585
Committed	1,219,208	1,188,831	1,219,208	1,188,831	1,188,831
Assigned	6,721,120	6,877,687	10,693,994	9,732,476	13,645,882
Unassigned	12,770,332	12,791,757	9,899,973	12,613,711	10,490,074
Ending Fund Balance	\$ 22,120,006	\$ 22,373,936	\$ 23,087,393	\$ 24,898,419	\$ 26,688,188

EXECUTIVE SUMMARY

Operating expenditures decreased 9.6% from the FY 2012 budget and represent 16.7% of the total General Fund expenditures for FY 2013. 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 5.7% over the FY 2012 budget and includes merit raises and step raises for public safety personnel.



FY 2013 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 2012 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. For FY 2013, the annual ambulance contract expense was moved into this category. Insurance and Special Appropriations make up 3.1% of the FY 2013 budget.

Debt service is the payment of interest and principal on all general obligation (G.O.) debt of the Town. This expense makes up 9.3% of the FY 2012 budget and increased by 13.0% in FY 2011 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. In FY 2012, an additional refunding was issued resulting in savings of \$503,000. 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. The Town plans to issue \$7 million in new bonds in FY 2013 to renovate several

buildings obtained from a land swap with Shelby County Schools and to mitigate drainage issues in various sections of Town.

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 2013 revenue is expected to be \$1,190,300.

Expenditures for State Street Aid are expected to be \$1,257,430 in FY 2013. The budget for the annual paving contract for asphalt overlay of streets is \$1,000,000. Funding for traffic signal maintenance and street striping is \$86,000 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$171,000. 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. In FY 2012, the debt service was 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 2013. Expenses are for debt service on the original Square development. The Fund will require a \$80,185 subsidy from General Fund in FY 2013.

•**The Sanitation Fund** is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$3,345,482 in FY 2013. Of the total projected revenue, \$95,000 is cart establishment fees.

EXECUTIVE SUMMARY

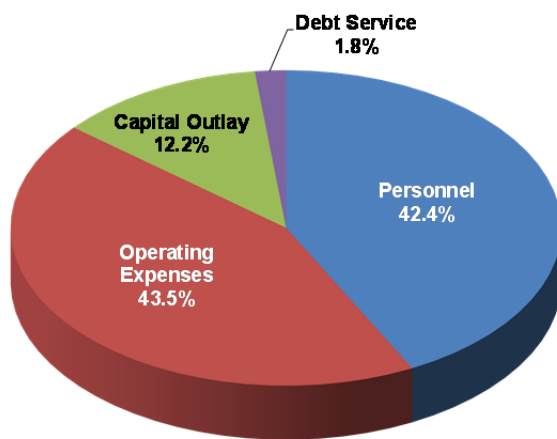
The remainder is revenue from collection fees. This is a 2.3% increase over the FY 2012 estimated revenue.

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 have saved an additional \$50,000 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. Nine total positions were eliminated from FY 2010-FY 2012. The fund was able to purchase equipment in FY 2010 and again in FY 2012 and still provide for operations. In FY 2013, the Town will begin waste collection in the newly annexed southern part of Collierville. An additional equipment operator position was added as well as equipment to handle the additional services. This will increase expenses by \$670,000 over FY 2012.

Personnel accounts for 42.4% of expenses in the Sanitation Fund. Operating expenses are 43.5% of total expenditures, 1.8% is debt service, and 12.2% is for capital outlay. The chart below indicates the percentage of total expenditures in each category.



FY 2013 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 \$93,150 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 building. After taking over operations, it was decided to continue to use these funds for Library operations. These funds (\$750,000) are shown as an operating transfer into the Library fund. An additional operating transfer from the General Fund of \$355,842 is necessary to cover expenses as well.

Total FY 2013 expenditures are projected to be \$1,198,992. The largest portion of expenditures is for staffing services (\$603,569), debt service on the construction bond issue (\$108,373), 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 \$10,900 for FY 2013 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 \$45,000. In addition to the projected revenue, fund balance of \$16,750 will be used to fund operations and capital purchases. Expenditures total \$67,200 which include the purchase of training equipment, funding for narcotics buy money for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, phone service, computer programs, K-9 operations, and public education materials.

PROPRIETARY FUNDS

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

EXECUTIVE SUMMARY

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

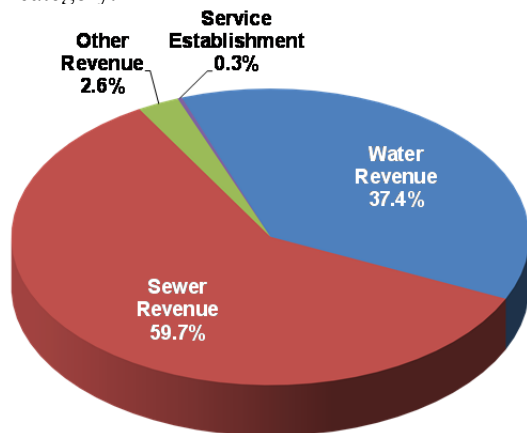
postpone the previously scheduled increase in water rates until January, 2010, and actually reduce the sewer volume charge beginning January, 2009. During 2012, another update to the rate study was conducted which included operating and capital needs for the next ten years. Over that period capital investments in infrastructure will be funded from cash reserves and development fees. Bonds will be issued for major expansion projects.

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

Water and Sewer Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Revenue					
Water Revenue	\$ 4,251,739	\$ 4,769,246	\$ 4,916,048	\$ 4,799,523	\$ 4,920,621
Service Establishment	37,064	35,245	30,000	30,000	35,000
Sewer Revenue	7,023,954	7,347,340	7,417,712	7,384,077	7,448,894
Other Revenue	147,305	655,787	71,500	96,500	77,000
Total Revenue	\$ 11,460,062	\$ 12,807,618	\$ 12,435,260	\$ 12,310,100	\$ 12,481,515

Water and Sewer Fund revenue is expected to be \$12,481,515 an increase of 1.4% over the FY 2012 estimated revenue. The sewer revenue generates the greatest percentage of revenue at 59.7% followed by water revenue at 37.4%. Service establishment contributes .3% 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 2013 Water and Sewer Fund Revenue

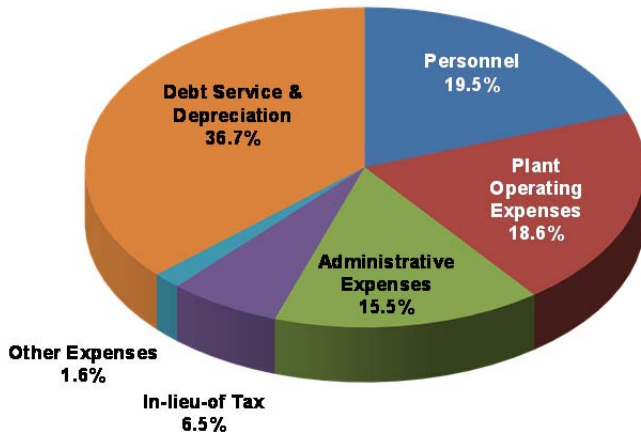
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$11,574,365. This is a 2.5% increase over the FY 2012 budget, and a 2.7% increase over the estimated end-of-year expenses. Personnel expense increased 1.7% above the FY 2012 estimated expense while operating expenses increased 9.0%. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, decreased 1.4%.

Debt service and depreciation accounts for the largest portion of expenses at 36.7% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. In FY 2006, \$26 million in water and sewer bonds were issued to fund an upgrade and expansion at the Northwest Wastewater Treatment Plant and an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 19.5%. Plant operating expense accounts for 18.6%, and in-lieu-of tax is 6.5% 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 15.5% of the expenses for FY 2013. Each category of expenses in

EXECUTIVE SUMMARY

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



FY 2013 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 10	FY 11	FY 12	FY 12	FY 13
Expenses					
Personnel	\$ 2,170,603	\$ 2,170,602	\$ 2,214,204	\$ 2,219,970	\$ 2,258,291
Operating Expense	1,752,907	1,940,692	2,191,756	2,139,032	2,331,616
Capital Outlay	22,998	35,373	130,500	129,600	120,100
Administrative Charges	1,537,812	1,540,257	1,679,248	1,641,809	1,799,211
Special Appropriations	793,738	791,687	885,971	950,540	937,671
Debt Svc & Depreciation	4,537,497	4,465,657	4,320,480	4,320,480	4,247,576
Total	\$ 10,815,554	\$ 10,944,268	\$ 11,422,160	\$ 11,401,432	\$ 11,694,465
Capital Outlay funded through retained earnings	(22,998)	(35,373)	(130,500)	(129,600)	(120,100)
Total	\$ 10,792,556	\$ 10,908,896	\$ 11,291,660	\$ 11,271,832	\$ 11,574,365

•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.

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 2013 includes funding for a proposed on-site medical clinic. If implemented, the General Fund will subsidize the initial set-up expense. Total expenses for FY 2013 are 12.1% above the FY 2012

EXECUTIVE SUMMARY

estimated end-of-year expenses. Total projected expenses are \$5,474,860 and in addition to the on-site clinic set-up costs 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 2013 totals \$5,424,891 an increase of 11.0% over the FY 2012 estimate. In addition, there is a fund balance appropriation of \$49,969.

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 2013 are \$742,000 and include attorney and trustee fees, administration fees and distributions to retirees.

•**The OPEB Fund** was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB 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 2013, the total projected revenue is \$1,642,105. Projected expenses are \$300,954.

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 Bevill, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, www.collierville.com.

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

FINANCIAL REPORTING ENTITY

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

The Town’s officials are responsible for appointing the members of the boards of other organizations; however, the Town’s accountability for these organizations does not extend beyond making the appointments. There were no material transactions with these organizations during the year ended June 30, 2011.

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, 2011.

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, 2011, but were not available to finance expenditures for the year ended June 30, 2011. 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, 2011, approximates \$4,416,000.

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

Net assets in government-wide and proprietary fund financial statements are classified as invested in capital assets, net of related debt; restricted; and unrestricted. Restricted net assets represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments.

In February 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions ("GASB Statement No. 54"), which became effective in fiscal 2011. Under GASB Statement No. 54, net assets in governmental fund financial statements are classified as non-spendable; restricted; committed; assigned; and unassigned.

In fiscal 2011, the Town developed a Fund Balance Policy, which was approved by the Board of Mayor and Aldermen. This policy discusses the various classifications of fund balances within the framework of GASB Statement No. 54. The governmental fund type classifies fund balances as follows:

- **Non-spendable.** Non-spendable fund balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaid expenses) or funds that legally or contractually must be maintained intact (e.g. corpus of endowment funds).
- **Restricted.** Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

- **Committed.** 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 by the end of the fiscal year to commit fund balances. The same formal action must be taken to remove or change the limitations placed on the funds.
- **Assigned.** Assigned fund balance consists 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 or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- **Unassigned.** 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 also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

When expenditures involve funds in more than one fund balance classification, the Town's policy is to spend amounts from the expenditure's most restricted source first.

Stabilization Policy. Within the Fund Balance Policy, the Town also established a Stabilization Policy. The provisions of the Stabilization Policy do not qualify for reservation as committed or assigned fund balance and have been included as a portion of the unassigned fund balance. The Stabilization Policy has the following four main accounts: contingency, emergency, cash flow stabilization and debt service. The contingency account, estimated to be one (1) percent of the General Fund budgeted expenditures, is established 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 emergency account, estimated to be four (4) percent of the General Fund budgeted expenditures, is established to fund a finding by the Mayor, with confirmation by the Board, of "true urgent economic necessity," which is based on a significant economic downturn after the budget is complete or a natural disaster. The cash flow stabilization account, estimated to be eighteen (18) percent of the General Fund budgeted expenditures, is established to serve cash flow needs for the first few months of the fiscal year based on the tax calendar. The debt service account, estimated to be two (2) percent of the General Fund budgeted expenditures, is established to fund general obligation debt service payments for the first few months of the year based on the tax calendar.

POLICY OVERVIEW/GOALS AND OBJECTIVES

A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen, the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2013.

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-pays) or funds that legally or contractually must be maintained intact.
 - Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
 - Committed Fund Balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
 - Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the city's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
 - Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources.

POLICY OVERVIEW/GOALS AND OBJECTIVES

This category includes the financial stabilization fund balance.

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

•Revenue Policies.

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

•Accounting/Auditing/Reporting Policies.

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

•Investment Policies.

- Town funds will be deposited at financial institutions at which deposits are insured by the Federal Deposit Insurance Corporation, the Federal Saving and Loan Insurance Corporation, or the local government investment pool (LGIP).
- The investments shall be diversified by:
 - limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
 - limiting investment in securities that have higher credit risks,
 - investing in securities with varying maturities, 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.
 - 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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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

•**Debt Policies.**

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

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

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

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

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

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

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

Goals and Objectives

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

Goal: Be a financially sound town government.

Objectives:

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

Goal: Become a high performance service organization.

Objectives:

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

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

Objectives:

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

Goal: Be recognized as a regional leader.

Objectives:

1. Provide self-contained and sufficient Town services.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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

Goal: Improve mobility and traffic flow.

Objectives:

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

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

Objectives:

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

Core Businesses

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

Guide Collierville’s future growth and development.

Operating Elements:

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

Promote economic growth in Collierville.

Operating Elements:

1. Actively recruit new businesses and industries.
2. Retain existing businesses and industries.
3. Provide financial incentives and negotiate agreements.
4. Participate in coordinated marketing program for economic development.

5. Analyze market needs and trends, defining Collierville’s niche and role in economic development.

Enforce laws and regulations.

Operating Elements:

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

Provide basic utility services for an urban lifestyle.

Operating Elements:

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

Protect life and property of citizens and businesses.

Operating Elements:

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

Develop a comprehensive transportation system.

Operating Elements:

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

Advocate for the interests of Collierville.

Operating Elements:

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

POLICY OVERVIEW/GOALS AND OBJECTIVES

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.

2013 MANAGEMENT AGENDA GOALS

- Effectively deliver the services Collierville citizens need, want, and are willing to support.
- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends. Prioritize citizens through respect and responsiveness.
- Build on community strengths and distinguished character of Collierville while preparing for the Town's future through tourism and continued development of our historic downtown, including renovating the Historic High School, creating a University of Memphis campus, and fund development through Tax Increment Financing.
- Create and implement a comprehensive index of community satisfaction of municipal services through a variety of channels such as the MAC, departmental customer surveys, and bi-annual Citizen Survey. Provide follow up from results and recommendations.
- Assess public safety service and infrastructure needs and develop plans and strategies accordingly.
- Keep abreast of technological resources and values to realize opportunities for improving service delivery and communication among staff, citizens and community.
- Support, and implement an economic development program to grow and sustain a local balanced economy that supports the expansion and retention of our residents and businesses.
- Develop a centralized communications plan to increase and encourage informed citizen participation in local government.
- Expand and sustain community partnerships to meet the community's needs and foster local government engagement.
- Improve the effectiveness of customer service delivery and the cost efficiency of Town operations. Implement process improvement projects to reduce processing time and costs, or increase revenues. Continue participation in state and regional performance benchmarking for comparison with other municipalities.

- Assess immediate and five year internal staffing needs. Develop and prepare staff through succession planning, workforce development training, and certification programs.
- Submit organizational achievements for professional association recognition and publications and continue to achieve recognition of excellence by organizations such as the Government Finance Officers Association.
- Pursue appropriate alternative service delivery models through the use of regional collaborative partnerships, private contracting, volunteers, and other innovative methods.
- Maintain regular communication with state and federal representatives on community priorities and federal and state mandates, stay abreast and apply for appropriate grant funding.

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:

- Improve clarity and predictability of nonresidential zoning within nonresidential and multifamily portions of planned developments through "best practice" updates to the Zoning Map and Zoning Ordinance related to planned developments.
- Improve the annual Development Report to track existing and approved development against the build-out projections of the Collierville 2040 Plan.

Goal: Update and improve the Town's land development regulations to ensure high quality development and implement land use plan and policies.

Objectives:

- Complete a "cleanup ordinance" to address any unanticipated outcomes of recent sign ordinance and parking changes.
- Continue updates to the Zoning Ordinance and the Collierville Design Guidelines to address reoccurring issues or to better implement land use plan recommendations (I-269 Small Area Plan (SAP), Downtown Plan SAP, and Collierville 2040).
- Complete a Phase 3 update of the Subdivision Regulations (subdivision process adjustments).

Goal: Utilize technology to improve internal and external information flow, customer service, communications, and efficiency, while reducing paperwork and costs.

POLICY OVERVIEW/GOALS AND OBJECTIVES

Objectives:

- Explore a web-based project tracking system for development applications (site plans, permits, subdivisions) that is fully integrated with GIS.
- Implement interactive web-based mapping as an alternative or supplement to PDFs of zoning maps, existing land use, future land use, etc.
- 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.
- Implement a training program for recent policy and process changes.
- Improve access to and the format of information for internal and external customers.

Goal: Preserve the Town of Collierville's Heritage, Historic Resources, and Support the Town's Tourism Efforts.

Objectives:

- Nominate Collierville as a *Preserve America* Community as a joint project between the Town and Main Street Collierville,.
- Prepare for a Town-wide Historic Resources inventory in 2014.

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

Objectives:

- Administer construction of "Phase 1" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant if awarded the grant,.
- Apply for "Phase 2" if awarded the Tennessee Department of Transportation (TDOT) Enhancement grant for "Phase 1" of the "Collierville Center Connect" project.

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

Objectives:

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

Goal: Provide GIS services to internal and external customers.

Objectives:

- Implement Phase 1 of the GIS Audit and Needs Assessment Audit, which includes submitting it for Administration's review. Work on Phase 2 is expected to commence in 2013 and includes developing a detailed GIS solution plan based on the needs identified in Phase 1.
- Create parcel-based zoning data that also includes historical data (acreage, Ordinance number, year, previous and new zoning).
- Support the Engineering Division on basin studies and refinement of land use inputs to the storm water database and model. Specifically, the study of Lateral H.
- Launch a stable and reliable ArcGIS Server implementation to provide web-based GIS applications both to internal and external customers.
- Support Public Services on a Town-wide Water Valve Inventory

•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 the existing drainage system located through the Town.

Objectives:

- Continue the Stormwater Modeling Program.
- Complete the construction of the Queen Oaks Detention Basin.
- Continue Miscellaneous Drainage Program.

Goal: Enhance the 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 (LRTP), the Major Road Plan, and Traffic Analysis Zones (TAZ) modeling, complete with systematic plan for constructing the improvements.
- Design and complete the construction of a signal and cross-access road between Civic Center Drive and the Lowe's private drive.
- Construct the Shelton Road Pedestrian Improvements project.

POLICY OVERVIEW/GOALS AND OBJECTIVES

Goal: Develop a 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.
- Revise stormwater regulations and design standards, including a revised stormwater manual to meet the requirements of the new stormwater MS4 permit.
- Submit the annual MS4 Stormwater Report to TDEC.
- Complete a Stormwater Management Plan to meet requirements of the six minimum measures of the 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.
- 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: Customer Service: To provide the best customer service of any government code enforcement.

Objectives:

- Provide accountability through positive customer service survey feedback.
- Monitor returned customer service surveys for needed improvements.

Goal: Public Safety/Enforcement: Provide a service that will ensure a safe built environment to keep the value of Collierville above other areas and in demand.

Objectives:

- Enforce the adopted code as a minimum standard.

- Encourage and accept an engineered solution to allow flexibility when desired by the customer.

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%.

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 implementation of a "Zoning Code Enforcement Policy" 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 npersonal contact with citizens when dealing with complaints.
- Visit all new businesses to Collierville within one week of opening.

Goal: Target Zoning Code resources to problem areas.

- Review the Mayors Action Center (MAC) cases on a monthly basis 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: 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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

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.
- Continue cross training of Trades Inspectors in Zoning Code Ordinance enforcement.

Goal: Education: Provide training to the design, contracting, and engineering community.

Objectives:

- Continue to monitor monthly for common building code rejections.
- Provide training sessions as needed to address specific building code rejections.

Human Resources Goals

Goal: Train employees on revisions to Federal laws.

Objectives:

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

Goal: RFQ/Review and 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: RFQ/Implement On-Site Medical Clinic

Objective:

- Review/evaluate/implement an on-site medical clinic for our employees.

Goal: Provide Benefits Statements to employees.

Objective:

- Distribute a listing of benefits provided by the Town for its employees.

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:

- Continue 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:

POLICY OVERVIEW/GOALS AND 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.
- Ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques at least monthly.
- Analyze on a monthly basis 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.
- Participate in 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 in the newly annexed southern territory by having reliable fire hydrants which meet the operational requirements of the fire department in the event of a fire.

Objectives:

- Locate each fire hydrant within the water distribution system of the newly annexed reserve area and capture global positioning system (GPS) coordinates to be plotted into the Town's Fire Hydrant Geo-Database Mapping Program.
 - The Fire Records Administrator, as well as, a Planning GIS Technician will field survey each street and commercial property within the newly annexed reserve area and locate each public and/or private fire hydrant and capture the fire hydrants GPS coordinate.
 - The Planning GIS Technician will download the geo-data into the Town's Fire Hydrant Geo-Database Mapping Program, which will plot the location of each fire hydrant and generate an accurate hydrant map.
- Obtain fire hydrant data attributes (make, model, year, type, valve size and thread configuration) for each individual public and/or private fire hydrant and create barcode labels for each fire hydrant.
 - The Fire Records Administrator, as well as, a Planning GIS Technician will collect fire hydrant data attributes from each fire hydrant. The data will be key-punched into a Master Hydrant Inventory Asset Program.
 - Each barcode label is unique to a specific fire hydrant and contains its asset inventory identifier, data attributes, and the hydrant's GPS coordinate.
- Barcode each individual fire hydrant within the water distribution system of the newly annexed reserve area.
 - The Fire Records Administrator, as well as, a Planning GIS Technician will physically go into the field, locate previously identified fire hydrants and install a specific barcode to each fire hydrant.
- Perform inspection and preventative maintenance on all fire hydrants within the newly annexed reserve area.
 - To improve efficiency and accuracy, fire personnel will utilize handheld barcode scanners on each fire hydrant, review its data attributes and complete a specific twenty-one point inspection on each fire hydrant in the newly annexed reserve area, which includes flushing (to ensure rust and sediment removal from the system), lubricating, cleaning (vegetation removal), and painting.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- Fire personnel will upload all maintenance information captured on the barcode scanners to the main Fire Hydrant Tracking Program.

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by conducting fire and life safety inspections and pre-incident planning surveys (fire risk analysis) of all commercial occupancies to ensure compliance with fire codes adopted by the Town of Collierville and gather critical data attributes to increase fire company effectiveness, ensure firefighter safety, and develop incident action plans (strategy and tactical decisions) in the event of a fire to reduce property loss and life.

Objectives:

- Locate and identify all commercial occupancies within the newly annexed reserve area to conduct fire and life safety inspections and pre-incident planning surveys.
 - Fire Administration personnel will conduct a field survey of the newly annexed area and identify each type of commercial facility and capture the occupancy name and address.
 - The Fire Records Administrator will audit the Shelby County business licenses and tax records and compare information obtained from the field survey and establish a master commercial occupancy list.
- Conduct Fire Code and Life Safety Inspections of each commercial occupancy identified within the newly annexed reserve area.
 - The Fire Marshal's Office will assign a Fire Inspector to conduct a fire code and life safety inspection of each commercial occupancy to ensure compliance with Town's adopted fire codes. The fire and life safety inspection will address: general precautions against fire, emergency preparedness, fire protection requirements, electrical safety, exits and entrance requirements, flammable/combustible liquid safety, hazardous materials operations and storage, and other specialized operations and storage.
- Conduct pre-incident surveys (fire risk analysis) of each commercial occupancy identified within the newly annexed reserve area and obtain a list of specific data attributes which adhere to NFPA 1620, "Standard for Pre-Incident Planning".
 - Fire personnel (A-B-C shift) at Firehouse #5 will be assigned commercial occupancies within the newly annexed reserve area based upon their fire management zones and conduct pre-incident planning surveys.
 - Personnel will collect data attributes, which will assist with developing incident action plans

(strategy and tactical decisions) in the event of a fire to reduce property loss and life. The fire risk analysis involves evaluating the fire protection systems, building construction, contents, and operating procedures that can impact emergency operations.

- Fire personnel will create a schematic preplan drawing of the facility, which will include all site features; identify interior building features such as firewalls, elevators, stairs; identify type of occupancies within the facility and each floor; identify all service shut-off locations for water, gas, and electric; and fire protection features such as water mains, sprinkler connections, fire pumps and hydrants.
- Disseminate information to all fire companies.
 - Draft pre-incident surveys (pre-plan schematics and incident action plans) will be forwarded to the Chief of Fire Prevention for approval.
 - Final approved documents will be scanned and copied and disseminated to each of firehouses and placed in master pre-plan manual.

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by having reliable access to residential and commercial properties which meet the operational requirements of fire department apparatus in the event of a fire, medical and/or other emergency

Objectives:

- Locate and identify all residential and commercial occupancies within the newly annexed reserve area and collect data attributes concerning fire apparatus limited accessibility to the properties in the event of an emergency.
 - The Fire Marshal's Office will assign a Fire Inspector to conduct a limited-access survey of residential and commercial occupancies to ensure the fire department has clear and unobstructed access to each property. The limited-access survey will address; access points, address signage, low hanging tree limbs, driveways (lengths, widths, radius turns, bridges, culverts), gates (width / height, mechanical / manual, key box / access codes), landscape obstructions (trees, bushes, boulders), etc.
- Educate and inform new residents of the Town the importance of the Fire Department being able to find and have access to their properties in the event of an emergency.
 - The Fire Marshal's Office will generate a public safety notice to the owner/occupant addressing the issues found during the survey, which may delay and/or prohibit the access of fire equipment on the property during an emergency

POLICY OVERVIEW/GOALS AND OBJECTIVES

and request voluntary compliance to rectify the problem.

- Commercial properties with identifiable limited-access issue will be addressed through the fire code compliance inspection.

Culture and Recreation Goals

Goal: Enhance Special Events.

Objectives:

- Increase amount of fireworks for Independence Day Celebration.
- Acquire additional activities and sponsorship for Christmas in Collierville.
- Bring back food sponsors for the Youth Fishing Rodeo.
- Continue to conduct the tagged fish program for prizes.
- Participate in two travel shows.

Goal: Expand opportunities at Harrell Theatre.

Objectives:

- Add new instructional classes in theatre and arts.
- Work on a concert event at West Complex.
- Update the rental contract.
- Work closely with the service provider for quality shows.
- Improve/develop/implement a plan for square music.

Goal: Improvement facilities within the parks system.

Objectives:

- Expand irrigation at Suggs Park.
- Improve the infield at W.C. Johnson Park East.
- Increase landscaping in open space areas.
- Upgrade/improve playground surfacing at H.W. Cox Park.
- Complete the Estanaula/Suggs entrance enhancement projects.
- Construct at least one mile of new greenbelt trail.

Goal: Expand recreational & educational programming.

Objectives:

- Develop an operational plan and budget for Collierville Middle School gym.
- Develop a resolution for the Seniors Advisory Committee.
- Develop an outdoor educational ecosystem and nature room at WCJ.
- Promote more social events and programs at the tennis facility.

Goal: Expand the promotion of girls' athletics.

Objectives:

- Form a girls' athletic committee for help/input.
- Develop a report outlining peer city issues and how they are addressed.

- Survey the Collierville community for feedback – what are the issues?

Goal: Improve the department athletics program.

Objectives:

- Offer two new adult sports opportunities.
- Review athletic participation fees.
- Evaluate and recommend changes in the Collierville Officials contract.
- Review possible service provider for competitive baseball/softball.
- Host regional, national qualifier, and area ASA softball tournaments.

Goal: Complete the Tennessee Department of Environment and Conservation (TDEC) Benchmarking Project.

Objectives:

- Secure a Tier II Benchmarking level with TDEC.
- Upgrade the policy/procedures manual.
- Educate staff as to responsibilities.

Goal: Improve the department promotional program.

Objectives:

- Create professional and volunteer profiles.
- Review the possibility of a “Friends of the Parks” volunteer program.
- Develop a department promotional video.
- Update the sports and greenbelt brochures.
- Improve the employee recognition program.
- Begin planning for a 30th year anniversary.

Goal: Improve the facilities inspection program.

Objectives:

- Maintain a Certified Safety Playground Inspector on staff.
- Maintain at least two crew leaders with TRPA/TDEC playground certification.
- Update weekly, monthly, quarterly reports.
- Review the current inspection filing system.
- Develop a tennis court maintenance management plan.

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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

- 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 the 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.

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.

Goal: Operate and maintain the 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 a 16-inch water main along Highway 72 during the Tennessee Department of Transportation road widening project.
- Install a new 12" water main from Distribution Parkway to Shelby Drive.

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

Objectives:

- Repair sewer damage found in the FY12 SSES Project.
- Install CIPP in the sewer mains in the Greenhills Subdivision.

Goal: Meet Federal and State Regulations and Laws.

Objectives:

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

BUDGET PROCESS

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

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

- The primary objective is to provide the highest possible level of service to residents without impairing the Town's sound financial condition.
- The budget must be balanced for each fund; total projected revenues and funding sources must equal total anticipated expenditures.
- General Fund 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 un-appropriated revenues to meet such appropriations, the Board is authorized to borrow sufficient funds to meet the emergency.

BUDGET BASIS

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

•**Governmental Funds.** The budgets of the Town are prepared on a modified accrual basis for the governmental funds (those through which most governmental functions are financed — General Fund and Special Revenue Funds, including State Street Aid Fund, Historic Preservation Fund, 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.

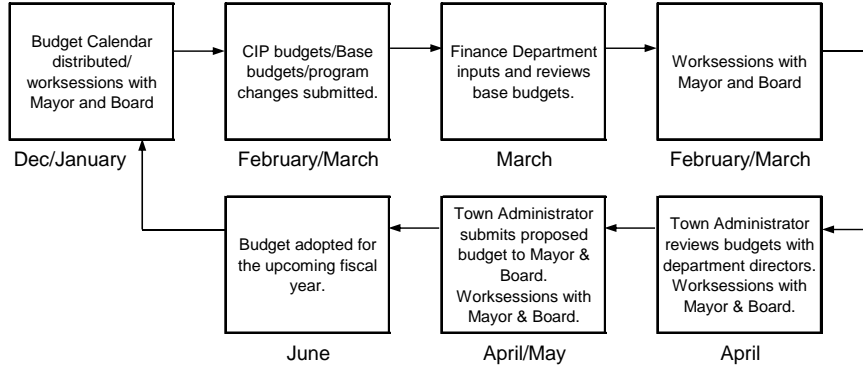
•**Fiduciary Funds.** The budgets of the fiduciary funds (Retirement Fund and OPEB Fund) use the accrual basis of accounting.

BUDGET PROCESS

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.



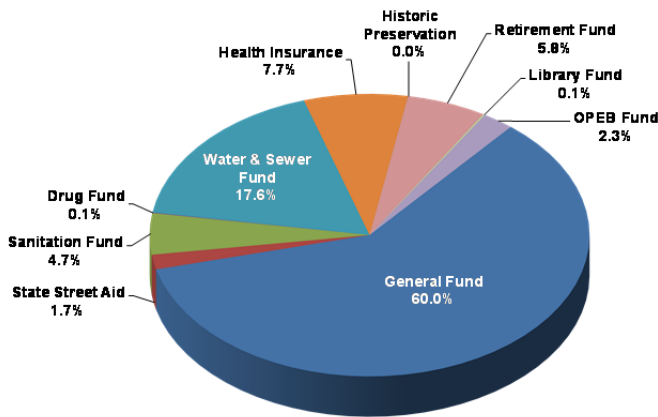
Shown to the left is a graphical representation of the budget process which began in January. Below is the budget calendar for fiscal year 2012-2013.

This calendar is distributed to Department Directors early in the budget process and indicates deadlines for submission of budget documents and scheduled work-sessions during the next six months. Revisions to the calendar may be made throughout the process when work-sessions are either cancelled or rescheduled.

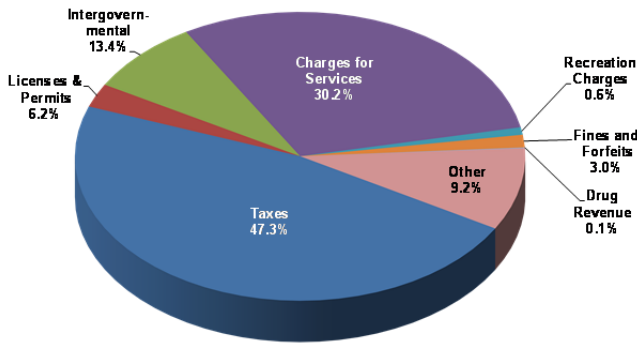
December 9	-----	Budget calendar distributed to Departments.
January 10	-----	Work-session with Department Directors.
January 20	-----	Departments submit new responsibilities & program changes to Finance.
January 20	-----	Departments submit vehicle and equipment purchase requests to Finance.
January 27	-----	Departments submit preliminary CIP requests/fee schedule changes to Finance.
January/February	-----	Internal review of program changes.
January 30	-----	Personnel end of year estimates due from Human Resources.
January 30	-----	Departments submit end-of-year estimates and 2013 Revenue projections.
February 9	-----	CIP work-session with department directors.
February 14	-----	Work-session with the Board of Mayor and Aldermen.
February 15	-----	Work-session with Department Directors.
February 24	-----	Departments submit base budgets to Finance Department.
March 1	-----	Work-session with the Board of Mayor and Aldermen.
March 8	-----	Work-session with the Board of Mayor and Aldermen.
March 12-16	-----	Spring Break – no work-sessions.
March 16	-----	CIP budgets submitted to Finance Department.
March 22	-----	Work-session with the Board of Mayor and Aldermen.
March 23	-----	Finance Department submits draft budgets to Town Administrator.
March 29	-----	Work-session with the Board of Mayor and Aldermen.
March/April/May	-----	Town Administrator reviews draft budget.
April 5	-----	Work-session with the Board of Mayor and Aldermen.
April 12	-----	Work-session with the Board of Mayor and Aldermen.
April 19	-----	Work-session with the Board of Mayor and Aldermen.
April 26	-----	Work-session with the Board of Mayor and Aldermen.
May 3	-----	Work-session with the Board of Mayor and Aldermen.
May 4	-----	Deadline for changes to draft budgets.
May 10	-----	Work-session with the Board of Mayor and Aldermen.
May 14	-----	Town Administrator submits the proposed budget to Board.
May 21	-----	Deadline for changes to final draft budgets.
May 25	-----	Deadline for submission of budget summaries for public notice.
May 29	-----	First reading of ordinance on the tax levy.
May 30	-----	Public notice of public hearing on the proposed budget.
May 31	-----	Work-session with the Board of Mayor and Aldermen.
June 11	-----	Second reading of ordinance on the tax levy; public hearing on the proposed budget.
June 15	-----	Deadline for changes to final draft budget.
June 18	-----	Work-session with the Board of Mayor and Aldermen.
June 25	-----	Third and final reading of ordinance on the tax levy; adoption of the FY 13 budget.
July 1	-----	Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2013 projected revenue for all funds except the CIP totals \$70,898,371. General Fund revenues make up the greatest portion at 60.0%. Water & Sewer fund revenue is 17.6% of total, Sanitation Fund 4.7%, State Street Aid 1.7%, Health Insurance is 7.7%, the Retirement Fund 5.8% and the OPEB Fund 2.3%. Taxes contribute the greatest amount of total revenue at 47.3% while charges for services — solid waste collection and water and sewer service charges, etc. — make up 30.2%. The charts below show the percentage of total revenue by fund and the percent of total each revenue source contributes.

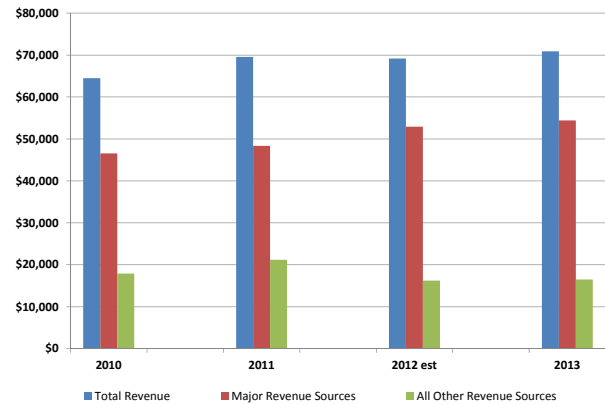


FY 2013 Revenues by Fund



FY 2013 Revenues by Source

The following sections provide analyses and projections for FY 2013 for the Town's major revenue sources. Major sources account for 76.8% or \$54,419,186 of total revenue. Charts depicting the revenue history of some of these sources are included as well. The FY 2012 figures are estimated end-of-year amounts, and the FY 2013 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)

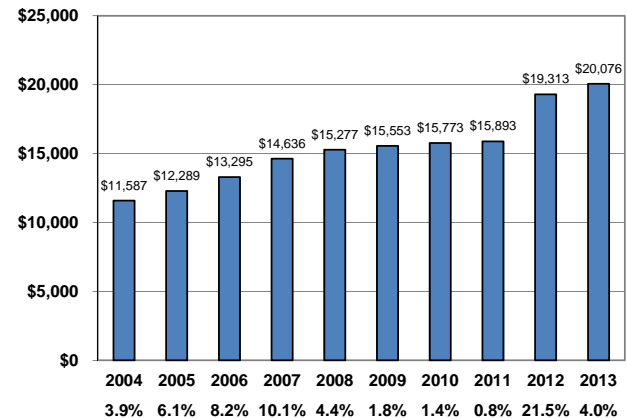
The following section provides analysis and charts for the Town's major revenue sources:

Real Property Tax

\$20,076,407

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 revenue increase in FY 2007 resulted 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 estimated FY 12 revenue and projected FY 2013 revenue is based on a tax rate of \$1.43 per \$100 of assessed valuation and on an estimated 97% collection rate.

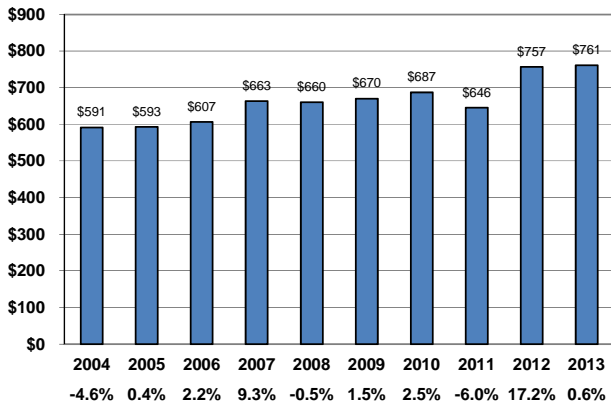


Property Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Personal Property Tax **\$782,412**

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. Personal property taxes normally are reduced by a sales ratio except in reappraisal years. The significant increase in FY 2007 is attributed to The Avenue Carriage Crossing, an 810,000 square foot open-air, lifestyle mall, which opened in the second quarter of FY 2006. The estimated FY 12 revenue and projected FY 2013 revenue increases are due to a tax increase approved in FY 2012 and are calculated on a tax rate of \$1.43 and on an estimated 97% collection rate.



Personal Property Tax Revenues (000s)

Ad Valorem Tax **\$550,000**

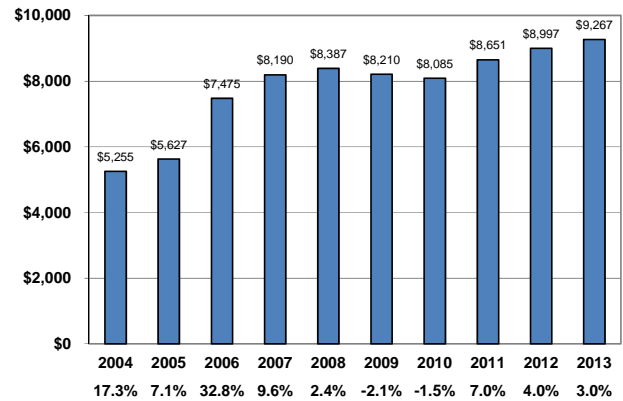
This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2013 revenue projection is based on FY 2012 collections.

Local Option Sales Tax **\$9,266,730**

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 2.125% 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

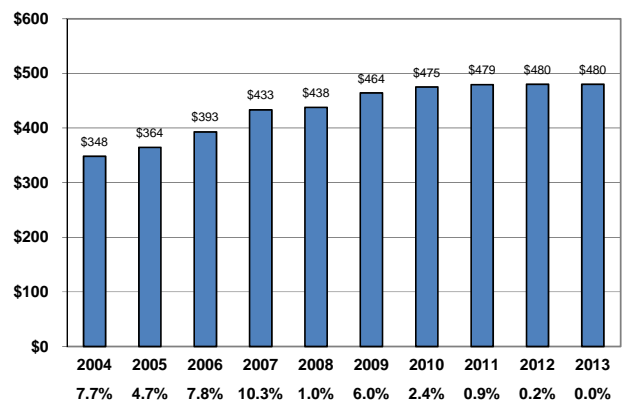
year. In FY 2007, local option sales tax revenue increased 9.6%. With the opening of the Carriage Crossing Marketplace, an increase was budgeted again in FY 2009; however, due to the economic recession and the closing of several large retailers, revenue decreased 2.1% that year and decreased again in FY 2010. A rebound in the local economy in FY 2011 increased revenue 7.0%. A more modest 4.0% increase is estimated for FY 2012 and 3.0% in FY 2013. Local option sales tax makes up 27.7% of total tax revenue and is a highly elastic revenue source.



Local Option Sales Tax Revenue (000s)

Wholesale Beer Tax **\$480,000**

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 2013 remain the same as FY 2012 estimated.



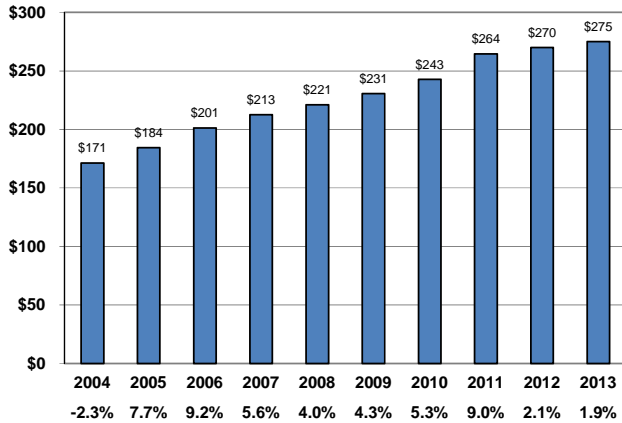
Wholesale Beer Tax Revenue (000s)

Wholesale Liquor Tax **\$275,000**

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

REVENUE ANALYSIS AND PROJECTIONS

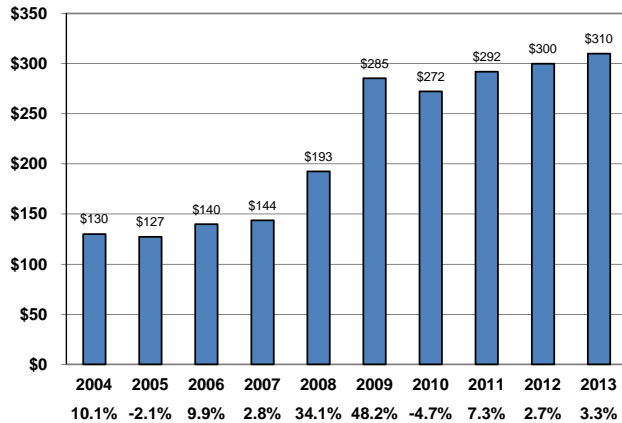
retail liquor stores in the Town and is collected monthly. The ten-year history for wholesale liquor tax shows an a percentage increase for nine of the ten years. The FY 2012 revenue is estimated to increase by 2.1% in; however, a conservative 1.9% increase is projected for FY 2013.



Wholesale Liquor Tax Revenue (000s)

Hotel/Motel Tax \$310,000

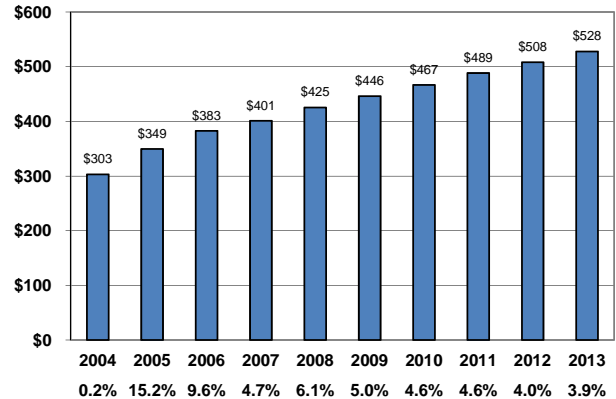
Each municipality in Tennessee is authorized to levy by ordinance a privilege tax upon occupancy in any hotel. The tax may be charged per transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Ordinance 95-15 authorizes the Town to collect an occupancy tax of 5% on the rate charged by the operator of hotels and motels within the Town limits. The significant increase beginning in FY 2008 reflects the addition of a new hotel in Collierville. Projections for FY 2013 reflect an increase of 3.3% over estimated FY 2012.



Cable TV Franchise \$528,000

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 2013 collections are estimated to increase by 4.0%.

