

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



## FY 2008-2009

Approved Annual Financial Plan  
and  
Annual Budget

# TOWN OF COLLIERVILLE, TENNESSEE

## TOWN OFFICIALS

### MAYOR

Linda Kerley (2008\*)

### ALDERMEN

Maureen Fraser (2010\*)  
Stan Joyner (2010\*)

Travis Rowe, Jr. (2008\*)

Jimmy Lott (2008\*)  
Tom Allen (2010\*)

### TOWN ADMINISTRATOR

James Lewellen

### TOWN ATTORNEY

Tom Cates

### TOWN JUDGE

William Craig Hall (2010\*)

### ASSISTANT TOWN ADMINISTRATORS

Chip Petersen  
David Smoak

### TOWN CLERK

Lynn Carmack

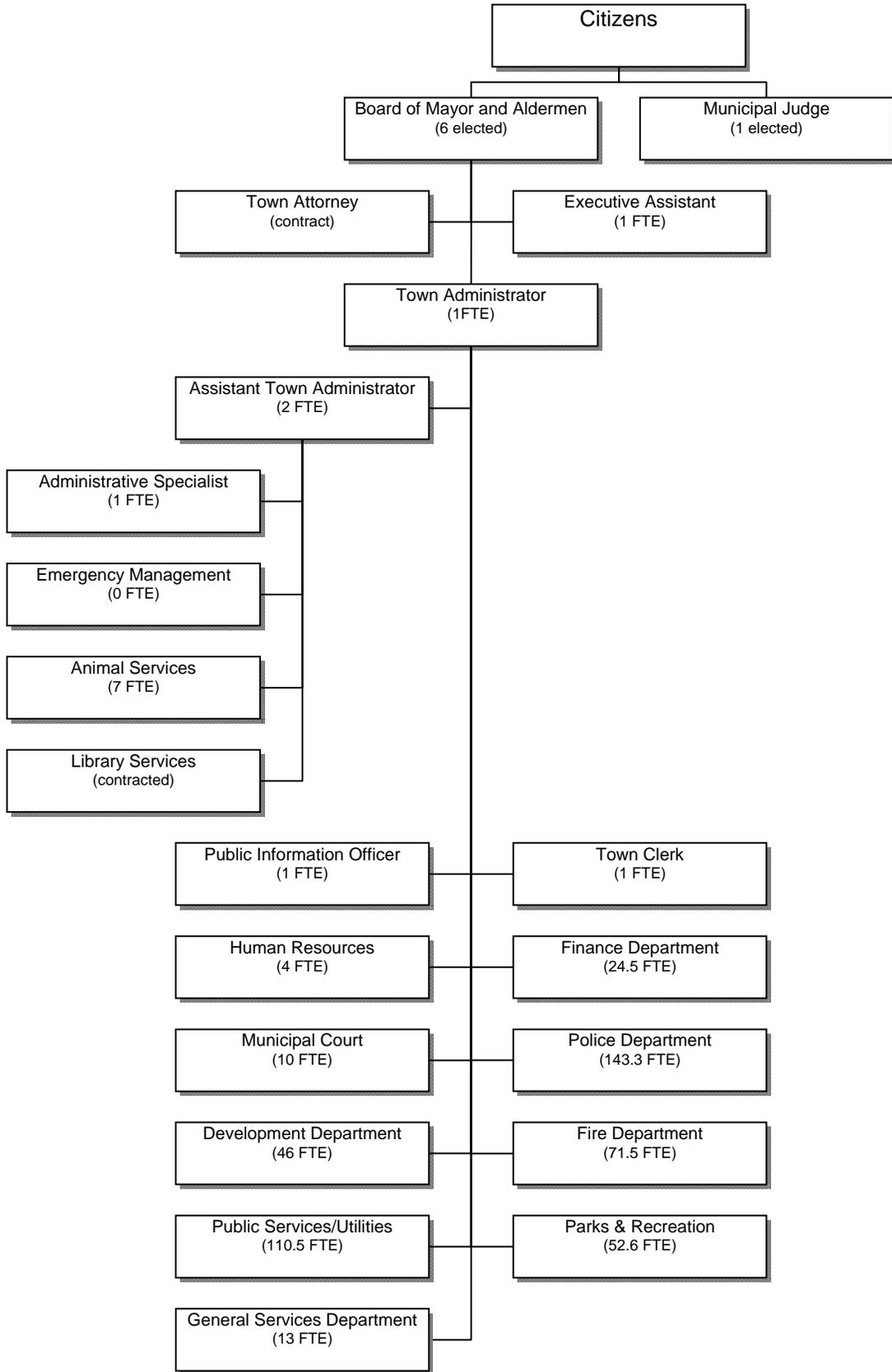
### DEPARTMENT DIRECTORS

Development Director  
Finance Director  
Fire Chief  
General Services Director  
Parks and Recreation Director  
Police Chief  
Public Services Director

Vacant  
Jane Bevill  
Jerry Crawford  
Derek Honeycutt  
Greg Clark  
Larry Goodwin  
William Kilp

\*Elected - term expires

# TOWN OF COLLIERVILLE, TENNESSEE



Linda Kerley  
Mayor

Maureen Fraser, *Alderman*  
Stanley R. Joyner, *Alderman*  
Buddy Rowe, *Alderman*  
Tom Allen, *Alderman*  
Jimmy Lott, *Alderman*



James H. Lewellen  
Town Administrator

Lynn Carmack  
Town Clerk

## The Town of Collierville

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Dear Collierville Residents:

The Town's approved budget for fiscal year 2008-2009 continues to support the Board of Mayor and Aldermen's goal of sustaining Collierville as one of the most desirable communities in Tennessee for families to live, work, worship and enjoy our parks and recreation facilities. Your Board of Mayor and Aldermen recognizes that a strong financial position is critical to the success of any community. For Fiscal Year 2008-2009, I am proud to report that we have approved a balanced budget with no new taxes. In fact, our property tax rate has not increased since 2001.

Spending the public's money wisely is a top priority of the Board, and we do so by diligently scrutinizing all expenditure requests, requiring that Town services be delivered in the most efficient manner possible, carefully weighing the costs and benefits of Town programs and services, and maintaining the Town's fiscal reserve requirements. As a result of such careful oversight, the Town holds one of the highest bond ratings in Tennessee, Aa1.