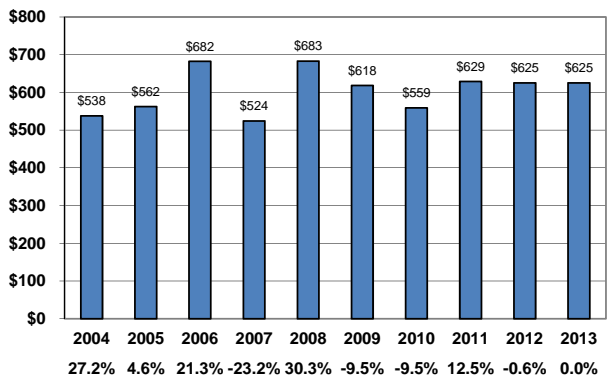


Cable TV Franchise Revenue (000s)

Business Tax \$625,000

Business taxes are privilege taxes levied by cities and counties for the right to do business within their jurisdiction. Taxpayers are subdivided into 5 classifications with different tax rates applying to each classification. Due to the complexity of the tax's administration, its tax base is slightly different from that of the local option sales tax. However, the tax base for the revenue generally tracks local option sales tax revenues.

FY 2006 collections were overstated due to an error in the Town's accounting software, which understated the liability owed the State. The decrease 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. 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. The FY 2013 projection is the same as the FY 2012 estimated end of year.

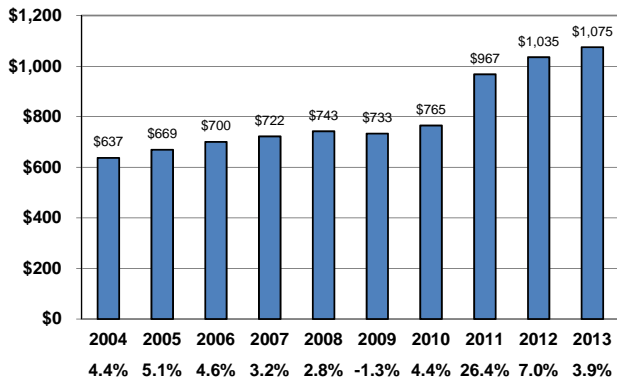


Business Tax Revenue (000s)

REVENUE ANALYSIS AND PROJECTIONS

Automobile Registration **\$1,075,000**

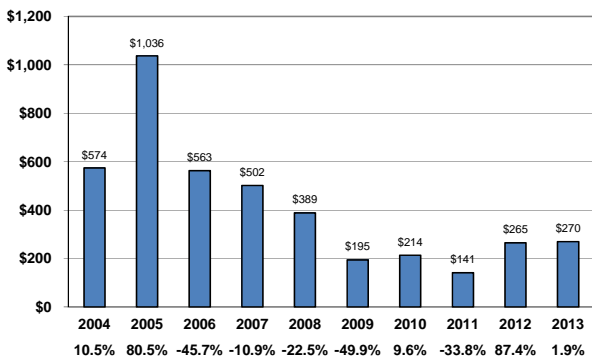
The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. The increase in FY 2012 is more significant since the Clerk's office collected only ten months of the fee increase in FY 2011. FY 2013 revenue is projected at a more normal 3.9% 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) from FY 2009 – FY 2011 is primarily due to a decreased rate of single family home construction. An increase in permits is expected for FY 2012 and FY 2013.



Building Permit Revenue (000s)

Electrical Permits **\$65,000**

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 2013 an increase in permits and a 8.3% increase in revenue is projected.

Plumbing Permits **\$65,000**

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 2013 is expected with a corresponding 11.7% increase in revenue over FY 2012 estimates.

Mechanical Permits **\$115,000**

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 4.0% in FY 2013.

TVA Payments in Lieu of **\$526,990**

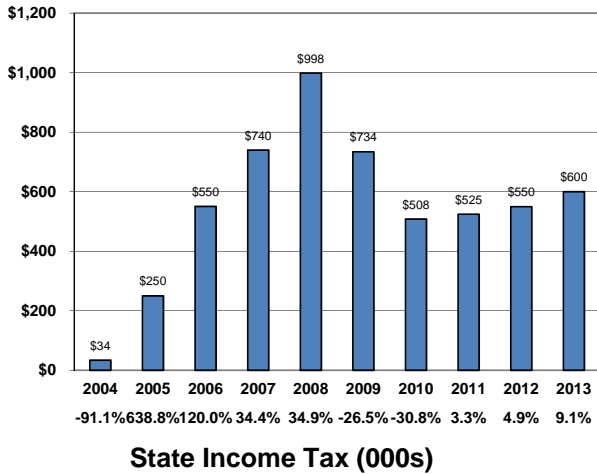
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The revenue projection for FY 2013 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. The Town annexed a portion of its reserve area in December 2011. This increased the certified population by 1,585. The projected revenue increase of 3.7% reflects the additional per-capita distribution.

State Income Tax **\$600,000**

The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. The state reduced the allocation to municipalities in 2004 by 67% due to shortfalls in state revenues. Other state revenues were reduced as well. The allocation also is affected by fluctuations in population and investment earnings. The current downturn in the economy resulted in a decrease of 26.5% for FY 2009. There was an additional decrease of 30.8% in FY 2010. Revenue has begun to recover with the economy and was up 3.3% in FY 2011. The estimated

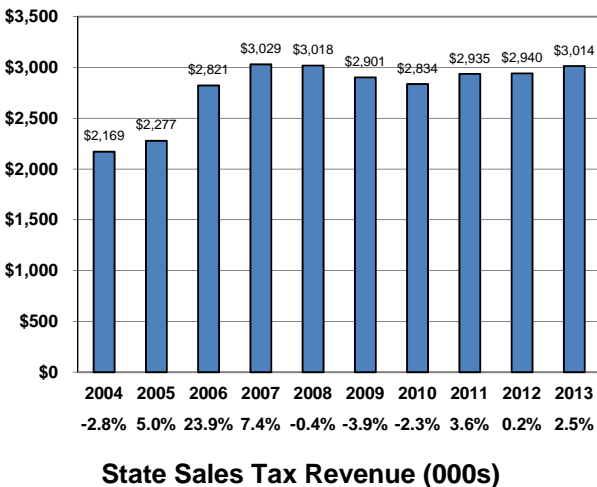
REVENUE ANALYSIS AND PROJECTIONS

collections for FY 2012 are estimated to increase by 4.9%, and revenue for FY 2013 is projected to increase 9.1%.



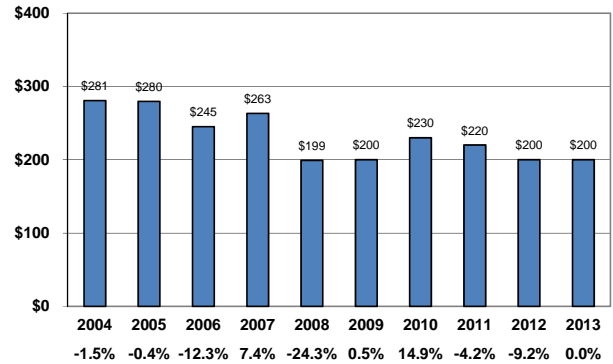
State Sales Tax **\$3,013,500**

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%. There was an additional decrease of 2.3% in FY 2010. For FY 2011 revenue increased 3.6%. A population increase from annexation of a portion of the Town's reserve area will increase revenue for FY 2013.



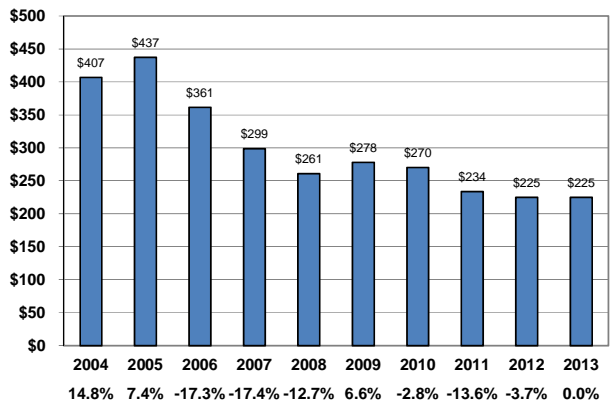
City Court Fines **\$200,000**

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 decreased 4.2% in FY 2011. A decrease of 9.2% is estimated for FY 2012, and no increase is projected for FY 2013.



Court Costs **\$225,000**

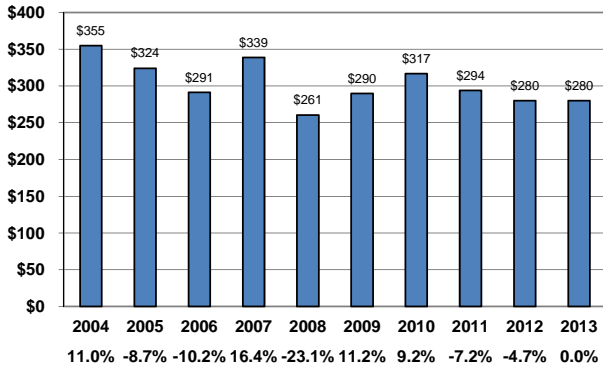
This revenue has been erratic in the past and trends are difficult to predict which holds true for most court revenue. After several years of increases, revenue decreased dramatically in FY 2006, 2007 and 2008. In FY 2009, there was an increase of 6.6%, but decreases in FY 2010 and FY 2011. A decrease is estimated for FY 2012, and no increase is projected for FY 2013.



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, decreased again in FY 2008, increased in 2009 and 2010 and decreased again in FY 2011. A 4.7% decrease is estimated for FY 2012, and FY 2013 projections are expected to remain the same.

REVENUE ANALYSIS AND PROJECTIONS



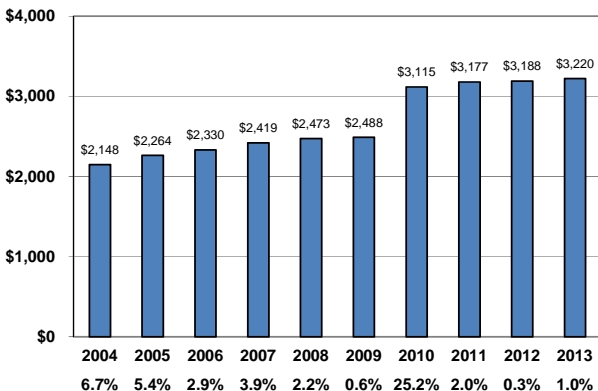
Court Cost Forfeitures (000s)

State Street Aid Revenue **\$1,190,000**

The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. The state distributes the monies on a per capita basis to each municipality. The revenue is dependent on the amount of gasoline taxes collected and is restricted to street related maintenance and repair.

Solid Waste Collection **\$3,220,282**

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. FY 2011 revenue increased 2.0%. The FY 2012 estimate is for an increase of .3%, and a 1.0% increase is projected for FY 2012.

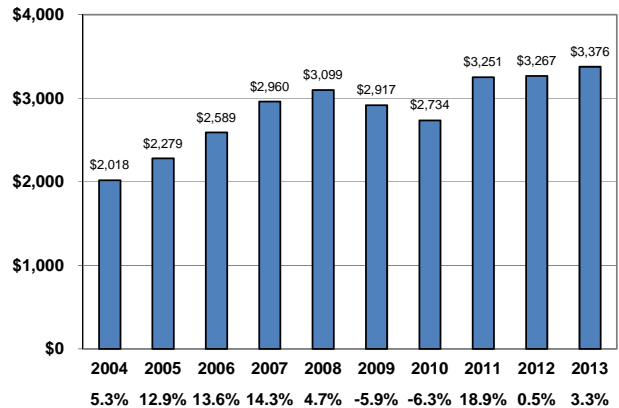


Sanitation Revenue (000s)

Metered Water Sales **\$3,375,812**

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, 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 increased usage resulting in a revenue increase of 18.9%. Another update to the rate study was done in 2012, and this will set rates for the next ten years.. The estimated increase for FY 2012 is .5% and for FY 2013, a 3.3% increase is projected.



Metered Water Sales (000s)

Water Base Rate **\$822,239**

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 **\$438,320**

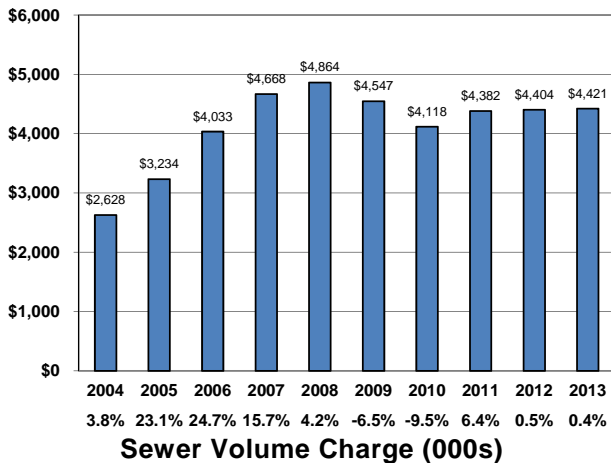
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. Growth in this revenue is directly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

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

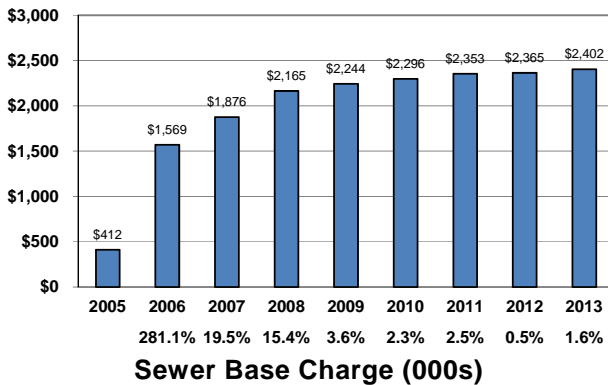
REVENUE ANALYSIS AND PROJECTIONS

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 a revenue increase of 6.4%. Revenue for FY 2012 is estimated to increase .5%, and for FY 2013 the increase is projected to be .4%.



Sewer Base Rate \$2,402,359

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.



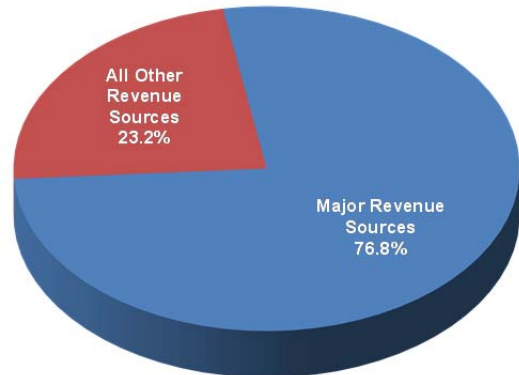
Sewer Customer Service \$625,153

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.

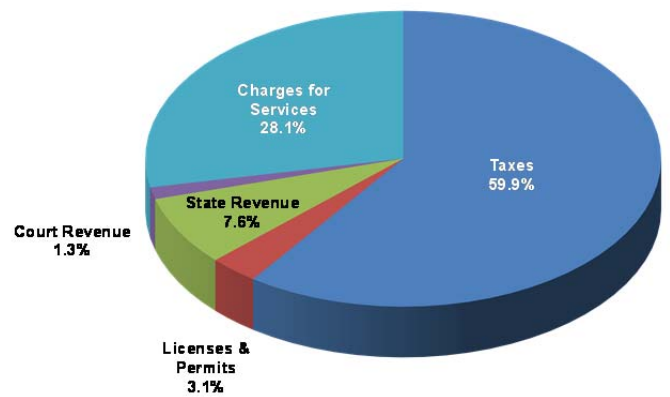
Growth in this revenue is directly associated with development.

Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 76.8% of revenue and total \$54,419,186. 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 59.9% of the 76.8% followed by charges for services at 28.1%. State revenue is 7.6%, licenses and permits 3.1% and court revenue is 1.3%.



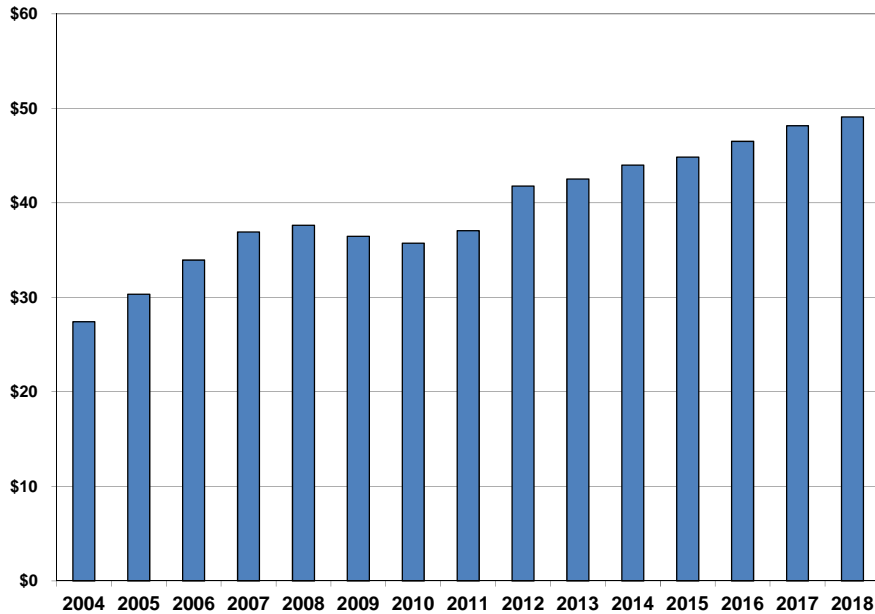
Major and Non-major Revenue



Major Revenue Sources by Category

REVENUE ANALYSIS AND PROJECTIONS

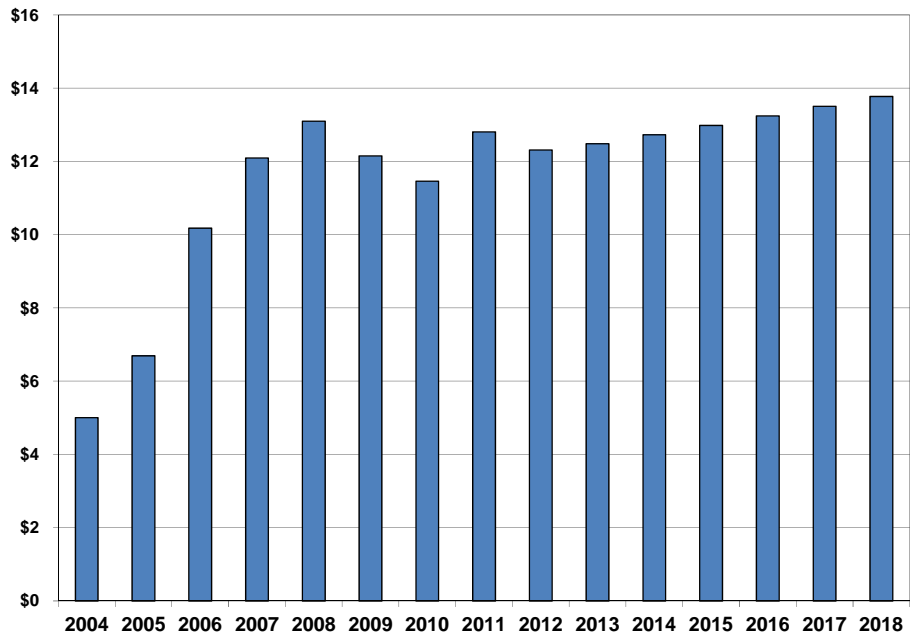
5-Year Projected Revenue



General Fund Revenue (millions)

The charts on this page show actual and projected operating revenue for the Town’s two major funds: General Fund and Water and Sewer Fund. Projections for FY 2013-2018 are based on economic conditions as they appear at this time. We are very well aware that a severe downturn in the national or regional economy will affect Collierville’s future outlook as well. In that event, adjustments to these projections will be made and steps will be taken that will preserve the financial viability of the Town.

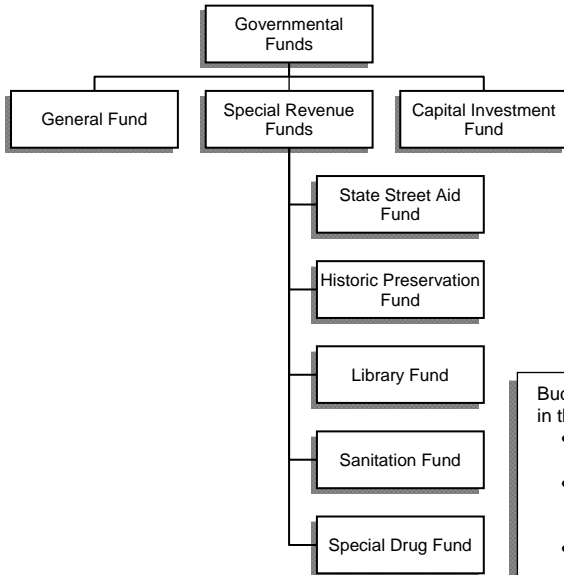
Revenue is actual operating revenue for FY 2004 through 2011; estimated for 2012 and projected for FY 2013 through 2018. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects a rate increase that began in April 2005 and the projected impact of the modified rate schedule approved in FY 2008. The Board of Mayor and Aldermen approved postponing the rate increase for FY 2011, and a new rate study was conducted in late FY 2012. The 10-year rate schedule will be adjusted according to the study outcome.



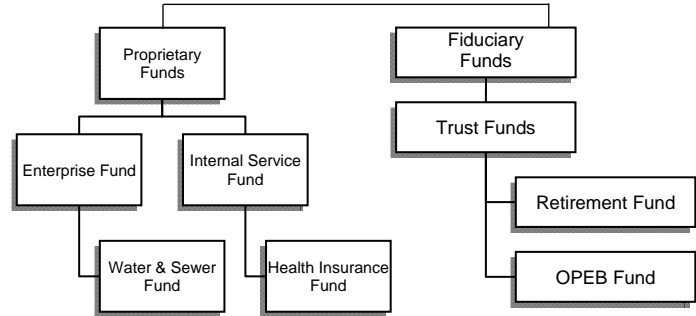
Water & Sewer Fund Revenue (millions)

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

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 10	FY 11	FY 12	FY 12	FY 13	from Estm'd	from Estm'd
Beginning Balance	\$ 86,790,997	\$ 94,708,711	\$ 105,197,826	\$ 105,197,826	\$ 110,029,601	4,831,775	4.6%
REVENUE							
Taxes							
Property Taxes	17,387,900	17,552,246	21,038,757	21,303,105	22,013,219	710,114	3.3%
Local Option Sales Tax	8,085,485	8,650,793	8,577,890	8,996,825	9,266,730	269,905	3.0%
Business Taxes	2,114,615	2,166,871	2,084,000	2,207,350	2,234,000	26,650	1.2%
Licenses & Permits	1,381,080	1,552,218	1,765,475	1,862,520	1,882,250	19,730	1.1%
Intergovernmental	5,655,940	6,488,189	5,943,794	6,172,929	5,868,390	(304,539)	(4.9)%
Charges for Services	19,301,093	20,140,089	20,712,592	20,639,192	21,441,683	802,491	3.9%
Recreation Charges	509,981	545,418	579,785	567,450	591,570	24,120	4.3%
Fines and Forfeits	1,145,167	1,089,341	995,860	997,970	1,000,450	2,480	0.2%
Drug Revenue	37,238	71,463	32,500	101,270	50,450	(50,820)	(50.2)%
Other	8,848,585	11,284,380	6,125,986	6,322,688	6,549,629	226,941	3.6%
Total Revenue	64,467,084	69,541,007	67,856,638	69,171,299	70,898,371	1,727,072	2.5%
EXPENDITURES							
Legislative & General Government	4,457,044	4,315,347	4,960,387	4,798,199	5,305,216	507,017	10.6%
Public Safety	18,694,163	18,457,812	20,308,273	19,964,377	20,642,950	678,573	3.4%
Roads and Public Works	4,104,031	4,276,840	5,099,599	5,159,450	4,933,091	(226,359)	(4.4)%
Culture and Recreation	3,831,917	3,783,723	4,335,381	4,152,379	4,407,000	254,621	6.1%
State Street Aid	1,480,988	1,939,543	1,226,430	1,226,430	1,257,430	31,000	2.5%
Historic Preservation	3,650	0	0	0	0	0	0.0%
Library	1,004,221	1,023,802	1,083,169	1,065,541	1,079,578	14,037	1.3%
Sanitation	2,648,806	2,991,439	2,985,003	3,037,669	3,714,453	676,784	22.3%
Drug Prevention	27,720	143,557	190,399	165,849	67,200	(98,649)	(59.5)%
Water & Sewer Systems	5,365,172	5,557,330	5,939,618	5,851,506	6,239,812	388,306	6.6%
Debt Service	8,359,738	8,204,343	8,486,948	8,430,477	8,270,519	(159,958)	(1.9)%
Special Appropriations	1,182,741	1,174,251	1,361,377	1,418,947	1,684,864	265,918	18.7%
Insurance	5,070,135	5,029,600	5,497,550	5,540,618	6,130,511	589,893	10.6%
Retirement	409,810	550,442	553,100	677,000	742,000	65,000	9.6%
OPEB	254,437	176,599	255,118	290,052	300,954	10,902	3.8%
Total Expenditures	56,894,573	57,624,626	62,282,352	61,778,493	64,775,578	2,997,085	4.9%
Revenue over (under) expenditures	7,572,512	11,916,380	5,574,286	7,392,806	6,122,793		
Fund Balance Appropriation	303,797	172,659	409,186	186,626	651,885		
Other Sources (bond proceeds)	0	5,385,075					
Other Uses (bond retirement)	0	(5,284,192)					
Gain/Loss on Disposal of Assets	0	(1,988,193)	0	0	0		
Operating Transfer	(981,093)	(672,734)	540,000	764,569	750,000		
Non-operating Revenue	299,639	1,756	100,000	150,000	100,000		
Capital Contribution	1,026,657	1,131,022					
W & S Capital Outlay/Projects	0	0	(3,476,500)	(3,475,600)	(2,350,100)		
Retained Earnings	43,979,370	45,107,678	42,859,545	42,824,398	41,431,479		
Fund Balance:							
Nonspendable	124,181	153,816	124,181	153,816	153,816		
Restricted	29,608,410	38,573,607	42,630,635	42,856,446	47,520,140		
Committed	1,505,299	1,693,282	1,727,285	1,848,755	1,410,903		
Assigned	6,721,120	6,877,687	10,693,994	9,732,476	13,645,882		
Unassigned	12,770,332	12,791,757	9,899,973	12,613,711	10,490,074		
Ending Balance	\$ 94,708,711	\$ 105,197,826	\$ 107,935,612	\$ 110,029,601	\$ 114,652,294	4,622,693	4.2%

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 2010 and FY 2011 the capital contributions are donated infrastructure in the Water and Sewer Fund.

Capital outlay and some capital projects are funded through retained earnings in the Water and Sewer Fund. The gain/loss on disposal of assets in FY 2011 is the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

BUDGET SUMMARY BY FUND

	GENERAL FUND	STATE STREET AID	HISTORIC PRESERVATION	LIBRARY FUND	SANITATION FUND	DRUG FUND	W & S FUND	HEALTH INSURANCE	RETIREMENT FUND	OPEB FUND	TOTAL ALL FUNDS
Beginning Balance	\$ 24,898,419	\$ 656,794	\$ -	\$ -	\$ 659,924	\$ 133,889	\$ 42,768,476	\$ 55,922	\$ 34,400,996	\$ 6,455,181	\$ 110,029,601
REVENUE											
Taxes											
Property Taxes	22,013,219										22,013,219
Local Option Sales Tax	9,266,730										9,266,730
Business Taxes	2,229,000		5,000								2,234,000
Licenses & Permits	1,882,250										1,882,250
Intergovernmental	4,678,390	1,190,000		0	0						5,868,390
Charges for Services	203,645			93,150	3,315,482		12,404,515	5,424,891			21,441,683
Recreation Charges	591,570										591,570
Fines and Forfeits	1,000,450										1,000,450
Drug Revenue						50,450					50,450
Other	657,250	300		0	30,000	0	77,000		4,142,974	1,642,105	6,549,629
Total Revenue	42,522,504	1,190,300	5,000	93,150	3,345,482	50,450	12,481,515	5,424,891	4,142,974	1,642,105	70,898,371
EXPENDITURES											
Personnel	27,853,426				1,605,703		2,258,291				31,717,420
Operating Expense	6,733,371	1,257,430	0	1,069,462	1,647,000	58,300	2,331,616				13,097,179
Capital Outlay	701,460	0	0	10,116	461,750	8,900					1,182,226
Debt Service	3,760,505	0	85,185	108,373	68,881		4,247,576				8,270,519
Administrative Charges							1,649,905				1,649,905
Insurance	495,304			11,041			149,306	5,474,860			6,130,511
Special Appropriations	747,193						937,671				1,684,864
Retirement									742,000		742,000
OPEB										300,954	300,954
Total Expenditures	40,291,259	1,257,430	85,185	1,198,992	3,783,334	67,200	11,574,365	5,474,860	742,000	300,954	64,775,578
Revenue over (under) expenditures	2,231,245	(67,130)	(80,185)	(1,105,842)	(437,852)	(16,750)	907,150	(49,969)	3,400,974	1,341,151	6,122,793
Fund Balance Appropriation	0	67,130	80,185	1,105,842	437,852	16,750	0	49,969	0	0	1,757,727
Non-operating Revenue							100,000				100,000
Operating Transfer	(441,476)		80,185	1,105,842	0	5,450	0	0	0	0	750,000
W & S Capital Outlay/Projects							(2,350,100)				(2,350,100)
Retained Earnings							41,425,526	5,954			41,431,479
Fund Balance:											
Nonspendable	153,816										153,816
Restricted	1,209,585	589,664	0	0		122,589			37,801,970	7,796,333	47,520,140
Committed	1,188,831				222,072						1,410,903
Assigned	13,645,882										13,645,882
Unassigned	10,490,074										10,490,074
Ending Balance	\$ 26,688,188	\$ 589,664	\$ -	\$ -	\$ 222,072	\$ 122,589	\$ 41,425,526	\$ 5,954	\$ 37,801,970	\$ 7,796,333	\$ 114,652,294

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 143.

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.

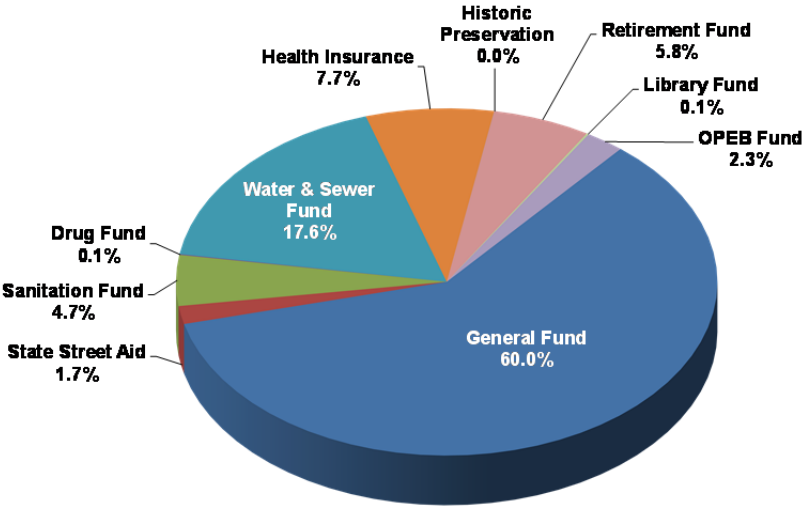
General Fund activities which are charged to the Library Fund include computer support, facilities maintenance, and grounds maintenance. There is a reduction to expenditures in the General Fund departments which perform these functions.

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 (\$5,450) 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 43.

FY 2013 REVENUE - ALL FUNDS

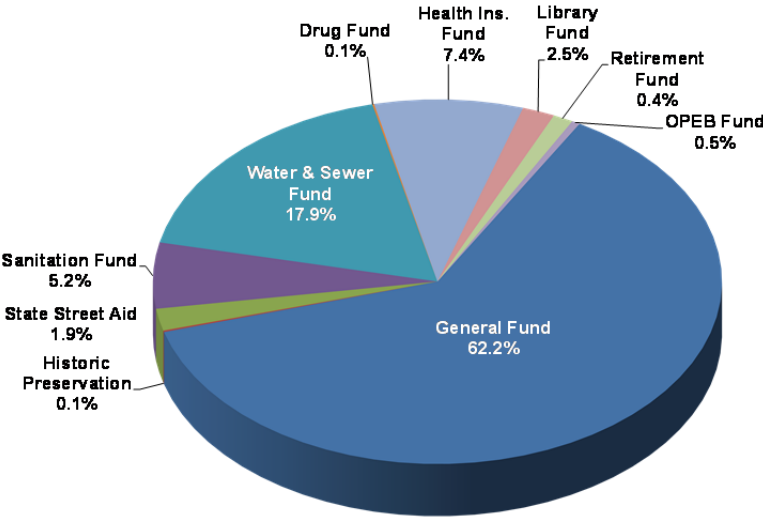


Total Revenue \$70,898,371

The chart to the left shows the percentage of total revenues of each fund reported. General Fund revenues make up the greatest percentage at 60.0%. Water and Sewer Fund brings in the next largest portion with 17.6% of total revenue. Following these funds are: Health Insurance Fund, 7.7%; Retirement Fund, 5.8%; Sanitation Fund, 4.7%; State Street Aid, 1.7%; OPEB Fund 2.3%, Library Fund, 0.1%; Special Drug Fund, 0.1% and Historic Preservation Fund, 0.0%;

FY 2013 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 62.2%. Water and Sewer Fund expends the next largest portion at 17.9% of total. Following these funds are Health Insurance Fund, 7.4%; Sanitation Fund with 5.2%; State Street Aid, 1.9%; Library Fund, 2.5%; OPEB Fund 0.5%, Retirement Fund, 0.4%, Special Drug Fund, 0.1%, and Historic Preservation Fund, 0.1%;



Total Expenditures \$64,775,578

GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 23,228,447	\$ 22,120,006	\$ 22,373,936	\$ 22,373,936	\$ 24,898,419
REVENUE					
Taxes					
Property Taxes	17,387,900	17,552,246	21,038,757	21,303,105	22,013,219
Local Option Sales Tax	8,085,485	8,650,793	8,577,890	8,996,825	9,266,730
Business Taxes	2,048,315	2,159,147	2,079,000	2,194,000	2,229,000
Licenses & Permits	1,381,080	1,552,218	1,765,475	1,862,520	1,882,250
Intergovernmental	4,437,142	4,645,005	4,863,794	4,987,472	4,678,390
Charges for Services	272,059	258,061	199,681	201,975	203,645
Recreation Charges	509,981	545,418	579,785	567,450	591,570
Fines and Forfeits	1,145,167	1,089,341	995,860	997,970	1,000,450
Other	953,008	792,618	655,852	664,322	657,250
Total Revenue	36,220,137	37,244,846	40,756,094	41,775,639	42,522,504
EXPENDITURES					
Mayor and Board of Aldermen	135,666	143,270	311,543	260,917	267,281
Town Administrator's Office	614,908	511,991	526,229	524,771	554,323
Morton Museum	0	0	47,916	47,867	157,497
Human Resources	339,200	344,224	373,652	366,788	391,089
Financial Administration	867,016	880,131	989,915	966,995	1,036,111
Information Technology	480,799	474,237	542,794	518,293	612,968
General Services	1,127,006	1,058,673	1,219,865	1,192,810	1,325,694
Development					
Administration	315,939	276,766	301,534	298,486	306,149
Office of Planning	576,509	626,057	646,938	621,272	654,102
Office of Engineer	665,947	724,273	751,120	686,622	752,122
Code Enforcement	837,845	695,383	780,452	738,751	789,439
Public Safety					
Animal Services	478,284	448,389	492,041	482,328	537,220
Municipal Court	652,029	690,864	759,597	730,855	777,693
Police Department	9,894,701	9,786,920	10,719,857	10,529,796	11,343,446
Fire Department	6,831,303	6,836,257	7,556,326	7,482,647	7,195,151
Public Works					
Administration	272,777	290,455	290,547	279,566	354,408
Fleet Maintenance	591,534	546,714	559,599	547,552	577,098
Streets and Drainage	2,573,772	2,715,399	3,498,332	3,645,710	3,249,463
Parks and Recreation	3,831,917	3,783,723	4,335,381	4,152,379	4,407,000
Non-Departmental Accounts					
Special Appropriations	389,003	382,564	475,406	468,406	747,193
Debt Service	3,495,257	3,478,301	3,882,874	3,826,403	3,760,505
Insurance	528,809	522,879	499,020	495,304	495,304
Total Expenditures	35,500,224	35,217,467	39,560,939	38,864,518	40,291,259
Revenue over (under) expenditures	719,913	2,027,379	1,195,154	2,911,121	2,231,245
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	0	5,385,075			
Other Uses (bond retirement)	0	(5,284,192)			
Operating Transfer	(1,828,354)	(1,874,331)	(481,698)	(386,639)	(441,476)
Fund Balance:					
Nonspendable	124,181	153,816	124,181	153,816	153,816
Restricted	1,285,165	1,361,846	1,150,038	1,209,585	1,209,585
Committed	1,219,208	1,188,831	1,219,208	1,188,831	1,188,831
Assigned	6,721,120	6,877,687	10,693,994	9,732,476	13,645,882
Unassigned	12,770,332	12,791,757	9,899,973	12,613,711	10,490,074
Ending Fund Balance	\$ 22,120,006	\$ 22,373,936	\$ 23,087,393	\$ 24,898,419	\$ 26,688,188

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 23,228,447	\$ 22,120,006	\$ 22,373,936	\$ 22,373,936	\$ 24,898,419
REVENUE					
Taxes					
Property Taxes	17,387,900	17,552,246	21,038,757	21,303,105	22,013,219
Local Option Sales Tax	8,085,485	8,650,793	8,577,890	8,996,825	9,266,730
Business Taxes	2,048,315	2,159,147	2,079,000	2,194,000	2,229,000
Licenses & Permits	1,381,080	1,552,218	1,765,475	1,862,520	1,882,250
Intergovernmental	4,437,142	4,645,005	4,863,794	4,987,472	4,678,390
Charges for Services	272,059	258,061	199,681	201,975	203,645
Recreation Charges	509,981	545,418	579,785	567,450	591,570
Fines and Forfeits	1,145,167	1,089,341	995,860	997,970	1,000,450
Other	953,008	792,618	655,852	664,322	657,250
Total Revenue	36,220,137	37,244,846	40,756,094	41,775,639	42,522,504
EXPENDITURES					
Personnel	25,290,862	25,025,117	26,393,922	25,906,410	27,853,426
Operating Expense	5,382,678	5,631,425	7,489,339	7,388,504	6,733,371
Capital Outlay	413,614	177,180	820,378	779,491	701,460
Debt Service	3,495,257	3,478,301	3,882,874	3,826,403	3,760,505
Insurance	528,809	522,879	499,020	495,304	495,304
Special Appropriations	389,003	382,564	475,406	468,406	747,193
Total General Fund Expenditures	35,500,224	35,217,467	39,560,939	38,864,518	40,291,259
Revenue over (under) expenditures	719,913	2,027,379	1,195,154	2,911,121	2,231,245
Fund Balance Appropriation	0	0	0	0	0
Other Sources (bond proceeds)	0	5,385,075			
Other Uses (bond retirement)	0	(5,284,192)			
Operating Transfer	(1,828,354)	(1,874,331)	(481,698)	(386,639)	(441,476)
Fund Balance:					
Nonspendable	124,181	153,816	124,181	153,816	153,816
Restricted	1,285,165	1,361,846	1,150,038	1,209,585	1,209,585
Committed	1,219,208	1,188,831	1,219,208	1,188,831	1,188,831
Assigned	6,721,120	6,877,687	10,693,994	9,732,476	13,645,882
Unassigned	12,770,332	12,791,757	9,899,973	12,613,711	10,490,074
Ending Fund Balance	\$ 22,120,006	\$ 22,373,936	\$ 23,087,393	\$ 24,898,419	\$ 26,688,188

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 funds, etc., and revenue from third parties.

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

The operating transfer consists of \$5,450 in drug fines returned to the Drug Fund, \$80,185 to subsidize the Historic Preservation Fund, and \$355,842 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, 2012. 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 2013 is the addition of \$1.1 million for capital projects and Parks Improvement, \$300,000 in stormwater fee revenue which is designated for drainage improvements, \$500,000 in additional paving funding, and \$100,000 in equipment replacement.

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

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

The operating transfers are those from General Fund to other funds. In the case of the Library Fund, the operating transfer subsidizes operations. The Drug Fund transfer returns one-half of the drug-related fines back to that fund. The ending fund balance is the amount remaining after all revenues have been added and the expenditures and transfers have been subtracted from the beginning fund balance.

Beginning Fund Balance	\$ 24,898,419
Total Revenue	\$ 42,522,504
Less Non-Operating Revenue	
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	300,000
Fire Facility Fees	10,261
Total Non-Operating Revenue	1,410,261
Total Operating Revenue	\$ 41,112,243
Total Expenditure	\$ 40,291,259
Operating Expenses Funded by Non-Operating Revenues	
Parks Improvement Funds used debt service	216,418
Public Education using Fire Facility Fees	10,261
Total Operating Expenditures Funded by Non-Operating Revenues	226,679
Total Expenditures Less Operating Expenditures Funded by Non-Operating Rev	\$ 40,064,580
Revenue over (under) expenditures from operations	1,047,663
Fund Balance Appropriation	0
Increase in Fund Balance from Non-Operating Revenues	1,183,582
Operating Transfer	
Transfer to Drug Fund	(5,450)
General Fund appropriation to the Library Fund	(355,842)
General Fund appropriation to the Historic Preservation Fund	(80,185)
Fund Balance	
Non-spendable	
Finance prepaids	6,972
Multiple departments - inventories	146,843
Restricted	
Fees in lieu of construction	813,523
Police Department - Various Donations	12,270
Police Department - Sex Offender	3,020
Town Beautiful donations	451
Morton Museum Donations	4,550
Reserved for sidewalks	64,198
Animal Shelter donations	305,629
Log Cabin donation	5,943
Committed	
Parkland Dedication Fees	28,765
Fire Facility Fee	402,298
Alternate Transportation	30,469
Police Privilege Tax	727,299
Assigned	
Codes Software	32,697
Planning Electronic Fee	3,500
Athletic Field Maintenance	40,000
Street and median lighting 6/30/11	1,016,831
Election expense	70,000
School implementation	250,000
Budgeted in previous CIP	1,454,956
Assigned for CIP	4,242,900
Annual paving allocation	500,000
Equipment Replacement	100,000
Parks Improvement Fund	4,937,492
Tree Replacement	20,089
Crime Stoppers	5,000
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	701,945
TML insurance reimbursement - Boardwalk	177,073
Unassigned	10,490,074
Ending Fund Balance	\$ 26,688,188

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 2011 at 36.3% of expenditures. The estimated ending unassigned fund balance in FY 2012 will be at 32.5% of expenditures, and in FY 2013 it is projected to be 26.0%.

STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 1,101,884	\$ 798,088	\$ 697,467	\$ 697,467	\$ 656,794
REVENUE					
STP FHWA Grant	0	635,861	0	0	0
State Revenue	1,176,735	1,202,570	1,080,000	1,185,457	1,190,000
Interest Income	456	491	100	300	300
TOTAL REVENUE	1,177,192	1,838,922	1,080,100	1,185,757	1,190,300
EXPENDITURES					
Operating Expenses	984,166	1,437,867	1,226,430	1,226,430	1,257,430
Capital Outlay	0	0	0	0	0
Debt Service	496,823	501,676	0	0	0
TOTAL EXPENDITURES	1,480,988	1,939,543	1,226,430	1,226,430	1,257,430
Revenue over (under) expenditures	(303,797)	(100,621)	(146,330)	(40,673)	(67,130)
Fund Balance Appropriation	303,797	100,621	146,330	40,673	67,130
Restricted	798,088	697,467	551,137	656,794	589,664
Ending Fund Balance	\$ 798,088	\$ 697,467	\$ 551,137	\$ 656,794	\$ 589,664

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 2013 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 expense in FY 2011 includes the 20% matching funds for the overlay of Winchester Road. The Tennessee Department of Transportation (TDOT) funded 80% through the Surface Transportation Program. Of the operating expenses for FY 2013, \$1,000,000 is being used for street overlays and repairs. A fund balance appropriation of \$67,130 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 \$589,664 is maintained for cash flow purposes.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 189,081	\$ 203,183	\$ 195,498	\$ 195,498	\$ 133,889
REVENUE					
Drug Revenue	33,784	72,638	32,500	101,270	50,450
Substance Tax	3,454	(1,175)	0	0	0
Other Revenue	36	56	0	0	0
TOTAL REVENUE	37,274	71,519	32,500	101,270	50,450
EXPENDITURES					
Operating Expenses	20,720	41,757	64,485	47,935	58,300
Capital Outlay	7,000	101,800	125,914	117,914	8,900
TOTAL EXPENDITURES	27,720	143,557	190,399	165,849	67,200
Revenue over (under) expenditures	9,554	(72,038)	(157,899)	(64,579)	(16,750)
Fund balance appropriation	0	72,038	157,899	64,579	16,750
Operating Transfer	4,549	64,353	2,500	2,970	5,450
Restricted	203,183	195,498	40,099	133,889	122,589
Ending Fund Balance	\$ 203,183	\$ 195,498	\$ 40,099	\$ 133,889	\$ 122,589

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 2013, that amount is \$5,450. 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 2013 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.
- Technology and equipment to be used for various operations, including a narcotic K-9.