The budget process for Fiscal Year 2008-2009 has been characterized by a meticulous effort to hold the line on, and when possible, reduce expenditures. The simultaneous financial threats of rising inflation, record petroleum prices, decreased consumer spending and slowed residential construction have forced the Town to stretch its budget dollar even further than in recent years. Due to the national economic downturn, many of the Town's revenues, such as local option sales tax and permit fees, have stagnated while expenditures, such as fuel costs and utility costs, have increased dramatically.

Our General Fund budget projects \$37.8 million in revenues and \$38.9 million in expenses for the fiscal year which began July 1. Revenues are projected to decline \$218,014 relative to what was initially budgeted for Fiscal Year 2007-2008, including a \$528,664 decline in local option sales taxes. General Fund expenditures total \$38,888,628, an increase of only 1.7% over the previous year's budget. The General Fund's \$1.1 million revenue-to-expenditure gap is bridged with General Fund reserves from previous years.

Even though we are holding the line on our overall budget, we are continuing to invest in the design and construction of facility projects and major infrastructure. In 2009, the Board has allocated \$10,717,000 for capital improvements throughout the Town.

The current financial crunch highlights the importance of conservative spending practices and proactive financial planning. By investing in infrastructure, controlling costs and carefully planning for the future, the Town will continue to hold the line on expenditures while providing excellent service to the citizens of Collierville.

I cannot close without recognizing the outstanding service and dedication of our Town employees. They are the key to our success and I am very proud of what they accomplish every year.

Very truly yours,

A handwritten signature in cursive script, reading "Linda Kerley".

Linda Kerley  
Mayor

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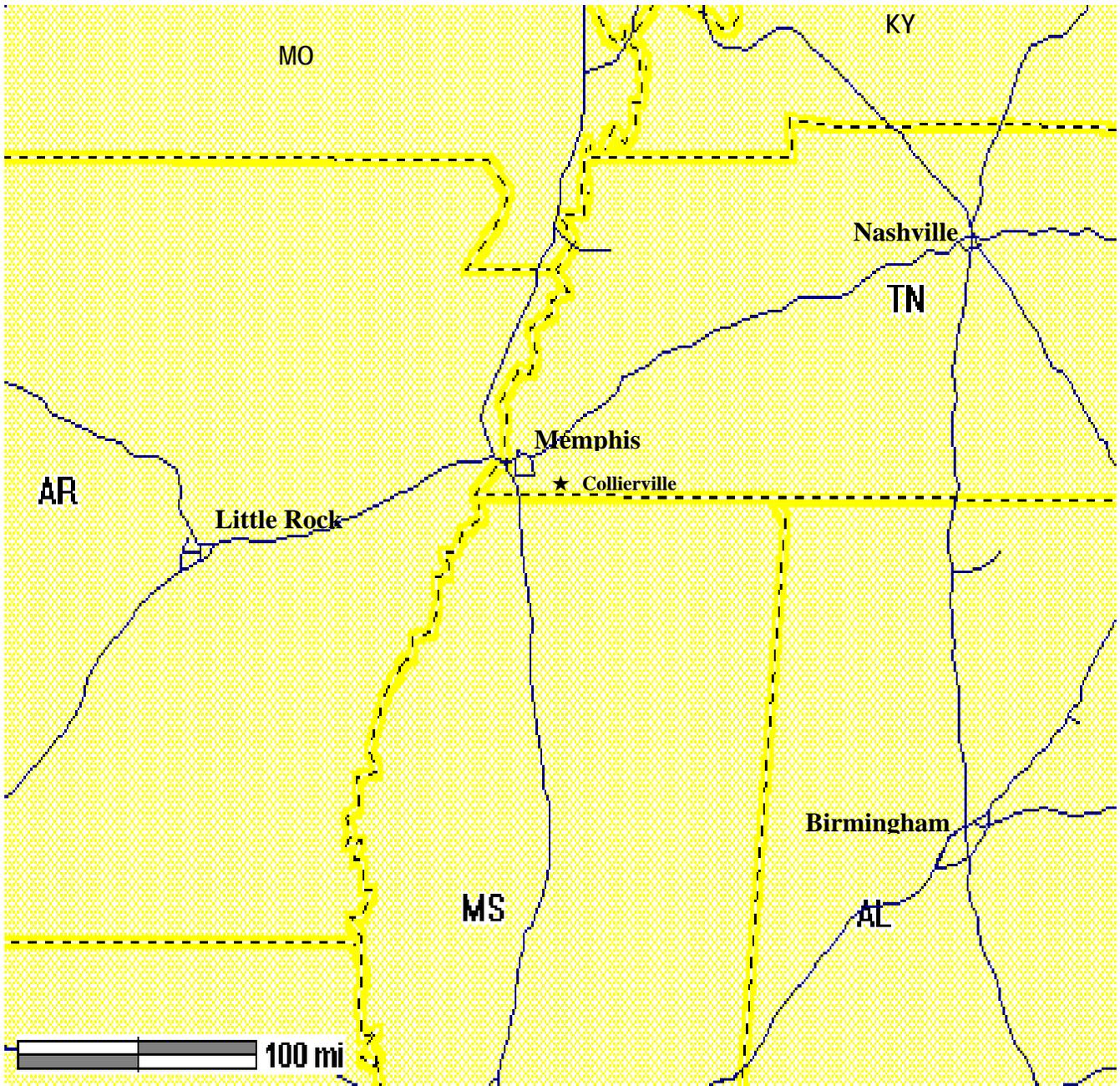
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## **MISSION STATEMENT**

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



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Collierville**

**Tennessee**

For the Fiscal Year Beginning

**July 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Erwin*

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, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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



## EXECUTIVE SUMMARY

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

Collierville as a corporation has assets totaling \$226,538,245 (2007 audit). Our Town area consists of 18,670 acres or 29.1 square miles. Within our Reserve Area, we have another 13,440 acres to grow into. Ultimately, Collierville will cover 32,110 acres (approximately 50 square miles). Our current Town limits are comprised of 57.2% residential, 9.1% commercial, 6.7% office, 5.5% industrial, 5.5% agricultural, and 16.6% open spaces, greenbelts, and parks.

**•FY 2008—A look back** Since the adoption of the FY 2008 Budget in July of last year, 161 new homes have been started with an estimated construction value of \$56,305,147. In addition to the new construction, renovations and pools added another \$7,983,528 in residential construction value. In 2008, the Town of Collierville conducted a special census and its population was certified at 44,304. This is a 5.7% increase above the 2005 special census.

In addition to the new responsibilities growth adds to our operations, changes in state and federal laws and regulations, shifts in program responsibility, service or program demands from the community, and emerging local and national policies also bring new programs and responsibilities to town government.

Over the past five years, emergency preparedness and homeland security issues have grown into major operational concerns for local governments. Emergency preparedness, whether for natural disasters or from terrorism, requires the attention and efforts of every level of government. As its emphasis has grown, operating departments have had to distribute the additional time and work to several members of their department. Our Fire Service is now required to prepare for not only fire and EMS but all hazards: Biological, chemical, explosions, earthquakes, extreme heat, floods and tornados.

The Federal Government adopted the National Incident Management System which requires both online training and course development to keep up with the Presidential Declaration which started in FY 2007 and will require 40 hours of training annually. Metropolitan Medical Response System and Urban Area Security Initiative will require enhanced mutual aid agreements, training and planning.

Other examples of increased responsibilities include:

- Parks and Recreation added 8 new street medians, 2 new tennis courts and added an additional 2.2 miles of greenbelt trail in FY 2008 that require weekly maintenance services.
- Our athletic facilities hosted over 3,000 games with more than 58,000 participants, which included hosting the 12 year old Super Series World Series at W.C. Johnson Park with over 45 teams from around the United States. Collierville will again host this event in FY 2009 for the fifth straight year.
- From 2007 to 2008, the Planning Department saw a minimal decrease in the number of applications received for approval requests from the four boards and commissions it serves. The Planning Commission applications went from 102 to 93 processed. The Historic District Commission remained the same with another 20 applications submitted and processed. The Board of Zoning Appeals received 29 applications this year as opposed to the 32 it received in 2007, and the Design Review Commission received 56 applications, which was down from the 60 it received in the year 2007.
- The Engineering Department inspected 11 capital projects at a construction cost of approximately 1.1 million; this does not include the inspection at the two wastewater treatment plants where we are actively involved with construction inspection and some management responsibilities. We also have 76 commercial and residential sub division projects that are either under construction or in the warranty period and still require inspector attention.
- In the Streets and Drainage Department, we performed no repaving of lane miles of road, instead focused on using 1,621 tons of asphalt to patch various sections of roads in Collierville.
- Fleet Maintenance had 1,952 service requests and purchased over 265,018 gallons of fuel.
- The Sanitation Department is one of the most efficient operations in the State of Tennessee. Last year we hauled away over 38,808 of solid waste at an average per ton cost of \$77.63. We were able to absorb 220 new home pickups throughout the year.
- The Water Department last year sold 2.56 billion gallons of water to 15,331 customers. That is an average of 167,000 gallons of water per customer at a cost of less than one penny per gallon.
- The Fire Department responded to 2,598 calls last year with an average response time of 4:38. The Fire Marshal's office inspected over 2,224 structures and investigated 19 fires last year as well.

The budget challenge has been working to find ways to fund the new demands being placed on the Town, while

## EXECUTIVE SUMMARY

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keeping up with our goals of providing first rate service, being responsible to our financial plan through adequate funding of equipment replacement and capital asset depreciation while also continuing to fund much needed community projects which mean so much to an enhanced quality of life for which so many chose Collierville as the place they would call home.

•**FY 2009** Planning and review of the FY 2009 budget began in earnest in January. We budgeted rather conservatively our need to hire additional personnel and the corresponding equipment purchases that would be needed to keep pace with growth.

The FY 2009 Budget meets the State's mandate of a balanced budget and provides funding for a net of three new positions. 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.

This general overview of the 2009 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 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 2009 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 2009 budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- The undesignated General Fund balance will remain at 25% of expenditures.
- A sufficient allocation of resources will be distributed to various projects and programs so as to address the balance between present and future needs, i.e. preventive, suppressive, or restorative strategies.
- Budgetary control must be maintained at the departmental level by line item, and expenditures may not exceed funds budgeted which constitute the legal spending limit.

•**The budget documents** provide revenue, expenditure and staffing information concerning all the Town's funds and departments. Projected revenues and expenditures for FY 2009 are provided as well as budget and estimated

## EXECUTIVE SUMMARY

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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 to (or subtraction from) fund balance. This directly affects the amount of total funds available for operating expenses for the coming fiscal year since undesignated fund balance should remain at 25% of expenditures. This ensures that resources are available for operations during the period between the first of the fiscal year and the collection of property tax revenue which generally begins in late November or early December.

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

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

The budget was developed in two stages. A base budget was assembled which only included existing services and staffing levels. Next, department directors were asked to identify program changes they felt were essential to providing services to ensure a high quality of life for Town residents. The Mayor and Board of Aldermen held

## EXECUTIVE SUMMARY

several work sessions to review the proposed budget document and program changes.

•**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 for FY 2008. The Retirement Fund, a pension trust fund, was created to account for plan assets. Also, created in FY 2008 was a new trust fund to account for other post-employment benefits (OPEB).

Even with the current downturn in the national economy, the overall financial condition of the Town is strong as indicated by the undesignated portion of fund balance for fiscal year ending 2007 at 49.9% of expenditures. That addition above the 25% stated in Town policy was planned and was used for capital projects in 2008. The estimated ending undesignated fund balance in FY 2008 will be at 40.6% of expenditures.

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

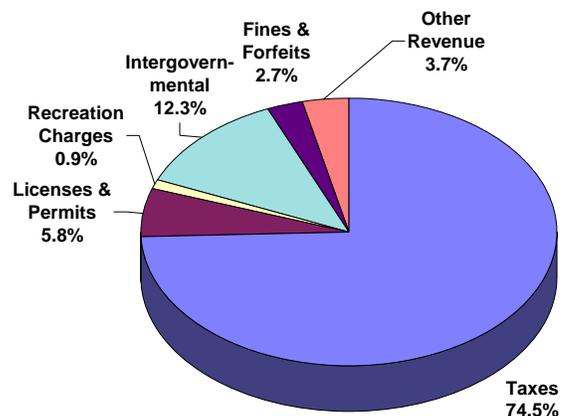
## GENERAL FUND

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

•**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. Because of revenue shortfalls, the State reduced the per-capita amount shared with municipalities in FY 2004. The State has since restored the revenues allotted to the municipalities. The Town conducted a special census in the spring of 2008 which will result in increased revenue in FY 2009.

Overall General Fund revenue for FY 2009 totals \$37,754,758 a .6% decrease over the previous year's budget and .9% above the FY 2007 estimated revenue.

The chart below shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at 74.5%. State shared revenue makes up 12.3%, and licenses & permits, 5.8%.