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ -	\$ 286,091	\$ 504,451	\$ 504,451	\$ 659,924
REVENUE					
Federal Grant - FEMA	37,791	0	0	0	0
Recycling Grant	4,272	4,753	0	0	0
Solid Waste Collection Fee	3,115,395	3,177,341	3,174,585	3,188,398	3,220,282
Special Refuse Pick-up Fee	600	150	0	700	200
Composted Leaves	0	7,118	0	0	0
Vehicle Rental Revenue	0	18,457	0	0	0
Cart Establishment Fee	57,050	51,250	50,000	50,000	95,000
Recycling Revenue	14,989	23,436	0	30,000	30,000
Total Revenue	3,230,097	3,282,504	3,224,585	3,269,098	3,345,482
EXPENDITURES					
Personnel	1,632,707	1,482,866	1,534,888	1,456,661	1,605,703
Operating Expenses	1,011,444	1,311,480	1,415,115	1,440,767	1,647,000
Capital Outlay	4,655	197,093	35,000	140,242	461,750
Debt Service	55,200	72,705	75,956	75,956	68,881
Total Expenditure	2,704,006	3,064,144	3,060,959	3,113,625	3,783,334
Revenue over (under) expenditures	526,091	218,360	163,626	155,473	(437,852)
Fund balance appropriation	0	0	0	0	437,852
Operating transfer from General Fund	0	0	0	0	0
Operating transfers in/(out)	(240,000)	0	(160,000)	0	0
Nonspendable		15,331			
Committed	286,091	504,451	508,077	659,924	222,072
Ending Fund Balance	\$ 286,091	\$ 504,451	\$ 508,077	\$ 659,924	\$ 222,072

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.

In FY 2010, \$240,000 was transferred to the CIP for the purchase of an automated garbage truck and a road tractor. Beginning in FY 2011, capital equipment purchases are accounted for as a capital expense in the Fund. In FY 2013, the addition of an equipment operator and the purchase of an additional brush truck, leaf machine and garbage truck will provide services in the newly annexed portion of Town.

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 37,455	\$ 44,324	\$ 0	\$ 0	\$ -
REVENUE					
Building Assessments	66,300	7,724	5,000	13,350	5,000
TOTAL REVENUE	66,300	7,724	5,000	13,350	5,000
EXPENDITURES					
Operating Expenses	0	0	0	0	0
Capital Outlay	3,650	0	0	0	0
Debt Service	52,404	92,174	94,724	94,724	85,185
TOTAL EXPENDITURES	56,054	92,174	94,724	94,724	85,185
Revenue over (under) expenditures	10,247	(84,450)	(89,724)	(81,374)	(80,185)
Fund Balance Appropriation	0	0	89,724	81,374	80,185
Operating Transfer	(3,378)	40,126	89,724	81,374	80,185
Restricted	44,324	0	0	0	0
Ending Fund Balance	\$ 44,324	\$ 0	\$ -	\$ -	\$ -

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 since FY 2011 is for debt service on the original Town Square renovation project. There has been a transfer from General Fund to cover the deficit since then.

LIBRARY FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 20,221	\$ 17,478	\$ 7,381	\$ 7,381	\$ -
REVENUE					
State Grant	0	0	0	0	0
Fees and Fines	109,098	99,998	97,900	95,500	93,150
Donations	27,081	7,952	19,751	19,751	0
Other	574	182	0	0	0
TOTAL REVENUE	136,753	108,132	117,651	115,251	93,150
EXPENDITURES					
Operating Expenses	991,694	1,022,392	1,075,378	1,060,866	1,069,462
Capital Outlay	12,528	1,410	7,791	4,675	10,116
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	219,381	95,505	112,914	112,914	108,373
TOTAL EXPENDITURES	1,234,643	1,130,348	1,207,125	1,189,496	1,198,992
Revenue over (under) expenditures	(1,097,890)	(1,022,215)	(1,089,474)	(1,074,246)	(1,105,842)
Fund Balance Appropriation	1,097,890	1,022,215	1,089,474	1,074,246	1,105,842
Operating Transfer	1,095,148	1,012,118	1,089,474	1,066,865	1,105,842
Restricted	17,478	7,381	7,381	0	0
Ending Fund Balance	\$ 17,478	\$ 7,381	\$ 7,381	\$ -	\$ -

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 2013, this amount is \$355,842. The fund balances in FY 2010 and FY 2011 and the FY 2012 budget are donations from private citizens and are restricted for purchase of certain materials.

HEALTH INSURANCE FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Retained Earnings	\$ 51,870	\$ 51,870	\$ 51,870	\$ 51,870	\$ 55,922
REVENUE					
Charges for Services	3,770,185	3,754,653	4,126,850	4,178,475	4,649,847
Charges for Services - Employee	663,950	646,806	699,816	710,544	775,044
Total Revenue	4,434,135	4,401,459	4,826,666	4,889,019	5,424,891
EXPENSES					
Operating Expenses	4,434,135	4,401,459	4,841,899	4,884,967	5,462,860
Capital Outlay	0	0	0	0	12,000
Total Expenses	4,434,135	4,401,459	4,841,899	4,884,967	5,474,860
Revenue over (under) expenses	0	0	(15,233)	4,052	(49,969)
Fund balance appropriation	0	0	15,233	0	49,969
Adjustments					
Operating Transfer					
Ending Balance	\$ 51,870	\$ 51,870	\$ 36,637	\$ 55,922	\$ 5,954

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 2013 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. Also, in FY 2013, an amount was budgeted for Town staff to seek proposals for setting up an on-site medical clinic.

RETIREMENT FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Balance	\$ 18,341,506	\$ 23,928,757	\$ 31,127,718	\$ 31,127,718	\$ 34,400,996
REVENUE					
Contributions - Employer	2,688,600	2,659,183	2,737,246	2,682,266	2,868,480
Contributions - Employee	409,804	407,400	392,884	393,013	399,493
Contrib. Reimb. - non vested	(30,137)	(17,132)	(25,000)	(25,000)	(25,000)
Gain/Loss	(42,590)	1,098,154	250,000	500,000	500,000
Unrealized Gain/Loss	2,458,857	3,021,523	0	0	0
Interest Revenue	512,527	580,275	450,000	400,000	400,000
Dividend Revenue	0	0	0	0	0
Total Revenue	5,997,061	7,749,403	3,805,130	3,950,279	4,142,974
OPERATING EXPENSES					
Attorney Fees	7,510	3,552	7,500	5,000	5,000
Premium/Discount	(7,985)	3,930	600	12,000	7,000
Trustee/Advisor Fees	63,897	77,670	65,000	95,000	115,000
Plan Administrator Fee	13,090	13,885	30,000	15,000	15,000
Distributions - Retirees	333,297	451,404	450,000	550,000	600,000
Total Expenses	409,810	550,442	553,100	677,000	742,000
Revenue over (under) expenses	5,587,251	7,198,961	3,252,030	3,273,279	3,400,974
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	23,928,757	31,127,718	34,379,748	34,400,996	37,801,970
Ending Balance	\$ 23,928,757	\$ 31,127,718	\$ 34,379,748	\$ 34,400,996	\$ 37,801,970

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.

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

OPEB (Other Post-Employment Benefits) FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Balance	\$ 1,877,777	\$ 3,331,415	\$ 5,183,697	\$ 5,183,697	\$ 6,455,181
REVENUE					
Contributions - Employer	1,356,288	1,335,527	1,341,352	1,316,903	1,397,472
Contributions - Employee	63,014	78,139	82,301	94,633	94,633
Gain/Loss	57,768	254,285	100,000	100,000	100,000
Unrealized Gain/Loss	184,898	289,491	0	0	0
Dividend/Interest Revenue	46,107	71,440	50,000	50,000	50,000
Total Revenue	1,708,075	2,028,881	1,573,653	1,561,537	1,642,105
OPERATING EXPENSES					
FICA	2,050	1,147	3,000	1,500	1,500
Attorney Fees	140	855	18,000	1,500	1,500
Trustee/Advisor Fees	5,990	9,250	20,000	12,000	12,000
Reinsurance Premium	17,759	19,002	20,427	20,427	21,448
Claims	195,176	97,356	129,821	190,755	200,293
Aggregate Fee	856	916	985	985	1,034
3rd Party Administration Fee	5,116	5,474	5,885	5,885	6,179
Supplemental Reimbursement	25,905	32,149	37,000	45,000	45,000
Plan Administrator Fee	1,445	10,450	20,000	12,000	12,000
Total Expenses	254,437	176,599	255,118	290,052	300,954
Revenue over (under) expenses	1,453,638	1,852,282	1,318,535	1,271,485	1,341,151
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
Restricted	3,331,415	5,183,697	6,502,232	6,455,181	7,796,333
Ending Balance	\$ 3,331,415	\$ 5,183,697	\$ 6,502,232	\$ 6,455,181	\$ 7,796,333

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 2013, the total projected revenue is \$1,642,105. Projected expenses are \$300,954. 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 10	FY 11	FY 12	FY 12	FY 13
Retained Earnings	\$ 41,942,757	\$ 43,927,500	\$ 45,055,808	\$ 45,055,808	\$ 42,768,476
REVENUE					
Water Revenue	4,251,739	4,769,246	4,916,048	4,799,523	4,920,621
Service Establishment	37,064	35,245	30,000	30,000	35,000
Sewer Service Charge	7,023,954	7,347,340	7,417,712	7,384,077	7,448,894
Other Revenue	147,305	655,787	71,500	96,500	77,000
Total Revenues	11,460,062	12,807,618	12,435,260	12,310,100	12,481,515
EXPENSES					
Water Treatment Plant	975,984	1,076,516	1,086,396	1,102,767	1,128,449
Water Distribution System	1,195,374	1,248,907	1,299,304	1,292,488	1,364,965
Wastewater Collection	647,952	632,895	714,562	707,223	746,767
Wastewater Treatment	1,104,200	1,152,975	1,305,698	1,256,526	1,349,725
Town Administrator's Office	108,549	90,351	92,864	92,607	97,822
Personnel	59,872	60,745	66,221	64,727	69,016
Information Technology	44,197	44,421	47,151	46,917	49,178
General Services	107,127	104,355	112,673	109,010	120,370
Financial Administration	466,994	473,917	526,570	520,689	557,906
Development Administration	55,766	48,841	53,212	52,674	54,026
Office of Planning	101,761	110,481	114,165	109,636	115,430
Office of Engineer	222,527	241,424	250,373	228,874	250,707
Public Services Administration	218,772	221,441	219,709	216,649	284,730
Parks & Recreation	31,200	31,220	31,220	31,220	31,220
Attorney's Fees	24,897	18,839	19,500	19,500	19,500
Insurance Costs	96,150	94,221	145,590	149,306	149,306
Non-Departmental Accounts					
Special Appropriations	793,738	791,687	885,971	950,540	937,671
Debt Service & Depreciation	4,537,497	4,465,657	4,320,480	4,320,480	4,247,576
Total Expenses	10,792,556	10,908,896	11,291,660	11,271,832	11,574,365
Revenue over (under) expenses	667,505	1,898,723	1,143,600	1,038,268	907,150
Retained earnings appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	0	(1,988,193)	0	0	0
Non Operating Revenue	299,639	1,756	100,000	150,000	100,000
Capital Contribution	1,026,657	1,131,022			
Operating Transfer	(9,058)	85,000	0	0	0
Capital Outlay/Projects	0	0	(3,476,500)	(3,475,600)	(2,350,100)
Ending Balance	\$ 43,927,500	\$ 45,055,808	\$ 42,822,908	\$ 42,768,476	\$ 41,425,526

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Retained Earnings	\$ 41,942,757	\$ 43,927,500	\$ 45,055,808	\$ 45,055,808	\$ 42,768,476
REVENUE					
Water Revenue	4,251,739	4,769,246	4,916,048	4,799,523	4,920,621
Service Establishment	37,064	35,245	30,000	30,000	35,000
Sewer Service Charge	7,023,954	7,347,340	7,417,712	7,384,077	7,448,894
Other Revenue	147,305	655,787	71,500	96,500	77,000
Total Revenues	11,460,062	12,807,618	12,435,260	12,310,100	12,481,515
EXPENSES					
Personnel	2,170,603	2,170,602	2,214,204	2,219,970	2,258,291
Operating Expenses	1,752,907	1,940,692	2,191,756	2,139,032	2,331,616
Administrative Charges	1,441,662	1,446,036	1,533,658	1,492,503	1,649,905
Insurance	96,150	94,221	145,590	149,306	149,306
Special Appropriations	793,738	791,687	885,971	950,540	937,671
Debt Service & Depreciation	4,537,497	4,465,657	4,320,480	4,320,480	4,247,576
Total Expenses	10,792,556	10,908,896	11,291,660	11,271,832	11,574,365
Revenue over (under) expenses	667,505	1,898,723	1,143,600	1,038,268	907,150
Retained Earnings Appropriation	0	0	0	0	0
Gain/Loss on Disposal of Assets	0	(1,988,193)	0	0	0
Non Operating Revenue	299,639	1,756	100,000	150,000	100,000
Capital Contribution	1,026,657	1,131,022	0	0	0
Operating Transfer	(9,058)	85,000	0	0	0
Capital Outlay/Projects	0	0	(3,476,500)	(3,475,600)	(2,350,100)
Ending Balance	\$ 43,927,500	\$ 45,055,808	\$ 42,822,908	\$ 42,768,476	\$ 41,425,526

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 \$750,000 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 2010 and 2011 are donated infrastructure from developers. The large loss on disposal of assets in FY 2011 was the decommissioning of a wastewater lagoon which was replaced by a traditional wastewater treatment plant.

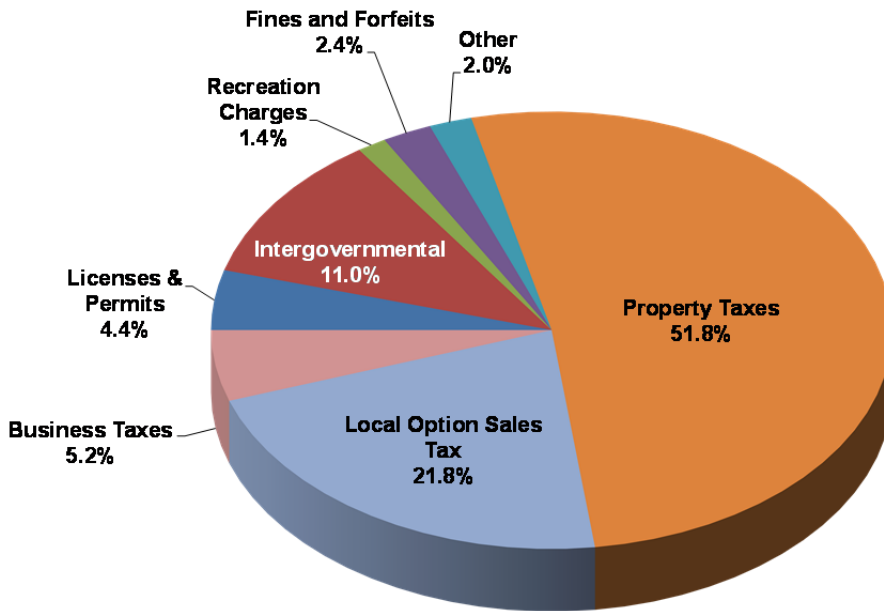
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and sewer rates had remained the same for the previous ten years; however, in FY 2005, a sewer engineering and water and

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 and the sewer volume charge reduced until January 2010. The Board again approved postponing the scheduled increase in fees for the FY 2011 budget. A rate study update was conducted again in 2012. This will set rates for the next ten years. Projected revenue from service fees for FY 2013 is slightly higher than the 2012 budgeted revenue.

REVENUES BY SOURCE – MAJOR FUNDS

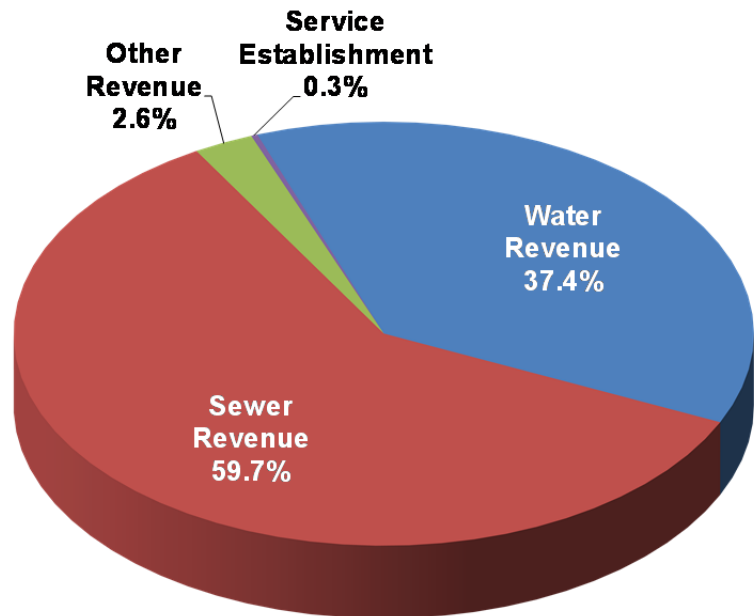
GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2013 total \$42,522,504, a 1.8% increase over the previous year's budget and 4.3% above the FY 2012 estimated revenue. Property tax revenue accounts for the largest portion of total revenue at 51.8% followed by local option sales tax at 21.8%. Intergovernmental revenues make up 11.0%, and licenses and permits, 4.4%. Business taxes are 5.2%, fines and forfeits 2.4%, recreation charges 1.4%, and other revenue, which includes interest income, is 2.0% of the total.

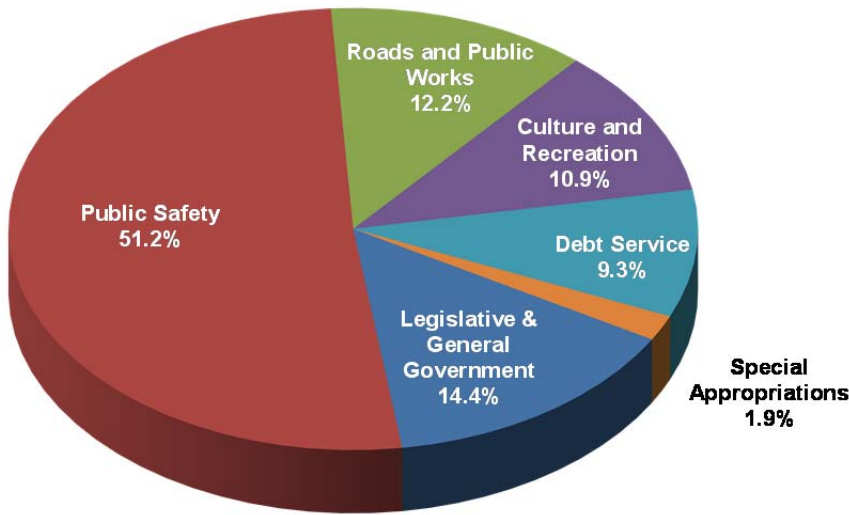
WATER & SEWER

Water and Sewer Fund revenues are expected to be \$12,481,515, an increase of 1.4% above the FY 2012 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 37.4%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 2.6%.



EXPENDITURES BY FUNCTION – MAJOR FUNDS

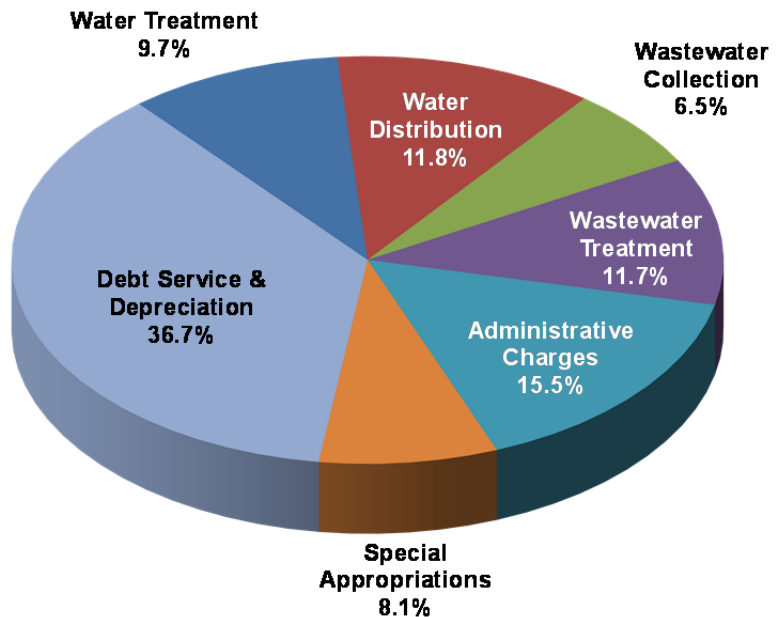
GENERAL FUND



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 51.2% of expenditures. Legislative and General Government expends 14.4%, Roads and Public Works, 12.2%, and Culture & Recreation, 10.9%. The remainder is for debt service with 9.3% and special appropriations 1.9%.

WATER & SEWER

The chart to the right shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.7%, Water Distribution 11.8%, Wastewater Collection 6.5%, Wastewater Treatment 11.7%, Administrative charges by General Fund departments are 15.5% of total expenses, Special Appropriations 8.1%, and Debt Service & Depreciation make up 36.7%.



DEPARTMENTAL USE OF FUNDS

Department	% General Fund	% Sanitation Fund	% Library Fund	% Water & Sewer Fund
Mayor and Board of Aldermen	100.00			
Town Administrator's Office	85.00			15.00
Morton Museum	100.00			
Financial Administration	65.00			35.00
Human Resources	85.00			15.00
Information Technology	90.26		2.50	7.24
General Services	88.05		3.96	7.99
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	55.45			44.55
Fleet Maintenance	100.00			
Streets and Drainage	100.00			
Sanitation		100.00		
Parks and Recreation	99.10		0.20	0.70
Public Utilities				
Water Treatment Plant				100.00
Water Distribution System				100.00
Wastewater Collection				100.00
Wastewater Treatment				100.00

BOARD OF MAYOR AND ALDERMEN

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

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

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

FY 2013 Goals and Objectives

Goal: Be a financially sound town government.

Objectives:

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

Goal: Become a high performance service organization.

Objectives:

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

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

Objectives:

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

Goal: Be recognized as a regional leader.

Objectives:

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

Goal: Improve mobility and traffic flow.

Objectives:

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

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

Objectives:

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

BOARD OF MAYOR AND ALDERMEN

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Goal: Preserve Collierville's Heritage and Character			
# of park acres	746	746	747
# of new development projects	5	8	10
# of community events	22	22	35
Goal: Financially Sound Town Government			
% of revenues from property tax	47.1%	51.0%	51.8%
% of revenues from sales tax	23.2%	21.5%	21.8%
% of revenues from development fees	1.5%	1.9%	1.8%
% unassigned fund balance to General Fund expenditures	36.3%	32.5%	26.0%
Goal: High Performance Organization			
Employee turnover ratio	6.6%	6.0%	6.1%
Average response time to citizens concerns on MAC (hrs)	2.4 hrs	1.9 hrs	1.8 hrs
Average resolution time to citizens concerns on MAC	2.5 days	2.0 days	2.0 days
Goal: Be Recognized as a Regional Leader			
# of meetings held with legislators	20	33	40
Membership on regional/national boards, associations or advisory boards	7	8	8
# of leadership positions on intergovernmental committees, task force or advisory boards	-	1	1
Goal: Improve Mobility and Traffic Flow			
# lane miles	619	682	682
# of lane miles overlaid	12.0	21.0	33.3
Linear feet of greenbelt trails added	6,390	3,690	4,340
Goal: Sustainable Local Economy			
# of sq. ft. of retail/commercial approved	220,645	331,240	198,500
# of residential homes constructed	55	157	120
# of industry sites plans approved	1	5	3
# of new businesses in Collierville	169	201	175
% increase in sales tax revenue	7.0%	4.0%	3.0%
% dependence on 10 largest tax payers	8.26%	8.00%	8.00%
% increase in property values	-0.8%	-0.5%	3.8%

BOARD OF MAYOR AND ALDERMEN

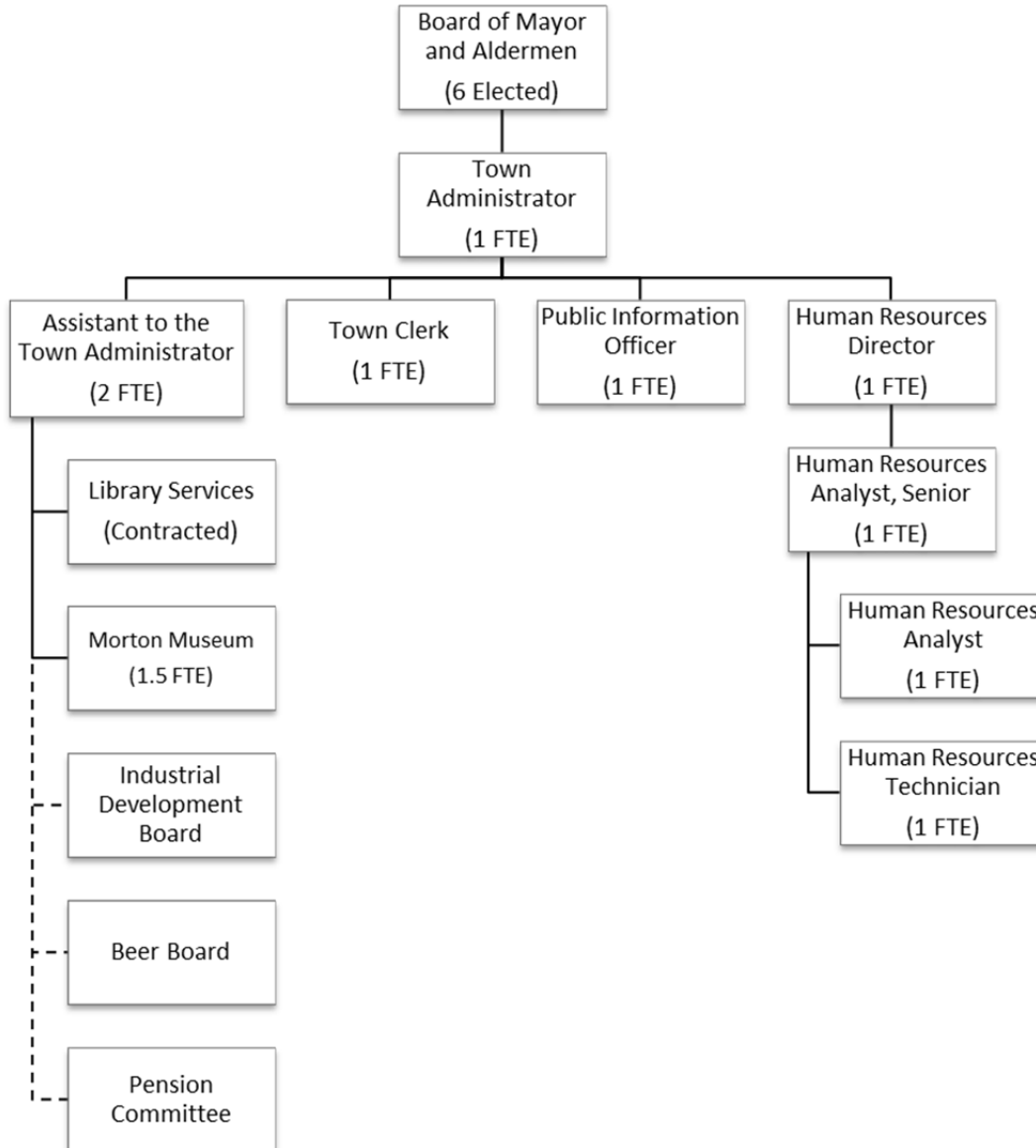
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 106,996	\$ 105,049	\$ 100,505	\$ 99,850	\$ 91,695
Operating Expense	28,670	38,221	210,172	161,067	175,586
Capital Outlay	0	0	866	0	0
Total	\$ 135,666	\$ 143,270	\$ 311,543	\$ 260,917	\$ 267,281
Reduction to expenditures					
Water & Sewer Fund	0	0	0	0	0
General Fund	\$ 135,666	\$ 143,270	\$ 311,543	\$ 260,917	\$ 267,281

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	6.0	\$ 39,753	6.0	\$ 39,600	6.0	\$ 39,600
Wages	0.0	0	0.0	0	0.0	0
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		65,296		60,250		52,095
Merit & General Adjustment		0		0		0
Other Personnel		0		0		0
Total	6.0	\$ 105,049	6.0	\$ 99,850	6.0	\$ 91,695

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.

2013 MANAGEMENT AGENDA

- Effectively deliver the services Collierville citizens need, want, and are willing to support.
- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends. Prioritize citizens through respect and responsiveness.
- Build on community strengths and distinguished character of Collierville while preparing for the Town's future through tourism and continued development of our historic downtown, including renovating the Historic High School, creating a University of Memphis campus, and fund development through Tax Increment Financing.
- Create and implement a comprehensive index of community satisfaction of municipal services through a variety of channels such as the MAC, departmental customer surveys, and bi-annual Citizen Survey. Provide follow up from results and recommendations.
- Assess public safety service and infrastructure needs and develop plans and strategies accordingly.
- Keep abreast of technological resources and values to realize opportunities for improving service delivery and communication among staff, citizens and community.
- Support, and implement an economic development program to grow and sustain a local balanced economy that supports the expansion and retention of our residents and businesses.
- Develop a centralized communications plan to increase and encourage informed citizen participation in local government.
- Expand and sustain community partnerships to meet the community's needs and foster local government engagement.
- Improve the effectiveness of customer service delivery and the cost efficiency of Town operations. Implement process improvement projects to reduce processing time and costs, or increase revenues. Continue participation in state and regional performance benchmarking for comparison with other municipalities.
- Assess immediate and five year internal staffing needs. Develop and prepare staff through succession planning, workforce development training, and certification programs.
- Submit organizational achievements for professional association recognition and publications and continue to achieve recognition of excellence by organizations such as the Government Finance Officers Association.
- Pursue appropriate alternative service delivery models through the use of regional collaborative partnerships, private contracting, volunteers, and other innovative methods.
- Maintain regular communication with state and federal representatives on community priorities and federal and state mandates, stay abreast and apply for appropriate grant funding.

TOWN ADMINISTRATOR'S OFFICE

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 638,973	\$ 521,799	\$ 539,498	\$ 539,579	\$ 554,764
Operating Expense	82,895	80,543	79,595	77,798	97,381
Capital Outlay	1,589	0	0	0	0
Total	\$ 723,457	\$ 602,342	\$ 619,093	\$ 617,378	\$ 652,145
Reduction to expenditures					
Water & Sewer Fund	(108,549)	(90,351)	(92,864)	(92,607)	(97,822)
General Fund	\$ 614,908	\$ 511,991	\$ 526,229	\$ 524,771	\$ 554,323

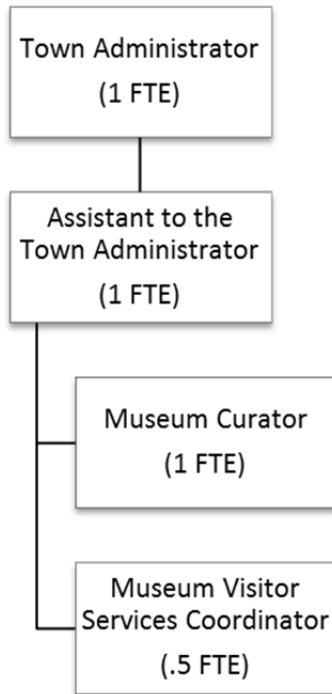
Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	5.0	\$ 333,207	5.0	\$ 349,324	5.0	\$ 348,358
Wages	1.0	22,344	1.0	24,753	1.0	25,537
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		163,432		165,502		173,067
Merit & General Adjustment		0		0		7,802
Other Personnel	0.0	2,816	0.0	0	0.0	0
Total	6.0	\$ 521,799	6.0	\$ 539,579	6.0	\$ 554,764

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Total Budget Managed*	\$68,296,489	\$70,716,088	\$81,471,778
General Fund operating budget variance from actual	-2.2%	-3.0%	-3.0%
Total Value of all Capital Projects	\$8,250,186	\$9,463,799	\$14,346,100
Total Number of Capital Projects	37	41	28
% of CIP Projects Completed on Schedule	76.2%	100.0%	76.1%
% of CIP Projects Completed Under Budget	95.8%	100.0%	93.1%
Full-Time Employees Managed	449	442	447
% of Personnel Expenses to Overall Budget	45.6%	47.3%	49.3%
# of Policy Revisions	12	6	8
# of Ordinance Amendments	11	27	10
# of Resolutions	72	62	68
Public Information			
Press Releases	110	105	110
Neighborhood Email Announcement & Reports	95	90	100
Public Presentations to Community Organizations	16	29	30
Public Hearings Conducted	22	36	20
Mayors Action Center requests reviewed	6,190	5,079 **	6,500

MORTON MUSEUM



MORTON MUSEUM

The Morton Museum of Collierville History opened its doors to the public on June 15, 2012. The Museum is named in memory of the late Bess Crawford Morton. The Museum is housed in a historic structure, known locally as the “White Church.” The Collierville Christian Church was active in the building from 1870 – 1992. Mr. Morgan Morton donated the building to the Town and continues to support the Museum’s activities.

Between 2008 – June 2012, the building underwent extensive restoration and renovations, including the addition of the permanent exhibition hall and visitors way-finding kiosk, a publicly accessible reading room, administrative offices, and collections storage.

The mission of the Morton Museum is to preserve, interpret, and impart knowledge of the history of the Town of Collierville and to foster an appreciation of its historic significance. As it develops into a “full service” Museum; it strives to implement educational programming, changing exhibitions, and further grow its collection and archives. The Morton Museum is positioned to be a valuable community asset, cultural tourism destination, and visitor welcome center.

FY 2012 Accomplishments

- Collected over \$400,000 in Museum support from the local community, including donations to support the commission of a Metal Museum constructed Museum sign, a Laukhuff stained-glass window, and completion of the permanent exhibition space directed by Memphis-based Haizlip Studio.
- Hired a full-time curator/director.
- Welcomed over 500 visitors in the first two weeks of being open.
- Partnered with the Collierville High School Art Department, local Boy Scouts, Burch Library, Wigfall Greys, and Metal Museum to present an exhibition and day-long family program.

FY 2013 Goals and Objectives

Goal: Establish the Museum’s collection.

Objectives:

- Acquire additional objects, give acquisition numbers, and track them in a searchable database.
- Care for objects in a collection storage facility with temperature and humidity controls.
- House and handle objects in accordance with Museum Collection Care Standards.

- Organize and make the Clarene P. Russell Reading Room accessible to the public for rentals.

Goal: Promote the Museum as an education partner.

Objective:

- Develop standards-based curriculum that support classroom teaching.
- Create and print classroom posters for schools in Collierville.
- Attend and promote the Museum at school-related events.
- Offer bi-monthly family programs at the Museums (First Saturdays).
- Invite and collaborate with community partners in presenting innovative programs at the Museum.

Goal: Increase Museum development opportunities.

Objective:

- Pursue at least two grants to support Museum programming (exhibitions, educational programming, etc.).
- Create a corporate solicitation list; send proposals to companies requesting their support of the Museum.
- Establish a Museum Membership program.
- Work with planned-giving professionals to create a venue for individuals to give to the Museum.
- Establish a Museum Volunteer program.

Goal: Expand Museum visitorship.

Objective:

- Create a Museum marketing plan, which includes advertising opportunities, website updates, social media, and promotional materials.
- Focus on positioning the Museum as a tourism destination, work with the local Tourism Commission, regional tourism, and state tourism professionals.
- Pursue/present traveling exhibitions at the Museum; the variety should be targeted towards first time visitors.

Goal: Establish/increase Museum revenue opportunities.

Objective:

- Offer fee-based programing, including regional daytrips.
- Promote the Museum as a rental facility.
- Research Museum stores to explore opportunities for creating a Museum gift shop

MORTON MUSEUM

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13 *
# of acquired objects			15
# of standards-based curriculum packets produced			3
# of students participating in Museum programs			500
# of classroom posters produced and distributed			100
# of educational programs held			12
# of Community Partner programs held			4
Amount of secured grant funding			\$5,000.00
Corporate donations			\$5,000.00
Facility rental revenue			\$3,000.00
New Musuem members			10
Number of new Musuem Facebook Fans			250
Number of Museum volunteers			20

* Morton Museum of Collierville History opened in late FY 2012, measurements to begin with projected FY 2013.

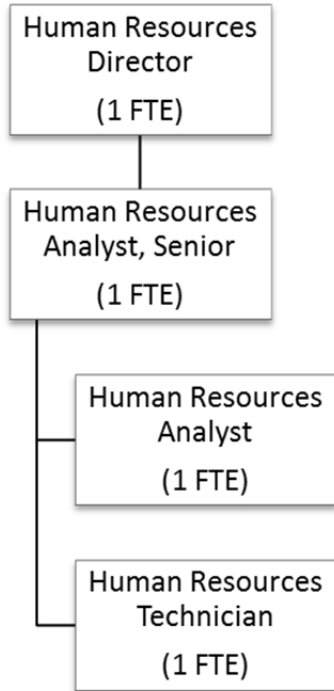
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ -	\$ -	\$ 14,556	\$ 14,507	\$ 85,537
Operating Expense	0	0	33,360	33,360	62,960
Capital Outlay	0	0	0	0	9,000
Total	\$ -	\$ -	\$ 47,916	\$ 47,867	\$ 157,497

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	0.0	\$ -	1.0	\$ 6,000	1.0	\$ 45,000
Wages	0.0	0	0.0	0	0.0	0
Part-time	0.0	0	0.0	0	1.0	11,232
Other Compensation		0		0		0
Benefits		0		8,507		29,305
Merit & General Adjustment						
Other Personnel	0.0	0	0.0	0	0.0	0
Total	0.0	\$ -	1.0	\$ 14,507	2.0	\$ 85,537

HUMAN RESOURCES



HUMAN RESOURCES

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

This department administers a comprehensive personnel program incorporating all aspects of equal employment opportunity. The functions of the Human Resources Office are: recruitment, selection, employment testing and retention of qualified employees, maintenance of employee and applicant records, administration of the Town's classification and compensation and employee benefit programs, new employee orientation, the employee grievance procedure, unemployment and workman's compensation, the pay for performance system, 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 2012 Accomplishments

- Random drug testing program completed, including CDL drivers and public safety employees.
- Provided flu shot campaign 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.
- Broadened external job search capabilities for Facebook and area churches.
- Conducted ethics training for Town employees.
- Printed and distributed Summary Plan Descriptions (SPD) for health insurance to all employees.

- Assisted in the processing of health insurance claims for approximately 50% of plan participants.
- Updated Town website for job search by status, i.e., taking applications, in interview process and applicant selected-job closed.
- Professional certification (IPMA-CP) renewed/retained by two Human Resources staff members.
- Renewed contract with Concern EAP to provide services for Town of Collierville employees.
- Implemented, in conjunction with the Finance Department, the employee hotline through Lighthouse Services for employee complaints of ethics or fraud violations.

FY 2013 Goals and Objectives

Goal: Train employees on revisions to Federal laws.

Objectives:

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

Goal: RFQ/Review and 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: RFQ/Implement On-Site Medical Clinic

Objective:

- Review/evaluate/implement on on-site medical clinic for our employees.

Goal: Provide Benefits Statements to employees.

Objective:

- Distribute a listing of benefits provided by the Town for its employees

HUMAN RESOURCES

Performance Measures

Activity	Actual	Estimated	Projected
	FY 11	FY 12	FY 13
Applications processed	763	750	785
Employee Orientation Programs conducted	11	12	12
New employees hired	43 *	40 *	40 *
Workman's compensation claims processed	82	80	75
Unemployment compensation costs	\$73,390.41	\$75,000.00	\$72,000.00
# days to process an application	2	2	2
% employees assisted with health insurance claims	65%	70%	50%
% open positions filled within 90 days	90%	90%	92%
% performance evaluations submitted to payroll by 1st pay period after being received	95% **	95% **	95%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	66%	50%	70%

* Adjusted to include seasonal employees as of FY 2011.

** Public safety emps received steps in FY 2012, all other emps received \$1,200 or 3% or 2,000.

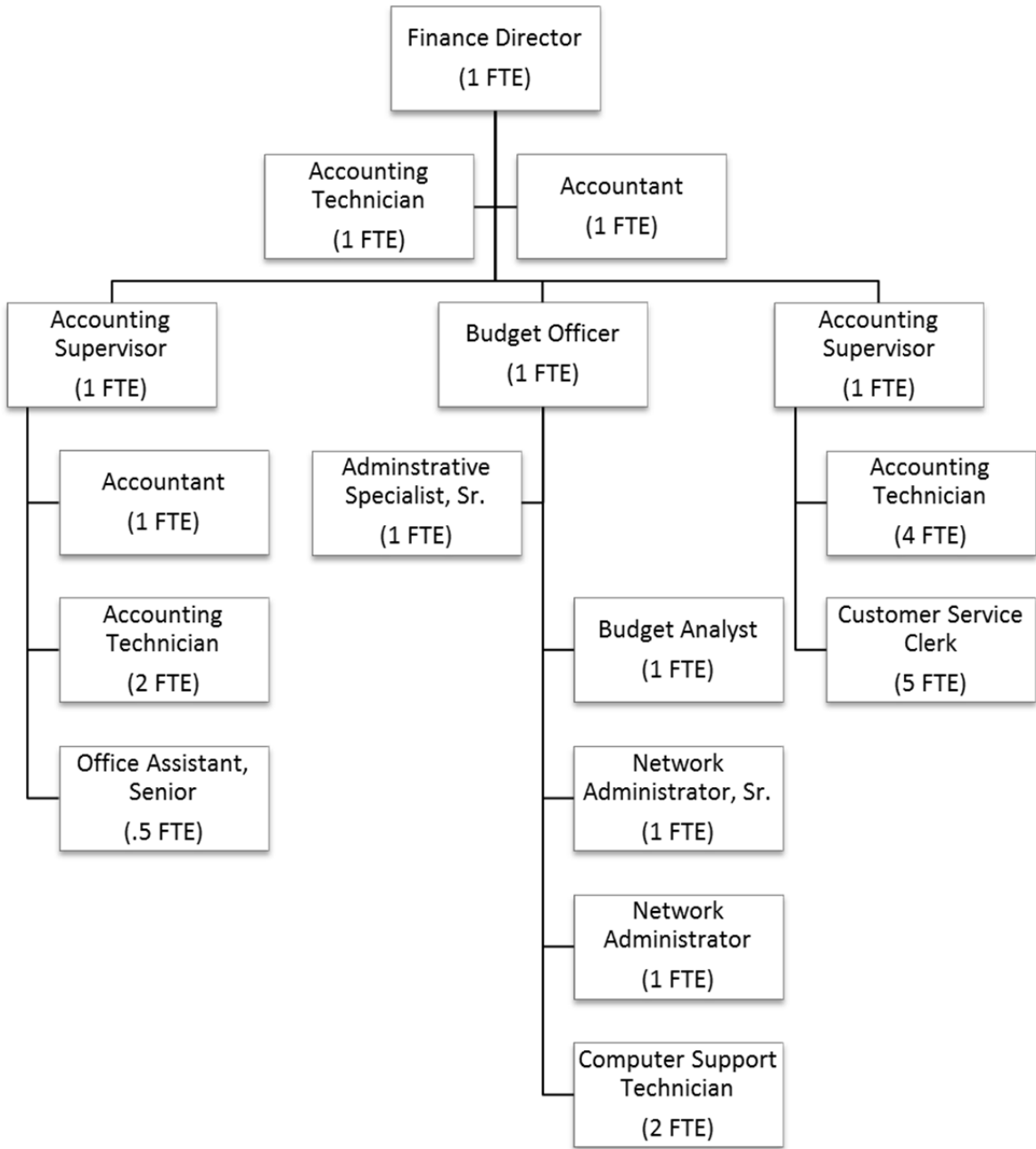
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 346,057	\$ 347,559	\$ 355,213	\$ 348,855	\$ 362,225
Operating Expense	53,016	57,410	84,661	82,661	97,880
Capital Outlay	0	0	0	0	0
Total	\$ 399,073	\$ 404,969	\$ 439,874	\$ 431,516	\$ 460,105
Reduction to expenditures					
Water & Sewer Fund	(59,872)	(60,745)	(66,221)	(64,727)	(69,016)
General Fund	\$ 339,200	\$ 344,224	\$ 373,652	\$ 366,788	\$ 391,089

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	3.0	\$ 204,964	3.0	\$ 203,612	3.0	\$ 205,963
Wages	1.0	35,062	1.0	35,552	1.0	35,679
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		107,533		109,690		115,978
Merit & General Adjustment				0		4,605
Other Personnel	0.0	0	0.0	0	0.0	0
Total	4.0	\$ 347,559	4.0	\$ 348,855	4.0	\$ 362,225

FINANCIAL ADMINISTRATION



FINANCIAL ADMINISTRATION

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

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

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

FY 2012 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 2011 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2012 budget.
- Implemented a web-based payroll system.
- Formalized the internal control policy.
- Completed a fraud assessment and conducted fraud awareness training sessions for town employees.
- Contracted for an update to the Utility Rate Study.
- Refinanced \$4.985 million in general obligation bonds for a net present value savings of \$503,034.

- Conducted seven internal audits.
- Provided seven training sessions to internal customers.

FY 2013 Goals and Objectives

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the sixteenth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-first 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 ten internal audits by June 30, 2013.
- Convert utility bills to an 8 1/2 X 11 format.