**FY 2009 General Fund Revenue**

•**Tax Revenue.** Although it has slowed, growth in the residential real estate market continues to outpace that in adjacent communities. Shelby County conducted a reappraisal in 2005 for the FY 2006 budget year, and the Town set a certified tax rate so as not to realize a windfall

## EXECUTIVE SUMMARY

from tax revenue. For the FY 2006 budget year, the certified rate of \$1.28 per \$100 assessed valuation was adopted. The rate has remained the same since then, and no tax increase is proposed for FY20 09. The appraisal for real property increased 3.6% for the FY 2009 tax year.

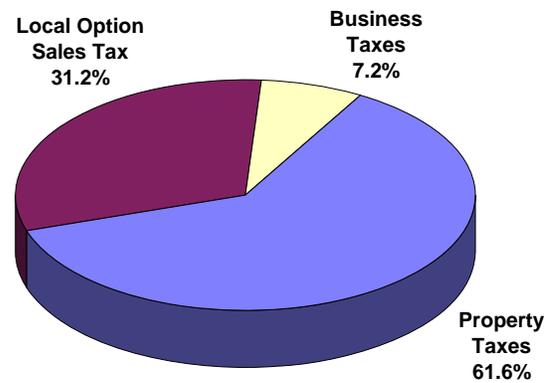
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The Town's current levy is 2.25% with a cap on a single item of \$36.00. The Town receives 50% of taxes collected with 2.375% divided between the state and Shelby County for administration fees. The other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

Following the national economic trend, collections declined sharply in growth beginning in FY 2002. With the addition of several large retailers and the upswing in the economy, revenues rebounded in FY 2004. FY 2006 revenue increased 32.8% with the opening of the Avenue Carriage Crossing open air lifestyle center and other new retail stores. The revenue source is estimated to increase by only 3.0% in FY 2008 due to slowed consumer spending attributable to the national economic cycle. Collections are projected to increase by 4.0% in FY 2009 as additional commercial development around Carriage Crossing Mall is expected to offset decreased consumption patterns. Local option sales tax makes up 31.2% of total tax revenue and is a highly elastic revenue source.

Below is the General Fund revenue summary by source.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. FY 2006 collections were overstated due to an error in the Town's accounting software, which understated the liability owed the State. FY 2008 collections increased by 18.5% as the Town finished paying back its liability from FY 2006 in FY 2007. FY 2009 collections are projected to increase by 5.2%.

The chart below shows the percent of total taxes each category of these taxes represents. Property taxes make up the largest portion at 61.6% of total, local option sales taxes follow with a 31.2% share, and business taxes furnish the remainder of tax revenue at 7.2%.



**FY 2009 Tax Revenue**

### General Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
<b>Revenue</b>					
Taxes					
Property Taxes	\$ 14,616,182	\$ 16,320,655	\$ 16,620,819	\$ 16,813,406	\$ 17,326,052
Local Option Sales Tax	7,474,750	8,190,271	9,302,082	8,435,979	8,773,418
Business Taxes	1,970,277	1,947,800	1,937,647	1,892,094	2,036,026
Licenses & Permits	3,280,104	3,096,518	2,490,416	2,377,098	2,195,107
Intergovernmental	4,242,249	4,835,782	4,819,243	4,979,398	4,629,323
Charges For Services	542,119	396,449	205,551	218,961	218,397
Recreation Charges	329,783	296,688	346,640	352,200	347,700
Fines and Forfeits	1,133,772	1,158,304	1,159,500	938,340	1,035,125
Other	1,219,573	1,592,574	1,090,875	1,410,524	1,193,610
<b>Total Revenue</b>	<b>\$ 34,808,809</b>	<b>\$ 37,835,041</b>	<b>\$ 37,972,772</b>	<b>\$ 37,418,000</b>	<b>\$ 37,754,758</b>

## EXECUTIVE SUMMARY

•**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 2009 contains funding for the following:

- New personnel in General Services and Parks & Recreation.
- A 5% merit package for eligible Town employees.
- \$2,000 increase in Police patrol officer salary.
- Step increases for eligible Police and Fire personnel.
- Debt service on bonds issued to fund various capital projects.
- Grants for the Literacy Council, the Chamber of Commerce, Crime Stoppers, Alive at 25, Main Street, the Collierville Education Foundation, Collierville

Alzheimer's Services, Mulberry Fest, Youth Sports, and TV-19.

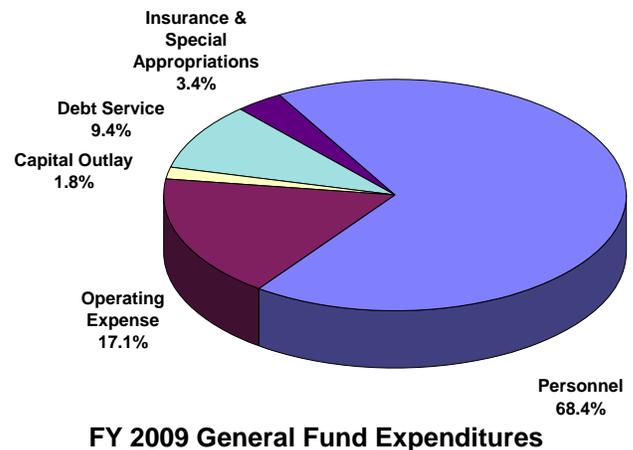
Below is the General Fund summary of expenditures by category. Total General Fund expenditures are projected to increase 1.7% above FY 2008 budget. In this summary, total expenses are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees and to the Library Fund for functions performed by General Fund departments are shown as a reduction to expenditures. The total reduction amounts to 4.4% of expenditures.

### General Fund Expenditures

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
<b>Expenditures</b>					
Personnel	\$ 20,759,145	\$ 22,643,725	\$ 27,353,163	\$ 25,372,525	\$ 27,827,109
Operating Expense	4,454,917	5,038,812	6,698,162	6,224,111	6,939,965
Capital Outlay	777,855	1,256,699	1,137,888	1,116,143	721,633
Debt Service	2,910,175	3,359,557	3,371,357	3,364,048	3,830,646
Insurance	582,846	562,079	629,251	578,746	634,251
Special Appropriations	725,254	709,754	813,292	823,292	735,221
<b>Total Expenditures</b>	<b>30,210,192</b>	<b>33,570,627</b>	<b>40,003,113</b>	<b>37,478,865</b>	<b>40,688,824</b>
<b>Reduction to Expenditures</b>					
Library Fund	(75,234)	(79,909)	(132,620)	(129,277)	(119,544)
Water & Sewer Fund	(1,235,081)	(1,336,735)	(1,622,397)	(1,547,208)	(1,680,652)
<b>General Fund Expenditures</b>	<b>\$ 28,899,877</b>	<b>\$ 32,153,983</b>	<b>\$ 38,248,096</b>	<b>\$ 35,802,380</b>	<b>\$ 38,888,628</b>

The chart to the right shows the percentage of total General Fund expenditures by category. As this chart indicates, the greatest percent of expenditures (68.4%) represents personnel costs. This is not unusual since local government is primarily a service organization. Personnel increases are due to merit and step plan increases and benefits such as health insurance, retirement, and workers compensation costs. Personnel expense increased 9.7% above the FY 2008 estimated due to vacant positions in several departments during the year.

Operating expenditures increased 3.6% over the FY 2008 budget and represent 17.1% of the total General Fund expenditures for FY 2009. Capital outlay expenditures include all equipment and office furnishings costing more than \$500.00 and not funded in the C.I.P. These expenditures decreased by 36.6% from FY 2008 and make up 1.8% of the budget.



## EXECUTIVE SUMMARY

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Insurance expense includes the Town's property and liability coverage as well as long-term disability and unemployment insurance. There is an .8% increase in insurance expense above the FY 2008 budget but a 9.6% increase over the estimated end of year.

Special Appropriations decreased by 9.6%. These appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: special census, reappraisal costs, attorney and legal fees, bank charges, and election expenses. Insurance and Special Appropriations are 1.8% of the FY 2009 budget.

Debt service is the payment of interest and principal on all general obligation (G. O.) debt of the Town. This expense makes up 9.4% of the FY 2009 budget and increased by 13.6%. In FY 2006, \$8 million in new debt was issued as well as \$5.29 million in general obligation refunding bonds to take advantage of lower interest rates. Moody's Investor Service assigned a Aa1 rating, an upgrade from Aa2 for the new issue as well as all previously issued general obligation debt. A new bond issue is planned for FY 2009 to fund the widening of two major roads and to construct a new courthouse and police patrol building as well as expand the current police building.

### 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 2009 revenue is expected to be \$1,280,300.

Expenditures for State Street Aid are expected to be \$2,403,951 in FY 2009. The budget for the annual paving contract for asphalt overlay of approximately 30 lane miles of streets is \$2,225,971. This includes \$1.1 million in fund balance. 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. Funding for traffic signal

maintenance is \$20,000, street striping \$40,000 and asphalt, gravel, sand and concrete products for street repair and maintenance \$117,500.

•**Historic Preservation Fund.** The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial, industrial, and office development within the corporate limits of the town. Revenues are expected to be \$40,000 for FY 2009. Expenses are for debt service on the Square development, repair and painting of fences, handrails, and benches, electrical upgrades and crosswalk repair.

•**The Sanitation Fund** is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and recyclables. Sanitation Fund revenues are projected to be \$2,640,512 in FY 2009. Of the total projected revenue, \$8,000 is from a recycling grant, \$65,000 is from recycling fees, \$70,000 is cart establishment fees, and the remainder is revenue from collection fees. This is a 2.4% decrease over the FY 2008 budgeted revenue.

From FY 2000 until FY 2007, the Sanitation Department had been able to fund operations and debt service from the \$15 monthly fee charged for services. The Department was able to do that by negotiating new landfill contracts that saved over \$120,000 per year for household garbage and \$35,000 per year for yard waste.

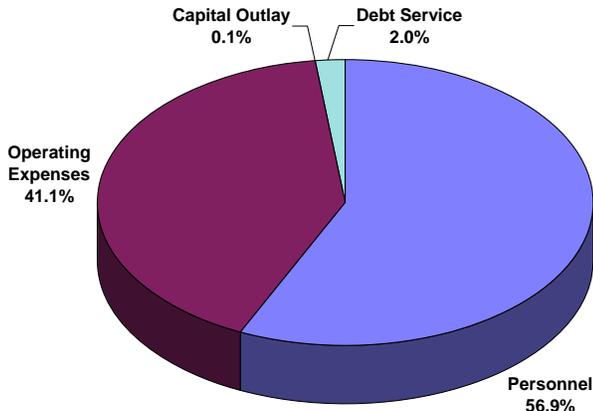
In FY 2002, the Department redesigned the recycling sorting procedures and routes and saved \$50,000 per year. Over the past four years, the department has changed work schedules, redesigned collection routes, implemented normal collection of "special pickups" and saved an estimated \$290,000 per year.

Through FY 2006, new and replacement recycle and garbage trucks were purchased with fund balance that was available because of these savings. However, in FY 2008, most of the fund balance was used for operations. In order to avoid a fee increase in FY 2009, the remaining fund balance has been appropriated, and the General Fund will subsidize operations with a transfer of \$473,231. General Fund reserves will be used to purchase a garbage truck and a recycling truck as well.

Expenditures for the Sanitation Department are projected to be \$3,173,227 an increase of 9.7% over last year's budget. Personnel accounts for the greatest expenditure at 56.9%. No new positions are included in the FY 2009

## EXECUTIVE SUMMARY

budget. Operating expenses are 41.1% of total expenditures, 2.0% is debt service, and .1% is capital outlay. The chart below indicates the percentage of total expenditures in each category.



**FY 2009 Sanitation Fund Expenses**

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

Total revenue of \$80,050 comes from fees and fines. Originally, the Board of Mayor and Aldermen set aside the utility-in-lieu-of tax paid by the Water & Sewer Fund for construction of the Library. After taking over operations, it was decided to continue to use these funds for that purpose as well. These funds (\$500,000) are shown as an operating transfer into the Library fund. An operating transfer from the General Fund of \$753,856 is necessary to cover expenses as well.

Total FY 2009 expenditures are projected to be \$1,333,906. The largest portion of expenditures is for staffing services (\$546,420), debt service on the construction bond issue (\$239,355), 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 \$19,950 for FY 2009 and must be used to reduce drug-related crime. State law requires that half of this amount must go into the General Fund. However, it is then returned to the Drug Fund as an operating transfer. In addition, revenue from seizures totals \$59,950. In addition to the projected revenue, fund balance of

\$74,075 will be used to fund operations and capital purchases. Expenditures total \$153,975 and include funding for narcotics buy money for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, utilities for the Specialized Enforcement Unit satellite office, and two additional police vehicles.