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 full-time employees of the department by June 30, 2013.
- Provide seven training sessions on various finance functions to internal customers.
- Send out property tax courtesy reminder notices a minimum of four times a year.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 1,132,998	\$ 1,149,474	\$ 1,252,868	\$ 1,232,829	\$ 1,313,928
Operating Expense	201,011	204,573	257,238	248,476	280,089
Capital Outlay	0	0	6,378	6,379	0
Total	\$ 1,334,009	\$ 1,354,047	\$ 1,516,484	\$ 1,487,684	\$ 1,594,017
Reduction to expenditures					
Water & Sewer Fund	(466,994)	(473,917)	(526,570)	(520,689)	(557,906)
General Fund	\$ 867,016	\$ 880,131	\$ 989,915	\$ 966,995	\$ 1,036,111

FINANCIAL ADMINISTRATION

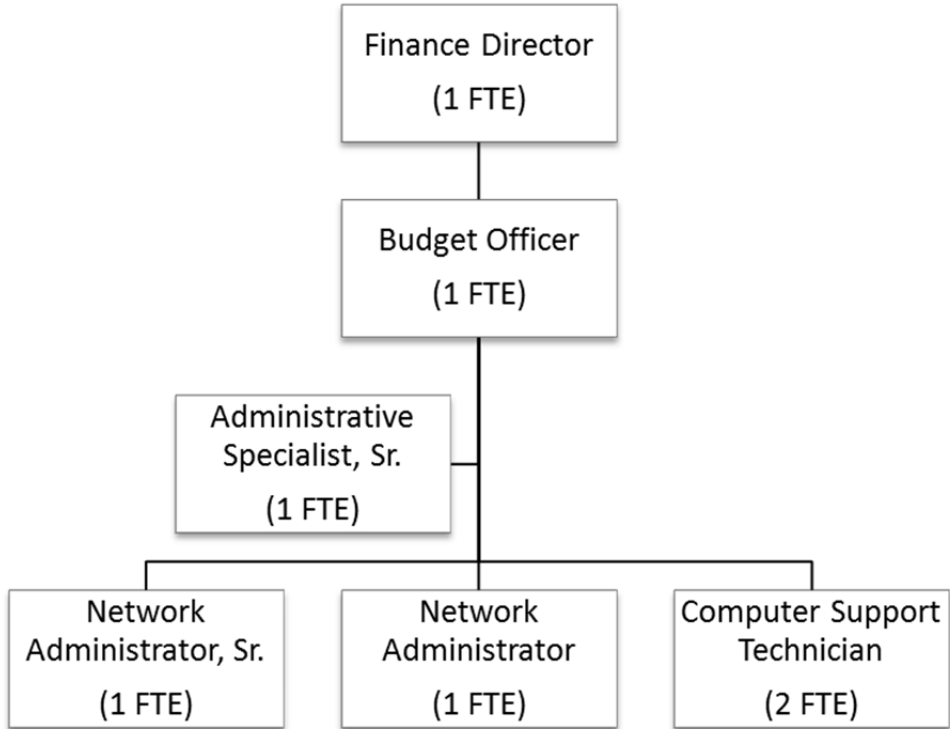
Staffing Summary

	Actual FY 11		Estimated FY 12		Budget FY 13	
Salaries	7.0	\$ 398,098	7.0	\$ 411,545	7.0	\$ 436,944
Wages	12.0	365,194	12.0	383,915	12.0	393,110
Part-time	1.0	13,199	1.0	12,000	1.0	12,400
Other Compensation		0		0		0
Benefits		372,984		425,370		457,865
Merit & General Adjustment				0		13,610
Other Personnel	0.0	0	0.0	0	0.0	0
Total	20.0	\$ 1,149,474	20.0	\$ 1,232,829	20.0	\$ 1,313,928

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Number of adjusting entries for audit purposes	10	15	15
Percent of property tax levy collected	97.19%	97.68%	97.00%
Variance of estimated revenue to actual	2.62%	2.00%	2.00%
Variance of estimated expenditures to actual	-2.24%	3.00%	3.00%
Percent of unassigned fund balance to			
General Fund expenditures	36.32%	32.46%	26.04%
Ratio of debt service to General Fund expenditures	0.10	0.10	0.09
Debt service to General Fund revenues	0.09	0.09	0.09
Total bonded debt per capita	\$1,451.92	\$1,320.78	\$1,356.88
Net bonded debt per capita	\$744.30	\$668.21	\$751.48
Internal audits performed	5	7	7
General government obligation bond rating	Aaa	Aaa	Aaa
Percent of monthly financial reports delivered by			
20th of following month	100%	100%	100%
Utility bill accounts at fiscal year end	15,785	16,075	16,270
Percent of total payments received at drive			
through window	4.8%	4.5%	4.4%
Percent of customers utilizing electronic payment options	35.3%	37.5%	38.0%
Percent of full-time employees completing 8 hrs of			
inservice training	26%	100%	100%
Number of training sessions to internal customers	5	7	7
Situs reports reviewed	4	4	4
Times per year delinquent tax courtesy reminders sent	4	5	4

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

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

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

The IT Department's responsibilities include:

- Network security and maintenance:
 - Currently, the Department manages a municipal area network built on a fiber backbone which connects Town Hall to the Police Department, the Emergency Dispatch Center, Public Services, the Community Center, all Fire Stations, Facilities Maintenance, Parks Maintenance, the Animal Shelter, the Fleming Road water plant, both wastewater treatment plants, the Morton Museum, and the Library. This includes a number of switches and fiber modules.
 - VPNs (virtual private networks) through Comcast Cable provide connections to the Johnson Park house, laptops for Police Officers in the field, and to 3 water plants and 11 sewer lift stations for monitoring purposes.
- Support and maintenance of phone systems and computer assets:
 - The Department maintains 392 desktop PCs and laptops and 19 servers, two phone systems and numerous switches, routers, and wireless mobile devices.
- Research and development
 - IT assists departments with researching the best hardware and software options.
 - IT designs network configurations for all new Town facilities.
- Hardware and software specification approval
 - When a department needs a specific program or piece of equipment, IT must check to see if it is compatible with our systems and will do the job it is intended for.

FY 2012 Accomplishments

- Began Phase 2 of the Townwide Communications Project by purchasing and installing IP phones at Public Services.
- Began the redundant connection between Police and Fire.
- Assisted the Police Department with evaluating vendors for a complete CAD/ RMS database conversion.
- Completed conversion of Town PCs to the Active Directory.
- Added the Morton Museum to the Town network.
- Installed a new Active Directory server at Police.
- Assisted with Library systems upgrades.
- Relocated the Town file server to Fire Administration for survivability.
- Installed video for docket viewing at Court.

FY 2013 Goals and Objectives

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

Objectives:

- Purchase and install 50 new and replacement computers, laptops and servers by June 30, 2013.
- Purchase and install a backup software system for Town servers.
- Complete the voice mail system and go live with the Public Services phone system.
- Install redundant email and file servers.
- Relocate servers to the new Patrol building and Fire Administration Facility to ensure continuation of business processes.
- Install a wireless access point at Town Hall.
- Configure backup internet service for Police and Fire.

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	Estimated	Projected
	FY 11	FY 12	FY 13
Servers maintained	15	19	21
PCs maintained	373	392	396
Routers maintained	9	16	16
VLANs	75	78	78
VPNs	21	21	21
PBXs	3	2	2
Network Availability	>99%	>99%	>99%
% time spent on repairs	30%	50%	50%
% time spent on administration	70%	50%	50%

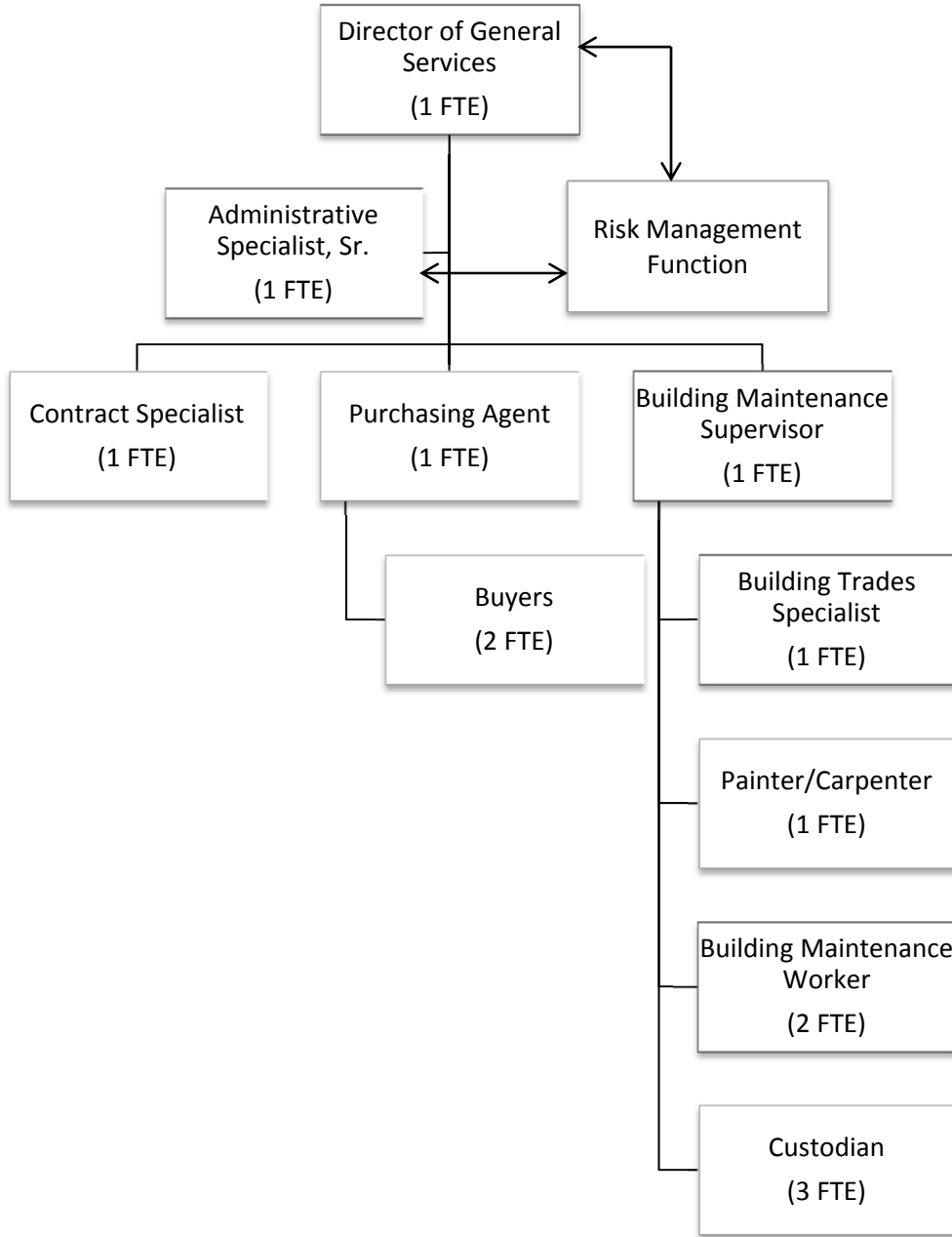
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 294,578	\$ 296,142	\$ 314,341	\$ 312,779	\$ 327,853
Operating Expense	186,441	190,435	266,105	237,431	282,793
Capital Outlay	58,559	43,490	21,500	27,000	68,500
Total	\$ 539,578	\$ 530,068	\$ 601,946	\$ 577,210	\$ 679,146
Reduction to expenditures					
Library Fund operations	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Library Fund capital	(4,583)	(1,410)	(2,000)	(2,000)	(7,000)
Water & Sewer Fund	(44,197)	(44,421)	(47,151)	(46,917)	(49,178)
General Fund	\$ 480,799	\$ 474,237	\$ 542,794	\$ 518,293	\$ 612,968

Staffing Summary

	Actual		Estimated		Budget	
	FY 11	FY 12	FY 12	FY 13	FY 13	FY 13
Salaries	2.0 \$ 107,616	2.0 \$ 109,677	2.0 \$ 109,677	2.0 \$ 110,419	2.0 \$ 110,419	2.0 \$ 110,419
Wages	3.0 101,756	3.0 103,213	3.0 103,213	3.0 106,355	3.0 106,355	3.0 106,355
Part-time	0	0	0	0	0	0
Other Compensation	0	0	0	0	0	0
Benefits	86,771	99,889	99,889	106,407	106,407	106,407
Merit & General Adjustment		0	0	4,672	4,672	4,672
Other Personnel	0	0	0	0	0	0
Total	5.0 \$ 296,142	5.0 \$ 312,779	5.0 \$ 312,779	5.0 \$ 327,853	5.0 \$ 327,853	5.0 \$ 327,853

GENERAL SERVICES



GENERAL SERVICES

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

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

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

FY 2012 Accomplishments

- The Purchasing Division was very busy last year researching, preparing and presenting quality training sessions for Town personnel involved in the areas of shipping, construction and managing professional services contracts. The training sessions involved teaching personnel how to read freight bill of lading, negotiate shipping charges and the most advantageous way of shipping packages that results in immediate and long term savings as well as sessions on understanding the terms and conditions presented in contracts for construction and professional services.
- Contract Administration accomplished a long term goal of creating a policy to establish insurance requirement guidelines for all vendor/contractors performing work or services on Town property. This measure brought awareness to the fact that insurance

is required for all projects from small dollar amount orders to large construction contracts to minimize the Town's risk.

- In an effort to re-commission several of the Town's HVAC systems, Federal grant funds awarded to the Town by the U.S. Department of Energy through the Energy Recovery Act were used to execute contracts with vendors to perform a comprehensive evaluation of several systems. The units were evaluated by taking diagnostic readings as well as other industry required tests in order to reset the units back to factory settings where they are performing at peak efficiencies.

FY 2013 Goals and Objectives

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

Objective:

- 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:

- 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:

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

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

Objective:

- 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.

GENERAL SERVICES

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Amount of facility work orders completed	947	779	800
Average cost per completed work order	\$154.73	\$183.07	\$175.00
Average number of hours spent on work orders	1.9	2.0	2.0
Property and Casualty Claims Processed	39	26	25
Total amount paid out due to claims	\$84,080.00	\$96,783.16	\$50,000.00
Number of formal bids to solicit	69	66	65
Number of formal bids awarded	49 (71%)	52 (79%)	51 (79%)
Procedural infractions found during open purchase order audits	-	-	-
Number of RFPs/SOQs solicited	9	20	11
Number of RFPs/SOQs awarded	4 (45%)	11 (55%)	8 (73%)
Contracts administered			
Total number of contracts executed	179	107	100
Term contracts	107	114	110
One-time and professional services contracts	51	54	50

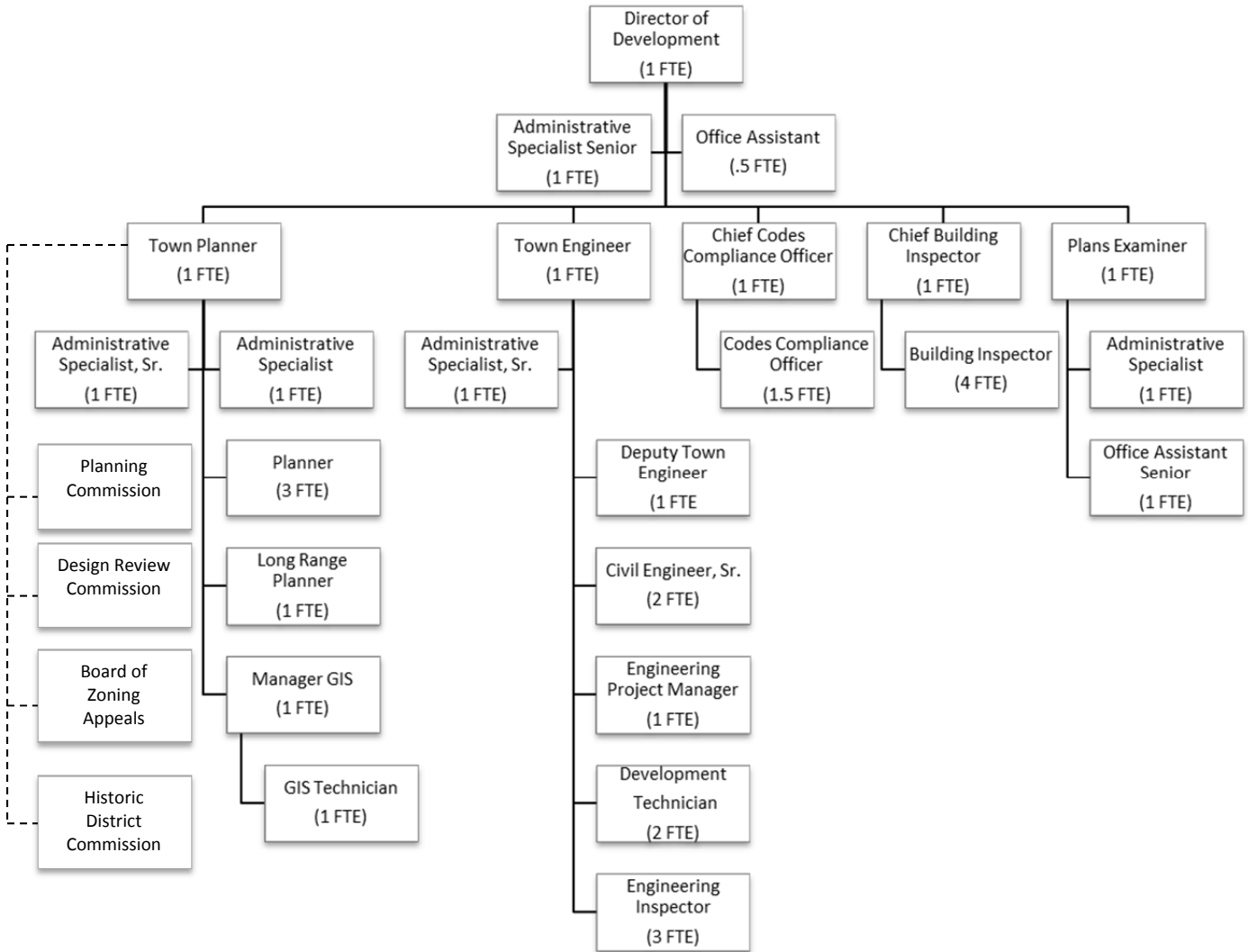
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 713,079	\$ 695,703	\$ 751,154	\$ 726,736	\$ 802,469
Operating Expense	558,214	493,903	639,259	632,959	655,938
Capital Outlay	4,035	23,114	0	0	47,310
Total	\$ 1,275,327	\$ 1,212,721	\$ 1,390,413	\$ 1,359,696	\$ 1,505,716
Reduction to expenditures					
Library Fund	(41,195)	(49,693)	(57,875)	(57,875)	(59,652)
Water & Sewer Fund	(107,127)	(104,355)	(112,673)	(109,010)	(120,370)
General Fund	\$ 1,127,006	\$ 1,058,673	\$ 1,219,865	\$ 1,192,810	\$ 1,325,694

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	3.0	\$ 157,028	3.0	\$ 164,880	3.0	\$ 162,451
Wages	10.0	292,503	10.0	298,044	11.0	330,136
Part-time		0		0		0
Other Compensation		1,321		2,000		2,000
Benefits		244,851		261,812		298,627
Merit & General Adjustment				0		9,255
Other Personnel		0		0		0
Total	13.0	\$ 695,703	13.0	\$ 726,736	14.0	\$ 802,469

DEPARTMENT OF DEVELOPMENT



DEVELOPMENT - ADMINISTRATION

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

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

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

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

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

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 263,217	\$ 227,239	\$ 236,492	\$ 237,365	\$ 244,515
Operating Expense	108,488	98,368	118,255	113,795	115,661
Capital Outlay	0	0	0	0	0
Total	\$ 371,705	\$ 325,607	\$ 354,746	\$ 351,160	\$ 360,176
Reduction to expenditures					
Water & Sewer Fund	(55,766)	(48,841)	(53,212)	(52,674)	(54,026)
General Fund	\$ 315,939	\$ 276,766	\$ 301,534	\$ 298,486	\$ 306,149

Staffing Summary

	Actual		Estimated		Budget	
		FY 11		FY 12		FY 13
Salaries	1.0	\$ 100,385	1.0	\$ 102,000	1.0	\$ 102,000
Wages	1.0	40,934	1.0	40,087	1.0	41,593
Part-time	2.0	16,329	2.0	21,022	2.0	21,022
Other Compensation		0		0		0
Benefits		69,591		74,256		77,734
Merit & General Adjustment		0		0		2,166
Other Personnel	0.0	0	0.0	0	0.0	0
Total	4.0	\$ 227,239	4.0	\$ 237,365	4.0	\$ 244,515

DEVELOPMENT - PLANNING

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

The Planning Division also provides staff support to the Departmental Review Team (DRT). The DRT conducts a review of most development applications. Its purpose is to review and formulate staff comments for development applications pending before the Planning Commission and to review Final Site Plans. The DRT meets twice each month in a non-public meeting and is comprised entirely of Town staff. The DRT has representatives from Development Services (Building Codes, Engineering, and Planning), Public Services, Finance, Fire Administration (Fire Marshal), Parks and Recreation, and Police.

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

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. The Long-range planning section also develops and maintains statistical information, including demographics and population estimates.

The current Planning section primarily performs development application review for Site Plans, Subdivision Plats, Planned Unit Developments, Rezoning Requests, Variances and Conditional Use Permits. Additional day-to-day duties include review of certain permits and verification of zoning for business licenses. Current planning duties also include responsibility for design review of building elevations, signage, lighting, and landscape plans for consistency with the Town's adopted guidelines. The desired end results of the Town's planning processes and adopted guidelines are aesthetically pleasing architecture, tree-lined streets, buffers between different land uses, screening of objectionable views, preservation of green space, and maintaining the Town's historical character.

The GIS section 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 2012 Accomplishments

- Undertook long range planning efforts that promote and protect Collierville's character:
 - With support from the GIS section, helped the Board of Mayor and Aldermen and Planning Commission develop and execute plans to annex 4,330 +/- acres in the southernmost portions of Collierville's Reserve Area. The Town's limits now go as far south as the Mississippi State Line and as far west as Forrest Hill-Irene Road. The annexation welcomed 568 dwellings and a population of 1,585 into Collierville.
 - Through the "Collierville 2040" project, updated the Town's Land Use Plan. Staffed by the Planning Division, a steering committee appointed by Mayor Joyner held a public visioning exercise and spent several months compiling and refining the results of the feedback. In conjunction with this effort and the annexation of portions of the Reserve Area, the Planning Division developed growth scenarios with specialized modeling software. The updated land use plan and projected growth scenarios will improve accuracy for utility and road planning in the decades to come.
 - Studied and improved Traffic Analysis Zones (TAZs) to provide more accurate land use data and growth projections for the TAZs. These smaller planning units and new TAZ limits were given to the MPO along with a request for more refined land use and traffic modeling. This improved data should not only help with the development region's Long Range Transportation Plan (LRTP), but also updates to the Town's Land Use Plan and Major Road Plan.
- Improved development regulations and the effectiveness and functionality of application review processes:
 - Created streamlined, concise, and more "user friendly" development applications. A new Preliminary and Final Site Plan Checklist was released, along with a new PC, DRC, BZA, DRT, and BMA calendar (deadlines) for the timely review and approval of development applications.

DEVELOPMENT - PLANNING

- Zoning Ordinance, Design Guidelines, and Historic District Guidelines were adopted during FY2012 to better address:
 - The US Highway 72 widening, as the Town reduced restrictions for temporary signs for properties affected during road construction.
 - Staff approval authority for new commercial signs that fully meet the historic district design guidelines, which will eliminate the need for approval of such signs through a public process.
 - The appropriate use of alleys in the Historic District, which makes contextual “new rooftops” easier to build downtown on underutilized properties.
 - The reduction in parking regulations for large shopping centers, which should make for the more efficient use of land and reduce excess imperviousness that can create stormwater runoff.
- Implemented the recently adopted Downtown Collierville Small Area Plan and I-269 Small Area Plans:
 - Applied in November 2011 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. The multi-phased project was named “Collierville Center Connect” in 2011.
 - Created a portion of the Town’s website devoted to highlighting the Town’s efforts to implement the Downtown Collierville Small Area Plan.
- Provided exceptional GIS services to internal and external customers:
 - Coordinated with Police, Fire, and Dispatch regarding the existing “run orders” for 911 calls. A “run order” states the order in which emergency personnel are to be deployed based on their location, equipment, and availability. After the Town’s recent annexation, “run orders” had to be determined for each street segment within the newly annexed area. At the same time, the opportunity was taken to recalculate and revise, if necessary, the “run orders” for all streets within the Town.
 - Coordinated with the Town Fire Department to perform a fire station location study. Using national standards and the network modeling capability of ArcGIS, GIS staff determined the ideal locations of new fire stations needed to cover the Town and its entire annexation reserve area.
 - Coordinated efforts between the Public Services and Engineering departments to begin building a storm water infrastructure database in GIS. We met with CPGIS (Center for Partnerships in GIS) at the University of Memphis to discuss the

project requirements and their ability to perform the work. Initial plans are being considered for CPGIS to conduct a pilot study.

- Worked with the USGS, Shelby County ReGIS GIS Coordinator, and Shelby County 911 office to determine the possibility of having LIDAR (Light Detection and Ranging) data flown for Shelby County. The Shelby County 911 office agreed to fund the entire flyover and provide it at no cost to all of the municipalities in Shelby County.
- Worked on an informal evaluation team, including Police, Fire, Dispatch, and IT staff, to determine a possible replacement for the current CAD (Computer Aided Dispatch) software. Attended several demonstrations to evaluate the effectiveness, from a GIS perspective, of various CAD systems.
- Assisted the MAC software vendor (Comcate, Inc.) with incorporating updated GIS data layers, including parcels and streets, into the MAC application. These updates allow MAC users to have access to the most up to date information regarding new developments and subdivisions within the Town.
- Worked with Public Services to evaluate the purchase of a new Trimble GPS unit, install the necessary software on the unit and a desktop machine, and configure the data collection software application for fieldwork.

FY 2013 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:

- Improve clarity and predictability of nonresidential zoning within nonresidential and multifamily portions of planned developments through “best practice” updates to the Zoning Map and Zoning Ordinance related to planned developments.
- Improve the annual Development Report to track existing and approved development against the build-out projections of the Collierville 2040 Plan.

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

Objectives:

- Complete a “cleanup ordinance” to address any unanticipated outcomes of recent sign ordinance and parking changes.
- Continue updates to the Zoning Ordinance and the Collierville Design Guidelines to address reoccurring issues or to better implement land use plan

DEVELOPMENT - PLANNING

recommendations (I-269 Small Area Plan (SAP), Downtown Plan SAP, and Collierville 2040).

- Complete a Phase 3 update of the Subdivision Regulations (subdivision process adjustments).

Goal: Utilize technology to improve internal and external information flow, customer service, communications, and efficiency, while reducing paperwork and costs.

Objectives:

- Explore a web-based project tracking system for development applications (site plans, permits, subdivisions) that is fully integrated with GIS.
- Implement interactive web-based mapping as an alternative or supplement to PDFs of zoning maps, existing land use, future land use, etc.
- 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.
- Implement a training program for recent policy and process changes.
- Improve access to and the format of information for internal and external customers.

Goal: Preserve the Town of Collierville's Heritage, Historic Resources, and Support the Town's Tourism Efforts.

Objectives:

- nominate Collierville as a *Preserve America* Community as a joint project between the Town and Main Street Collierville,.
- Prepare for a Town-wide Historic Resources inventory in 2014.

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

Objectives:

- Administer construction of "Phase 1" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant if awarded the grant.

- Apply for "Phase 2" if awarded the Tennessee Department of Transportation (TDOT) Enhancement grant for "Phase 1" of the "Collierville Center Connect" project.

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

Objectives:

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

Goal: Provide GIS services to internal and external customers.

Objectives:

- Implement Phase 1 of the GIS Audit and Needs Assessment Audit, which includes submitting it for Administration's review. Work on Phase 2 is expected to commence in 2013 and includes developing a detailed GIS solution plan based on the needs identified in Phase 1.
- Create parcel-based zoning data that also includes historical data (acreage, Ordinance number, year, previous and new zoning).
- Support the Engineering Division on basin studies and refinement of land use inputs to the storm water database and model. Specifically, the study of Lateral H.
- Launch a stable and reliable ArcGIS Server implementation to provide web-based GIS applications both to internal and external customers.
- Support Public Services on a Town-wide Water Valve Inventory.

DEVELOPMENT - PLANNING

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 619,660	\$ 649,951	\$ 671,017	\$ 660,182	\$ 694,987
Operating Expense	58,610	69,938	90,086	70,726	74,545
Capital Outlay	0	16,648	0	0	0
Total	\$ 678,270	\$ 736,537	\$ 761,103	\$ 730,908	\$ 769,532
Reduction to expenditures					
Water & Sewer Fund	(101,761)	(110,481)	(114,165)	(109,636)	(115,430)
General Fund	\$ 576,509	\$ 626,057	\$ 646,938	\$ 621,272	\$ 654,102

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	6.0	\$ 343,941	6.0	\$ 349,652	6.0	\$ 355,872
Wages	3.0	95,991	3.0	94,002	3.0	99,084
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		210,019		216,529		231,388
Merit & General Adjustment		0		0		8,643
Other Personnel	0.0	0	0.0	0	0.0	0
Total	9.0	\$ 649,951	9.0	\$ 660,182	9.0	\$ 694,987

DEVELOPMENT - PLANNING

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Number of Applications Received			
Rezoning (Conventional)	1	2	2
Zoning Ordinance or Guidelines Text Amendments	7	10	2
Planned Developments (New and Revisions)	3	2	2
Land Use Map or Text Amendments	1	1	1
Variances/Administrative Appeals	10	16	12
Annexation	-	5	1
Conditional Use	5	7	6
Preliminary Site Plan	4	7	6
Final Site Plan	7	8	10
Site Plan Amendments (sheet revisions, cell co-locations)	18	12	12
Subdivision Sketch Plan	-	2	2
Subdivision Preliminary Plat	1	3	2
Subdivision Final Plat	7	8	8
Right of Way or Easement Vacation	1	1	1
Produce Vendor Permits	10	5	4
Charitable Solicitor Permits	8	7	8
Sign Permits	185	198	200
Fence Permits	9	4	6
Total Applications	277	298	285
Number of Board/Commission Reports Produced			
Board of Mayor and Alderman	59	46	60
Planning Commission	29	28	30
Board of Zoning Appeals	7	15	12
Design Review Commission	9	10	10
Historic District Commission	22	15	12
Design Review Team (DRT) Administrative Review	17	28	30
Total Reports	143	142	154
Number of Development and Pre-Application Meetings	112	133	140
Number of Administration Reviews (Zoning Letters & Business Licenses)			
Zoning Letters	14	19	15
Business Licenses	223	219	225
Home Occupations *		78	50
Field/Site Inspections	321	246	250
Average Number of Days between Application and Response	10	10	10

* New measure that began with FY 2012.

DEVELOPMENT - ENGINEERING

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

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

During FY 2012, 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 Multi-Phase Drainage Project
- Police/Court renovations
- Sanders Creek erosion control project
- Walnut Street Sidewalks
- Byhalia Road widening from 385 south to Shelby Drive
- Improvements to Railroad crossing at Houston Levee Road and Poplar Avenue
- Wolf River Boulevard Medians
- Shelton Road Pedestrian Safety improvements
- W.C. Johnson Park Greenbelt Trail and parking area
- Highway 72 Medians and water improvements (TDOT project)
- Queen Oaks Stormwater Detention Basin

FY 2012 Accomplishments

- Implemented an "on-call" testing services contract.
- Constructed sidewalks on West Street using CDBG funding.
- Resurfaced Winchester Road using Metropolitan Planning Office (MPO) funding.
- Completed the Downtown Public Parking Improvements project.
- Completed the Lateral J Stormwater Model.

- Completed the Downtown Stormwater Model.
- Completed field data collection for the Lateral K/KA Stormwater Model.
- Initiated field data collection for the Sanders Creek Stormwater Model.
- Organized and conducted a 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 BMA.
- Constructed new medians in Wolf River Boulevard.
- Completed Cowan Road improvements.
- 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.
- Assisted citizens in efforts to obtain flood insurance in flood prone areas.
- Investigated more than 300 citizen requests for assistance on the Mayor's Action Center (MAC).
- Developed a new format Engineering Monthly Report and began posting it on the Town web page.
- Developed and managed Development Agreements and inspections for 52 private residential or commercial projects at various stages of development.
- Revised and updated the Major Road Plan which was adopted by the Planning Commission.
- Added turn lanes on Poplar Avenue at Grand Steeple Drive.
- Completed Byhalia Road resurfacing from Holmes Road to Shelby Drive
- Completed a new video detection system at two intersections.
- Installed new school signals at ten schools.

FY 2013 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 the existing drainage system located through the Town.

Objectives:

- Continue the Stormwater Modeling Program.

DEVELOPMENT - ENGINEERING

- Complete the construction of the Queen Oaks Detention Basin.
- Continue the Miscellaneous Drainage Program.

Goal: Enhance the 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 (LRTP), the Major Road Plan, and Traffic Analysis Zones (TAZ) modeling, complete with a systematic plan for constructing the improvements.
- Design and complete construction of a signal and cross-access road between Civic Center Drive and the Lowe's private drive.
- Construct the Shelton Road Pedestrian Improvements project.

Goal: Develop a 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.
- Revise stormwater regulations and design standards, including a revised stormwater manual to meet the requirements of the new stormwater MS4 permit.
- Submit the annual MS4 Stormwater Report to TDEC.

- Complete the Stormwater Management Plan to meet requirements of the six minimum measures 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.
- 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.

Performance Measures

Activity	Actual	Estimated	Projected
	FY 11	FY 12	FY 13
Private Development projects			
Number of Projects Reviewed (site plans, plats, etc.)	68	80	90
Number of New Residential Lots Approved (plats recorded)	47	0	40
Amount Approved Commercial/Industrial (sq. ft.)	17,392	101,700	80,000
Average Plan Review Time (Number of Days)	3.3	1	3
Percent of Reviews within 3 weeks	100%	100%	100%
Capital Investment Program			
Number of Capital Investment Projects - Design Start	8	7	4
Number of Capital Investment Projects - Design Complete	8	5	4
Number of Capital Investment Projects - Bid Opening	6	8	5
Number of Capital Investment Projects -Construction Start	6	7	5
Number of Capital Investment Projects -Construction Complete	5	6	5

DEVELOPMENT - ENGINEERING

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 805,807	\$ 874,128	\$ 884,493	\$ 834,853	\$ 893,761
Operating Expense	82,667	90,015	117,000	80,643	109,069
Capital Outlay	0	1,554	0	0	0
Total	\$ 888,473	\$ 965,697	\$ 1,001,493	\$ 915,496	\$ 1,002,830
Reduction to expenditures					
Water & Sewer Fund	(222,527)	(241,424)	(250,373)	(228,874)	(250,707)
General Fund	\$ 665,947	\$ 724,273	\$ 751,120	\$ 686,622	\$ 752,122

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	6.0	\$ 373,327	5.0	\$ 349,386	5.0	\$ 353,489
Wages	6.0	218,478	6.0	223,444	6.0	248,347
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		282,323		262,023		283,335
Merit & General Adjustment		0		0		8,589
Other Personnel	0.0	0	0.0	0	0.0	0
Total	12.0	\$ 874,128	11.0	\$ 834,853	11.0	\$ 893,761

DEVELOPMENT – CODE ENFORCEMENT

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

Codes Enforcement is divided into two branches: Construction Codes and Codes Compliance. Construction Codes is charged with the responsibility of permitting, review and inspection of all new construction within the Town. Code Compliance staff inspects for compliance with standards established by the Town Code and the Zoning Ordinance.

FY 2012 Accomplishments

- Held 6 Pre-Con Meetings for FY12. The “Pre-Con” (pre-construction) Meeting reviews Town requirements and expectations with the owner, architect and contractor.
- Attended educational classes applicable to maintaining inspector and plan review certification.
- The total number of building trade inspections was 9,004 for the fiscal year, with a pass rate of 78.9 %.
- The completion time for commercial plan reviews continues to be 10 working days.
- There were a total of 450 plans reviewed. 361 were residential plans, which consisted of 157 for new single-family dwellings and 204 residential additions. 89 were commercial plans, which consisted of 6 new commercial projects and 83 commercial additions.
- There were a total of 50 new businesses visited for the year.
- Revised our “Zoning Code Compliance Enforcement Policy” providing 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.
- Using the “Zoning Code Compliance Policy” staff was able to gain compliance through education and personal contact with property owners leading to only 10 zoning code cases requiring court action this fiscal year.
- Initiated 3,736 zoning code actions and responded to 490 citizen complaints. All cases and inspection activities were logged on the Mayor’s Action Center.
- The total number of zoning code inspections was 4,226 for the fiscal year. Even though the Trades Inspections have increased, the Trades Inspectors also doing Code Compliance have maintained an average of 3.6 zoning inspections per day. Full time Zoning Code Officers averaged 7.7 inspections per day.
- Provided Zoning Code Enforcement within the newly annexed area.

- Adopted the 2012 family of I-codes with local amendments to comply with state requirements for exempt jurisdictions.
- Provided 5 training sessions for architects, contractors, and inspection staff to aid in the transition of new codes.
- Delayed enforcement of new codes regarding interior bracing until such time as Shelby County does in order to provide consistency.
- Conducted 100% of building inspections within 24 hours (next workday) of inspection request.
- Implemented a survey to gain customer service feedback.
- 16 Customer Survey forms have been rated and returned. On a scale of 1 – 5, with one being the lowest and 5 being the highest, the average ratings for the following divisions of the Codes Department is based on Overall Customer Satisfaction:
 - The Front Desk Staff received a 4.93 rating, based on 16 surveys.
 - The Plans Reviewer received a 4.89 rating, based on 9 surveys.
 - Zoning Code Compliance received a 4.67 rating based on 6 surveys.
 - Building Inspectors received a 4.86 rating based on 14 surveys.
 - The Overall Codes Department received a 4.81 rating when customers rated their overall experience with the Codes Department.
- Developed a monthly report to target common code rejections.

FY 2013 Goals and Objectives

Goal: Customer Service: To provide the best customer service of any government code enforcement.

Objectives:

- Provide accountability through positive customer service survey feedback.
- Monitor returned customer service surveys for needed improvements.

Goal: Public Safety/Enforcement: Provide a service that will ensure a safe built environment to keep the value of Collierville above other areas and in demand.

Objectives:

- Enforce the adopted code as a minimum standard.
- Encourage and accept an engineered solution to allow flexibility when desired by the customer.

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.

DEVELOPMENT – CODE ENFORCEMENT

- 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%.

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 implementation of the “Zoning Code Enforcement Policy” 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).
- Improve our customer service efforts with more personal contact with citizens when dealing with complaints.
- 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: 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.
- Continue cross training of Trades Inspectors in Zoning Code Ordinance enforcement.

Goal: Education: Provide training to the design, contracting, and engineering community.

Objectives:

- Continue to monitor monthly for common building code rejections.
- Provide training sessions as needed to address specific building code rejections.

DEVELOPMENT – CODE ENFORCEMENT

Code Compliance Activity

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Zoning Code Compliance Activity			
New Cases			
Town Staff Initiated	3,065	3,792	3,110
Citizen Initiated	535	494	540
Total New Cases	3,600	4,286	3,660
Open Cases Carried Over From Previous Month	172	46	40
Permit Activity - Key Indicators			
Number of Commercial/Industrial New Buildings or Expansions	9	6	10
Amount of Commercial/Industrial Square Footage Permitted	100,048	207,240	148,500
Number of Commercial/Industrial Buildouts	67	83	75
Amount of Commercial/Industrial Buildouts (sq.ft.)	120,597	119,863	50,000
Number of Single Family Units Permitted	55	158	120
Number of Multi-Family Units Permitted	-	-	250
Total Units Permitted	55	158	370
Construction Activity			
Number of Permits			
Building	613	766	1,013
Electrical	514	625	978
Plumbing	489	700	940
Mechanical	671	1,036	1,271
Total Permits	2,287	3,127	4,202
Number of Inspections			
Building	1,437	2,999	3,929
Electrical	1,587	2,022	3,169
Plumbing	1,762	2,775	3,724
Mechanical	908	1,377	1,699
Total Inspections	5,694	9,173	12,521
Number of Failed Inspections	901	1,948	2,504
Number of Courtesy Inspections	422	11	10
Average Number of Inspections per Work Day	4.5	9.4	12.5
Rate of Past Inspections (%)	86.0%	78.9%	80.0%
Financial Tracking			
Fees			
Building	\$177,158	\$191,946	\$253,838
Electrical	\$46,371	\$52,546	\$82,224
Plumbing	\$41,155	\$70,302	\$94,406
Mechanical	\$85,280	\$109,485	\$134,320
Re-Inspections	\$23,585	\$38,268	\$53,193
Building Plans Review	\$59,860	\$62,448	\$121,338
Other (Sign, Fence, etc.)	\$11,827	\$20,025	\$17,000
Total Fees	\$445,236	\$545,020	\$756,319
Valuations			
Dwelling	\$18,373,796	\$50,085,160	\$38,039,362
Commercial/Industrial	\$24,491,484	\$25,299,380	\$48,912,330
Miscellaneous	\$8,143,484	\$7,128,996	\$8,297,833
Total Valuations	\$51,008,764	\$82,513,536	\$95,249,525

DEVELOPMENT - CODE ENFORCEMENT

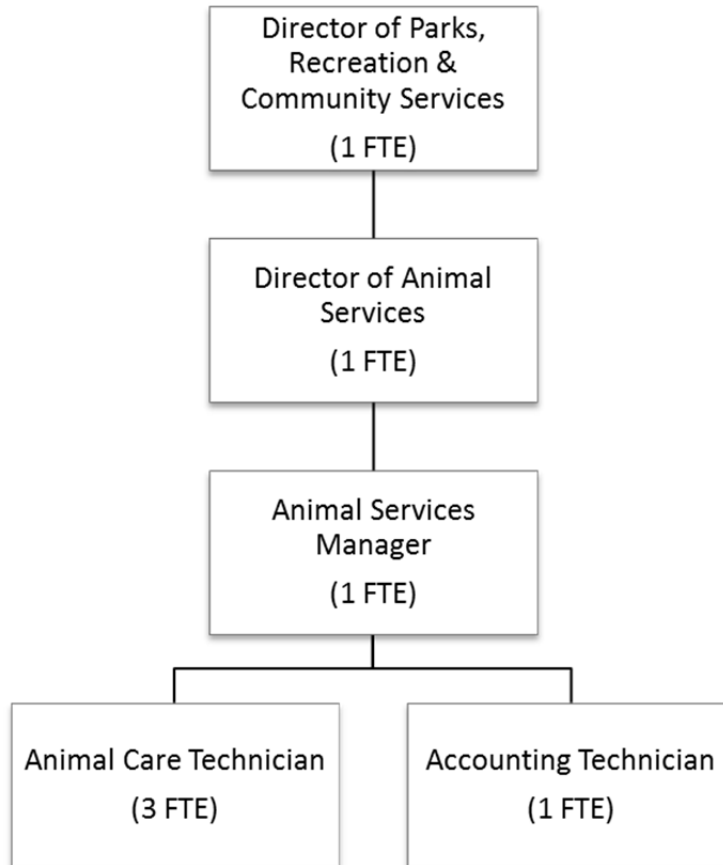
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 795,997	\$ 659,689	\$ 667,809	\$ 626,358	\$ 674,639
Operating Expense	41,848	35,694	112,643	112,393	114,800
Capital Outlay	0	0	0	0	0
Total	\$ 837,845	\$ 695,383	\$ 780,452	\$ 738,751	\$ 789,439

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	2.0	\$ 108,733	3.0	\$ 163,308	3.0	\$ 161,647
Wages	10.0	330,564	7.0	259,810	7.0	268,994
Part-time	0.0	0	0.0	0	1.0	20,000
Other Compensation		0		0		0
Benefits		215,632		188,239		203,375
Merit & General Adjustment		0		0		5,623
Other Personnel	1.0	4,760	1.0	15,000	1.0	15,000
Total	13.0	\$ 659,689	11.0	\$ 626,358	12.0	\$ 674,639

ANIMAL SERVICES



ANIMAL SERVICES

Animal Services is under the direction of the Parks, Recreation and Community Services Director. The Division consists of the Animal Services Director, the Animal Shelter Manager, one Accounting Technician, 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 every day to bestow the best services for our community.

Core Businesses of the Collierville Animal Services:

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

FY 2012 Accomplishments

- Received \$530,028 in donations.
- Continued participation in the Mark Lutrell Women's Correctional Center PAWS Prison Dog program where the inmates obedience train dogs. The program is sponsored by the SPCA of Memphis providing financial support for the care and supplies needed for this State of Tennessee PPAWS work program. Over 200 dogs have been trained and paroled from this program.
- The Animals at Carriage Crossing Shopping Center off site adoption location is another program sponsored by the SPCA of Memphis. CAS brings shelter animals for adoptions every Friday, Saturday and Sunday.
- Worked in conjunction with surrounding counties animal control agencies.

- The Animal Services Director is an active member of the (NACA) National Animal Control Association.
- The Animal Services Director continues to serve for the past 7 years on the (ACAT) Animal Control Association of Tennessee Board of Directors, currently serving as ACAT President.
- Continued micro-chip program for identification of Shelter and community animals which has resulted in the micro-chipping of 5,700 animals since July of 2005.
- Partnered with the Boy Scouts of America to provide opportunities for Eagle Scout projects for the completion of an additional five Scout projects at the Animal Shelter.
- Continued the TNR program for feral (wild) cats. Over 600 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 75 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.
- Worked with Collierville schools such as: St. George's High School, Collierville High School and Collierville Elementary on humane education programs and student community service projects.
- Benefitted from two groups of students from the University of Texas, who volunteered their spring breaks walking dogs and cleaning kennels at the shelter.
- Volunteers developed a Facebook page: Friends of the Collierville Animal Shelter for more public awareness.
- Donations for the Humane Education Facility and the Surgery Center were given and approved by the Mayor and Board of Aldermen. A contract with Spirit Architecture Group was approved and building plans will be started.

FY 2013 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.

ANIMAL SERVICES

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

Goal: Provide training and education for staff and volunteers.

Objectives:

- CART (Collierville Animal Response Team) has helped CAS with outside disaster responses and will continue to be a relief to CAS staff.
- 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.
- Recruit an intern for internship possibilities in our animal control, fundraising, marketing and humane education areas of shelter operations.

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, add two more dog/handler teams.

- Enhance our exposure with more promotion through radio, television and publications.
- Continue TNR (Trap, Neuter and Relocate) in target areas.
- Promote "The Animals at Carriage Crossing".
- Increase our seasonal event planning with Carriage Crossing.

Goal: Promote adult animals to reduce long term housing.

Objectives:

- Designate volunteers for websites to maintain and update Petfinder.com, TOC site and construct a 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), PETSMAART Charities, Assisi Foundation of Memphis, Pedigree, Pet-Friendly Spay/Neuter grant, local veterinarians and increase local support for spay/neuter program.
- Use our part time and temporary employees for holidays.

ANIMAL SERVICES

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Animals taken in at shelter	1,500	1,486	1,486
Percent of animals taken in that were:			
Surrendered	35.0%	24.0%	24.0%
Strays brought in	65.0%	65.0%	65.0%
Percent of animals:			
Adopted, placed or relocated	68.0%	60.0%	60.0%
Reclaimed	15.0%	18.0%	18.0%
Euthanized *	15.0%	19.0%	19.0%
Animals picked up DOA	2.0%	3.0%	3.0%
Animals reclaimed	240	260	260
Animals euthanized	220	275	275
Animals picked up DOA	25	40	40
Animals adopted out	750	777	777
Adoption of other pets (chickens, rabbits, goats, etc.)	10	20	20
TNR (Trap, Neuter, Relocate)	130	50	50
Placement with rescue groups	125	40	40
Total for live release **		853	853
Animals spayed/neutered at shelter:			
Dogs			
Spayed	200	282	300
Neutered	150	221	250
Cats			
Spayed	250	223	250
Neutered	225	173	200
Animals served by no cost spay/neuter program	60	40	100
Total Spay and Neuters	885	939	1,100
Number of Kids Camp attendees	180	80	150
Number of humane education			
Adults	250	250	250
Children	1,500	1,500	1,500
After hour call-outs	30	15	15
Dog bites	30	24	24
Court appointed service hours	4,000	4,000	4,000
Number of volunteer hours	19,500	25,000	30,000
Total number of hours	23,500	29,000	34,000

* FY 2011 Animal Euthanizations measurement includes 18 procedures performed in veterinarian's office.

** Measurement began with FY 2012.

ANIMAL SERVICES

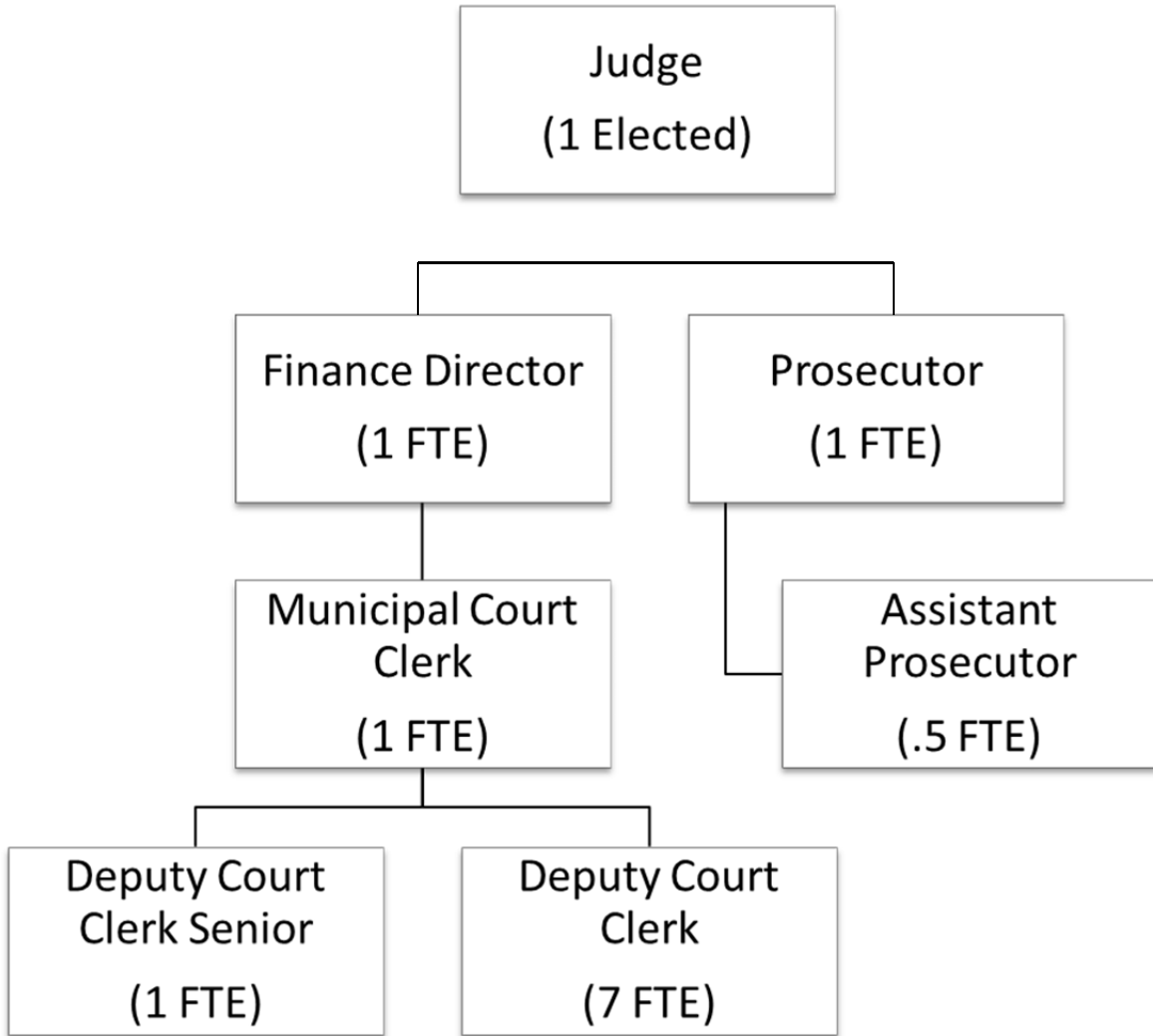
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 335,421	\$ 318,923	\$ 360,842	\$ 354,129	\$ 387,183
Operating Expense	142,863	124,128	129,269	126,269	120,037
Capital Outlay	0	5,338	1,930	1,930	30,000
Total	\$ 478,284	\$ 448,389	\$ 492,041	\$ 482,328	\$ 537,220

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	1.0	\$ 58,870	2.0	\$ 98,732	2.0	\$ 102,317
Wages	4.0	104,666	3.0	65,664	2.0	65,692
Part-time	2.0	34,425	2.0	30,888	4.0	74,000
Other Compensation		1,601		2,500		2,500
Benefits		119,361		120,493		123,357
Merit & General Adjustment		0		0		3,765
Other Personnel		0	2.0	35,852	2.0	15,552
Total	7.0	\$ 318,923	9.0	\$ 354,129	10.0	\$ 387,183

MUNICIPAL COURT



MUNICIPAL COURT

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

The Clerk's Office also issues warrants, subpoenas, writs of *Mittimus*, and is responsible for transferring appeals to the appropriate courts, and processing felony/misdemeanor cases held to the state for presentation to the Grand Jury.

FY 2012 Accomplishments

- Implemented an electronic Court Docket in the Court Lobby.
- Enhanced customer service by implementing online payment service.
- Updated charges in the court database to comply with a new state law for reporting traffic convictions to the State and to calculate fines, fees, and costs assessed.
- Implemented an electronic report to generate Department of Revenue Fines, Fees, and Litigation Tax owed to State.
- The Judge and Court Clerk completed state required training with the Administrative Office of the Courts, (Municipal Technical Advisory Service (MTAS), and the Tennessee Department of Safety (TDOS).
- Provided courtroom training for two employees.
- Provided Ethics and Fraud Awareness training for court employees.
- Enhanced financial procedures to monitor void and payment transactions and to include credit card transactions.
- Increased court staff by one part-time employee.
- Maintained accurate court records and timely reporting to the Department of Revenue, the Tennessee Bureau of Investigation (TBI), TDOS, District Attorney General, and Shelby County.
- 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.

- Revised Expunction of Records Procedures in compliance with state law.
- Provided docket report to requesting attorneys five (5) business days prior to court docket.
- Increased court revenue to \$1,200,000.

FY 2013 Goals and Objectives

Goal: Improve efficiency of court functions.

Objectives:

- Process and prepare the Court Docket the next business day following the court session.
- Review court automation needs.
- Develop an electronic report to gather delinquent collection accounts for collection by civil process.
- 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:

- Provide customer service training for all court employees.
- Enhance customer service by providing on-site credit card service.
- Complete required Administrative Office of the Courts and Department of Safety training program for the Judge and Court Clerk .
- Attend General Sessions Judicial Conference (Judge).
- Provide docket report to requesting attorneys five (5) business days prior to court docket.
- Report traffic-related judgments and failure to appear/ pay cases to Department of Safety electronically within five (5) business days 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 \$1,300,000 in court revenue.
- Monitor, process, and submit delinquent traffic tickets to the collection agency by the 15th day of each month.

MUNICIPAL COURT

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 600,996	\$ 616,533	\$ 663,408	\$ 641,916	\$ 687,253
Operating Expense	51,034	70,791	96,189	88,939	90,440
Capital Outlay	0	3,540	0	0	0
Total	\$ 652,029	\$ 690,864	\$ 759,597	\$ 730,855	\$ 777,693

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	2.0	\$ 119,478	2.0	\$ 108,740	2.0	\$ 121,695
Wages	7.0	213,946	7.0	213,406	7.0	214,911
Part-time	4.0	83,867	5.0	96,473	5.0	103,722
Other Compensation		0		0		0
Benefits		199,241		223,298		240,808
Merit & General Adjustment				0		6,118
Other Personnel	0.0	0	0.0	0	0.0	0
Total	13.0	\$ 616,533	14.0	\$ 641,916	14.0	\$ 687,253

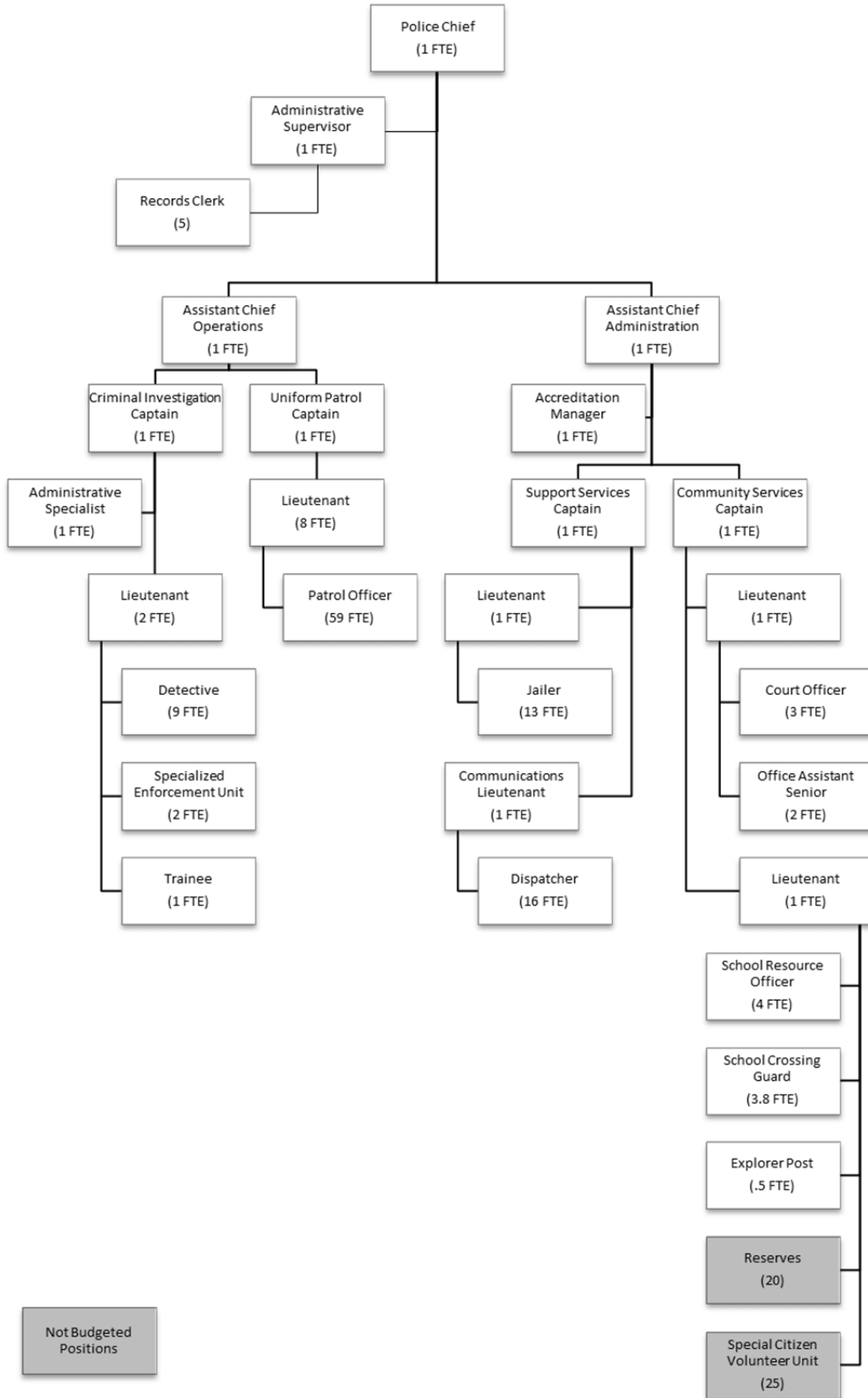
MUNICIPAL COURT

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Total Charges			
Charge Dispositions	15,628	16,626	16,600
Held to state (Grand Jury)	393	375	375
Guilty plea	1,178	1,300	1,300
Guilty verdict	154	184	180
Dismissed with cost	3,385	4,310	4,300
Dismissed without cost	1,976	1,105	1,100
Not guilty	7	7	7
Traffic Forfeit (paid after court judgment)	1,175	1,335	1,300
Active pac (unpaid tickets)	990	1,245	950
Other (nolle prosequi)	1,561	1,438	1,400
Total Cases			
Case Dispositions			
Criminal cases	1,722	1,660	1,650
Traffic cases	9,650	10,192	10,200
Other	577	917	900
New case files prepared for court docket	5,816	6,239	6,000
Total cases on docket	17,723	18,340	18,325
Percent of cases disposed	68%	70%	70%
Defendants w/misdemeanor dispositions	1,273	1,270	1,270
Warrants processed	564	466	470
Subpoenas issued	976	1,033	1,000
Traffic tickets processed	9,853	10,918	11,000
Parking tickets processed	221	160	160
Traffic ticket cases paid (closed status-without court hearing)	3,925	4,346	5,000
Scheduled court docket			
Sessions	131	132	132
Days	67	67	67
Revenue collected	\$1,073,564	\$1,205,020	\$1,300,000
Online Credit Card Transactions *		\$20,619	\$260,000
Cash Bond Activity			
Cash Bonds Posted	\$166,663	\$211,260	\$200,000
Cash Bond Forfeits	\$14,800	\$12,270	\$12,000
Cash Bonds Transferred to fines	\$103,387	\$105,020	\$105,000
Cash Bonds Refunded	\$74,478	\$58,405	\$60,000
Active Bonds	\$58,948	\$94,635	\$95,000
Criminal Collection Accounts - Civil Action Taken			
Criminal accounts turned over for civil action	306	217	220
Criminal fines/cost turned over for civil action	\$233,437	\$188,887	\$200,000
Criminal fines/cost recovered by civil action	\$15,216	\$7,110	\$10,000
Criminal fines/cost disbursed to court by civil action	\$11,649	\$5,339	\$7,500
Criminal fines/cost returned uncollectable	\$102,399	\$125,157	\$100,000
Traffic Collection Accounts (Collection Agency)			
Unpaid traffic tickets turned over for collection	454	539	400
Traffic fines/costs turned over to collection agency	\$144,792	\$168,359	\$120,000
Traffic fines/costs recovered by collection agency	\$34,179	\$64,353	\$67,000
Traffic fines/costs disbursed by collection agency to court	\$28,868	\$56,594	\$59,000
Traffic fines/cost Agency suspended collections	\$70,528	\$106,788	\$75,000

* (effective 5/18/12)

POLICE DEPARTMENT



POLICE DEPARTMENT

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

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

•**The Uniform Patrol** 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 and prevention efforts and to improve public/police communications by working with Community Organizations to solve problems. This division also is responsible for supplying specialized support services for the basic delivery of police services in addition to those of general patrol. This division is commanded by a Captain and staffed with two Lieutenants, School Resource Officers, Volunteer Reserve Officers, School Crossing Guards, Training/public relations office, the Law Enforcement Explorer Post and the Special Citizen Volunteer Program members. 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 2012 Accomplishments

- In August of 2011, the Department received the 1st Place Award in the state wide Governor's Highway Safety Office's Law Enforcement Challenge for a second consecutive year. This award recognized our efforts and results in reducing injury related crashes and our overall traffic safety initiatives.
- Throughout this fiscal year the department has initiated several technology based projects that are well under way. They include the Dispatch Console/P-25 radio system conversion and a complete CAD/RMS database conversion, both of which are expected to be completed during FY13.
- The department raised \$20,000 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 \$40,000. These funds were distributed to dozens of teachers in Collierville schools to fund educational programs.

FY 2013 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

- 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:

- Continue 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.
- Ensure all first responders receive training and/or safety briefings on Emergency Vehicle Operations techniques at least monthly.
- Analyze response time information from the Dispatch CAD system on a monthly basis.

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.
- Participate in 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 CY 11	Estimated CY 12	Projected CY 13
Population	45,152	46,134	46,534
Sworn Officer Complement	99	99	99
Civilian Employees	39	39	39
Volunteers	25	25	25
Reserves	8	8	8
Explorers	6	6	6
Total Incoming/Outgoing Phone Calls	108,739	96,420	98,348
# of Calls Officers Dispatched On	39,109	45,692	46,606
Alarm Calls	2,356	2,199	2,242
911 Calls * Reported figure reflects lost data during conversion	11,087	*7,420	*7,569
Traffic Warnings	13,193	12,870	13,127
Traffic Citations	9,978	15,873	16,190
Total DUIs	131	159	162
Total Crashes	1,113	1,062	1,083
Auto Thefts	15	5	6
Burglaries	102	67	69
Larcenies	588	525	536

* estimates for CY12 are based on 1st quarter statistics x 4

* projections for CY13 are based on a 2% increase from CY12

Activity	Actual CY 11	Estimated CY 12	Projected CY 13
Calls for Service	39,109	45,692	46,606
Average Response Time	3:11	3:04	3:07
Officers per 1,000 Population	2.16	2.14	2.12
Assigned Criminal Cases to CID	1,033	1,077	1,098
Percentage of Criminal Cases Cleared	62%	62%	62%
FBI Part I Offenses Clearance Rate	45.00%	45.00%	45.00%
Prisoners Processed	1,871	2,190	2,234

* estimates for CY12 are based on 1st quarter statistics x 4

* projections for CY13 are based on a 2% increase from CY12

POLICE DEPARTMENT

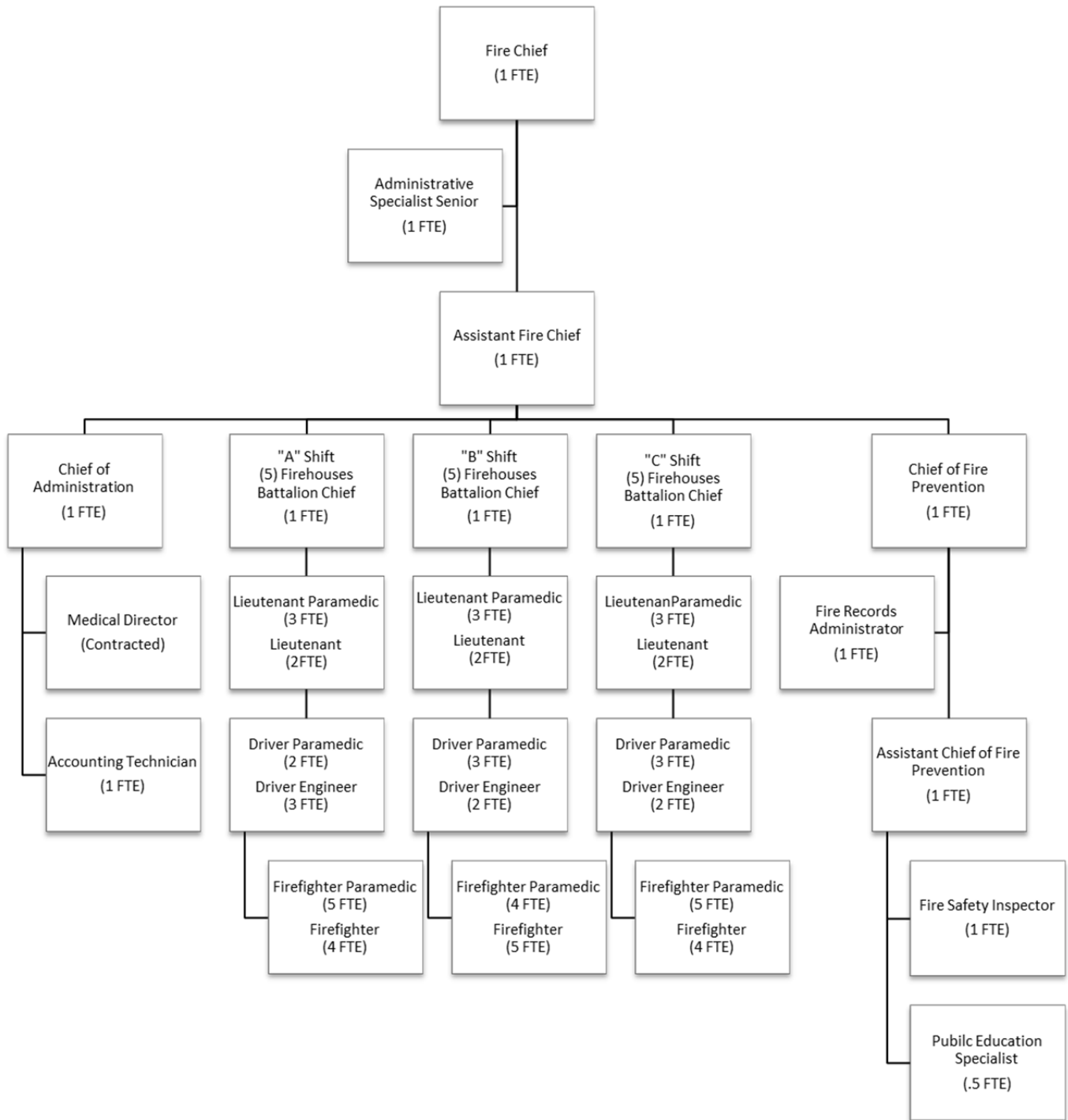
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 8,955,651	\$ 8,951,703	\$ 9,477,420	\$ 9,356,517	\$ 10,063,935
Operating Expense	766,962	765,985	981,464	931,761	996,911
Capital Outlay	172,089	69,232	260,973	241,518	282,600
Total	\$ 9,894,701	\$ 9,786,920	\$ 10,719,857	\$ 10,529,796	\$ 11,343,446

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	9.0	\$ 626,232	9.0	\$ 644,331	9.0	\$ 649,659
Wages	128.0	5,115,300	128.0	5,274,146	128.0	5,514,023
Part-time	17.0	93,720	17.0	89,695	17.0	100,272
Other Compensation		166,589		175,400		222,983
Benefits		2,949,861		3,167,945		3,428,316
Merit, Step & General Adjustment		0		0		148,682
Other Personnel	0.0	0	1.0	5,000	0.0	0
Total	154.0	\$ 8,951,703	155.0	\$ 9,356,517	154.0	\$ 10,063,935

FIRE DEPARTMENT



FIRE DEPARTMENT

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

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

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

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

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

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

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

•**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 causes of fires and related incidents, and works with law enforcement officials to reduce the incidence of arson in the community. Areas of responsibility include: Fire Protection and Water Supply through Plans Review, Fire Investigative Services, Fire Code Administration, Fire

FIRE DEPARTMENT

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

FY 2012 Accomplishments

- Awarded \$190,290 in grant funding to purchase six cardiac monitor- defibrillators equipped with 12-lead EKG, carbon monoxide, and pulse oximetry capabilities, which will greatly improve patient care survivability, and enhance our operational capabilities. This equipment replaced older model cardiac monitors, which had reached the end of their useful life-cycle.
- Awarded \$37,545 in grant funding to purchase a set of hydraulic rescue tools, commonly referred to as the “Jaws-of-Life” to outfit a new rescue-pumper being placed in-service. The rescue tools are primarily used to extricate trapped victims from automobile accidents, but have a wide-range of rescue applications.
- Awarded \$13,215 in grant funding to purchase a PortaCount Respirator Fit-Tester capable of quantitatively fit-testing all types of respirators, gas masks, self-contained breathing apparatus respirators, as well as, N-95 disposable (filtering-facepiece respirators). The respirator fit-tester will be utilized annually to test and certify town employees (firefighters, police officers, jailers, and public utility employees). This equipment replaced an older model, which had reached the end of its useful life-cycle.
- Awarded \$10,539 in grant funding to purchase six multi-gas monitors for the Fire Department and four replacement multi-gas monitors for Public Services. The multi-gas detectors reliably measure combustible gases and vapors, as well as O₂, CO and H₂S. This equipment replaced an older model, which had reached the end of its useful life-cycle.
- Rescue-Pumper - Fire Department staff worked through a 12-month process to create detailed technical architectural specifications for a new rescue-pumper and loose equipment for competitive bidding. The process included researching current NFPA standards and ISO requirements and evaluating fire apparatus from seven fire apparatus manufacturers.
- Technical Rescue Equipment - purchased and placed in-service replacement technical rescue equipment, which had reached the end of its useful life-cycle. Sustainment funding in the amount of \$41,172 was provided by a Homeland Security Grant.
- Large Diameter Hose - purchased and placed in-service 7,000 feet of replacement large-diameter supply hose, which had reached the end of its useful life-cycle. In order to benefit from the water flow advantages and fireground tactical operations, the department upgraded from 4” to 5” supply hose, which also enabled us to be compatible with other mutual-aid departments within Shelby County.
- Secured a grant from Energizer Battery, which provided five hundred and fifty 9-volt batteries (\$730), which firefighters used as part of the “Change Your Clock, Change Your Battery” Smoke Detector Program. This program benefited 439 senior-citizen and low-income families.
- Adopted the 2012 International Fire Code (IFC) in order to maintain the Town’s exemption to perform independent plans review and code enforcement within the Town. The 2012 Fire Code is part of the international family of codes and is a companion code to the Collierville Building Department’s 2012 International Building Code.
- Partnered with the Assisi Foundation of Memphis and the Shelby County Government and distributed 13,000 “I’m Ready Calendars” to the community, which 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 a comprehensive audit process conducted on-site by Tennessee Department of Health and Environment. The purpose of this state audit was to ensure the fire department EMS program was complying with state rules and regulations.
- 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.
- Uniform Change - as part of the Fire Chief’s Professional Image and Competency Campaign, firefighter uniforms were changed from navy blue pull-over polo shirts to light blue button-up work shirts to influence public perception on professionalism and promote morale within the ranks.
- Fraud/Ethics Training - as part of the Fire Chief’s Professional Image and Competency Campaign, all fire department employees participated in a fraud awareness assessment and attended Fraud Prevention and Abuse Awareness Training, as well as, Ethics/Integrity Management training.
- Fire Department staff served as subject matter experts for a six-month period on a joint Town evaluation team regarding Request for Proposals (RFP) for Computer-Aided Dispatch (CAD) and Records Management Systems.
- Appointment of Assistant Fire Chief - reorganized fire department staff duties and responsibilities to accommodate the reinstatement of the Assistant Fire Chief’s position to ease the span-of-control within the department, improve efficiency, and safety.

FIRE DEPARTMENT

- Conducted a Recruitment and Hiring Process to replace the Public Fire Education Specialist position that was vacated by an employee retirement.
- Fire Station Location Study - The University of Tennessee, Institute for Public Service, Municipal Technical Advisory Service (MTAS) conducted a Fire Station Location Study in response to the Town's annexation of approximately +/- 4,330 acres of land in our southern reserve area.
- Resource and Allocation Study - Fire Department staff conducted an in-house Resource and Allocation Study in response to the Town's annexation of approximately +/- 4,330 acres of land in our southern reserve area. The study determines the needs analysis for additional firehouses, staffing and equipment.
- Master Business Plan and Cost Analysis Study - Fire Department staff conducted an in-house Master Business Plan and Cost Analysis in response to the Town's annexation of approximately +/- 4,330 acres of land in our southern reserve area.
- Interlocal Agreement: Automatic-Aid Response - Fire Department staff drafted an Interlocal Agreement with Shelby County Government for the purpose of receiving automatic-aid in the Town's newly annexed southern area and to reciprocate by providing Shelby County automatic-aid in the Town's remaining southern reserve area.
- AlertCollierville Geocoding - Fire Department staff worked on a 4-month joint project with AT&T, Shelby County 9-1-1, Twenty First Century Communications, and the Shelby County Tax Assessors Office to add residences within the newly annexed area to Collierville's Emergency Notification System (reverse 9-1-1).
- Fire Management Zones and Response Order - Fire Department staff conducted a study and modified the fire management zones (fire districts) and run order (who responds to emergencies in specific order) in response to the Town's annexation of approximately +/- 4,330 acres of land in our southern reserve area.
- Reassignments - in response to a Resource and Allocation Study concerning the Town's annexation of approximately +/- 4,330 acres of land in our southern reserve area, Fire Department staff relocated the offices of Battalion Chiefs from FH#3 to FH#2 and relocated the ladder truck from FH#5 to FH#4. The assignments are based upon community risks and demand for service, organization and staffing, deployment and concentration of resources, and the level of service and standards for response necessary to mitigate emergencies.
- Firehouse #2 (391 N. Byhalia) was the recipient of the Home Depot "Celebration of Service Project Award" in honor of the September 11th Anniversary. Home Depot employees volunteered their time and gave the firehouse a makeover as part of the service project in appreciation of firefighters. Kitchen cabinets were refinished; kitchen and dayroom walls were painted, and landscape bed of flowers was installed.
- Historical Photograph Display - as part of the Fire Chief's Professional Image and Competency Campaign, historical fire department photographs and images were preserved and mounted at Fire Administration. The funding for this project was donated by the Collierville Veterans of Foreign Wars (VFW) TN Post 5066.

FY 2013 Goals and Objectives

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by having reliable fire hydrants which meet the operational requirements of the fire department in the event of a fire.

Objectives:

- Locate each fire hydrant within the water distribution system of the newly annexed reserve area and capture global positioning system (GPS) coordinates to be plotted into the Town's Fire Hydrant Geo-Database Mapping Program.
 - The Fire Records Administrator, as well as, a Planning GIS Technician will field survey each street and commercial property within the newly annexed reserve area and locate each public and/or private fire hydrant and capture the fire hydrants GPS coordinate.
 - The Planning GIS Technician will download the geo-data into the Town's Fire Hydrant Geo-Database Mapping Program, which will plot the location of each fire hydrant and generate an accurate hydrant map.
- Obtain fire hydrant data attributes (make, model, year, type, valve size and thread configuration) for each individual public and/or private fire hydrant and create barcode labels for each fire hydrant.
 - The Fire Records Administrator, as well as, a Planning GIS Technician will collect fire hydrant data attributes from each fire hydrant. The data will be key-punched into a Master Hydrant Inventory Asset Program.
 - Each barcode label is unique to a specific fire hydrant and contains its asset inventory identifier, data attributes, and the hydrant's GPS coordinate.
- Barcode each individual fire hydrant within the water distribution system of the newly annexed reserve area.
 - The Fire Records Administrator, as well as, a Planning GIS Technician will physically go into the field, locate previously identified fire hydrants and install a specific barcode to each fire hydrant.

FIRE DEPARTMENT

- Perform inspection and preventative maintenance on all fire hydrants within the newly annexed reserve area.
 - To improve efficiency and accuracy, fire personnel will utilize handheld barcode scanners on each fire hydrant, review its data attributes and complete a specific twenty-one point inspection on each fire hydrant in the newly annexed reserve area, which includes flushing (to ensure rust and sediment removal from the system), lubricating, cleaning (vegetation removal), and painting.
 - Fire personnel will upload all maintenance information captured on the barcode scanners to the main Fire Hydrant Tracking Program.

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by conducting fire and life safety inspections and pre-incident planning surveys (fire risk analysis) of all commercial occupancies to ensure compliance with fire codes adopted by the Town of Collierville and gather critical data attributes to increase fire company effectiveness, ensure firefighter safety, and develop incident action plans (strategy and tactical decisions) in the event of a fire to reduce property loss and life.

Objectives:

- Locate and identify all commercial occupancies within the newly annexed reserve area to conduct fire and life safety inspections and pre-incident planning surveys.
 - Fire Administration personnel will conduct a field survey of the newly annexed area and identify each type of commercial facility and capture the occupancy name and address.
 - The Fire Records Administrator will audit the Shelby County business licenses and tax records and compare information obtained from the field survey and establish a master commercial occupancy list.
- Conduct Fire Code and Life Safety Inspections of each commercial occupancy identified within the newly annexed reserve area.
 - The Fire Marshal's Office will assign a Fire Inspector to conduct a fire code and life safety inspection of each commercial occupancy to ensure compliance with Town's adopted fire codes. The fire and life safety inspection will address: general precautions against fire, emergency preparedness, fire protection requirements, electrical safety, exits and entrance requirements, flammable/combustible liquid safety, hazardous materials operations and storage, and other specialized operations and storage.

- Conduct pre-incident surveys (fire risk analysis) of each commercial occupancy identified within the newly annexed reserve area and obtain a list of specific data attributes which adhere to NFPA 1620, "Standard for Pre-Incident Planning".
 - Fire personnel (A-B-C shift) at Firehouse #5 will be assigned commercial occupancies within the newly annexed reserve area based upon their fire management zones and conduct pre-incident planning surveys.
 - Personnel will collect data attributes, which will assist with developing incident action plans (strategy and tactical decisions) in the event of a fire to reduce property loss and life. The fire risk analysis involves evaluating the fire protection systems, building construction, contents, and operating procedures that can impact emergency operations.
 - Fire personnel will create a schematic preplan drawing of the facility, which will include all site features; identify interior building features such as firewalls, elevators, stairs; identify type of occupancies within the facility and each floor; identify all service shut-off locations for water, gas, and electric; and fire protection features such as water mains, sprinkler connections, fire pumps and hydrants.
- Disseminate information to all fire companies.
 - Draft pre-incident surveys (pre-plan schematics and incident action plans) will be forwarded to the Chief of Fire Prevention for approval
 - Final approved documents will be scanned and copied and disseminated to each of firehouses and placed in master pre-plan manual.

Goal: To ensure the Town's ability to efficiently meet the service request of the community in the newly annexed southern territory by having reliable access to residential and commercial properties which meet the operational requirements of fire department apparatus in the event of a fire, medical and/or other emergency

Objectives:

- Locate and identify all residential and commercial occupancies within the newly annexed reserve area and collect data attributes concerning fire apparatus limited accessibility to the properties in the event of an emergency.
 - The Fire Marshal's Office will assign a Fire Inspector to conduct a limited-access survey of residential and commercial occupancies to ensure the fire department has clear and unobstructed access to each property. The limited-access survey will address: access points, address signage, low hanging tree limbs, driveways (lengths, widths, radius turns, bridges, culverts), gates (width/height, mechanical/

FIRE DEPARTMENT

- manual, key box/access codes), landscape obstructions (trees, bushes, boulders), etc.
- Educate and inform new residents of the Town the importance of the Fire Department being able to find and have access to their properties in the event of an emergency.
 - The Fire Marshal’s Office will generate a public safety notice to the owner/occupant addressing the issues found during the survey, which may

- delay and/or prohibit the access of fire equipment on the property during an emergency and request voluntary compliance to rectify the problem.
- Commercial properties with identifiable limited-access issue will be addressed through the fire code compliance inspection.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 6,023,210	\$ 6,028,432	\$ 6,339,589	\$ 6,300,998	\$ 6,651,587
Operating Expense	729,735	801,675	877,155	842,066	442,914
Capital Outlay	78,359	6,150	339,583	339,583	100,650
Total	\$ 6,831,303	\$ 6,836,257	\$ 7,556,326	\$ 7,482,647	\$ 7,195,151

Staffing Summary

	Actual		Estimated		Budget	
	FY 11	FY 11	FY 12	FY 12	FY 13	FY 13
Salaries	6.0	\$ 489,235	7.0	\$ 508,033	7.0	\$ 583,793
Wages	62.0	3,340,313	62.0	3,449,971	62.0	3,492,305
Part-time	1.0	19,024	1.0	18,945	1.0	21,426
Other Compensation		241,916		257,908		277,668
Benefits		1,937,943		2,066,141		2,200,058
Merit, Step & General Adjustment		0		0		76,337
Other Personnel	0.0	0	0.0	0	0.0	0
Total	69.0	\$ 6,028,432	70.0	\$ 6,300,998	70.0	\$ 6,651,587

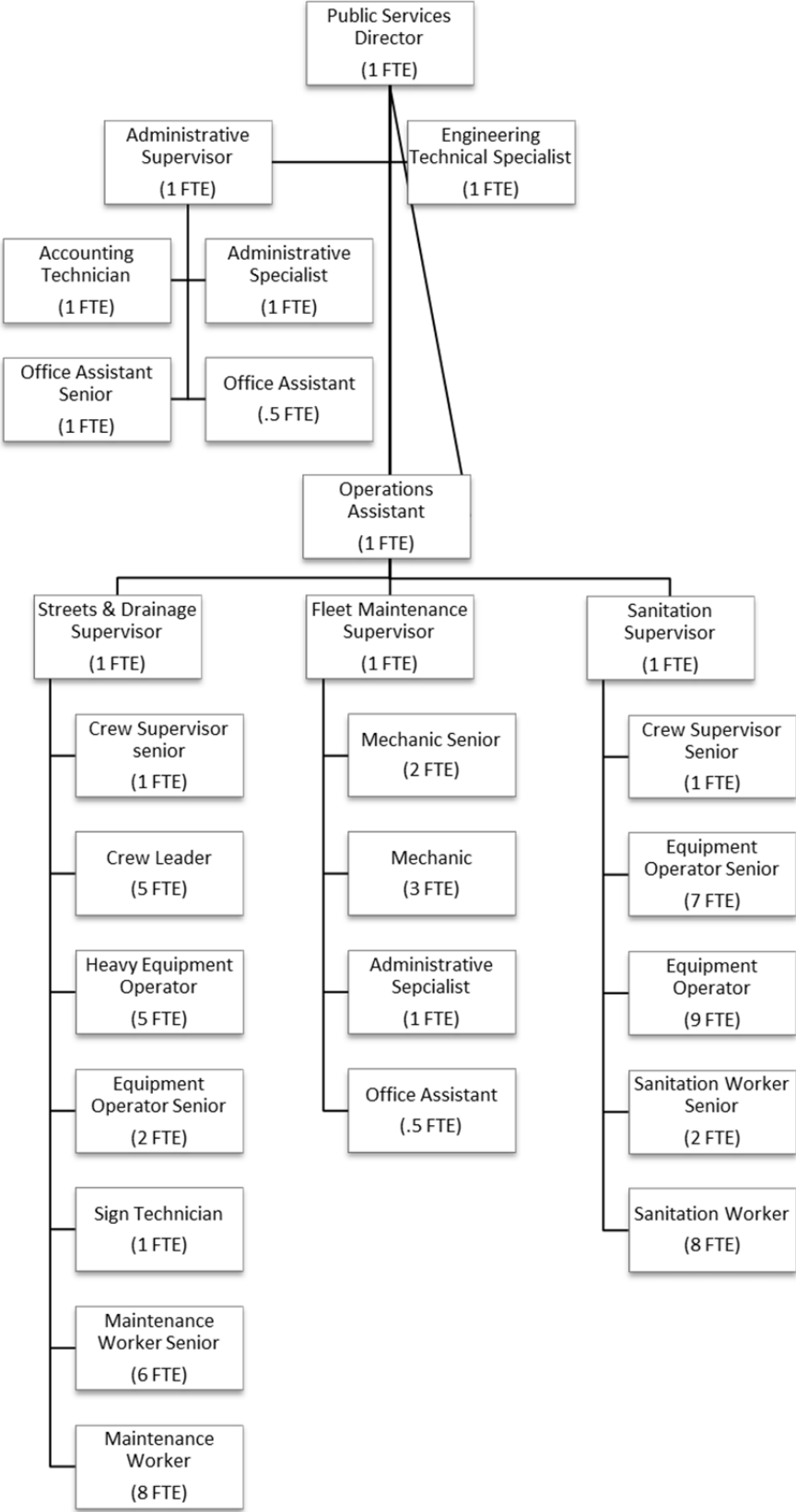
FIRE DEPARTMENT

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Population	45,152	46,134	46,534
Total Number of Calls	2,774	2,827	2,967
Avg Response Time (min:sec)	4:44	5:01	5:10
Fire Dollar Loss	\$586,190	\$841,806	\$795,574
Dollar Value Saved	\$8,761,063	\$7,886,210	\$9,049,254
Fire Dollar Loss per Capita	12.98	18.25	17.67
Structure Fires	34	36	41
Vehicle Fires	15	10	17
Outside Fires	41	32	44
Other Calls (Public Assistance & Alarms)	252	542	279
Emergency Medical Calls	1,847	1,744	1,809
Percent of Calls that are false alarms	15.13%	15.10%	15.02%
Civillian Injuries	0	0	0
Civillian Fatalities	0	0	0
Mutual Aid Given	45	36	45
Mutual Aid Received	6	6	6
Total Number of Inspections	2,514	2,198	2,470
Total Hazards	1,609	1,472	1,611
Total Hazards corrected within 90 days	1,311	1,321	1,369
Hours spent inspecting	996	1,264	1,077
Total Fire Investigations	9	13	11
Training Hours	19,829	18,648	19,468



PUBLIC SERVICES



PUBLIC SERVICES ADMINISTRATION

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

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

FY 2012 Accomplishments

- Performed cross-training with administrative personnel for purchasing procedures and completion of daily tasks in both Utilities and Public Works divisions.
- Improved customer communications by utilizing the WOM program to stay updated on job notes allowing the administrative personnel to keep customers informed on the status of their work order requests.
- Implemented the use of computer tablets in the field utilizing the Comcate Work Order System. By using the new tablets crews will be able to increase efficiency by making work order information available in a more timely manner compared to previous operations. It will also reduce data entry of the completed information by clerical staff

FY 2013 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.

Performance Measures

Activity	Actual	Estimated	Projected
	FY 11	FY 12	FY 13
Safety Meetings	12	12	12
Purchase orders processed	2,172	2,300	2,300
Check requests processed	162	150	155
% of purchase orders/check requests voided	10%	5%	5%
Total number of department employees	105	103	108
Number of workman's compensation claims processed	22	7	10
Man hours lost due to on the job injury	984	111	100

PUBLIC SERVICES ADMINISTRATION

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 437,451	\$ 442,882	\$ 439,417	\$ 433,297	\$ 569,459
Operating Expense	54,098	69,014	70,839	62,917	69,678
Capital Outlay	0	0	0	0	0
Total	\$ 491,550	\$ 511,896	\$ 510,256	\$ 496,214	\$ 639,137
Reduction to expenditures					
Water & Sewer Fund	\$ (218,772)	\$ (221,441)	\$ (219,709)	\$ (216,649)	\$ (284,730)
General Fund	\$ 272,777	\$ 290,455	\$ 290,547	\$ 279,566	\$ 354,408

Staffing Summary

	Actual		Estimated		Budget	
		FY 11		FY 12		FY 13
Salaries	4.0	\$ 261,943	4.0	\$ 264,994	4.0	\$ 267,127
Wages	1.0	39,966	1.0	40,459	3.0	100,956
Part-time	0.0	0	0.0	0	1.0	19,665
Other Compensation		0		0		0
Benefits		140,973		127,844		175,429
Merit & General Adjustment		0		0		6,282
Other Personnel	0.0	0	0.0	0	0.0	0
Total	5.0	\$ 442,882	5.0	\$ 433,297	8.0	\$ 569,459

PUBLIC SERVICES - STREETS AND DRAINAGE

Streets and Drainage, a division of the Department of Public Services, is responsible for the maintenance of approximately 682 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-eight employees.