## 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.

By FY 2004, the Town's schedule of rates, fees, and charges for water and sewer service had been in effect for approximately 10 years and was no longer generating sufficient funding to accommodate water and sewer service needs. From FY 2002 until FY 2005, the town had been experiencing a deficit of annual revenues to cover all operational needs and had been utilizing retained earnings to fund operations and maintenance.

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

Due to extremely dry summers during the two previous years, revenue was greater than expected and has been sufficient to cover operations and to provide funding for repair and renovation of aging infrastructure as well as replenish retained earnings that had been used to fund operations. Because of this, the Town contracted for an update to the original rate study.

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

## EXECUTIVE SUMMARY

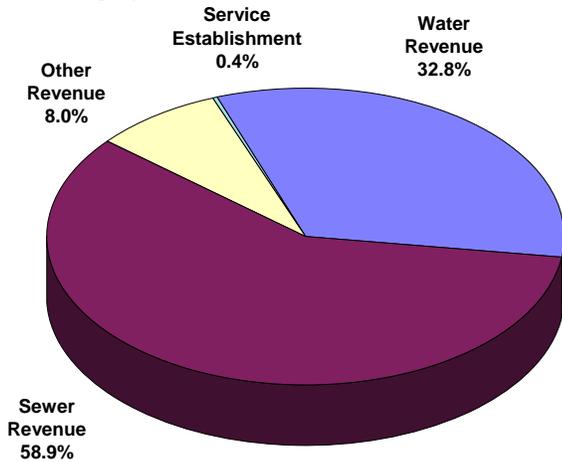
subsequent years, the rates increases will be less than those in the original rate schedule.

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

### Water and Sewer Fund Revenue

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
<b>Revenue</b>					
Water Revenue	\$ 3,763,144	\$ 4,242,727	\$ 4,227,120	\$ 4,689,459	\$ 4,371,547
Service Establishment	68,585	48,795	65,000	45,000	45,000
Sewer Revenue	5,945,722	6,974,559	7,759,056	7,912,994	7,496,900
Other Revenue	399,340	825,997	668,500	818,500	818,500
<b>Total Revenue</b>	<b>\$ 10,176,791</b>	<b>\$ 12,092,079</b>	<b>\$ 12,719,676</b>	<b>\$ 13,465,953</b>	<b>\$ 12,731,947</b>

Water and Sewer Fund revenue is expected to be \$12,731,947 an decrease of 5.5% from the FY 2008 estimated revenue. The sewer revenue generates the greatest percentage of revenue at 58.9% followed by water revenue at 32.8%. Service establishment contributes .4% of revenue, and other revenue, which includes interest income, makes up 8.0% of total revenue. The chart below shows the percentage of total revenue of each category.



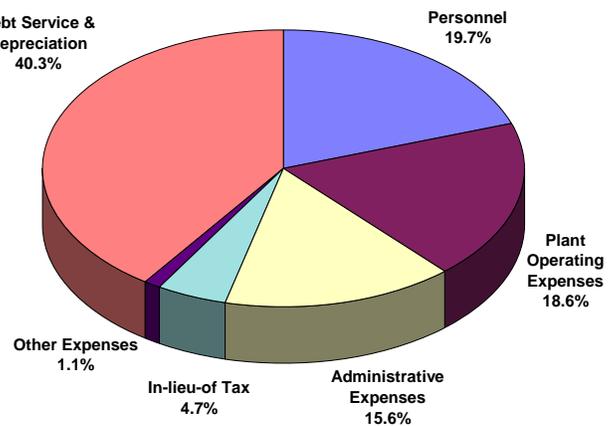
**FY 2009 Water and Sewer Fund Revenue**

Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$10,741,695. This is a 5.8% increase over budget for 2008 and a 9.7% increase over the estimated end-of-year expenses. Personnel expense increased 6.4% above the FY 2008 estimated expense while operating expenses increased 27.4%. The operations increase is the result of the completion of the upgrade and expansion of the Town's two waste water treatment plants. There was an

increase of 5.1% in special appropriations expense, which includes in-lieu-of property tax paid by the utility.

Debt service and depreciation accounts for the largest portion of expenses at 40.3% 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 in FY 2007, an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 19.7%. Plant operating expense accounts for 18.6%, and in-lieu-of tax is 4.7% of the total expense. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 15.6% of the expenses for FY 2009. Each category of expenses in the operating budget is shown in the chart below as a percentage of total expense.



**FY 2009 Water and Sewer Fund Expenses**

## EXECUTIVE SUMMARY

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 06	FY 07	FY 08	FY 08	FY 09
<b>Expenses</b>					
Personnel	\$ 1,576,317	\$ 1,774,855	\$ 2,096,122	\$ 1,988,687	\$ 2,115,766
Operating Expense	1,438,774	1,395,584	1,743,934	1,569,266	1,999,364
Capital Outlay	55,512	52,624	29,900	29,900	59,550
Administrative Charges	1,235,081	1,336,735	1,622,397	1,547,208	1,680,652
Special Appropriations	597,398	661,372	589,094	586,594	616,594
Debt Svc & Depreciation	2,874,651	3,689,326	4,103,900	4,103,900	4,329,319
<b>Total</b>	<b>\$ 7,777,734</b>	<b>\$ 8,910,497</b>	<b>\$ 10,185,347</b>	<b>\$ 9,825,556</b>	<b>\$ 10,801,245</b>
Capital Outlay funded through retained earnings	(55,512)	(52,624)	(29,900)	(29,900)	(59,550)
<b>Total</b>	<b>\$ 7,722,222</b>	<b>\$ 8,857,873</b>	<b>\$ 10,155,447</b>	<b>\$ 9,795,656</b>	<b>\$ 10,741,695</b>

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

Revenues are derived from charges to each department which pays into the fund, according to the number of employees in the plan, an amount determined by estimating claims and service charges for the year. In addition, employees are charged a monthly premium. This is paid into the fund as well.

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

The increase in expenses for FY 2009 is 7.9% above the FY 2008 estimated end-of-year expenses. Total projected

expenses are \$4,132,152 and include charges by a third-party vendor for administration of the plan, the actual amount of claims paid from the fund for employee health care and prescription drugs, and a reinsurance fee paid by the Town for catastrophic coverage. Projected revenue for FY 2009 totals \$4,154,854 an increase of 7.8% over the FY 2008 estimate.