FY 2012 Accomplishments

- Revitalized (cut vegetation/remove silt) 5,600 feet of vertical walled concrete ditches.
- Assisted the Planning Department with the installation of 13 Ornamental posts and Civil war signs in various areas around the Town Square.
- Installed 3 ADA handicap ramps to improve pedestrian access at White Rd., Peterson Lake Rd., and Harpers Ferry.
- Responded to over 1,450 calls for service for signs, street repair and drainage repairs.
- Replaced the regulatory, warning, guide and street name signs between Collierville Arlington Rd. and Peterson Lake Rd. to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices (MUTCD).
- Provided snow and ice removal from major streets during the winter season.
- Replaced 1,921 feet of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Three personnel attended a four day class at the Tennessee Public Works Institute Maintenance Technologies School in Murfreesboro, TN. This training provides proficiency in various work related skills. Subjects covered during the training classes included, Work Zone Safety, Confined Space Entry, Safe Trenching & Excavation, Public Works Math, Pavement Maintenance, Concrete Maintenance, Maps and Plans Reading, Introduction to Surveying

Instruments, Heavy Equipment Operation and Field Training and Right-Of-Way Maintenance. By attending these classes employees improve on existing field skills and are able to take what they have learned back to their crews improving both the efficiency and quality of work of each crew.

FY 2013 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.

PUBLIC SERVICES - STREETS AND DRAINAGE

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Roadway Lane (miles)	619	682	682
Open ditches in miles	13	14	14
Sidewalk replacement, linear feet	100	254	260
Asphalt paving, contract (lane miles)	12.0	35.0	20.0
Cost per lane mile paved	\$40,000	\$42,500	\$44,000
Percent of streets paved	2.0%	5.1%	2.9%
Asphalt patching tons	1,800	1,931	2,100
Pavement repairs*	300	238	300
Street Signs	8,600	9,100	9,150
Street Signs repaired / installed	396	500	600
Work orders processed	1,464	1,468	1,600
Number of man hours paid (non-exempt)	47,921	49,254	58,240
Percent of overtime hours paid	0.9%	1.2%	1.0%
After hour call-outs	65	38	50

* Includes major pavement repairs and potholes filled

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 1,316,148	\$ 1,318,233	\$ 1,400,008	\$ 1,394,472	\$ 1,648,036
Operating Expense	1,247,850	1,397,166	2,030,324	2,183,239	1,548,927
Capital Outlay	9,775	0	68,000	68,000	52,500
Total	\$ 2,573,772	\$ 2,715,399	\$ 3,498,332	\$ 3,645,710	\$ 3,249,463

Staffing Summary

	Actual		Estimated		Budget	
	FY 11	FY 11	FY 12	FY 12	FY 13	FY 13
Salaries	1.0	\$ 69,265	1.0	\$ 69,308	1.0	\$ 71,000
Wages	24.0	744,296	24.0	776,270	28.0	887,682
Part-time		0		0		0
Other Compensation		10,553		18,000		20,000
Benefits		494,119		530,894		653,860
Merit & General Adjustment		0		0		15,494
Other Personnel		0		0		0
Total	25.0	\$ 1,318,233	25.0	\$ 1,394,472	29.0	\$ 1,648,036

PUBLIC SERVICES - FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. The division consists of a Fleet Maintenance Supervisor, five mechanics, an administrative specialist and a part-time office assistant. 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 2012 Accomplishments

- The division was able to combine the working body of a rear loading garbage truck scheduled for surplus and the chassis of a split body recycling truck to create an efficiently working rear loading garbage truck that could be used as a primary collection vehicle. By doing this the Department was able to delay the purchase of a new piece of equipment saving the Sanitation Division approximately \$100,000.
- Worked with the General Services Department to develop a more efficient vehicle and equipment insurance plan to reduce the Town's exposure by reducing replacement costs for older vehicles and equipment in the event of a loss.
- Worked with the Town Administration to develop a comprehensive and effective vehicle and equipment replacement plan for the Town's fleet.
- Increased training opportunities for employees to improve division service levels and productivity. This year one employee completed Heil training, two employees attended EVT (Emergency Vehicle Training) training, and one employee attended a Ford based software training class in Jackson, TN.

FY 2013 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 the 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.

Goal: Maximize Fleet asset utilization and reduce vehicle and equipment replacement costs.

Objectives:

- Improve communications between Town Departments to better assess each Department's vehicle and equipment replacement needs.
- Identify vehicles and equipment that have been scheduled for surplus that could be utilized by other Departments in alternative capacities.
- Assist Town Departments with the transfer of vehicles and equipment that have been scheduled for surplus but could be used for beneficial purposes by other Departments.

PUBLIC SERVICES - FLEET MAINTENANCE

Performance Measures

Activity	Actual	Estimated	Projected
	FY 11	FY 12	FY 13
Service Requests by Department:			
Public Services	1,500	1,179	1,500
Police	570	450	500
Fire	160	145	160
Town Administration	-	7	10
Development	70	30	40
Finance	35	25	35
Parks	85	78	85
Animal Control *		16	20
Number of Mechanics	5	5	5
Service orders completed	2,420	1,930	2,350
Fuel Gallons Purchased:			
Regular	175,000	162,524	170,000
Diesel	115,000	99,207	100,000
Fuel Average Price per Gallon			
Regular	3.0000	2.9000	3.0000
Diesel	3.5000	3.1600	3.5000
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	1 day	1 day	1 day
Number of man hours paid (non-exempt)	14,392	12,213	12,480
% of overtime hours paid	2.0%	1.0%	1.0%

*Measure began with FY 2012.

Budget Summary

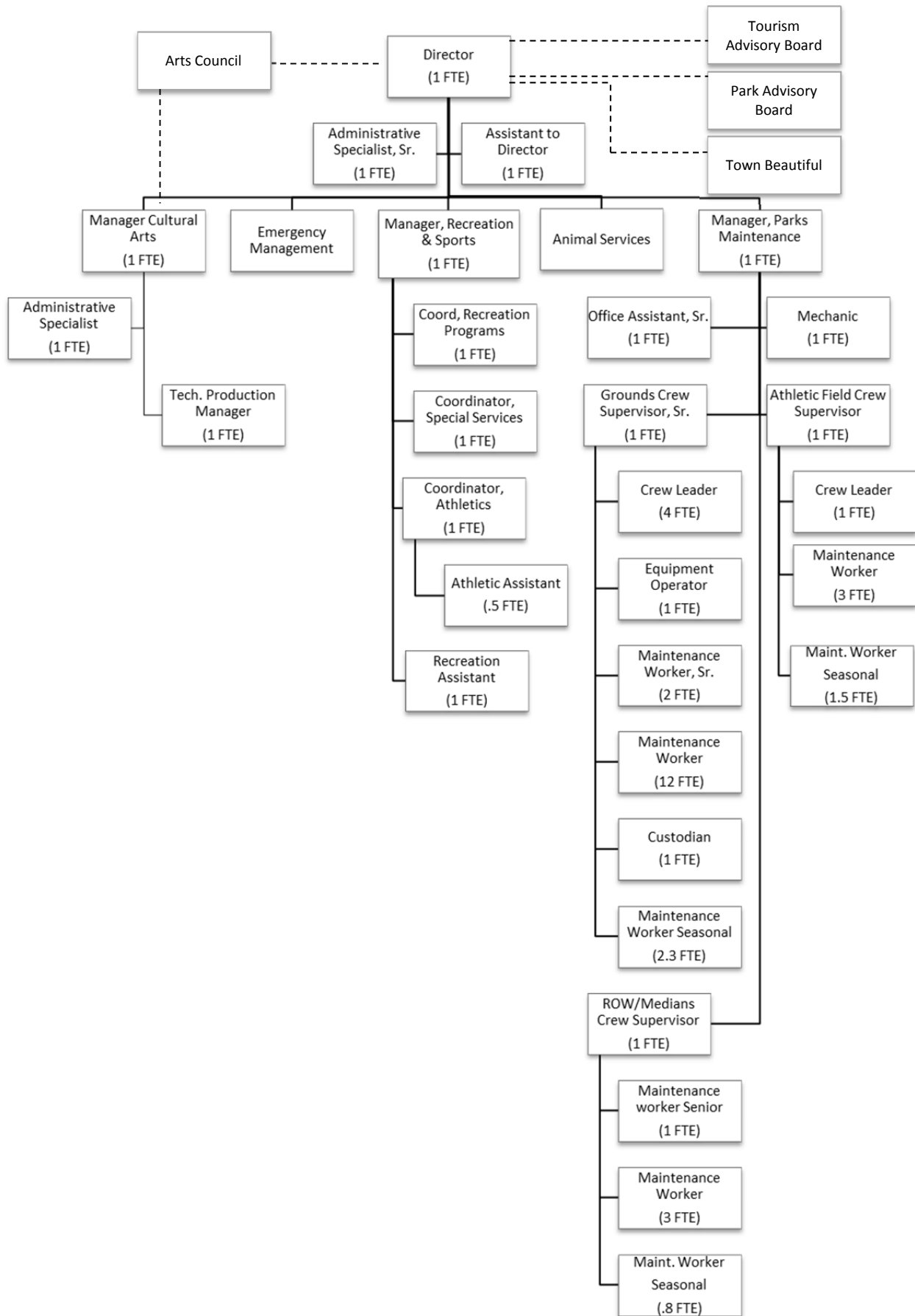
	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 546,294	\$ 469,015	\$ 471,211	\$ 460,893	\$ 496,976
Operating Expense	42,778	68,495	78,975	77,245	70,122
Capital Outlay	2,462	9,204	9,414	9,414	10,000
Total	\$ 591,534	\$ 546,714	\$ 559,599	\$ 547,552	\$ 577,098

PUBLIC SERVICES - FLEET MAINTENANCE

Staffing Summary

	Actual FY 11		Estimated FY 12		Budget FY 13	
Salaries	1.0	\$ 64,931	1.0	\$ 65,991	1.0	\$ 70,438
Wages	7.0	233,994	6.0	217,358	6.0	218,829
Part-time		0	1.0	3,100	1.0	20,020
Other Compensation		608		5,000		5,000
Benefits		168,717		169,444		172,268
Merit & General Adjustment		0		0		5,421
Other Personnel	1.0	765	0.0	-	1.0	5,000
Total	9.0	\$ 469,015	8.0	\$ 460,893	9.0	\$ 496,976

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

The Collierville Parks, Recreation, & Cultural Arts Department seeks to enhance the quality of life for Collierville citizens by providing a wide variety of fun and affordable recreational, athletic, educational and cultural activities and opportunities. The staff believes that a park system should create a feeling of pride, a sense of value, the challenge of developing skills and abilities while providing the opportunity to learn and grow. In order to meet these goals, the department provides regional, neighborhood and community parks with approximately 750 acres of parkland, 30 athletic fields, 10 tennis courts, 10 modular play structures, 2 spray parks and 14.45 miles of Greenbelt trails for pedestrians and bicycle use.

Collierville Parks also is responsible for the management and operations of a 55,000 square-foot community center, including a 7,700 square foot contracted Fitness Center, and the 352 seat Harrell Performing Arts Theatre. Collierville Parks is responsible for the promotion and management of special events and tourism for the Town of Collierville as well. The Collierville Parks maintenance staff of 34 employees is responsible for all public grounds, including mowing, landscaping, athletic fields, right-of-way areas, street medians and basic parks and grounds maintenance throughout the town.

Core Businesses of the Parks and Recreation Department:

- Guide the department's future growth and development:
 - Develop and update long term plans: Master Park Plan, Capital Investment Plan, Greenbelt Master Plan, Five Year Park Plan.
 - Develop a financial plan to provide for future development.
 - Oversee the budgeting process and personnel to insure adequate operating funds and personnel to operate park services.
- Provide recreational facilities and programs:
 - Plan/develop major community facilities, greenbelts, parks, and similar amenities.
 - Plan community activities and events.
 - Plan park development and improvements.
 - Provide organized sports, camps, recreational, educational, and instructional opportunities.
 - Provide cultural arts programs and activities.
 - Partner with community organizations for leisure programs and events.
- Develop, protect, promote, and maintain current and future park properties, facilities, trails, and open spaces:
 - Maintain a highly motivated, competent, and skilled maintenance division.
 - Insure administrative staff is trained on and understands all local, state, and federal opportunities for funding.

- Work with other local, state, county, and federal agencies to enhance recreational space.

FY 2012 Accomplishments

- Completed the TDEC Recreation Services Division – Recreational Department Benchmarking Program.
- Partnered with the Kiwanis Club to present the 1st annual – Collierville Haunted Trail.
- Initiated a new Park Entrance Program with new fencing, landscaping, and other features at Suggs Park and Estanaula Parks.
- Offered 12 performing arts camps/workshops for youth with a total attendance of 215 participants.
- Partnered with the Collierville Civitan Club, Lions Club of Collierville (New) and Kiwanis Club of Collierville (New) to make the Camp Smile Program for Special Needs Children a possibility in July 2012.
- Resurfaced H.W. Cox Tennis Courts #3 and #4.
- Increased Harrell Theatre Facility Rental Revenues by 31%.
- Administered a new youth Jr. Team Tennis for boys and girls ages 12-14 years participating in Tournament and Match Play
- Moved two community special events to Halle Park – Flashlight Easter Egg Hunt and Relay for Life.
- Hosted an Elementary School Choir Festival at the Harrell Theatre featuring Collierville Schools.
- Initiated a Park Amenities Improvement Plan – benches, tables, trash cans and fencing improvements at H.W. Cox Park, Suggs Park, Niki McCray Park and W.C. Johnson Park.
- Implemented a service provider agreement with the Collierville Arts Council.
- Administered the Senior Adult Travel Program to the following destinations: Chicago, New York City, Miami/Key West, China/Hong Kong, and Niagara Falls/Toronto in FY 11/12.
- 26th Annual Independence Day Celebration – successfully organized and implemented the largest Collierville Community Event - 20,000+ in attendance.
- Initiated two (2) new Adult Athletic Programs – Flag Football and Volleyball.
- USTA Competitive Tennis hosted a total of 768 court participants with 32 home teams.
- Began an Outdoor Senior Walking Program – accumulated 1,156 miles this year.
- Partnered with Sunrise Chevrolet in the National Chevrolet Youth Baseball Sponsorship Program.
- Hosted two (2) Amateur Softball Association Regional and National Qualifying Tournaments.
- There were 4,882 participants in youth sports, 401 trained coaches in youth programs, and 502 adult sport participants.
- Installed new Back Screens at W.C. Johnson Multi-Purpose Fields.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Maintained 95,000 square feet of landscape areas.
- Added one half mile of wilderness trail.
- Planted over 11,000 bulbs at various locations.
- Maintained over 480 acres of Parkland in perpetual care.
- Maintained 64 miles of Right of Way.
- Hosted the Chamber of Commerce Business Expo, Teacher's Appreciation Luncheon, Employee Picnic, and Project Graduation with over 2,675 persons in attendance.
- Added an additional 15 acres of mowing responsibility in open space and medians.
- Hosted the Girl's Lacrosse State Tournament Semi-Finals.

FY 2013 Goals and Objectives

Goal: Enhance Special Events.

Objectives:

- Increase the amount of fireworks for Independence Day Celebration.
- Acquire additional activities and sponsorship for Christmas in Collierville.
- Bring back a food sponsor for Youth Fishing Rodeo.
- Continue to conduct the tagged fish program for prizes.
- Participate in two travel shows.

Goal: Expand opportunities at Harrell Theatre.

Objectives:

- Add new instructional classes in theatre and arts.
- Work on a concert event at West Complex.
- Update the rental contract.
- Work closely with the service provider for quality shows.
- Improve/develop/implement a plan for square music.

Goal: Improve facilities within the parks system.

Objectives:

- Expand irrigation at Suggs Park.
- Improve the infield at W.C. Johnson Park East.
- Increase landscaping in open space areas.
- Upgrade/improve the playground surface at H.W. Cox Park.
- Complete the Estanaula/Suggs entrance enhancement projects.
- Construct at least one mile of new trail.

Goal: Expand recreational & educational programming.

Objectives:

- Develop an operational plan and budget for the Collierville Middle School gym.

- Develop a resolution for the Seniors Advisory Committee.
- Develop an outdoor educational ecosystem and nature room at W.C. Johnson Park.
- Promote more social events and programs at the tennis facility.

Goal: Expand the promotion of girls' athletics.

Objectives:

- Form a girls' athletic committee for help/input.
- Develop a report outlining peer city issues and how they are addressed.
- Survey the Collierville community for feedback – what are the issues?

Goal: Improve the department athletics program.

Objectives:

- Offer 2 new adult sports opportunities.
- Review athletic participation fees.
- Evaluate and recommend changes in the Collierville Officials contract.
- Review a possible service provider for competitive baseball/softball.
- Host regional, national qualifier, and area ASA softball tournaments.

Goal: Complete the TDEC Benchmarking Project.

Objectives:

- Secure Tier II Benchmarking level with TDEC.
- Upgrade the policy/procedures manual.
- Educate staff as to responsibilities.

Goal: Improve the department promotional program.

Objectives:

- Create professional and volunteer profiles.
- Review the possibility of "Friends of the Parks" volunteer program.
- Develop a department promotional video.
- Update sports and greenbelt brochures.
- Improve the employee recognition program.
- Begin planning for the 30th year anniversary.

Goal: Improve the facilities inspection program.

Objectives:

- Maintain a Certified Safety Playground Inspector on staff.
- Maintain at least two crew leaders to TRPA/TDEC playground certification.
- Update weekly, monthly, quarterly reports.
- Review current inspection filing system.
- Develop a tennis court maintenance management plan.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Special Events Attendance	36,960	37,500	39,500
Instructional/Recreation program participants	16,000	17,000	17,500
Maintenance man-hours worked	90,680	90,880	91,050
Work Order Completion %	98.5%	98.0%	98.0%
Greenbelt Mileage	14.0	14.0	14.5
Park Acreage Maintained	496	496	500
New Park Acreage (Undeveloped) *	250	250	250
Cost (\$) of Park Operations/Resident	\$93.02	\$92.50	\$92.25
Miles of Right of Way *	64.6	64.6	79.5
Theatre Attendance *	12,146	13,100	15,000

* Measure to begin with FY 2011

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 2,607,123	\$ 2,605,712	\$ 2,760,299	\$ 2,610,972	\$ 2,718,689
Operating Expense	1,173,426	1,215,026	1,499,352	1,491,727	1,620,631
Capital Outlay	91,568	3,205	115,950	89,900	107,900
Total	\$ 3,872,117	\$ 3,823,943	\$ 4,375,601	\$ 4,192,599	\$ 4,447,220
Reduction to expenditures					
Library Fund	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Water & Sewer Fund	(31,200)	(31,220)	(31,220)	(31,220)	(31,220)
General Fund	\$ 3,831,917	\$ 3,783,723	\$ 4,335,381	\$ 4,152,379	\$ 4,407,000

Staffing Summary

	Actual		Estimated		Budget	
	FY 11		FY 12		FY 13	
Salaries	8.0	\$ 509,028	8.0	\$ 479,033	8.0	\$ 485,924
Wages	36.0	1,072,955	36.0	1,045,759	35.0	1,080,799
Part-time	3.0	25,245	3.0	30,060	3.0	30,060
Other Compensation		49,302		67,000		67,000
Benefits		887,852		899,119		945,601
Merit & General Adjustment		0		0		26,625
Other Personnel	21.0	61,329	13.0	90,000	13.0	82,680
Total	68.0	\$ 2,605,712	60.0	\$ 2,610,972	59.0	\$ 2,718,689

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.

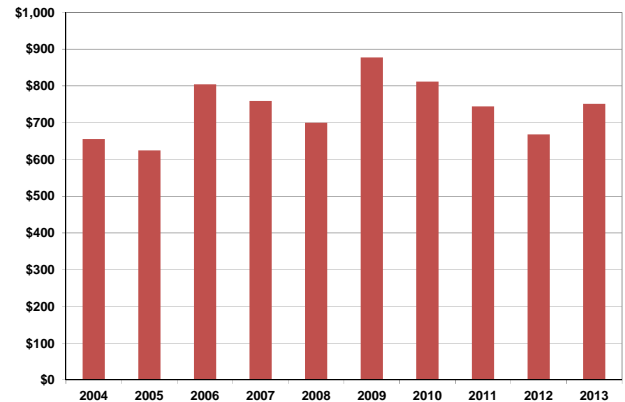
In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also 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. G.O. refunding bonds were issued again in FY 2012 with a net present value savings of \$503,034. The Town plans to issue \$7,000,000 in G.O. bonds in FY 2013 to renovate a middle school acquired from Shelby County in a land swap and to address drainage issues within the Town.

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, 2012, the Town is projected to have \$30,827,213 of general obligation bonds and TMBF loan outstanding. The ratio of net per-capita debt to per-capita income (using 2010 U.S. Census per-capita income figures) is 1.9% for FY 2013. The net per-capita debt to per-capita assessed value is 2.4%, and the debt service to General Fund operating expense is 9.3%. 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 2.29% for FY 2011, estimated to be 2.12% for FY 2012, and projected to be 2.41% for FY 2013. The percentage of General Fund revenues applied to debt service for FY 2012 is estimated at 9.2%. The percentage for FY 2013 is projected to be 8.8%. The net bonded debt per capita was \$744.30 in FY 2011, is estimated to be \$668.21 in FY 2012, and projected to be \$751.48 in FY 2013. 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 2012 issue, Moody's reaffirmed the Aaa rating. This rating applies to all outstanding debt. Additional debt information is included in the Appendix on pages 170-176.

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

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

NON-DEPARTMENTAL

- 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

In FY 2013, the cost of the annual ambulance contract is accounted for in special appropriations. Previously, it was accounted for in the Fire Department's budget. This decreased the Fire Department's budget and increased the special appropriations by \$455,893.

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

Non-Departmental Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Debt Service	\$ 3,495,257	\$ 3,478,301	\$ 3,882,874	\$ 3,826,403	\$ 3,760,505
Insurance	636,000	628,142	655,651	655,651	655,651
Special Appropriations	413,900	401,403	494,906	487,906	766,693
Total	\$ 4,545,157	\$ 4,507,846	\$ 5,033,431	\$ 4,969,960	\$ 5,182,849
Reduction to expenditures					
Library Fund	(11,041)	(11,041)	(11,041)	(11,041)	(11,041)
Water & Sewer Fund	(121,047)	(113,060)	(165,090)	(168,806)	(168,806)
General Fund	\$ 4,413,069	\$ 4,383,745	\$ 4,857,300	\$ 4,790,113	\$ 5,003,002

PUBLIC SERVICES - SANITATION

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

The monthly sanitation fee is \$19 for residential and \$39, \$49, \$59, \$69, and \$79 for commercial and industrial pick-up (depending 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 2012 Accomplishments

- Reduced the annual volume of yard waste taken to the landfill by approximately 7,000 cubic yards compared to the past fiscal year. Through public education and the use of the Town's Mulch site facility the Town was able to save approximately \$35,000 in disposal fees.
- The Division evaluated and improved collection route efficiency. This increased efficiency will allow the Division the increased capacity to collect 600 new residents in the newly annexed portions of Town with the addition of only one additional employee.

FY 2013 Goals and Objectives

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

Objectives:

- Educate the public to encourage grass and leaf recycling and other cost saving techniques.
- Review sanitation guidelines and adjust operations as needed.
- Review route design and make adjustments as needed to improve efficiency.
- Establish programs/methods to hire and retain qualified staff.
- Cross train new drivers.

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.

Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Personnel	\$ 1,632,707	\$ 1,482,866	\$ 1,534,888	\$ 1,456,661	\$ 1,605,703
Operating Expense	1,011,444	1,311,480	1,415,115	1,440,767	1,647,000
Capital Outlay	4,655	197,093	35,000	140,242	461,750
Debt Service	55,200	72,705	75,956	75,956	68,881
Total	\$ 2,704,006	\$ 3,064,144	\$ 3,060,959	\$ 3,113,625	\$ 3,783,334

PUBLIC SERVICES - SANITATION

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Household garbage collected (tons)	14,000	14,083	14,720
Number of loads hauled from transfer station	840	657	690
Yard waste mulched/composted (tons)	6,000	7,036	7,400
Yard Waste landfilled (tons)	14,000	7,689	8,020
Recycled household waste (tons)	1,900	1,927	2,010
Percent of household waste recycled	13.0%	13.7%	13.7%
Number of customers per employee	513	517	520
Tons collected per employee	1,250	1,117	1,225
Cost per ton collected	\$81	\$101	\$117
Number of customers receiving Sanitation services:			
Households	13,740	13,921	14,550
Commercial	130	109	110
Percent of residents who purchased additional cart for residence			
	1.5%	1.5%	1.5%
Number of cart refunds processed	5	1	3
Appliance pickup requests	350	260	325
Monthly cost per house for curbside recycling	\$2.50	\$2.50	\$2.60
Yearly cost for loose leaf collection	\$180,000	\$183,000	\$185,000
Number of manhours paid (non-exempt)	54,037	51,906	56,160
% of overtime hours paid	1.7%	2.2%	2.0%

Staffing Summary

	Actual FY 11	Estimated FY 12	Budget FY 13
Salaries	1.0 \$ 56,822	1.0 \$ 57,975	1.0 \$ 58,302
Wages	31.0 794,315	26.0 805,018	27.0 855,262
Part-time	0	0	0
Other Compensation	20,795	22,000	30,000
Benefits	600,201	556,667	623,168
Merit & General Adjustment	0	0	19,830
Other Personnel	2.0 10,734	2.0 15,000	2.0 19,140
Total	34.0 \$ 1,482,866	29.0 \$ 1,456,661	30.0 \$ 1,605,703

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

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

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 6 full-time, and 14 part-time staff. Library Systems and Services, Inc. (LSSI), a library management company located in Germantown, MD is contracted by the Town to oversee the operation of the Library, including staffing, the integrated library system, Polaris, and payment of materials purchased for the library.

The Library owns 117,057 volumes. The Library subscribes to 164 paper copies of magazines and 13 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. In addition, access to digital eBooks and audiobooks is available with the vendor OverDrive.

FY 2012 Accomplishments

- Improved the library's adult non-fiction collection by purchasing \$15,000 in materials not available from library vendors through both local bookstores and online distributors.
- Friends of the Library book sales raised \$34,742 and donations to the library equaled \$19,787.
- Implemented a new online integrated library system, POLARIS, with enhanced features including the ability for patrons to place online holds and maintain personal reading lists.
- Increased patron hold limits from 2 to 5 per card holder.
- Provided 115 adult programs and reached 1,428 patrons. Offered 322 programs reaching 10,607 children and young adults. Provided 36 outreach programs with 2,977 in attendance.
- Answered 28,951 informational questions for patrons.
- Received 7,540 hours of volunteer help in programming and services which is an equivalent of 3.62 FTE.
- Processed 14,630 items placed on hold by patrons.
- Loaned 6,331 items to other WRLC libraries through the courier service and borrowed 6,004 items for Collierville card holders.
- Hosted over 450 meetings in the Halle Room.
- Initiated computer instructional classes for patrons providing 58 classes and reaching 327 adults.
- Continued 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 nine "Meet the Author" programs which promoted local works and provided citizens with an opportunity to discuss the books directly with the authors.
- Redesigned the library's website to include an online calendar system, blog style news and events page, RSS feed capability, a quick search box for the online catalog, and a more friendly "How Do I ?" format for patron's FAQ.
- In partnership with MLGW, added portable Kill A WattTM EZ meters to the circulating collection. Accurate and easy to use, these meters will help citizens and local businesses save energy and make appliance decisions.
- Developed new content for the website, *Collierville Parents in the Know*, which lists over 115 local businesses with contact information for local family dentists, pediatricians, babysitting services, children's clothing, day care facilities, dance instruction, karate lessons, story times, summer camps, party places and much more to help parents find community resources.
- Added the Sunday edition of the New York Times newspaper and seven other new magazines for patrons.
- Partnered with the Schilling Middle School PTA to host a Bullying program at the school.
- Hosted the nationally recognized children's author, Herman Parrish with Friends support.
- Hosted first *Every Child Ready to Read* program for parents. This information has now been incorporated into the Babygarten classes.
- Initiated a new service for downloadable audiobooks and digital books.
- Provided AARP Tax Aide program every Tuesday from February through April 15th.
- Added 4 additional laptops to the library's mobile classroom which allowed us to offer a total of 58 classes reaching 329 citizens.
- Provided patrons with online card registration within the library.

FY 2013 Goals and Objectives

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

Objectives:

- Initiate eCommerce for fees and fines, June 2013.
- Provide on order records in the library's online system so that patrons can see what has been ordered for the collection and be able to place holds on it before the title arrives in the library, July 2013.
- Explore a calendar event system for programs so that patrons can self-register for events, July 2013.

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

- Enhance the Youth Services physical space, December 2013.

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 2013.
- Weed both the adult fiction and nonfiction collection of many duplicate book titles which are no longer needed, June 2013.
- Provide digital downloadable children's books through a new online system called *Tumblebooks*, August 2013.
- Provide a collection of digital downloadable travel books created by popular DK (Dorling Kindersley) publishing house, August 2013.
- Provide a new service called *OneClickDigital* which will provide a collection of digital audiobooks, August 2013.
- Increase the number of new and emerging authors' works in the adult fiction collection, June 2013.
- Provide a new collection of online digital magazines with unlimited access.

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

Objectives:

- Maintain an accurate, interesting and updated library website, July 2013.
- Continue both the Meet the Author and Meet the Artist programs, Career Coaching workshops, and computer instruction, June 2013.

- 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 2013.

- Partner with the Bess Crawford Morton White Church Museum and Visitor's Center to provide programs for citizens, June 2013.

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 2013.
- Seek gift-in-kind donations for the Summer Reading Program, June 2013.
- Continue to partner with the Collierville Contemporary Club to support the library, June 2013.
- Continue to work with local artists to donate works of art to the library's permanent collection, June 2013.

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 2013.
- Provide in-house circulation and online catalog training for all new staff, December 2013.
- Visit with counterparts in the Jackson-Hinds Library System, Jackson, Mississippi for a best practices tour and exchange, May 2013.

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

Performance Measures

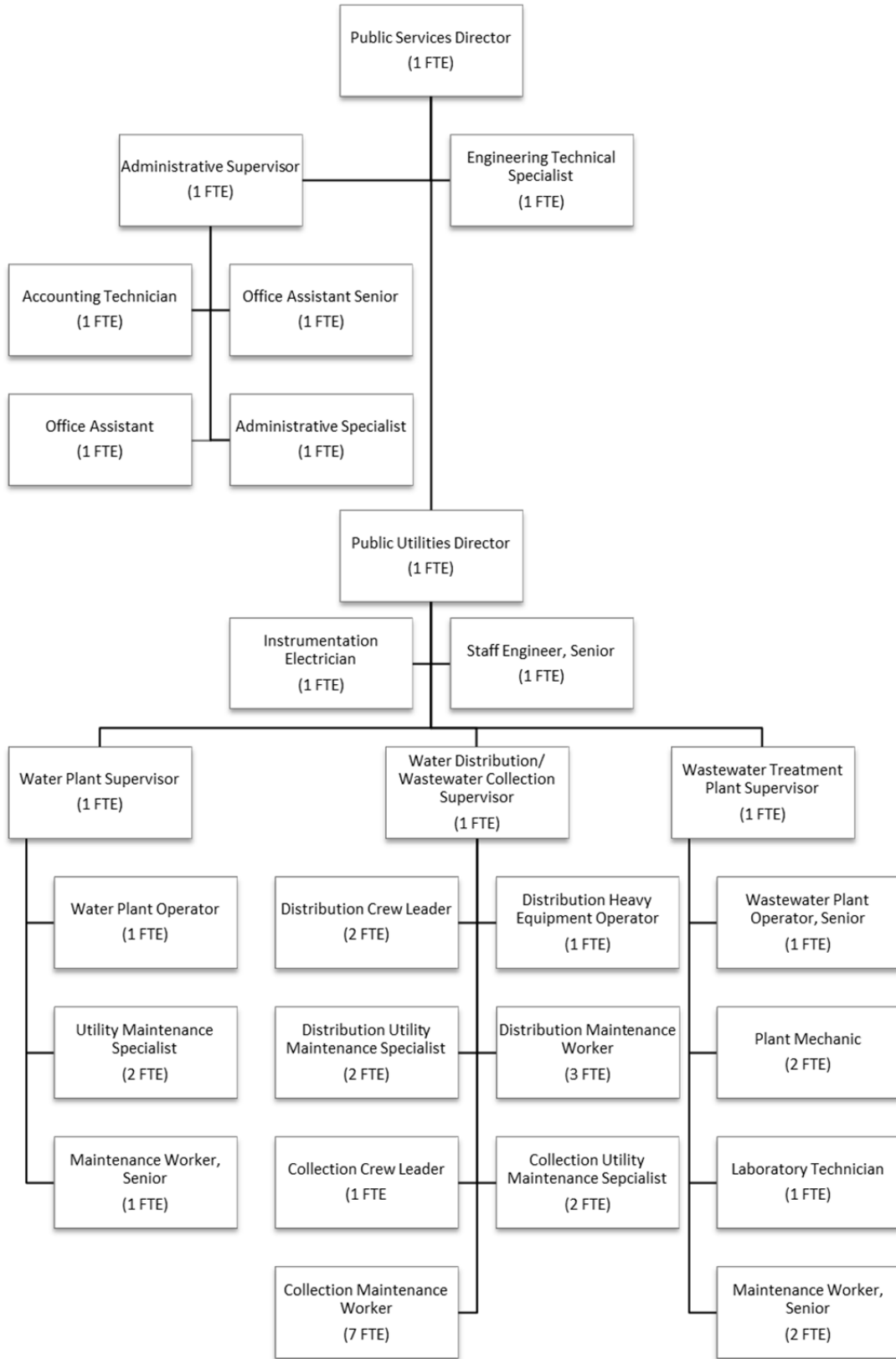
Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Total circulation transactions per staff	24,275	24,513	25,000
Circulations per capita	7.7	7.6	7.7
Circulations per registered borrower	31.6	34.7	36.0
Visits per capita	4.9	4.6	5.2
Items owned per capita	2.5	2.5	2.7
Circulations per title	3.0	3.0	3.5
New cards issued	3,629	2,551	2,200
Total collection size	113,785	117,057	126,000
Total number of original titles	88,000	93,000	100,000
Total reference questions answered per staff	1,939	2,027	2,100
Total of programs/Average attendance	427/26	437/28	437/29
Total patron visits	221,205	212,926	215,000
Total ILL requests	55	64	68
Total Donations to Library	\$7,952	\$20,076	\$18,500
Percentage of population who are registered borrowers	92.6%	63.9%	64.0%
Operating expenditures per capita	22.5	22.7	23.3
Operating expenditures per circulated item	2.9	3.0	3.1
Visitation rate per registered borrower	5.3	7.2	7.5
Total Circulation	345,914	350,044	351,000
Collection turnover	3	3	3

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

Budget Summary

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 10	FY 11	FY 12	FY 12	FY 13
Beginning Fund Balance	\$ 20,221	\$ 17,478	\$ 7,381	\$ 7,381	\$ -
REVENUE					
State Grant	0	0	0	0	0
Fees and Fines	109,098	99,998	97,900	95,500	93,150
Donations	27,081	7,952	19,751	19,751	0
Other	574	182	0	0	0
TOTAL REVENUE	136,753	108,132	117,651	115,251	93,150
EXPENDITURES					
Operating Expenses	991,694	1,022,392	1,075,378	1,060,866	1,069,462
Capital Outlay	12,528	1,410	7,791	4,675	10,116
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	219,381	95,505	112,914	112,914	108,373
TOTAL EXPENDITURES	1,234,643	1,130,348	1,207,125	1,189,496	1,198,992
Revenue over (under) expenditures	(1,097,890)	(1,022,215)	(1,089,474)	(1,074,246)	(1,105,842)
Fund Balance Appropriation	1,097,890	1,022,215	1,089,474	1,074,246	1,105,842
Operating Transfer	1,095,148	1,012,118	1,089,474	1,066,865	1,105,842
Restricted	17,478	7,381	7,381	0	0
Ending Fund Balance	\$ 17,478	\$ 7,381	\$ 7,381	\$ -	\$ -

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 development fees which are used to fund future sewer construction.

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

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

•**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 23.5 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 4.20 million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage was 6.521 MGD in 2011.

•**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 20 inches, the installation and maintenance of over 3,000 fire hydrants throughout the Town, and the operation of two booster pumps; one 500 gpm pump and one 2,000 gpm pump. Water Distribution also provides meter reading services for the Town's utility billing. The division works under the general direction of Water Distribution/Collection 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 1.569 MGD in 2011, with a capacity of 3.5 MGD. Flow at the Northwest Treatment Plant averaged 2.365 MGD in 2011 with a capacity of 6.0 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, 2012, the Town is projected to have \$30,105,787 of Water and Sewer Fund debt outstanding.

Debt	Balance 6/30/12
2002 Tax & Revenue Ref Bond	\$ 7,500,000
2005 Tax & Revenue Ref Bond	2,315,000
2005 Tax & Revenue Bond	20,275,000
2010 General Imp. Ref Bond	15,787
Total	\$ 30,105,787

PUBLIC UTILITIES

In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town's two wastewater treatment plants. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. No bond issue is planned for FY 2013. For additional information on debt, see the debt section in the appendix beginning on page 170.

•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$750,000. 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%
• 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 2012 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Water Production:
 - Yearly Average – 6.521 MGD
 - Monthly Average Maximum – 10.152 MGD, occurred in July, 2011
 - Daily Maximum – 12.700 MMG, occurred in August, 2011
- Received a 99 on the Sanitary Survey by the State.
- Completed installation of reservoir and high service pumps at Water Plant 2.
- Completed installation of an emergency power system for wells 301 and 302.
- Completed Water Plant 1 Clearwell Remediation.

Water Distribution:

- Exercised all water valves in Town.

Wastewater Collection:

- Completed the SSES project.

- The Frank Road sewer was replaced with larger pipe near Collierville High School.
- Installed a new sewer on Quinn Road eliminating the Cattle Sell Barn pump station.
- Completed flow metering of the collection system.
- Completed the sewer model conversion to Sewer Gems.

Wastewater Treatment Plant (WWTP):

- The Shelton Road WWTP outfall bank stabilization project was completed.
- The Shelton Road WWTP received a score of 4 on its annual inspection.
- The Shelton Road WWTP was in compliance with State and Federal Laws and Regulations for all of FY 2012.

FY 2013 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.

Goal: Operate and maintain the 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 a 16-inch water main along Highway 72 during the Tennessee Department of Transportation road widening project.
- Install a new 12" water main from Distribution Parkway to Shelby Drive.

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

Objectives:

- Repair the sewer damage found in FY12 SSES Project.
- Install CIPP sewer mains in Greenhills Subdivision.

Goal: Meet Federal and State Regulations and Laws.

Objectives:

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

PUBLIC UTILITIES

Statistics

Statistics	Actual FY 11	Estimated FY 12	Projected FY 13
Water System			
Number of customers	15,785	16,075	16,270
Miles of water main	240	240	240
Well capacity (million gallons per day)	25.00	25.00	25.00
Storage capacity (million gallons)	4.20	4.20	4.20
Average daily consumption (million gallons)	6.8	6.5	6.5
Peak day pumpage (million gallons)	11.9	13.0	13.0
Sewer System			
Number of customers	14,603	14,727	14,851
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)	4.3	4.3	4.3
Peak day treatment (million gallons)	12.2	12.1	12.2
Sewer Overflows per 100 miles of sewer	5.0	4.4	4.4

Performance Measures

Activity	Actual FY 11	Estimated FY 12	Projected FY 13
Service orders completed*	1,250	1,300	2,200
TN One Call Requests	4,300	5,000	4,500
TN One Call Requests requiring Collierville Utilities Assistance	150	150	300
Number of man hours paid per division (non-exempt):			
Water Treatment	8,803	8,786	8,320
Water Distribution	21,981	22,159	18,720
Wastewater Collection	21,122	21,116	20,800
WWTP	12,566	11,347	12,480
Percent of overtime hours paid per division:			
Water Treatment	5.5%	4.9%	5.0%
Water Distribution	5.5%	6.1%	5.5%
Wastewater Collection	1.8%	2.6%	2.0%
WWTP	0.7%	0.5%	0.5%
Cost per 1,000 gallons treated for:			
Water Treatment	\$0.87	\$1.20	\$1.20
Water Distribution	\$0.96	\$1.30	\$1.60
Wastewater Collection	\$1.05	\$1.55	\$1.55
WWTP	\$1.40	\$1.90	\$1.90

PUBLIC UTILITIES

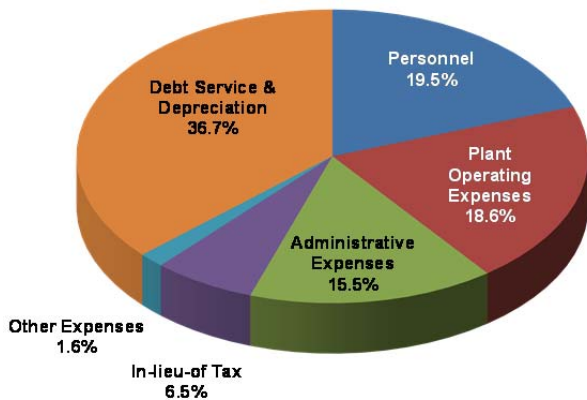
Budget Summary

	Actual		Budget	Estimated	Approved
	FY 10	FY 11	FY 12	FY 12	FY 13
Expenses					
Personnel	\$ 2,170,603	\$ 2,170,602	\$ 2,214,204	\$ 2,219,970	\$ 2,258,291
Operating Expense	1,752,907	1,940,692	2,191,756	2,139,032	2,331,616
Capital Outlay	22,998	35,373	130,500	129,600	120,100
Administrative Charges	1,537,812	1,540,257	1,679,248	1,641,809	1,799,211
Special Appropriations	793,738	791,687	885,971	950,540	937,671
Debt Svc & Depreciation	4,537,497	4,465,657	4,320,480	4,320,480	4,247,576
Total	\$ 10,815,554	\$ 10,944,268	\$ 11,422,160	\$ 11,401,432	\$ 11,694,465
Capital Outlay funded through retained earnings	(22,998)	(35,373)	(130,500)	(129,600)	(120,100)
Total	\$ 10,792,556	\$ 10,908,896	\$ 11,291,660	\$ 11,271,832	\$ 11,574,365

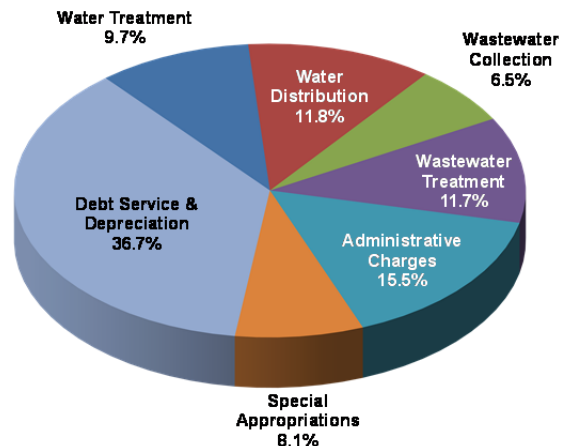
Staffing Summary

	Actual FY 11	Estimated FY 12	Budget FY 13
Salaries	5.0 \$ 339,158	5.0 \$ 342,717	5.0 \$ 346,688
Wages	30.0 1,023,240	30.0 1,008,902	29.0 997,165
Part-time	1.0 15,449	1.0 19,110	0.0 0
Other Compensation	59,200	70,500	72,700
Benefits	733,555	778,741	820,540
Merit & General Adjustment	0	0	21,198
Other Personnel	0.0 0	0	0
Total	36.0 \$ 2,170,602	36.0 \$ 2,219,970	34.0 \$ 2,258,291

FY 2013 Adopted Budget by Category



FY 2013 Adopted Budget by Division



PUBLIC UTILITIES

FY 2013 Schedule of Utility Rates in Force

Monthly Rates from July 2012 - December 2012

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

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

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

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

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

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

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

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

Unmetered Cotton Creek customers: \$55.40

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

PUBLIC UTILITIES

FY 2013 Schedule of Utility Rates in Force

Monthly Rates from January 2013- June 2013

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

Water				Sewer			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.45	\$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: \$57.20

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



CAPITAL INVESTMENT PROGRAM SUMMARY

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

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

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

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

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

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

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

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

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

•**Funding Sources** identified in the FY 2013 Capital Investment Program are as follows:

- General Obligation bonds – a prior bond issue will be used to fund a new radio console and communication system in the Police Department. A new bond issue will fund the renovation of the former Collierville Middle School which was received in a land swap with Shelby County Schools.
- Fund balances/retained earnings in the General Fund, Sanitation Fund, and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment.
- The Parks Improvement revenue the Board of Mayor and Aldermen has set aside to fund parks projects. For FY 2013, the approved amount is \$750,000. This

CAPITAL INVESTMENT PROGRAM SUMMARY

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.
- Shelby County 911 will reimburse the Town for the upgrade of the emergency dispatch center's computer aided dispatch system and records management system as well as for the purchase of console

furniture to expand the facility to accommodate the addition of two more dispatch operators.

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

The following detailed description of each FY 2013 capital project/equipment purchase provides information about its funding source and its impact on the operating budget.