### FIDUCIARY FUNDS

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

An estimated \$17,000,000 in assets from the other plans will be transferred into the new plan in FY 2008. Projected expenses for FY 2009 include attorney and

## EXECUTIVE SUMMARY

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trustee fees, administration fees and distributions to retirees.

•**The OPEB Fund** was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB is a trust fund which accounts for other post-employee benefits which for the Town is employee health insurance. The Town is required to fund the liability for all current employee's retirement health insurance. The fund also accounts for all expenses related to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For 2009, the total projected revenue is \$1,288,484. Projected expenses are \$191,707.

## 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.

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](http://www.collierville.com).

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

#### FINANCIAL REPORTING ENTITY

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

The Town’s officials are also 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, 2007.

#### GOVERNMENTAL FUNDS

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

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

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

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

#### PROPRIETARY TYPES

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

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

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

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

(The Town approved a new retirement plan for employees for FY 2008, and a new Retirement Fund was created. This is a pension trust fund of the Fiduciary type. Also created during FY 2008 was an OPEB Fund to account for other post-employment benefits which for the Town is health insurance. The OPEB Fund is a trust fund of the Fiduciary type as well.)

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Proprietary funds are accounted for using the “economic resources” measurement focus. Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

•**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 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.

**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.

Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town’s 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 U.S. generally accepted accounting principles. 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, 2007.

**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 between individual funds that may result in amounts owed between 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 receivables and payables between funds are eliminated in the Statement of Net Assets.

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

**CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and certain infrastructure assets (roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines

capital assets as assets with an initial individual cost of at least \$500 and estimated useful life in excess of two years. The Town’s assets are capitalized at historical cost or estimated historical cost. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset’s lives are not capitalized.

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

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

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

**UNEARNED REVENUES**

Unearned revenues represent amounts that were received or receivable and measurable at June 30, 2007, but were not available to finance expenditures for the year ended June 30, 2007. 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, the employees are paid full value for any accrued annual leave earned not to exceed the maximum annual leave as set forth by 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 that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated annual leave that are not expected to be liquidated with expendable available financial resources are maintained separately and represents a reconciling item between the fund and government-wide presentation. Vested or accumulated annual leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. The Town’s contingent liability for the unused, accumulated

portions of sick leave as of June 30, 2007 approximates \$3,495,000.

**RETIREMENT PLANS**

The Town maintains two retirement plans. One is a defined contribution plan and the other is a defined benefit plan sponsored by the State of Tennessee. Contributions to these plans by the Town of Collierville amounted to \$290,334 and \$1,757,683, respectively, for the year ended June 30, 2007. (The Board of Mayor and Aldermen approved a new defined benefit retirement plan to begin July 1, 2007. Current employees were allowed to choose between their current plan and the new plan. Employees hired after July 1, 2007 were entered automatically into the new plan.)

**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.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2009.

### **Leadership Policies**

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

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

### **Financial Policies**

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

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

### **•Operating Budget Policies.**

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

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

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

### **•Reserve Policies.**

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

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

### **•Revenue Policies.**

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

### **•Accounting/Auditing/Reporting Policies.**

- There will be an audit of the financial condition of the Town conducted after the end of each fiscal year.
- The financial reports will be in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Monthly financial reports will be distributed to departmental units for the purpose of budgetary control.

### •**Investment Policies.**

- Town funds will be deposited at financial institutions at which deposits are insured by the Federal Deposit Insurance Corporation or the Federal Saving and Loan Insurance Corporation.
- The Town will require institutions in which funds are deposited to pledge collateral whose market value is equal to one hundred five percent (105%) of the value of the Town's deposits secured thereby.

### •**Capital Budget Policies.**

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

### •**Debt Policies.**

In managing its debt, it is the Town's policy to:

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

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

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

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

### **Goals and Objectives**

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

#### Objectives:

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

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

#### Objectives:

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

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

#### Objectives:

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

## **Core Businesses**

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

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

#### Operating Elements:

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

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

### *Provide recreational facilities and programs.*

#### Operating Elements:

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

### **2009 MANAGEMENT AGENDA**

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

- Develop a five-year financial projection for all Town services.
- Develop a new financing model for the five-year Capital Investment Program.
- Review growth management strategies for evaluating project impacts.
- Implement video programming for public awareness of operations.
- Improve standards for measuring program effectiveness.
- Develop a tracking and measurement system for tourism efforts.
- Develop a five-year annexation and plan of services strategy.

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

- Evaluate the employee recruitment and selection process.
- Update the traffic model.
- Conduct community focus groups for evaluation of services.
- Establish a core training model for management level positions.
- Develop a Library five-year strategic plan/needs assessment.
- Improve CIP project planning and contract management with new processes and accountability standards.

### **Departmental Goals**

#### **Development Department Goals**

##### **•Planning Division.**

#### **Goals and Objectives**

**Goal: Provide quality service to the customers of the Town of Collierville, while assuring compliance with the Land Use Plan, Zoning Ordinance, Subdivision Regulations, Historic District Guidelines and Design Review Guidelines.**

#### Objectives:

- Continue to monitor and refine the Division functions and better facilitate development review. Continue our quality customer service and interrelated processes with other divisions and departments.
- Continue to utilize the Town’s website with dissemination of information for customers. Keep digitized Subdivision Regulations and Design Guidelines Manual up to date. Develop a Sign Policy database to be available via the Town’s website.
- Continue to inform and provide assistance and/or training to customers regarding changes to processes and amendments to ordinances and regulations. Finalize implementation of new filing system to assist with expeditious and complete research and information retrieval and to better coordinate with other divisions.
- Continue to provide training to new and current Board/Commission members on Town’s ordinances and regulations with an emphasis on facilitation of successful public meetings.

**Goal: Preserve the heritage and character of the Town of Collierville through managed growth and development in a way that sustains the Land Use Plan.**

#### Objectives:

- Continue to improve staff’s knowledge and education which allows us to provide professional and accurate support and guidance to the Board of Mayor and Aldermen, Planning Commission, Board of Zoning Appeals, Historic District Commission and Design Review Commission.
- Continue to provide accurate and expeditious plan reviews to ensure compliance with and uniform application of land development.
- Encourage and offer training and continuing education opportunities to division staff and Board and Commission members to keep abreast of emerging trends, learn and incorporate new ideas, and gain skills.
- Complete comprehensive amendment to the Town Subdivision Regulations.
- Continue to work with and monitor growth issues and regulatory amendments in other municipalities.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

**Goal: Have a solid Geographical Information Systems (GIS) database and be able to share information with other departments, municipalities and customers.**

Objectives:

- Continue to support the Town and its Divisions with their GIS and mapping needs.
- Wait for the release of the 2008 aerial photography acquired by the State of Tennessee for Shelby County.
- Continue communications and data-sharing arrangements with other municipalities and neighboring County governments.
- Continue to advance employee use of GIS applications.
- Start providing Internet based GIS information to the Citizens of Collierville and the Town's employees.