CAPITAL INVESTMENT PROGRAM SUMMARY

Department/Project	Cost
General Government	
Downtown Crosswalks and Pavers Installation	35,000
Emergency Generator	90,000
Historic High School Renovations	2,000,000
Middle School Renovation - University of Memphis	4,000,000
Development	
Peterson Lake @ Powell Rd. Improvements	16,000
Repainting of Signal Poles/Mast Arms	30,000
Alcorn Village, Phase 3, Drainage Improvements	80,000
Shelton Road Pedestrian Safety Project	150,000
Miscellaneous Drainage	200,000
Public Safety	
Additional Outdoor Warning Siren	70,000
Dispatch Console Furniture	78,600
CAD/RMS Conversion & Replacement	1,606,000
Radio Console & Communication Systems	2,440,000
Parks & Recreation	
Infield Renovation	75,000
Park Maintenance Equipment	80,000
Greenbelt System	130,000
W.C. Johnson Athletic Lights (multi-purpose fields)	260,000
Progress Road Park Development	285,000
Public Services	
Equipment - Asphalt Heating Trailer	33,000
Sanitation	
Equipment - Leaf Machine	37,500
Equipment - Brush Truck	130,000
Equipment - Automated Garbage Truck	290,000
Public Utilities	
Paving @ Shelton Rd WWTP	30,000
Wastewater Screens @ Shelton Road WWTP	150,000
Sewer System Improvements	750,000
Water Distribution System Improvements	1,300,000
Total FY 2013 CIP	
	14,346,100
Funding Sources	
General Obligation Bonds	7,000,000
CDBG Grants	80,000
911 Grant	1,684,600
Parks Improvement Funds	750,000
Sanitation Fund	457,500
General Fund Reserves	1,944,000
Stormwater Fees	200,000
Water & Sewer Fund Reserves	2,230,000
Total Funding Sources	
	14,346,100

CAPITAL INVESTMENT PROGRAM SUMMARY

Downtown Crosswalks **\$35,000**

This project consists of the reconstruction of a crosswalk at Main Street and Poplar Avenue. Over time, the existing crosswalk has deteriorated due to the heavy loads. The crosswalk will be reconstructed to the same standards that were used on Mulberry Street. In addition to the replacement of the crosswalk at Main Street and Poplar Avenue, crosswalks on the east side of the square will be repaired where failures have occurred. In addition to the replacing and repairing the crosswalks, the Town will install brick pavers on the north side of Washington Street for Main Street Collierville. The brick pavers will be incorporated into the existing sidewalk and will cover an area of approximately 50 square feet.

Funding Source General Fund Reserves
Department Engineering
Operating Budget Impact: None.

Emergency Generator **\$90,000**

This project is the purchase and installation of a 200kw diesel emergency generator at Town Hall designed to operate the Town voice and data systems during power outages. The unit will be equipped with an automatic transfer switch which will enable the system to come on-line fully automatically, and on restoration of utility power automatically retransfer load to normal power, shut down the generator and return to readiness for another operating cycle. It will have an automatic exerciser, which will start and run the generator once a week for preventative maintenance. Total project cost includes installation with a weather protective and sound-attenuated enclosure.

Funding Source General Fund Reserves
Department Information Technology
Operating Budget Impact: Approximately \$200/year for fuel and maintenance.

Historic High School Renovation **\$2,000,000**

The renovation project is tentatively set to begin FY 2013. A professional services agreement will be executed 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 and a new front entrance and facade constructed. Other renovation efforts will be concentrated in the areas of updating building environmental 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 General Services
Operating Budget Impact: Cost of monthly gas and electric utilities, weekly custodian cleaning, maintenance of lawn and grounds, preventative building maintenance, staffing and clean-up during special events, and property Insurance premium.

Middle School Renovation – University of Memphis **\$4,000,000**

The project will consist of entering into a professional services agreement with an architectural firm for the preparation of construction bid drawings and specifications that will call for a new brick and mortar building to be located on the far west property line of the former Middle School campus on Poplar Avenue. Negotiations between the Town and the University of Memphis are being performed in order to execute a lease arrangement for the pay back of funds used to construct the building. The goal of the project is to provide an aesthetically appealing building that will contain all necessary amenities for the University of Memphis to operate a satellite campus within the Town.

Funding Source General Obligation Bonds
Department General Services
Operating Budget Impact: Cost of maintenance of lawn and grounds, preventative building maintenance, and property Insurance premium.

Peterson Lake @ Powell Rd. Improvements **\$16,000**

Peterson Lake Road is a major north-south collector road. It accommodates moderately high traffic volumes generated through abutting residential neighborhoods. There are sidewalks on both sides of Peterson Lake for

CAPITAL INVESTMENT PROGRAM SUMMARY

the majority of its length, but there is a location near the intersection of Powell Road that does not have sidewalks on the east side of the road. This is an area that is frequently used by walking school children. The purpose of this project is to acquire right-of-way for Peterson Lake Road at its intersection with Powell Road. Preliminary design has been completed in-house. Road construction will take place at some point in the future when funding is available. Right-of-way acquisition is scheduled for FY 2013.

Funding Source General Fund Reserves
Department Development
Operating Budget Impact: The annual operating cost should be approximately \$700 for repaving and sidewalk repairs on a 20 year cycle.

Repainting of Signal Poles/Mast Arms \$30,000

The purpose of this project is to repaint the signal poles and mast arms at the intersections listed below. The goal for repainting is to improve the appearance of the poles and mast arms and extend their service life by inhibiting corrosion. The project scope also includes upgrading the street name signs to conform to the new Manual of Uniform Traffic Control Devices (MUTCD) requirements. The repainting of the mast arms will take place over a two-year period as shown below:

- | | |
|------------------------------------------|---------------------|
| (1) Frank Road at Byhalia Road | \$15,000 (FY 12-13) |
| (2) Frank Road at Houston Levee | \$15,000 (FY 12-13) |
| (3) Poplar View Parkway at Poplar Avenue | \$15,000 (FY 13-14) |
| (4) Market Blvd at Poplar Avenue | \$15,000 (FY 13-14) |

Funding Source General Obligation Bonds
Department Development
Operating Budget Impact: None.

Alcorn Village, Phase 3, Drainage Improvements \$80,000

Alcorn Village is a four-phase drainage project. Phase 1 was completed in December 2009. It is anticipated that Phase 2 will be completed in November 2012. Phase 3 will consist of the installation of 24-inch and 30-inch drainage pipes from Harris Park Cove to just east of West Street to help prevent localized flooding in streets and yards. It is anticipated that Community Development Block Grant (CDBG) funds will be available for this phase after October 1, 2012.

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.

Shelton Road Pedestrian Safety Project \$150,000

The purpose of this project is to make the greenbelt system road crossing on Shelton Road safer for pedestrians by providing a raised median in Shelton Road. Shelton Road, just west of Peterson Lake Road, has approximately 90 feet of pavement that pedestrians must cross to access the Town's greenbelt trail. This expanse of asphalt is too great for the average pedestrian, especially young children or elderly, to cross without offering some type of stopping point in the middle. This project would construct a 300' grass median on Shelton Road between Sugar Lane and Peterson Lake Road to provide a safe island for pedestrians.

In addition to the median, this project will also construct a pedestrian bridge over Lateral J just south of the Shelton Road Waste Water Treatment Plant and north of Shelton Road. The design is underway and is anticipated to be completed by mid-July. This project will provide safe pedestrian access between approximately 200 homes in the Raintree and River Ridge subdivisions and the Old Wagon Trail to reach W.C. Johnson Park. Currently, pedestrian must travel along the vehicular travel lanes where there is lack of a road shoulder.

Funding Source General Obligation Bonds
Department Development
Operating Budget Impact: The addition of the grass median in Shelton Road will increase the operating budget approximately \$100 annually for mowing and maintenance.

CAPITAL INVESTMENT PROGRAM SUMMARY

Miscellaneous Drainage \$200,000

The purpose of this project is to provide engineering design and construction services to address existing small drainage problems that have previously been identified in various locations throughout the Town. These locations have experienced localized flooding during heavy storm events. Most of these situations can be corrected with installation of additional catch basins, pipes, reshaped swales, or enlargement of existing detention areas. Some areas of work planned for this in this fiscal year are:

- | | |
|--------------------------------------------------------|----------|
| (1) Rutledge Drive Drainage Improvements | \$80,000 |
| (2) Construction of Detention Pond at Cooper & College | \$90,000 |
| (3) Construction of Drainage at Sycamore | \$30,000 |

Funding Source	Stormwater Fees
Department	Development

Operating Budget Impact: No significant impact.

Additional Outdoor Warning Siren \$70,000

This project consists of purchasing two (2) additional outdoor warning sirens to provide +/- 92% coverage to the newly annexed southwest reserve area commonly referred to as SW-1, SW-2, SW-3 and SW-4, which is bound to the west by Forrest-Hill Irene, and to the east by Fleming Road, to the north by the interstate, and to the south to the State line. Five hundred and forty-five (545) dwellings are located in the area with an estimated population of 1,613. These outdoor warning sirens will meet the needs of the community for all current and all proposed growth in this area.

Funding Source	General Fund Reserves
Department	Fire Department

Operating Budget Impact: Increases line-item acct # 299 (Contractual Services) by \$1,600; emergency repair and maintenance service agreement.

Dispatch Console Furniture \$78,600

This project is designed to expand the total number of Public Safety Dispatcher operating positions in our PSAP from four to six. In conjunction with the Next Generation 911 initiative and the Console System/Radio System replacement project, we determined this was the best time to integrate the additional positions to finalize preparations for our current and future needs in this area of our operations. The Shelby County 911 Director was approached with our proposal and agreed to underwrite the dispatch console furniture replacement costs in his FY13 operating budget, making this project 100% reimbursed through Shelby County 911 funding.

Funding Source	Shelby County 911 Reimbursement Grant
Department	Police Department

Operating Budget Impact: None.

CAD/RMS Conversion & Replacement \$1,606,000

This project involves upgrading our CAD and RMS platforms to be compatible with the Next Generation 911 cellular based technology. The Shelby County 911 board has indicated that they are prepared to underwrite the costs associated with this upgrade and have earmarked funding for each of the municipalities to complete this project. Research is currently underway to determine a confirmed level of funding and whether the costs associated with a consultant would also be covered. The initial estimates being discussed for a turn-key conversion is under the anticipated funding being offered by Shelby Co. 911, so no additional funding is expected at this time. It must be noted that the funding received from Shelby Co. 911 would be in the form of a reimbursement to the Town after the purchase is made.

Funding Source	Shelby County 911 Reimbursement Grant
Department	Police Department

Operating Budget Impact: Increased reoccurring maintenance contract costs associated with a new CAD/RMS platform following the expiration of the manufactures warranty period.

Radio Console/Communications System \$2,440,000

The Town-wide Radio System is utilized by all departments for day-to-day communications based on their specific operations. The system is centrally located and coordinated through the Town's Public Safety

CAPITAL INVESTMENT PROGRAM SUMMARY

Dispatch Center as part of the Police Department's operations. The hub of our radio communications centers around the Dispatch Console System, which was purchased in 2003. With the loss of maintenance support and the unavailability of replacement parts, a consultant was retained to research our options for replacement. In conjunction with the console replacement, the consultant was also asked to provide viable options regarding the conversion of the Town's communication system infrastructure to meet the FCC mandates entitled Project 25 (P-25), specifically addressing interoperability through the use of 700-800 MHz radio frequencies. The consultants have recommended the implementation of a P-25 compliant console replacement and the procurement of frequencies/infrastructure required to create a single site Astro-Express radio system. This system will provide radio coverage throughout our reserve area and has a life expectancy of fifteen years.

Funding Source General Obligation Bonds/General Fund Reserves
Department Police Department

Operating Budget Impact: An increased reoccurring maintenance contract cost associated with this equipment following the expiration of the manufacturer's warranty period is expected. The consultant states that extended warranties are common within this industry and that they are negotiable during the RFP process, which could defer these costs beyond a standard warranty period.

Infield Renovation **\$75,000**

This project is the complete renovation of W.C. Johnson East Complex infields. Project involves removal of all existing dirt, replacement of gravel, filter cloth and drainage lines, then replacement of the dirt with an infield mix.

Funding Source Parks Improvement Funds
Department Parks and Recreation Department

Operating Budget Impact: Reduction of approximately \$2,800 to \$3,000 per year in labor to prepare fields after weather events.

Park Maintenance Equipment **\$80,000**

Replace older Parks department equipment that is costly to repair and unsafe for personnel. 2013: Replace 1998 mowing unit.

Funding Source General Fund Reserves
Department Parks and Recreation Department

Operating Budget Impact: Reduction in parts replacement and repair.

Greenbelt System **\$130,000**

This project includes the construction of new greenbelt trails as outlined on Collierville Greenbelt Master Plan. 2013: Wolf River Trail (W.C. Johnson Park to St. George's High School) and overlays of Crosswind Trail (Shelton Rd. to CHS) and the Byhalia/Market Trail.

Funding Source Parks Improvement Funds
Department Parks and Recreation Department

Operating Budget Impact: Approximately \$1,000/year in additional trail maintenance expenses.

W.C. Johnson Athletic Lights (multi-purpose fields) **\$260,000**

This project is for the replacement of the athletic lighting system at the W.C. Johnson Park Multi-Purpose fields. The project encompasses two (2) fields, six (6) poles, sixty-four (64) fixtures and all supplies, materials, and support equipment for the installation of a new system.

Funding Source Parks Improvement Funds
Department Parks and Recreation Department

Operating Budget Impact: Reduction in maintenance operations and utility costs.

Progress Road Park Development **\$285,000**

Purchase 5 acres of property adjacent to the current soccer fields for the future construction of two (2) additional lighted multi-purpose fields with parking. Phase I includes the purchase of the proposed property. Phase II includes the construction of two (2) additional multi-purpose fields.

Funding Source Parks Improvement Funds
Department Parks and Recreation Department

CAPITAL INVESTMENT PROGRAM SUMMARY

Operating Budget Impact: Increase in utilities, janitorial, turf operations, and athletic crews of approximately \$4,600/year

Equipment - Asphalt Heating Trailer **\$33,000**

Purchase a new asphalt heating trailer to be used for making repairs to pot holes and road failures. This trailer will give the crews the ability to make smoother and longer lasting pot hole repairs at a reduced cost when compared to cold patch material. The trailer will also allow for the use of asphalt material stockpiled at Public Services. The project goal for this purchase is to improve the quality of pothole repairs and allow asphalt repairs to be made when asphalt plants are shut down during winter months. This goal will be measured by reducing the number of pot hole repairs being re-addressed throughout the year and increasing the number of asphalt repair work orders that are performed during winter months.

Funding Source General Fund
Department Public Services Department
Operating Budget Impact: None.

Equipment - Leaf Machine **\$37,500**

Purchase a new Leaf Machine. Truck #471, a 1999 model, will be replaced in FY 2013..

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

Equipment - Brush Truck **\$130,000**

A new truck will be added to the Sanitation Fleet in FY 2013 for the collection of the newly annexed portion of Town. The goal for the purchase in FY 2013 is to provide an additional brush collection truck in order to service the newly annexed portions of Town in an efficient and timely manner.

Funding Source Sanitation Fund
Department Public Services Department
Operating Budget Impact: Approximately \$2,000 per year in fuel and maintenance cost.

Equipment - Automated Garbage Truck **\$290,000**

Purchase an Automated Garbage Truck. A 1995 model (#419) truck will need to be replaced in FY 2013. New or used equipment will be considered for this replacement depending on the market. The goal of this purchase is to increase garbage collection efficiency while reducing maintenance costs and vehicle down time. These improvements in efficiency will assist the Department with collecting the newly annexed portions of Town without requiring an additional automated truck and driver to be added to the current Sanitation Division fleet.

Funding Source Sanitation Fund
Department Public Services Department
Operating Budget Impact: Replacement in FY 2013 - no long term impact.

Paving @ Shelton Road WWTP **\$30,000**

Pave the entrance drive, drives inside the plant, and parking lot. The paving overlay will be added to the street paving bid to get the best price. The drive is breaking up due to age and truck traffic.

Funding Source Water & Sewer Retained Earnings
Department Public Utilities Department
Operating Budget Impact: None.

Wastewater Screens at the Shelton Rd WWTP **\$150,000**

Install new screens at the Wastewater Treatment Plant. The screens remove inert materials from the raw wastewater before the biological treatment process.

Funding Source Water & Sewer Retained Earnings
Department Public Utilities Department
Operating Budget Impact: None, replacement equipment.

CAPITAL INVESTMENT PROGRAM SUMMARY

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. Supply sewer service to some of the annexed areas. In FY 2013, some sewers in the Greenhills area will be rebuilt using cured in place pipe (CIPP). Some manholes will also be rebuilt.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: None.

Water Distribution System Improvements

\$1,300,000

Replace old water mains with ductile iron pipe in order to improve reliability and increase capacity of water distribution or add new water lines and pumps where needed. In FY 2013, new water lines will be installed on Sycamore Road (Distribution Parkway to Shelby Drive) and on Sycamore Farms Road. This will provide water and fire protection to areas recently annexed.

Funding Source

Water & Sewer Retained Earnings

Department

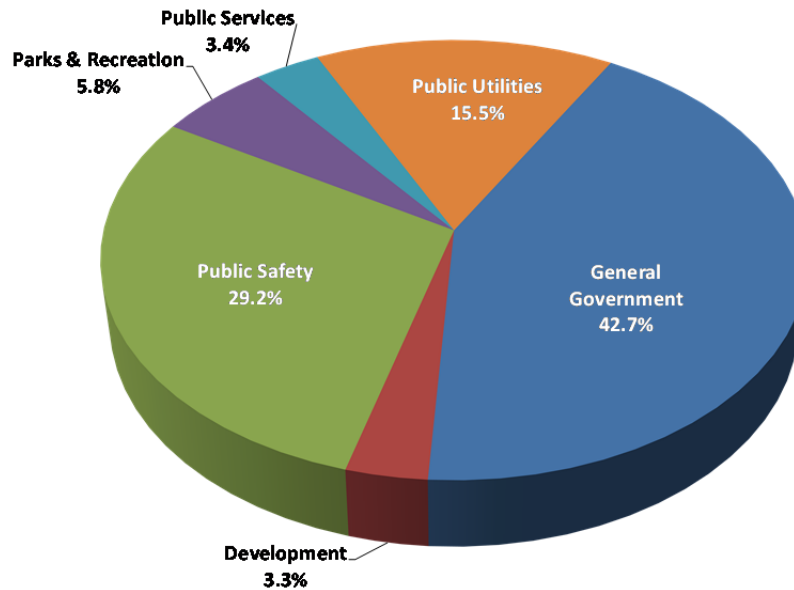
Public Utilities Department

Operating Budget Impact: None.

CAPITAL INVESTMENT PROGRAM SUMMARY

	APPROVED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015	PROJECTED FY 2016	PROJECTED FY 2017
Expenses					
General Government	6,125.0	730.0	-	-	-
Development	476.0	670.0	1,250.0	320.0	200.0
Public Safety	4,194.6	125.0	-	1,200.0	-
Parks & Recreation	830.0	830.0	1,080.0	400.0	350.0
Public Services	490.5	450.0	275.0	345.0	310.0
Public Utilities	2,230.0	1,889.0	2,010.0	5,880.0	1,507.0
Total Expenses	14,346.1	4,694.0	4,615.0	8,145.0	2,367.0
Funding Sources					
General Obligation Bonds	7,000.0	-	-	-	-
CDBG Grants	80.0	190.0	-	-	-
911 Grant	1,684.6	-	-	-	-
Parks Improvement Funds	750.0	750.0	750.0	400.0	350.0
Sanitation Fund	457.5	350.0	135.0	345.0	-
General Fund Reserves	1,944.0	1,315.0	1,020.0	1,320.0	310.0
Stormwater Fees	200.0	200.0	700.0	200.0	200.0
Water & Sewer Fund Reserves	2,230.0	1,889.0	2,010.0	5,880.0	1,507.0
Total Funding Sources	14,346.1	4,694.0	4,615.0	8,145.0	2,367.0

(All amounts are in 000's dollars.)



FY 2013 Capital Investments by Function

CAPITAL INVESTMENT PROGRAM SUMMARY

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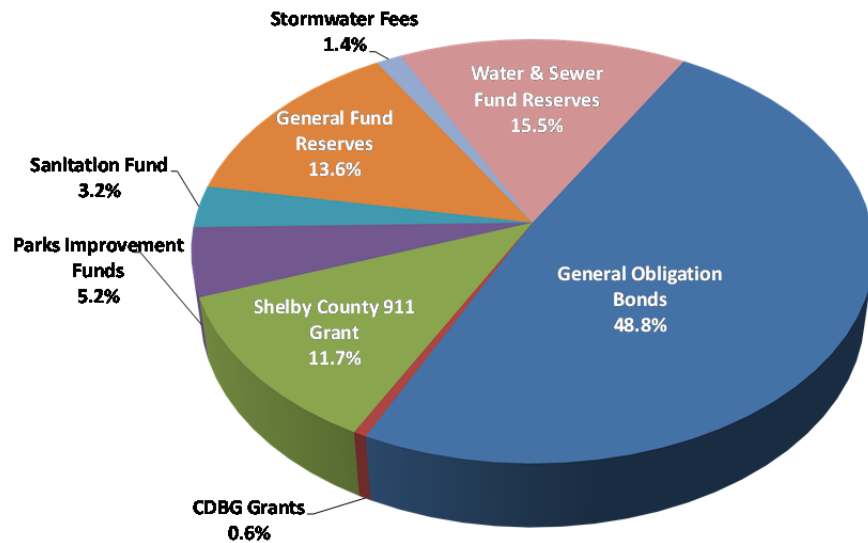
PROJECT	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	YEAR CIP
General Government						
Downtown Crosswalks/Pavers	35.0	30.0	-	-	-	65.0
Emergency Generator	90.0	-	-	-	-	90.0
Historic High School Renovations	2,000.0	-	-	-	-	2,000.0
Middle School Renovation - U of M	4,000.0	-	-	-	-	4,000.0
Townwide Communications, Phase 3	-	200.0	-	-	-	200.0
Accounting Software System	-	500.0	-	-	-	500.0
Development						
Peterson Lake @ Powell Rd. Improvements	16.0	-	-	-	-	16.0
Repainting of Signal Poles/Mast Arms	30.0	30.0	-	-	-	60.0
Alcorn Village, Ph. 3, Drainage Improvements	80.0	-	-	-	-	80.0
Shelton Road Pedestrian Safety Project	150.0	-	-	-	-	150.0
Miscellaneous Drainage	200.0	200.0	200.0	200.0	200.0	1,000.0
Basin Studies	-	50.0	50.0	50.0	-	150.0
Harris Street Improvements	-	190.0	-	-	-	190.0
Queen Oaks Ditch Improvements, Ph. 2 and 3	-	200.0	200.0	-	-	400.0
Houston Levee @ Poplar Ave. (Landers Ford)	-	-	300.0	-	-	300.0
Sanders Creek Bank Stabilization	-	-	500.0	-	-	500.0
Collierville/Arlington (south of Ashton Woods)	-	-	-	70.0	-	70.0
Public Safety						
Additional Outdoor Warning Siren	70.0	-	-	-	-	70.0
Dispatch Console Furniture	78.6	-	-	-	-	78.6
CAD/RMS Conversion & Replacement	1,606.0	-	-	-	-	1,606.0
Radio Console & Communication Systems	2,440.0	-	-	-	-	2,440.0
Firehouse Facilities #6 Land	-	125.0	-	-	-	125.0
Replacement Ladder Truck	-	-	-	1,200.0	-	1,200.0
Parks & Recreation						
Infield Renovation	75.0	-	-	-	-	75.0
Park Maintenance Equipment	80.0	80.0	80.0	-	-	240.0
Greenbelt System	130.0	150.0	180.0	200.0	-	660.0
W.C. Johnson Athletic Lights (multi-purpose fields)	260.0	-	-	-	-	260.0
Progress Road Park Development	285.0	520.0	-	-	-	805.0
Tom Brooks Park	-	80.0	195.0	-	-	275.0
Parking Lot Overlays - H.W. Cox & W.C. Johnson	-	-	250.0	-	-	250.0
H.W. Cox Baseball Complex Lighting Renovation	-	-	375.0	-	-	375.0
Playground Surfaces Renovations	-	-	-	80.0	80.0	160.0
Halle Park Pavilion	-	-	-	120.0	-	120.0
Shelby Drive Property - Parking Area	-	-	-	-	120.0	120.0
WCJ Baseball/Softball Complexes - Bleacher Covers	-	-	-	-	150.0	150.0
Public Services						
Equipment - Asphalt Heating Trailer	33.0	-	-	-	-	33.0
Equipment - Leaf Machine	37.5	-	-	45.0	-	82.5
Equipment - Brush Truck	130.0	-	135.0	-	-	265.0
Equipment - Automated Garbage Truck	290.0	-	-	-	-	290.0
Equipment - Single Axle Dump Truck	-	100.0	-	-	-	100.0
Equipment - Rear Loading Garbage Truck	-	150.0	-	160.0	-	310.0
Equipment - Street Sweeper	-	200.0	-	-	-	200.0
Equipment - Tandem Axle Dump Truck	-	-	140.0	-	-	140.0
Equipment - Road Tractor	-	-	-	140.0	-	140.0
Parking Lot Expansion at PS	-	-	-	-	50.0	50.0
Security Fence and Gates	-	-	-	-	60.0	60.0
Fuel Island	-	-	-	-	200.0	200.0

CAPITAL INVESTMENT PROGRAM SUMMARY

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PROJECT	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	YEAR CIP
Public Utilities						-
Paving @ Shelton Rd WWTP	30.0	-	-	-	-	30.0
Wastewater Screens @ Shelton Road WWTP	150.0	-	-	-	-	150.0
Sewer System Improvements	750.0	750.0	750.0	4,000.0	750.0	7,000.0
Water Distribution System Improvements	1,300.0	1,100.0	1,000.0	1,700.0	300.0	5,400.0
Equipment - One Ton Utility Bed Truck w/ Crane	-	39.0	-	-	-	39.0
Equipment - Backhoe	-	-	120.0	-	-	120.0
Equipment - Tandem Axle Dump Truck	-	-	140.0	-	-	140.0
Screw Pump Rehab @ NWWWTP	-	-	-	180.0	-	180.0
Solids Handling Expansion - Shelton Rd WWTP	-	-	-	-	20.0	20.0
Equipment - One Ton Dump Truck	-	-	-	-	37.0	37.0
Water Treatment Plant 5 Upgrade	-	-	-	-	400.0	400.0
Total CIP	14,346.1	4,694.0	4,615.0	8,145.0	2,367.0	34,167.1
Funding Sources						
General Obligation Bonds	7,000.0	-	-	-	-	7,000.0
CDBG Grants	80.0	190.0	-	-	-	270.0
911 Grants	1,684.6	-	-	-	-	1,684.6
Parks Improvement Funds	750.0	750.0	750.0	400.0	350.0	3,000.0
Sanitation Fund	457.5	350.0	135.0	345.0	-	1,287.5
General Fund Reserves	1,944.0	1,315.0	1,020.0	1,320.0	310.0	5,909.0
Stormwater Fees	200.0	200.0	700.0	200.0	200.0	1,500.0
Water & Sewer Fund Reserves	2,230.0	1,889.0	2,010.0	5,880.0	1,507.0	13,516.0
Total Funding Sources	14,346.1	4,694.0	4,615.0	8,145.0	2,367.0	34,167.1

(All amounts are in 000's dollars.)

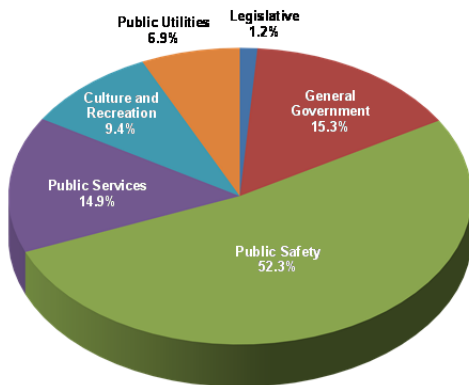


FY 2013 Capital Investment Program Funding Sources

STAFFING SUMMARY

	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	% Inc/ Dec	FY 13	% Inc/ Dec
									Est.	Var	Bud	Var
Full-time Positions												
Mayor and Board of Aldermen	7	7	7	7	7	7	6	6	6	0	6	0.0%
Town Administrator's Office	5	5	7	7	6	6	6	6	6	0	6	0.0%
Morton Museum									1	1	1	0.0%
Financial Administration	21	17	17	18	18	19	19	19	19	0	19	0.0%
Human Resources	4	4	4	4	4	4	4	4	4	0	4	0.0%
Information Technology ^a	3	3	4	5	5	5	5	5	5	0	5	0.0%
General Services ^b		9	8	9	11	13	13	13	13	0	14	7.7%
Development												
Administration	2	2	1	1	2	2	3	2	2	0	2	0.0%
Office of Planning	9	10	11	11	11	11	9	9	9	0	9	0.0%
Code Enforcement	17	17	18	19	19	18	12	12	10	-2	10	0.0%
Office of Engineer	11	11	12	13	14	14	11	12	11	-1	11	0.0%
Public Safety												
Animal Services	4	4	4	6	6	6	6	5	5	0	4	-20.0%
Municipal Court	8	8	8	9	9	9	9	9	9	0	9	0.0%
Police Department	118	119	127	133	140	139	138	137	137	0	137	0.0%
Fire Department	66	66	66	67	70	70	68	68	69	1	69	0.0%
Emergency Management ^c	0	0	0	0	0	0	0	0	0	0	0	0.0%
Public Services												
Administration	5	5	5	5	5	5	5	5	5	0	7	40.0%
Fleet Maintenance	8	8	9	9	9	9	9	8	7	-1	7	0.0%
Streets and Drainage	22	21	23	25	25	25	24	25	25	0	29	16.0%
Sanitation	32	32	33	34	36	36	34	32	27	-5	28	3.7%
General Government Buildings ^d	0	0	0	0	0	0	0	0	0	0	0	0.0%
Parks and Recreation	49	41	43	44	44	46	45	44	44	0	43	-2.3%
Economic Development ^e	0	0	0	0	0	0	0	0	0	0	0	0.0%
Public Utilities												
Water Treatment Plant	5	5	5	5	5	5	5	5	5	0	5	0.0%
Water Distribution System	11	11	11	12	12	13	13	13	13	0	12	-7.7%
Wastewater Collection	10	10	10	10	10	10	10	10	10	0	10	0.0%
Wastewater Treatment Plant	8	8	8	8	8	7	7	7	7	0	7	0.0%
Total	425	423	441	461	476	479	461	456	449	-7	454	5
										-5.7%		1.1%

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 2013 Budget Staffing by Function

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. Five of the eliminated 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. The other three positions were in the Development Department. Fleet services eliminated one position and the Fire Department added an assistant chief position. Court added a part-time clerk, and a new department was created for the Morton Museum with a curator position added.

For FY 2013, four positions were added in Streets and Drainage. One full-time position and a part-time position were reassigned from the Public Utilities to the Public Services administration division. A mechanic position was added in Fleet Maintenance and one position was reassigned to the administration division. An equipment operator position was added in Sanitation. A painter/carpenter position was added in General Services. One full-time position in Animal Services was changed to two part-time positions.

STAFFING SUMMARY

Positions	FY 11 Actual		FY 12 Estimated			FY 13 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
Morton Museum			1.0	0.0	1.0	1.0	1.0	1.0
Financial Administration	19.0	1.0	19.0	1.0	0.0	19.0	1.0	0.0
Human Resources	4.0		4.0		0.0	4.0		0.0
Information Technology	5.0		5.0		0.0	5.0		0.0
General Services	13.0		13.0		0.0	14.0		1.0
Development								
Administration	2.0	2.0	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	10.0	0.0	(2.0)	10.0	1.0	1.0
Office of Engineer	12.0		11.0		(1.0)	11.0		0.0
Public Safety								
Animal Services	5.0	2.0	5.0	2.0	0.0	4.0	4.0	1.0
Municipal Court	9.0	4.0	9.0	5.0	1.0	9.0	5.0	0.0
Police Department	137.0	17.0	137.0	17.0	0.0	137.0	17.0	0.0
Fire Department	68.0	1.0	69.0	1.0	1.0	69.0	1.0	0.0
Public Services								
Administration	5.0		5.0		0.0	7.0	1.0	3.0
Fleet Maintenance	8.0		7.0	1.0	0.0	7.0	1.0	0.0
Streets and Drainage	25.0		25.0		0.0	29.0		4.0
Sanitation	32.0		27.0		(5.0)	28.0		1.0
Parks and Recreation	44.0	3.0	44.0	3.0	0.0	43.0	3.0	(1.0)
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	12.0	0.0	(2.0)
Wastewater Collection	10.0		10.0		0.0	10.0		0.0
Wastewater Treatment	7.0		7.0		0.0	7.0		0.0
Total	456.0	31.0	449.0	33.0	(5.0)	454.0	37.0	9.0

	Actual FY 11		Estimated FY 12		Budget FY 13	
Salaries	79.0	\$ 4,762,013	82.0	\$ 4,888,839	82.0	\$ 5,078,686
Wages	377.0	14,185,816	367.0	14,359,773	372.0	14,976,458
Part-time	31.0	301,258	33.0	321,292	37.0	433,819
Other Compensation		551,884		620,308		699,851
Benefits		10,050,257		10,512,653		11,412,582
Merit & General Adjustment		0		0		394,718
Other Personnel	25.0	80,404	19.0	160,852	19.0	137,372
Total	512.0	\$ 29,931,633	501.0	\$ 30,863,718	510.0	\$ 33,133,486

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.

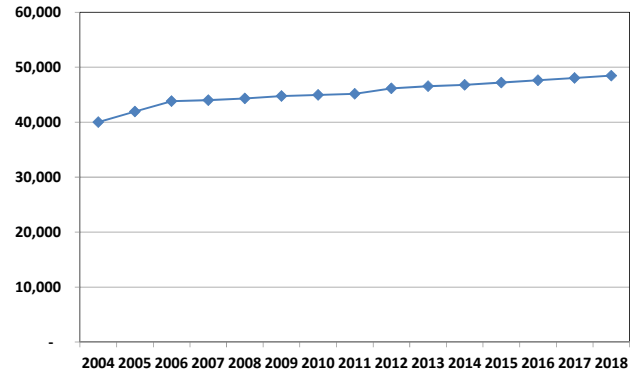
TOWN OF COLLIERVILLE, TENNESSEE

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. The Town annexed portions of the southeast and southwest reserve areas in 2012. This brings the official population to 45,550; however, the estimated population is currently 46,134. 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 23,116 acres or 36.12 square miles. Within our Reserve Area, we have another 9,548 acres to grow into. Ultimately, Collierville will cover 32,664 acres (approximately 50 square miles). Our Town limits are currently 33% residential, 17% vacant, 10% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

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

The Town of Collierville operates under a Private Acts Charter. The present charter was adopted in 2001. 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 served 5 years and the other 3 aldermen served 3 years. All positions currently serve 4 year terms.

TOWN OF COLLIERVILLE, TENNESSEE

•**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 included signalization of the intersection of Byhalia Road at Wolf River Boulevard and the addition of interior curb for medians.

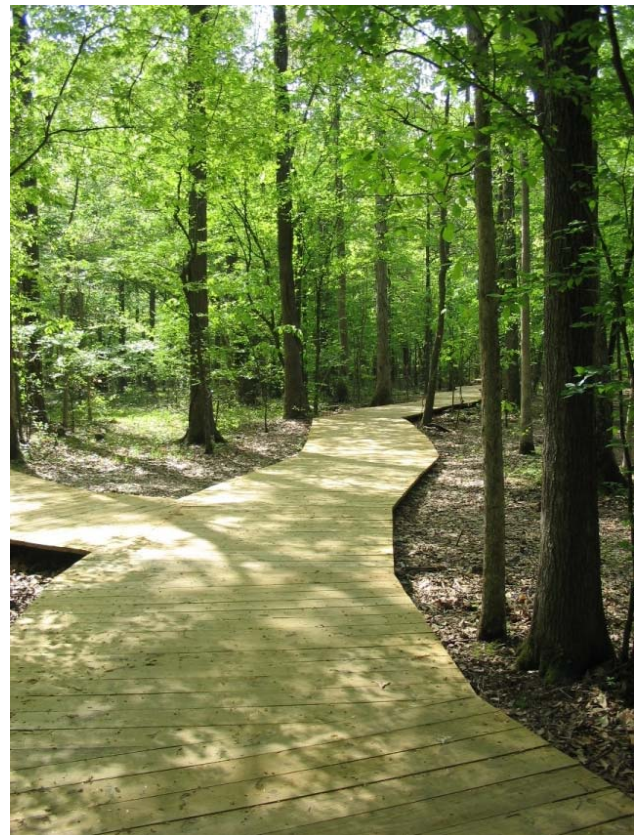
In addition to the Town roadway projects, the County and the State of Tennessee continue to plan, design, and construct transportation improvements in the southeast quadrant of Shelby County. These projects include a controlled access interstate design roadway along the Town's southeastern and eastern borders and the remaining segments to the north of Collierville. Highway 72 widening is underway with new medians from Center Street to Poplar Avenue, drainage improvements and a new bridge over the railroad included in the project.

Construction was completed on the first two phases of the Alcorn Village - Harris Estates Drainage Project. This project is in cooperation with Shelby County through a Community Development Block Grant. The third and final phase is planned for the coming year. Construction is under way on a detention basin for the Queen Oaks ditch to ease flooding in the surrounding 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. Construction on the parking lot on Walnut Street was completed in 2012, and lighting and landscaping is planned for FY 2013. The approved decorative lighting poles will be the same style currently in use at Tom Brooks Park. Additionally, the BMA approved construction of a bike parking area. Construction is expected to start the first part of August.

Also in FY 2013, a flag plaza with walkways and benches will be constructed on N. Rowlett where the Police Annex building formerly stood.

The Town's greenbelt system is designed for the construction of over 60 miles of trails and sidewalks connecting parks, schools, and commercial districts. The Town currently manages approximately 14.45 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 have been 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

TOWN OF COLLIERVILLE, TENNESSEE

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 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.

•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 03 ¹	FY 04 ¹	FY 05 ²	FY 06 ¹	FY 07 ¹	FY 08 ⁴	FY 09 ¹	FY 10 ¹	FY 11 ¹	FY 12 Est. ¹	% Inc/Dec	FY 13 Budget ¹	% Inc/Dec
Population	38,500	40,000	41,923	43,812	44,000	44,304	44,740	44,944	45,152	46,134	3.1%	46,534	0.9%
Single Family Building Permits	608	453	533	451	212	137	50	55	50	158	216.0%	175	10.8%
Roadway lane-miles	299	436 ³	510	515	520	540	545	619	619	682	25.1%	682	0.0%
Acres of Parkland	346.0	385.0	487.0	487.0	487.0	487.0	496.0	625.0	746.0	746.0	50.4%	747.0	0.1%
Water Customers	12,922	13,300	14,156	14,676	15,062	15,331	15,469	15,637	15,785	16,075	3.9%	16,270	1.2%
Sewer Customers	12,119	12,600	13,323	13,837	14,109	14,410	14,469	14,540	14,603	14,727	1.8%	14,851	0.8%
Sanitation Customers	11,487	12,044	12,603	13,063	13,519	13,674	13,770	13,908	14,018	14,072	2.2%	14,126	0.4%

¹Population figures are estimated.

²Population figures according to the 2005 Special Census.

³Previous figures are for miles of streets.

⁴Population figures according to the 2008 Special Census.

Demographic and Economic Statistics

June 30, 2011

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	School Enrollment	Unemployment Rate^b
2002	37,044	\$ 1,120,655 ^a	\$ 30,252	7,252	5.3%
2003	37,044	1,120,655	30,252	7,414	5.8
2004	37,044	1,120,655	30,252	7,590	5.9
2005	41,923	1,268,255	30,252	7,600	6.2
2006	41,923	1,268,255	30,252	7,887	6.2
2007	41,923	1,268,255	30,252	8,322	4.1
2008 ^c	44,304	1,445,418 ^d	32,625	8,604	6.5
2009 ^c	44,304	1,445,418	32,625	8,535	7.7
2010 ^c	44,304	1,445,418	32,625	8,562	7.0
2011 ^e	43,965	1,703,424	38,745	8,516	7.4

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

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

^cPopulation according to the special census conducted by the Town of Collierville in 2008.

^dPer capita income is provided by the Collierville Chamber of Commerce.

^ePopulation and per capita income according to the 2010 Census Economic Data.

Principal Employers

Employer	2011			2002		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx World Technology Center	3,000	1	0.65%	4,000	1	0.93%
Carrier Corporation	1,700	2	0.37	2,141	2	0.50
Shelby County Schools	585	3	0.13	512	4	0.12
Wal-Mart	465	4	0.10	525	3	0.12
Town of Collierville	456	5	0.10	407	5	0.09
Baptist Memorial Hospital	417	6	0.09	328	6	0.08
Alpha Corporation	350	7	0.08	300	7	0.07
Pepsi Americas	325	8	0.07	299	8	0.07
Kroger	260	9	0.06	220	9	0.05
Helena Chemical	212	10	0.05	-	-	-
AE Clevite	-	-	-	160	10	0.04
Total	7,770		1.70%	8,892		2.07%

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

¹Percentage of total Shelby County employment.

Miscellaneous Data

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1000 Pop.
	Oper. Revenue	Expenditures				
1980	\$ 1,234,880	\$ 1,226,001	\$ 1.70	7,839	87	11.10
1985	2,634,617	2,634,617	2.08	9,480	113	11.92
1990	6,597,129	5,560,968	2.27	16,300	173	10.61
1991	6,480,179	6,114,639	2.27	14,427	176	12.20
1992	7,399,369	7,258,134	1.59	18,450	177	9.59
1993	7,357,732	7,056,818	1.59	18,150	189	10.41
1994	9,461,726	9,370,373	1.59	18,350	197	10.74
1995	9,915,510	10,575,651	1.59	18,350	226	12.32
1996	12,172,420	12,689,203	1.59	24,210	228	9.42
1997	13,578,805	12,658,018	1.59	24,210	229	9.46
1998	16,404,840	13,982,972	1.89	29,295	278	9.49
1999	18,719,681	15,592,072	1.47	31,253	297	9.50
2000	20,421,748	17,234,465	1.47	32,824	339	10.33
2001	21,429,457	19,982,011	1.47	35,448	367	10.35
2002	24,515,723	22,036,244	1.45	37,044	400	10.80
2003	25,303,574	23,991,956	1.45	38,500	416	10.81
2004	27,424,012	26,479,602	1.45	40,000	418	10.45
2005	30,341,813	26,228,575	1.45	41,923	415	9.90
2006	33,945,343	28,899,877	1.28	43,812	434	9.91
2007	36,920,275	32,153,983	1.28	44,000	454	10.32
2008	37,623,786	34,126,389	1.28	44,304	469	10.59
2009	36,454,673	36,165,469	1.28	44,740	472	10.55
2010	35,741,646	35,500,224	1.18	44,944	454	10.10
2011	37,051,615	35,217,467	1.18	45,152	449	9.94
2012**	41,775,639	38,864,518	1.43	46,134	442	9.58
2013***	42,522,504	40,291,259	1.43	46,534	448	9.63

*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.

2010 Census Quick Facts

	Tennessee	Shelby County	Germantown	Bartlett	Collierville	Brentwood	Franklin
People QuickFacts							
<u>Population, 2010</u>							
Population, percent change, 2000 to 2010	6,346,105	927,644	38,844	54,613	43,965	37,060	62,487
Population, 2000	11.50%	3.40%	4.00%	34.70%	37.90%	58.10%	49.30%
Persons under 5 years, percent, 2010	5,689,283	897,472	37,348	40,543	31,872	23,445	41,842
Persons under 18 years, percent, 2010	6.40%	7.20%	4.90%	5.30%	5.70%	5.30%	7.40%
Persons 65 years and over, percent, 2010	23.60%	26.40%	24.10%	25.30%	28.90%	31.00%	27.40%
Female persons, percent, 2010	13.40%	10.30%	16.10%	12.50%	9.00%	11.00%	10.10%
Female persons, percent, 2010	51.30%	52.30%	51.60%	51.70%	51.20%	50.90%	52.20%
<u>Demographics</u>							
White persons, percent, 2010	77.60%	40.60%	89.50%	78.70%	79.70%	90.00%	84.40%
Black persons, percent, 2010	16.70%	52.10%	3.60%	16.10%	10.90%	3.00%	6.70%
American Indian and Alaska Native persons, percent, 2010	0.30%	0.20%	0.20%	0.30%	0.20%	0.20%	0.20%
Asian persons, percent, 2010	1.40%	2.30%	5.20%	2.50%	7.10%	5.00%	3.80%
Native Hawaiian and Other Pacific Islander, percent, 2010	0.10%	0.00%					
Persons reporting two or more races, percent, 2010	1.70%	1.40%	1.10%	1.60%	1.30%	1.60%	1.70%
Persons of Hispanic or Latino origin, percent, 2010	4.60%	5.60%	1.90%	2.70%	2.60%	2.10%	7.60%
White persons not Hispanic, percent, 2010	75.60%	38.70%	88.10%	77.20%	78.10%	88.30%	80.20%
Living in same house 1 year & over, 2005-2009	83.30%	80.80%	89.00%	91.20%	87.00%	92.20%	78.40%
Foreign born persons, percent, 2005-2009	4.10%	5.50%	7.60%	3.90%	6.70%	6.80%	8.10%
Language other than English spoken at home, pct age 5+, 2005-2009	5.90%	8.00%	9.20%	5.90%	8.50%	7.10%	10.80%
High school graduates, percent of persons age 25+, 2005-2009	81.80%	84.70%	98.30%	94.10%	95.10%	98.30%	92.70%
Bachelor's degree or higher, pct of persons age 25+, 2005-2009	22.40%	27.50%	62.20%	34.00%	49.50%	68.80%	50.70%
Mean travel time to work (minutes), workers age 16+, 2005-2009	23.7	22.3	21.1	23.9	23.8	23.9	23.3
<u>Housing units, 2010</u>							
Homeownership rate, 2005-2009	2,812,133	398,274	15,536	20,143	15,781	12,577	25,586
Housing units in multi-unit structures, percent, 2005-2009	69.70%	61.70%	89.60%	90.20%	84.00%	95.50%	69.60%
Median value of owner-occupied housing units, 2005-2009	18.20%	28.30%	9.90%	4.90%	12.80%	2.90%	26.40%
Households, 2005-2009	\$128,500	\$129,800	\$281,200	\$169,700	\$273,100	\$461,100	\$296,200
Persons per household, 2005-2009	2,412,567	344,095	14,800	16,589	13,016	11,485	21,160
Persons per household, 2005-2009	2.49	2.61	2.74	2.84	2.99	3.03	2.7
Per capita money income in past 12 months (2009 dollars) 2005-2009	\$23,557	\$25,050	\$54,104	\$29,767	\$40,618	\$55,801	\$35,914
Median household income, 2009	\$41,715	\$41,880	\$116,718	\$74,703	\$104,708	\$128,339	\$76,465
People of all ages in poverty - percent, 2005-2009			2.10%	3.60%	3.90%	1.80%	6.70%
Business QuickFacts							
Total number of firms, 2007	545,348	76,350	4,629	4,758	4,641	6,547	9,703
Black-owned firms, percent, 2007	8.40%	30.90%		11.20%	4.40%	2.70%	1.80%
American Indian and Alaska Native owned firms, percent, 2007	0.50%	0.30%					
Asian-owned firms, percent, 2007	2.00%	3.40%		3.60%	4.20%	2.40%	1.10%
Native Hawaiian and Other Pacific Islander owned firms, percent, 2007	0.10%	0.10%					
Hispanic-owned firms, percent, 2007	1.60%	1.70%	0.70% S		1.30% S		S
Women-owned firms, percent, 2007	25.90%	30.80%	25.90%	25.70%	27.50%	20.90%	24.10%
Manufacturers shipments, 2007 (\$1000)	140,447,760	17,969,681	NA	299,344	1,582,368	NA	848,922
Merchant wholesaler sales, 2007 (\$1000)	80,116,528	29,636,012	265,458	472,590	510,888	505,718	2,156,749
Retail sales, 2007 (\$1000)	77,547,291	11,932,863	364,971	986,652	800,210	931,046	2,023,970
Retail sales per capita, 2007	\$12,563	\$12,971	\$8,958	\$20,605	\$20,327	\$26,492	\$34,893
Accommodation and food services sales, 2007 (\$1000)	10,626,759	1,787,964	70,683	75,821	66,119	107,884	229,377
Geography QuickFacts							
Land area in square miles, 2010	41,234.90	763.17	19.97	26.65	29.29	41.18	41.23
Persons per square mile, 2010	153.9	1,215.50	1,945.00	2,049.20	1,501.00	899.9	1,515.50

2010 Census - Collierville Economic Data

Employment Status	Number	Percent
Population 16 years and over	31,908	
In labor force	22,457	70.40%
Civilian labor force	22,435	70.30%
Employed	20,854	65.40%
Unemployed	1,581	5.00%
Armed Forces	22	0.10%
Not in labor force	9,451	29.60%
Percent Unemployed		7.00%
Females 16 years and over	17,096	
In labor force	10,367	60.60%
Civilian labor force	10,367	60.60%
Employed	9,579	56.00%
Commuting to Work		
Workers 16 years and over	20,416	
Car, truck, or van -- drove alone	17,490	85.70%
Car, truck, or van -- carpooled	1,544	7.60%
Public transportation (excluding taxicab)	-	0.00%
Walked	146	0.70%
Other means	59	0.30%
Worked at home	1,177	5.80%
Mean travel time to work (minutes)	23	
Occupation		
Civilian employed population 16 years and over	20,854	
Management, business, science, and arts occupations	9,414	45.10%
Service occupations	2,691	12.90%
Sales and office occupations	6,409	30.70%
Natural resources, construction, and maintenance occupations	870	4.20%
Production, transportation, and material moving occupations	1,470	7.00%
Industry		
Civilian employed population 16 years and over	20,854	
Agriculture, forestry, fishing and hunting, and mining	93	0.40%
Construction	773	3.70%
Manufacturing	2,408	11.50%
Wholesale trade	1,000	4.80%
Retail trade	2,253	10.80%
Transportation and warehousing, and utilities	3,294	15.80%
Information	312	1.50%
Finance and insurance, and real estate and rental and leasing	1,873	9.00%
Professional, scientific, and management, and administrative and waste management services	1,975	9.50%
Educational services, and health care and social assistance	3,504	16.80%
Arts, entertainment, and recreation, and accommodation and food services	1,245	6.00%
Other services, except public administration	1,101	5.30%
Public administration	1,023	4.90%
Class of Worker		
Civilian employed population 16 years and over	20,854	
Private wage and salary workers	16,773	80.40%
Government workers	2,478	11.90%
Self-employed in own not incorporated business workers	1,586	7.60%
Unpaid family workers	17	0.10%
Income and Benefits (in 2010 Inflation-Adjusted Dollars)		
Total households	14,435	
Less than \$10,000	185	1.30%
\$10,000 to \$14,999	301	2.10%
\$15,000 to \$24,999	873	6.00%
\$25,000 to \$34,999	689	4.80%
\$35,000 to \$49,999	1,249	8.70%
\$50,000 to \$74,999	2,153	14.90%
\$75,000 to \$99,999	1,885	13.10%
\$100,000 to \$149,999	3,424	23.70%
\$150,000 to \$199,999	2,040	14.10%
\$200,000 or more	1,636	11.30%
Median household income (dollars)	97,302	
Mean household income (dollars)	114,197	

Statistical Data Comparison - Comparable Tennessee Cities

<u>City</u>	FY 2012				FY 2011			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>
Bartlett	54,613	1.49	55,195,052	462	54,613	1.49	55,350,355	468
Brentwood ¹	38,200	0.44	58,570,450	245	35,262	0.49	53,337,385	244
Cleveland	41,285	1.49	210,000,000	1,171	40,261	1.49	212,000,000	1,167
Collierville	46,134	1.43	61,778,493	449	45,152	1.18	57,822,680	456
Cookeville	30,435	0.85	144,062,711	396	26,656	0.87	124,518,631	392
East Ridge	21,979	1.42	15,622,881	126	20,979	1.42	15,365,039	130
Franklin ²	64,000	0.38	55,078,612	699	62,487	0.43	78,749,441	685
Germantown	38,844	1.49	73,718,231	364	41,011	1.43	94,048,615	368
Hendersonville	51,372	0.65	37,520,344	309	51,372	0.65	34,735,674	312
Maryville ³	27,607	2.17	114,247,842	304	27,674	2.17	112,964,452	308

City	FY 2010				FY 2009			
	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>	<u>Pop.</u>	<u>Tax Rate</u>	<u>Operating Budget</u>	<u># of Emp.</u>
Bartlett	49,000	1.49	54,575,685	468	49,765	1.54	54,061,692	474
Brentwood ¹	36,300	0.49	55,532,510	245	36,300	0.49	55,187,978	243
Cleveland	37,429	1.49	186,000,000	1,079	38,500	1.65	216,592,888	1,189
Collierville	44,304	1.28	56,894,573	461	44,304	1.28	57,317,146	479
Cookeville	26,656	0.87	124,518,631	390	26,656	0.87	122,204,063	390
East Ridge	20,600	1.12	16,812,826	130	20,600	1.29	14,471,795	150
Franklin ²	58,200	0.43	78,431,137	685	57,800	0.43	83,742,385	673
Germantown	41,011	1.43	71,015,009	406	40,977	1.54	55,704,725	421
Hendersonville	42,556	0.65	33,050,201	309	42,556	0.63	34,394,302	415
Maryville ³	27,360	2.30	131,715,365	336	27,821	2.30	132,986,523	336

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

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

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

Tennessee Cities Water, Sewer, Sanitation Rates

City	Population	Water Minimum			Sewer Minimum			Garbage	
		Gallons	Meter	Rate	Gallons	Rate	P/U / Wk.	Cost/month	
Bartlett	54,613	2,000	3/4"	5.80 Min	2,000	6.19 Min	1	22.00	
Brentwood	38,200	2,000	5/8"	11.62 Min	2,000	14.53 Min	n/a	n/a	
Cleveland	41,285	1,400	5/8"	8.24 Min	1,400	9.57 Min	1	6.95	
Collierville	46,134	1,000	3/4"	7.20 Min	1,000	17.30 Min	1	19.00	
Cookeville	30,435	2,000	5/8"	3.89 Min	1,000	5.50 Min	1	0.00	
East Ridge	21,979	n/a			n/a		2	15.00	
Franklin	64,000	1,000	1/2"	10.42 Min	1,000	14.55 Min	1	15.00	
Germantown	38,844	5,000	3/4"	6.75 Min	2,000	3.90 Min	1	24.50	
Hendersonville	51,372	n/a			n/a		2	9.69	
Maryville	27,607	1,500	5/8"	6.55 Min	1,000	9.28 Min	1	0.00	

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

<i>Function/Program</i>	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Development										
Permits issued	4,308	4,874	4,636	3,830	5,047	3,648	3,242	2,434	2,438	2,610
Inspections conducted	18,806	19,427	21,319	24,063	20,161	15,932	14,917	13,523	6,470	7,280
Police ^a										
Physical arrests	3,826	2,489	2,100	1,633	1,777	1,573	1,781	2,764	2,704	N/A
Traffic citations	17,879	16,565	9,158	8,499	11,444	9,805	9,166	10,901	9,075	N/A
DUI arrests	350	255	240	140	120	135	103	169	150	N/A
Fire										
Emergency responses	1,883	2,056	2,124	2,175	2,485	2,551	2,624	2,446	2,633	2,785
Fires extinguished	144	126	113	110	138	159	116	105	96	105
Inspections	1,691	1,986	2,201	2,518	1,803	2,948	2,300	1,609	1,740	2,659
Sanitation										
Refuse collected (tons) ^b	12,833	13,087	14,094	14,575	14,893	15,000	15,091	14,838	14,295	14,124
Recyclables collected (tons)	1,153	1,200	1,784	1,813	1,819	1,810	1,776	1,867	1,809	1,900
Other public works										
Street resurfacing (miles)	16	20	24	23	17	19	11	13	20	12
Sidewalk replacement (linear feet)	500	100	100	100	250	420	150	100	132	240
Pavement repairs ^d	520	525	530	350	500	500	1,044	1,057	1,909	1,138
Parks and Recreation										
Adult/youth sports participants	5,695	5,980	5,306	5,420	5,737	5,844	6,019	6,250	6,452	5,790
Community center admissions ^c	78,079	46,483	46,767	135,924	143,424	143,901	145,340	135,166	136,500	139,450
Harrell Theatre attendance	46,000	48,300	36,225	38,036	39,938	41,023	41,733	39,646	36,500	32,836
Library										
Volumes in collection	66,992	72,530	74,720	80,809	85,209	88,733	93,796	101,694	106,049	113,785
Total volumes circulated	243,943	256,207	267,225	246,339	266,049	324,185	351,133	349,731	344,280	345,914
Water										
New connections	624	642	508	724	520	386	312	169	139	182
Water main breaks	29	18	26	15	8	9	33	6	21	32
Average daily consumption (thousands of gallons)	4,969	5,038	5,522	6,182	6,883	7,342	6,996	6,222	5,950	6,821
Peak day consumption (thousands of gallons)	10,291	9,802	9,762	12,739	14,999	16,142	16,791	13,484	12,710	11,898
Wastewater										
Average daily sewage treatment (thousands of gallons)	4,160	4,499	4,347	4,753	4,910	4,471	4,241	4,290	4,318	3,868

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

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

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

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

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

<i>Function/Program</i>	Fiscal Year									
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	1	1	1	1	0	1	0	0	0	0
Patrol units	52	52	59	59	66	72	76	80	75	75
Fire stations	5	5	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	19	20	21	21	22	22	22	22	22	24
Recycle Trucks ^a	4	4	4	4	4	5	5	5	5	0
Other public works										
Streets (miles)	248	299	311	228	248	260	264	261	268	278
Streetlights	4,923	5,088	5,290	5,489	5,775	5,920	6,200	6,291	6,515	6,576
Traffic Signals	NA	24	28	32	32	33	34	34	35	38
Parks and Recreation										
Parks	12	12	12	15	15	15	15	15	18	18
Acreage	346	346	385	487	487	487	487	496	625	750
Playgrounds	11	12	12	12	12	12	12	13	13	13
Baseball/softball diamonds	11	15	15	15	15	15	15	15	15	15
Soccer/football fields	11	11	11	11	11	12	12	11	11	11
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	213	213	220	225	228	230	232	232	240	240
Fire hydrants	NA	NA	NA	NA	2,832	2,860	3,010	3,010	3,010	3,103
Water treatment plants	5	5	5	5	5	5	5	5	5	5
Storage capacity (thousands of gallons) ^b	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	4,250
Wastewater										
Sewer mains (miles)	198	198	204	213	216	218	220	220	228	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	9,500	9,500	9,500	9,500

Sources: Various town departments.

Notes:

^aRecycled operations were contracted out during 2011.

^bIn 2011 water storage capacity increased due to expansion of Waste Water Treatment Plant 2.

**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
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
2011	17,552,246	207,470	8,650,793	743,716	1,431,981	967,211	-	7,724	-	29,561,141
Change 2002-2011	51.5%	-54.6%	103.1%	51.3%	59.1%	68.3%	-100.0%	-89.3%	-100.0%	60.1%

**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
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
2011	9,920	1,026,505	319,265	45,897	5,240	57,814	1,464,641	1.18	5,298,096	27.645

Source: Shelby County Assessor's Office

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

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ^a	Adjustments to Initial Levy ^b	Final Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Levy		Amount	Percentage of Levy ^d
2002	\$ 11,116,836	\$ -	\$ 11,116,836	\$ 10,621,958	95.55%	\$ 434,290	\$ 11,056,248	99.45%
2003	11,980,114	-	11,980,114	11,570,522	96.58	414,111	11,984,633	100.04
2004	12,523,244	-	12,523,244	12,027,520	96.04	437,387	12,464,907	99.53
2005	13,121,230	-	13,121,230	12,889,426	98.23	360,074	13,249,500	100.98
2006	14,394,186	-	14,394,186	13,888,702	96.49	384,868	14,273,570	99.16
2007	15,736,050	-	15,736,050	15,310,271	97.29	331,319	15,641,590	99.40
2008	16,268,491	-	16,268,491	15,971,929	98.18	426,022	16,397,951	100.80
2009 ^c	16,901,393	180,363	17,081,756	16,637,729	97.40	430,458	17,068,187	99.92
2010	17,413,217	(41,154)	17,372,063	16,970,364	97.69	314,576	17,284,940	99.50
2011	17,282,758	45,916	17,328,674	16,841,231	97.19	N/A	16,841,231	97.19

Source: Shelby County Assessor's Office

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

^bAdjustments include change orders and new bills.

^cStarting in Fiscal Year 2009 columns for levy adjustments and final levy were added.

^dIn 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	2011			2002		
	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
Carriage Avenue LLC	\$ 27,346,240	1	1.87%	\$ -		- %
Carrier Corporation	19,428,570	2	1.33	12,526,740	1	1.64
AT&T Mobility, LLC	13,977,950	3	0.95	-		-
Legacy Farm, LLC	11,400,000	4	0.78	-		-
G & I IV Madison Apartments	9,881,880	5	0.67	-		-
CCMP Holdings LLC	8,341,120	6	0.57	-		-
Dogwood Creek Apartments	8,324,160	7	0.57	5,244,030	9	0.68
Delta Beverage Group, Inc.	7,888,970	8	0.54			
Bailey Creek Apartments	7,205,160	9	0.49			
LTF Real Estate Company	7,118,920	10	0.49			
Schilling Farms/Southeast	-		-	11,288,320	2	1.47
Federal Station Apartments	-		-	8,549,520	3	1.12
United Dominion Realty	-		-	7,079,720	4	0.92
Wingo Properties	-		-	6,679,745	5	0.87
Cartwright Properties	-		-	6,199,240	6	0.81
Bell South Communications	-		-	5,533,674	7	0.72
The Orchards	-		-	5,522,180	8	0.72
Christian Mission Concerns	-		-	4,705,520	10	0.61
Total	<u>\$ 120,912,970</u>		8.26%	<u>\$ 73,328,689</u>		<u>9.56%</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 ^a	
	Basic Rate	Parks Improvement ^b		Shelby County	
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
2011	1.10	0.08	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.

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

^bThe Parks Improvement portion of the direct rate is an assignment of funds by the Board of Mayor and Aldermen and not a legal restriction on taxes levied.

DEBT SUMMARY

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

General Obligation Debt. The process of issuing general obligation bonded debt in the Town begins with the departments' presentation of capital expenditure and 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.

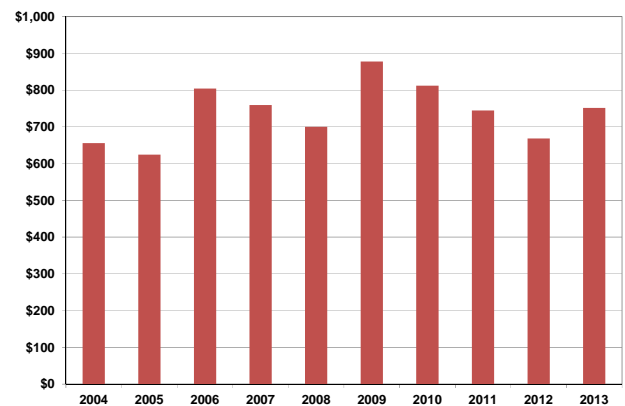
In FY 2006, the Town issued \$8 million in new G.O. bonds for capital projects including design and programming for an expansion to the Police/Court building, the widening of Houston Levee Road north, and several large drainage projects. In order to take advantage of lower interest rates, the Town also 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. G.O. refunding bonds were issued again in FY 2012 with a net present value savings of \$503,034. The Town plans to issue \$7,000,000 in G.O. bonds in FY 2013 to renovate a middle school acquired from Shelby County in a land swap and to address drainage issues within the Town.

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, 2012, the Town is projected to have \$30,827,213 of general obligation bonds and TMBF loan

outstanding. The ratio of net per-capita debt to per-capita income (using 2010 U.S. Census per-capita income figures) is 1.9% for FY 2013. The net per-capita debt to per-capita assessed value is 2.4%, and the debt service to General Fund operating expense is 9.3%. 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 2.29% for FY 2011, estimated to be 2.12% for FY 2012, and projected to be 2.41% for FY 2013. The percentage of General Fund revenues applied to debt service for FY 2012 is estimated at 9.2%. The percentage for FY 2013 is projected to be 8.8%. The net bonded debt per capita was \$744.30 in FY 2011, is estimated to be \$668.21 in FY 2012, and projected to be \$751.48 in FY 2013. 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 2012 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, 2012, the Town is projected to have \$30,105,787 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 2013.

DEBT SUMMARY

General Obligation Debt Outstanding 6/30/12

2004 TMBF Loan	1,113,000
2005 G. O.	6,200,000
2005 G. O. Refunding	2,860,000
2008 G. O.	11,660,000
2010 G. O. Refunding	4,009,213
2011 G. O. Refunding	4,985,000
Total	\$ 30,827,213

Water & Sewer Debt Outstanding 6/30/12

2002 W & S Revenue & Tax Refunding	\$ 7,500,000
2005 W & S Revenue & Tax Refunding	2,315,000
2006 W & S Revenue & Tax	20,275,000
2010 G. O. Refunding	15,787
Total	\$ 30,105,787

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding					Percentage of Actual Taxable Value of Property	Per Capita ^a
	General Obligation Bonds ^f	Capital Outlay Notes	Notes Payable	Bond Anticipation Notes	Total		
2002	\$ 20,765	\$ 2,250	\$ -	\$ -	\$ 23,015	0.82%	\$559 ^b
2003	28,040	2,075	-	-	30,115	0.99	782
2004	26,255	1,895	-	-	28,150	0.88	704
2005	24,485	1,735	1,720	-	27,940	0.83	666 ^c
2006	30,875	-	676	-	31,551	0.77	720
2007	28,710	-	2,051	-	30,761	0.69	681
2008	26,450	-	1,819	2,980	31,249	0.68	705 ^d
2009	37,420	-	1,869	-	39,289	0.82	887 ^d
2010	34,885	-	1,624	-	36,509	0.68	824 ^d
2011	32,255	-	1,372	-	33,627	0.63	765 ^e

^aThe population is estimated unless otherwise noted.

^bPopulation according to the 2002 Special Census.

^cPopulation according to the 2005 Special Census.

^dPopulation according to the 2008 Special Census.

^ePopulation according to the 2010 Census Redistricting Data.

^fStarting in the Comprehensive Annual Financial Report for Year Ending June 30, 2011, General Obligation Bonds (for all years) includes general obligation debt for governmental activities and business-type activities.

DEBT SUMMARY

Pledged-Revenue Coverage, Last Ten Fiscal Years (dollars in thousands)

Fiscal Year	Water & Sewer Tax & Revenue Bonds						Coverage
	Total	Less:	Net	Debt Service			
	Revenue and Other Sources	Operating Expenses	Available Revenue	Principal	Interest		
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	
2011	12,269	6,369	5,900	1,784	1,389	1.86	

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

Fiscal Year	Governmental Activities				Business-type Activities			Total Primary Government	Percentage of Personal Income	Per Capita ^b
	General Obligation Bonds	Capital Outlay Notes	Notes Payable	Bond Anticipation Notes	Water & Sewer Revenue & Tax Bonds	Notes Payable	General Obligation Bonds			
2002	\$ 20,709	\$ 2,250	\$ -	\$ -	\$ 17,170	\$ 182	\$ 56	\$ 40,367	3.40%	\$1,029 ^c
2003	27,992	2,075	-	-	17,385	-	48	47,500	4.08	1,234
2004	26,218	1,895	-	-	16,460	-	37	44,610	3.69	1,115
2005	24,450	1,735	1,720	-	15,500	-	35	43,440	3.43	1,036 ^d
2006 ^a	30,842	-	676	-	40,790	-	33	72,341	5.46	1,651
2007	28,679	-	2,051	-	39,015	-	31	69,776	5.11	1,546
2008	26,421	-	1,819	2,980	37,265	-	29	68,514	4.74	1,546 ^e
2009	37,393	-	1,869	-	35,435	-	27	74,724	5.17	1,687 ^e
2010	34,860	-	1,624	-	33,710	-	25	70,219	4.19	1,585 ^e
2011	32,235	-	1,372	-	31,930	-	20	65,557	3.85	1,491 ^f

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

^bThe population is estimated unless otherwise noted.

^cPopulation according to the 2002 Special Census.

^dPopulation according to the 2005 Special Census.

^ePopulation according to the 2008 Special Census.

^fPopulation according to the 2010 Census Redistricting Data.

DEBT SUMMARY

General Bonded Debt to Total General Expenditures and Other Uses

(dollars in thousands)

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total General Fund Expenditures and Other Uses</u>	<u>Ratio of Debt Service to Total General Expenditures and Other Uses</u>
1990 ^a	\$897	\$462	\$1,359	\$5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 ^b	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,130	3,321	34,126	9.73
2009	1,988	1,270	3,258	36,165	9.01
2010	2,160	1,323	3,483	36,146	9.64
2011	2,172	1,251	3,423	36,566	9.36
2012	2,631	1,183	3,814	38,865	9.81
2013	2,639	1,109	3,748	40,291	9.30

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

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

DEBT SUMMARY

Schedule of Outstanding Debt For FY 2013

	Loan Name	Authorized and Unissued	Amount Outstanding at 6/30/12	Payment Fund	Debt Service		Total Debt Service
					Principal	Interest	
Loan Agreements	Public Improvement TMBF Loan Agreement Series 2004	\$ -	\$ 1,113,000	General Fund	\$ 267,000	\$ 31,164	\$ 298,164
	TOTAL LOANS:	\$ -	\$ 1,113,000		\$ 267,000	\$ 31,164	\$ 298,164
GO Bonds	Public Improvement Series 2005	-	6,200,000	General Fund	335,000	250,344	585,344
	Public Improvement Refunding Series 2005	210,000	2,860,000	General Fund	209,062	76,720	285,781
				Library Fund	79,279	29,093	108,373
				Sanitation Fund	6,659	2,444	9,102
	Public Improvement Series 2008	-	11,660,000	General Fund	470,000	514,075	984,075
	Public Improvement Refunding Series 2010	\$ 450,000	\$ 4,025,000	General Fund	908,373	85,231	993,604
				Historic Preservation Fund	77,877	7,307	85,185
				Sanitation Fund	54,651	5,128	59,779
				Water & Sewer Fund	4,099	385	4,483
	Public Improvement Refunding Series 2011	\$ 215,000	\$ 4,985,000	General Fund	450,000	106,438	556,438
	TOTAL GO BONDS:	\$ 875,000	\$ 29,730,000		\$ 2,595,000	\$ 1,077,163	\$ 3,672,163
Revenue and Tax Bonds	Water & Sewer Revenue and Tax Refunding Series 2002	\$ 1,560,000	\$ 7,500,000	Water & Sewer Fund	\$ 610,000	\$ 309,718	\$ 919,718
	Water & Sewer Revenue and Tax Refunding Series 2005	145,000	2,315,000	Water & Sewer Fund	250,000	87,350	337,350
	Water & Sewer Revenue and Tax Series 2006	-	20,275,000	Water & Sewer Fund	1,070,000	848,624	1,918,624
	TOTAL REVENUE BONDS:	\$ 1,705,000	\$ 30,090,000		\$ 1,930,000	\$ 1,245,691	\$ 3,175,691

Debt Service by Fund

	Principal	Interest	Total Debt Service
General Fund	\$ 2,639,435	\$ 1,063,970	\$ 3,703,405
Historic Preservation Fund	77,877	7,307	85,185
Library Fund	79,279	29,093	108,373
Sanitation Fund	61,309	7,571	68,881
Water & Sewer Fund	1,934,099	1,246,076	3,180,175
	\$ 4,792,000	\$ 2,354,018	\$ 7,146,018

Debt Service by Function

	Principal	Interest	Total Debt Service
General Government	\$ 221,427	\$ 41,410	\$ 262,838
Historic Preservation	77,877	7,307	85,185
Library	79,279	29,093	108,373
Development Department	929,957	416,296	1,346,252
Public Safety	573,594	379,559	953,153
Parks & Recreation Dept.	674,481	99,176	773,657
Public Works Department	239,976	127,530	367,506
Sanitation Department	61,309	7,571	68,881
Water & Sewer Department	1,934,099	1,246,076	3,180,175
	\$ 4,792,000	\$ 2,354,018	\$ 7,146,018

DEBT SUMMARY

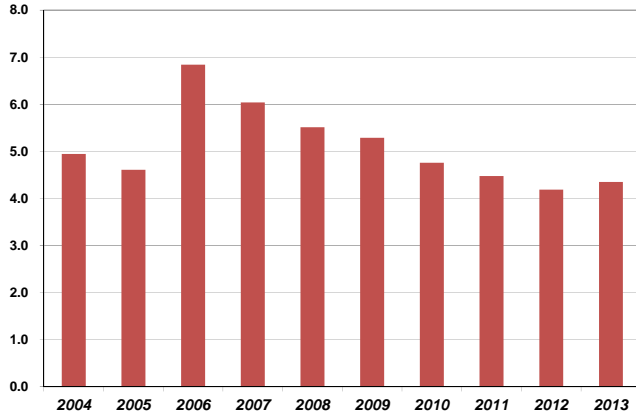
General Government Debt Service Schedule

	Tennessee Municipal Bond Fund Loan 2004 2.80%		General Improvement Bonds 11/1/05 3.50% - 4.38%		General Improvement Refunding Bonds 11/1/05 3.50% - 4.13%		General Improvement Bonds 11/1/08 3.50% - 5.00%		General Improvement Refunding Bonds 9/1/10 2.00% - 3.00%		General Improvement Refunding Bonds 10/25/11 2.00% - 2.50%		PRINCIPAL	INTEREST
FY	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL	TOTAL
2013	267,000	31,164	335,000	250,344	295,000	108,256	470,000	514,075	1,040,901	97,665	450,000	106,438	2,857,901	1,107,942
2014	274,000	23,688	345,000	237,175	290,000	96,919	490,000	498,450	1,085,725	66,438	465,000	97,438	2,949,725	1,020,108
2015	282,000	16,016	360,000	223,506	310,000	85,281	510,000	480,950	692,274	44,724	485,000	88,138	2,639,274	938,615
2016	290,000	8,120	375,000	208,806	335,000	72,381	530,000	462,750	707,215	30,878	500,000	78,438	2,737,215	861,373
2017			390,000	193,506	535,000	54,981	550,000	442,475	483,098	9,662	440,000	68,438	2,398,098	769,062
2018			405,000	177,606	345,000	37,381	575,000	419,975			510,000	59,638	1,835,000	694,600
2019			420,000	161,106	365,000	23,181	600,000	393,475			520,000	49,438	1,905,000	627,200
2020			440,000	143,631	385,000	7,941	625,000	365,194			535,000	39,038	1,985,000	555,803
2021			460,000	125,069			660,000	337,063			520,000	27,000	1,640,000	489,131
2022			480,000	105,381			690,000	306,256			560,000	14,000	1,730,000	425,638
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
	\$1,113,000	\$78,988	\$6,200,000	\$2,023,566	\$2,860,000	\$486,322	\$11,660,000	\$5,312,206	\$4,009,213	\$249,368	\$4,985,000	\$628,000	\$30,827,213	\$8,778,450

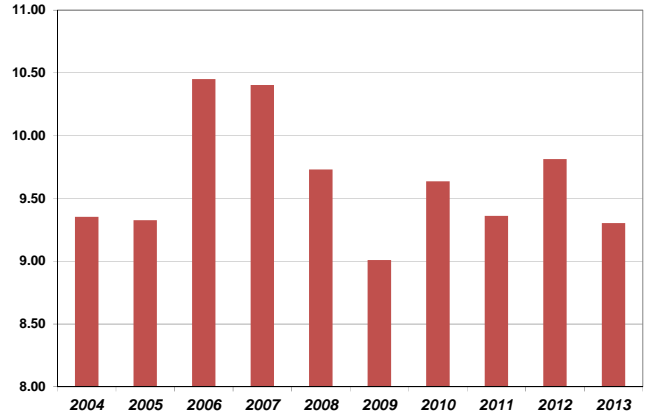
Water & Sewer Debt Service Schedule

	Water & Sewer Tax and Revenue Refunding Bonds 8/1/02 3.00% - 4.70%		Water & Sewer Tax and Revenue Refunding Bonds 11/1/05 3.50% - 4.13%		Water & Sewer Tax and Revenue Bonds 6/1/06 4.00% - 4.375%		General Improvement Refunding Bonds 9/1/10 2.00% - 3.00%		PRINCIPAL	INTEREST
FY	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL	TOTAL
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
	\$7,500,000	\$1,800,058	\$2,315,000	\$393,550	\$20,275,000	\$7,117,079	\$15,787	\$982	\$30,105,787	\$9,311,668

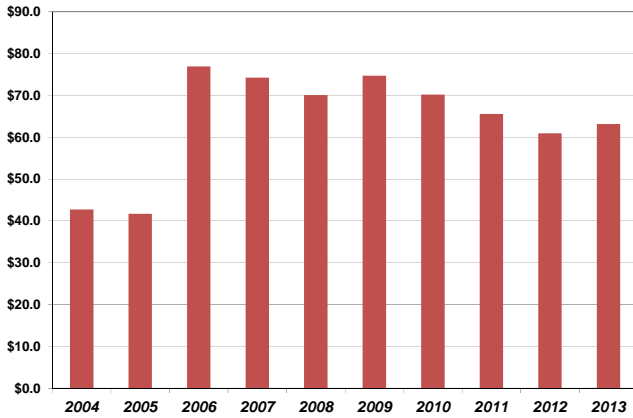
DEBT SUMMARY



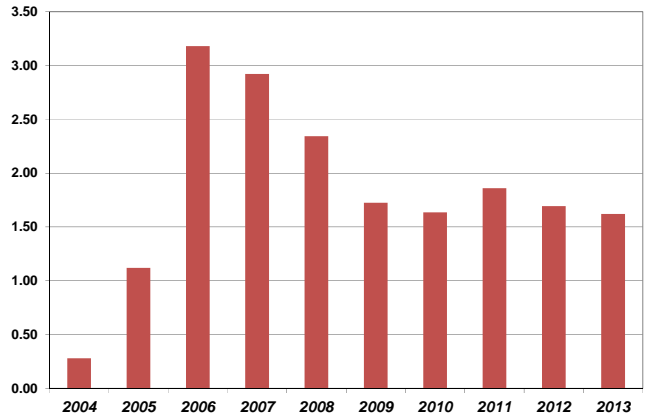
Total Debt to Assessed Valuation



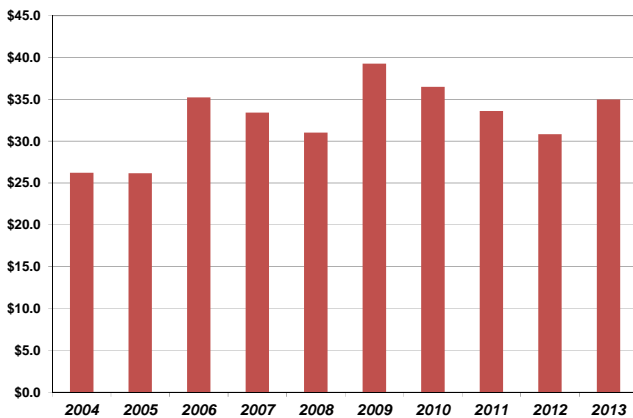
Ratio of Debt Service to General Fund Expenditures and Other Uses



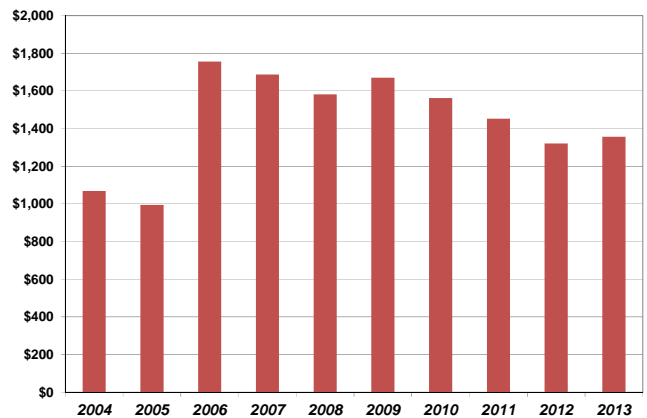
Total Bonded Debt (Millions)



Revenue Bond Coverage – Debt Service Ratio



Net Bonded Debt (Millions)



Total Bonded Debt Per Capita

GLOSSARY OF TERMS

ADA	Americans with Disability Act. Prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions and privileges of employment.
ARAP	Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill.
ARRA	Americans Recovery and Reinvestment Act of 2009.
AICPA	The American Institute of Certified Public Accountants.
ASPCA	American Society for the Prevention of Cruelty to Animals.
Abatement	A complete or partial cancellation of a levy imposed by the Town, usually applied to tax levies, special assessments and service charges.
Above the Line	Above the line items are those revenue and expense items that directly affect the calculation of periodic net income.
Account	A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
Accounting Period	The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.
Accounts Payable	A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.
Accounts Receivable	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.
Accrual Basis	The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.
Accrued Interest	The amount of interest which has accumulated since the last coupon interest payment on a bond. It is the amount of interest which the holder is entitled but is not due until the payment date. The buyer pays the seller of the bond the accrued interest.
Accrued Liability	Accrued liabilities are those liabilities that have been incurred and haven't been paid off.
Accumulated Depreciation	The amount of depreciation already taken against an asset.
Actuarial Value of Assets	The value of cash, investments, other assets and property belonging to an OPEB trust, pension fund or similar entity, as used by the actuary for the purpose of actuarial valuation.
Ad Valorem Tax	A separate tax which applies to utility property.
Adopted Budget	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
Amortization	The process of paying the principal amount of an issue of bonds by periodic payments. Payments are usually calculated to include interest in addition to a partial payment of the original principal amount.

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Amortization Schedule	A table showing the gradual repayment of an amount of indebtedness.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.
Appropriation	This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.
Arbitrage	The difference between the interest paid on a municipal bond issue and the interest earned by investing the bond proceeds in other securities.
Assessed Value	A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .
Assessment	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)
Assessment Ratio	The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.
Assessment Year	In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.
Assessor	The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.
Asset	A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.
Assigned Fund Balance	That portion of resources consisting of funds that are set aside with the intent to be used for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen) or a body or official that has been given the authority to assign funds.
Audit	An examination, usually by an official or private accounting firm retained by the Board, that reports on the accuracy of the annual financial report.
Balanced Budget	A budget is balanced when expenditures do not exceed revenues or other financing sources.
Bank Qualified Debt	A debt issued in a year in which the Town issues less than \$10 million of general obligation debt. Because there are certain tax benefits for banks that purchase bank qualified debt, banks may offer a lower interest rate.
Below the Line	The bottom section referred to as "below the line" separates operating expenses and associated elements from operating revenue.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.

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Board of Equalization	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
Bond	Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.
Bond Anticipation Notes (BANS)	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
Bond Counsel	An attorney (or firm of attorneys) retained by the Town to give a legal opinion that the Town is authorized to issue proposed bonds, the Town has met all legal requirements necessary for issuance, and interest on the proposed bonds will be exempt from federal income taxation and, where applicable, from state and local taxation.
Bonded Debt	The portion of the Town's total indebtedness represented by outstanding bonds.
Budget	The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.
Budget Amendment	A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.
Budget Calendar	The schedule of key dates or milestones which the Town follows in the Calendar preparation and adoption of the budget.
Budget Document	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
CALEA	Communications Assistance in Law Enforcement Act. The CALEA Public Safety Communications Accreditation Program provides a communications center, or the communications unit of a public safety agency, with a process to systemically review and internally assess their operations and procedures.
CCTV	Closed circuit television. The Town uses CCTV to inspect sewer pipes for damage.
CDBG	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.
CERT	Community Emergency Response Team.
COBRA	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
Capital Budget	A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.
Capital Investment Program (CIP)	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the

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	projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.
Capital Outlay	Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.
Capitalized Interest	A portion of the proceeds of a bond issue set aside, upon issuance of bonds, to pay interest on the bonds for a specified period of time.
Cash Basis	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
Chart of Accounts	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
Coding	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
Collateral	The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.
Committed Fund Balance	Committed fund balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
Construction in Progress	A fixed asset account reflecting the cost of construction work for projects not yet completed.
Contingency	Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.
Credit	An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.
Debt Service	Payment of interest and repayment of principal on Town debt.
Deficit	The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.
Depreciation	1. Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. 2. The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Direct Debt	The sum total of bonded debt issued by the Town.

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EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.
Excise Tax	An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.
Expenditure	The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.
FASB	Financial Accounting Standards Board.
FEMA	Federal Emergency Management Agency. The primary mission of the Federal Emergency Management Agency is to reduce the loss of life and property and protect the Nation from all hazards, including natural disasters, acts of terrorism, and other man-made disasters, by leading and supporting the Nation in a risk-based, comprehensive emergency management system of preparedness, protection, response, recovery, and mitigation.
FMLA	The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition.
FSRS	The Fire Suppression Rating Schedule is the manual the Insurance Service Office (ISO) uses in reviewing the fire-fighting capabilities of individual communities.
Fees	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
Fiduciary Fund	Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Financial Advisor	A consultant who advises the Town on any of a variety of matters related to a bond issue.
Financial Statements	The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the Town for the specified reporting period or as of the date of the financial report.
Fiscal Year (FY)	A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
Function	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
Fund	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.
Fund Balance	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years.

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	<p>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.</p>
GAAP	<p>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.</p>
GASB	<p>Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.</p>
GFOA	<p>Government Finance Officers Association. A professional organization primarily of state and local government finance officers.</p>
GIS	<p>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.</p>
GPS	<p>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 50th Space Wing.</p>
General Fund	<p>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.</p>
General Obligation Bond	<p>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.</p>
Goal	<p>The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.</p>
Governmental Fund	<p>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.</p>
Grant	<p>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.</p>
HIPAA	<p>Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.</p>
ICC	<p>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.</p>
ISO	<p>Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.</p>
Industrial Property	<p>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.</p>
In Lieu of Taxes	<p>A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a "tax equivalent amount."</p>
Interest	<p>Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.</p>

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Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for general purposes or a special purpose.
Internal Service Fund	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
Jurisdiction	(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
LAN	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
LPRF	Local Park and Recreation Fund.
LWCF	Land and Water Conservation Fund.
Lease	A contract for temporary use of equipment or facilities at a negotiated price.
Letter of Credit	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
Liabilities	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
Line Item Budget	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
Long-Term Debt	A financial obligation with maturity of more than one year after the date of issuance.
MPO	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
MS4	Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program.
MTAS	The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.
Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
Moody's Investor Service	A recognized bond rating agency.

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Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
NCGA	National Council of Governmental Accounting.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
NPDES	The federal National Pollutant Discharge Elimination System.
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
Net Bonded Debt	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.
OPEB	Other Post Employment Benefits. The Town provides health insurance coverage to retirees.
Object	A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
Objective	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
Official Statement	A document published by the Town which discloses information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and financial, economic and demographic characteristics of the Town.
Operating Budget	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
Operating Transfer	The routine and/or recurring transfer of assets between funds.
PBX	A Private Branch eXchange is a telephone exchange that serves a particular business or office, as opposed to one that a common carrier or telephone company operates for many businesses or for the general public.
PDA	A personal digital assistant is a handheld computer, also known as a palmtop computer.
PDF	Invented by Adobe Systems and perfected over 17 years, Portable Document Format (PDF) is the global standard for capturing and reviewing rich information from almost any application on any computer system and sharing it with virtually anyone, anywhere.
Pension Trust Fund	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
Per Capita Debt	The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
Personal Property	(or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.

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Personnel Expenses	Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.
Plat	1. A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; 2. A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.
Program Budget	A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).
Program Change	An alteration or enhancement of current services or the provision of new services.
Project (Capital)	An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.
Proprietary Fund	When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.
Purchase Order	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town.
Ratings	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
Real Property	Land and improvements to the land.
Reappraisal	The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.
Recommended Budget	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
Reserve	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
Resource	The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.
Restricted Fund Balance	Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
Revenue	A term used to represent actual or expected income to a specific fund.
Revenue Bonds	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical method.

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SAP	Town of Collierville Small Area Plan - This is the formal name for a study launched in September of 2009 and completed in July 2010. This project was initiated by the Town of Collierville to put greater focus on Collierville's historic square and its surrounding neighborhoods. The goal of this project was to create a shared, and formally adopted, vision for its future.
SCADA	Supervisory Control And Data Acquisition refers to an industrial control system: a computer system monitoring and controlling a process.
SCAT	Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center which includes all warrants and local driving registration information.
SCBA	Self contained breathing apparatus is a piece of fire fighting equipment critical to the personal safety of the Town's Fire Department personnel.
SSES	Sanitary Sewer Evaluation Survey.
STP	The Surface Transportation Program provides flexible funding that may be used by States and localities for projects on any Federal-aid highway, including the NHS, bridge projects on any public road, transit capital projects, and intracity and intercity bus terminals and facilities.
Sales Ratio	The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.
Self-supporting Debt	Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.
Source	The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.
Special Revenue Fund	This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants and street lighting.
Standard & Poor's Corporation	A recognized bond rating agency.
Structure	A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.
Surplus	Total assets minus the sum of all liabilities. Excess of revenues over expenditures.
TAZ	A traffic analysis zone (TAZ) is a special area delineated by state and/or local transportation officials for tabulating traffic-related data—especially journey-to-work and place-of-work statistics. A TAZ usually consists of one or more census blocks, block groups, or census tracts.
TDOT	Tennessee Department of Transportation.
TEMA	Tennessee Emergency Management Agency. TEMA is the first point of contact for obtaining state or federal assistance. The agency's normal day-to-day duties include monitoring developing situations across the state (i.e., weather, smaller emergencies, etc.), providing timely notification to other state and federal agencies about local emergency situations, plan development, exercise development, and response capability development.
TFIRS	Tennessee Fire Incident Reporting System.
TGFOA	Tennessee Government Finance Officers Association.

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TLDA	Tennessee Local Development Authority.
TMBF	The Tennessee Municipal Bond Fund ("TMBF") creates and administers various types of loan programs for the benefit of cities and counties. As an entity of the Tennessee Municipal League, TMBF works closely with city officials to structure cost-effective and flexible borrowing options.
TOSHA	Tennessee Occupational Safety and Health Administration.
TPA	Third party administrator. The company that administers the Town's health insurance plan.
Tax or Taxes	Compulsory charges levied by a governmental unit for the purpose of raising revenue.
Taxable Value	Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.
Tax Base	Total assessed value in a given tax district.
Tax Exemptions	Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.
Tax Levy	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tax Rate	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2011 is \$1.43 per \$100 assessed value.
Tax Relief	Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed the income limit established for the exemption. Disabled veterans for this purpose also must be considered 100% disabled.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.
TML Risk Management Pool	A self-insurance pool formed in 1981 by the Tennessee Municipal League.
UASI	The Urban Area Security Initiative program focuses on enhancing regional preparedness in major metropolitan areas. The UASI program directly supports the National Priority on expanding regional collaboration in the National Preparedness Guidelines and is intended to assist participating jurisdictions in developing integrated regional systems for prevention, protection, response, and recovery.
USERRA	The Uniformed Services Employment and Reemployment Rights Act of 1994 is a federal law intended to ensure that persons who serve or have served in the Armed Forces, Reserves, National Guard or other "uniformed services:" (1) are not disadvantaged in their civilian careers because of their service; (2) are promptly reemployed in their civilian jobs upon their return from duty; and (3) are not discriminated against in employment based on past, present, or future military service.

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Unassigned Fund Balance	That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
VLAN	Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.
VoIP	Voice over Internet Protocol is phone service over the Internet.
VPN	Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee.
Valuation	The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.
Zoning	The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.