### •**Engineering Division.**

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

Objectives:

- Provide better signal synchronization within the Town.
- Complete widening of certain routes and improvements to others.
- Implement bicycle lane plan and bicycle lane standards for all new streets.
- Produce a Collierville Traffic Information Manual for use by the Board of Mayor and Aldermen and Planning Commission..

**Goal: Commence the Stormwater Initiative.**

Objectives:

- Implement and begin using a working model of the southwest quadrant.
- Ramp up the comprehensive streambank stabilization program.
- Revise detention facility design standards.
- Produce a Collierville Stormwater and Drainage Information Manual for use by the Board of Mayor and Aldermen and Planning Commission.

**Goal: Preserve the character of Collierville in new development and in existing areas.**

Objectives:

- Strictly interpret and apply Town Standards and Specifications.
- Modify as applicable subdivision regulations.

- Completely re-write the Town's Development Agreement to clearly define developer responsibilities and to modernize the procedures.
- Enact the Right-of-Way Ordinance to protect the Town's infrastructure.
- Re-write construction specifications.
- Implement Best Paving Job award to encourage better street construction.
- Implement Best Concrete Job award to encourage better curbs and sidewalks.
- Implement Best Plans of the Year to encourage better plans and reduce workload in the division.

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

Objectives:

- Seek out and provide training opportunities for each employee at least one time per year for continuing education specific to job responsibility.
- Challenge each employee to submit at least one idea for improving efficiency, construction standards, etc.
- Ramp up in-house design of projects to respond more quickly to problem areas in Town.

### •**Code Enforcement Division.**

**Goal: Protect the Town's financial security by insuring the construction and maintenance of the Town's building stock meets Town standards.**

Objectives:

- Maintain a high level of inspection services to insure existing and new development maintains the maximum possible property values.
- Establish a program for the inspection of older residential and commercial buildings and properties to insure the abatement of unsafe, substandard buildings, signs and unkempt properties, which present a detriment to the surrounding properties.
- Provide effective, fair and consistent enforcement efforts against recognizable code violations, which detract from Town standards.
- Be trained and prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible.
- Attend training classes on emergency response and disaster mitigation.
- Provide each Division employee with 16 hours of training in job related classes by professional programs.
- Provide each Division employee with 16 hours of in house training relating to process, procedures, and customer service.
- Continue to work closely with area home builders to obtain seismic compliance through training and implementation.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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

Objectives:

- Insure a thorough inspection process for all building construction to insure young and old, able and disabled are provided with a built environment designed according to nationally recognized standards for safety and livability.
- Provide a permitting and inspection procedure necessary to insure the enforcement of all conditions and requirements established by the Town through the Historic District Commission, Board of Zoning Appeals, Planning Commission, Design Review Commission and Board of Mayor and Aldermen.
- Provide a permitting and inspection process as easy, understandable and efficient as possible without compromising the control necessary to insure development in accordance with Collierville's character and vision.
- Eliminate fire hazards and other dangerous conditions associated with buildings and building systems (i.e. electrical, mechanical, plumbing, gas) by providing thorough plan review and inspection processes.

**Goal: To improve customer service levels within the Division and Department.**

Objectives:

- Provide upfront information to prospective development applicants in preconstruction meetings to insure understanding and purposes of review and approval processes.
- Develop and cultivate a customer service mentality in Town employees.
- Empower staff to perform periodic review and analysis of the effectiveness and efficiency of the Divisions processes and procedures and recommend and initiate needed changes
- Perform periodic review and analysis of Town Codes and Ordinances to identify unnecessary and/or ineffective language and initiate corrections through ordinance amendment.
- Empower staff to investigate and evaluate state of the art methods for delivering permitting and inspection services.
- Use a common sense approach in dealing with code situations.
- Take a proactive approach to code compliance.
- Continue program of code compliance through education not intimidation.

**Goal: To establish the reputation of the Town of Collierville Division of Building Codes and Codes Compliance as 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.
- Develop and cultivate a relationship with Germantown, Bartlett and Shelby County to share ideas, programs, procedures and processes for the best results.
- Cultivate relationships with legislative delegates.
- Expose staff to all reasonable available technical and behavioral training programs to insure professionally trained staff.
- Continue the implementation of the 2003 codes through education for Design Professionals, Developers, and Builders.

### **Human Resources Goals**

**Goal: Conduct salary and benefit surveys to evaluate our competitiveness in the local market.**

Objectives:

- Survey all benchmark positions.
- Survey public safety positions.

**Goal: Bid out contracts on insurance programs.**

Objectives:

- Re-bid the Town's Third Party Administrator (TPA) used for health insurance claims administration.
- Re-bid the Town's Dental plan.
- Conduct employee training if there are changes in vendors.

**Goal: Review and update the Town's Personnel Policies and Procedures.**

Objectives:

- Notify all employees of new and/or revised policies.
- Conduct question and answers sessions with all departmental administrative staff as necessary.

**Goal: Update the Group Health Insurance Summary Plan Description (SPD).**

Objectives:

- Distribute revised SPD to all employees.
- Conduct informational sessions for all employees and departmental administrative staff as necessary.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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### Public Safety Goals

#### •Police Department.

**Goal: Continue to enhance the department's abilities to deliver services to the community**

Objectives:

- To remain fiscally responsible through sound accounting and business practices for assets entrusted to us by the Town.
- Continue to place citizens first in order to achieve a high level of citizen satisfaction with Town services.
- Continue our community policing efforts by listening to input at Neighborhood Watch meetings, Fair on the Square, National Night Out, CERT training and our annual Citizen's Survey.
- Continual growth of the volunteer programs such as the Shut-In program, Neighborhood Watch and National Night Out. These programs are part of the department's overall efforts to building a foundation for community partnerships, preserving and strengthening community bonds.
- Utilization of both commissioned and civilian employees to work community events freeing up patrol officers to conduct patrol related functions.
- Conduct programs and education in the schools through the use of School Resource Officers dealing with current crime trends to help curb teen crimes.

**Goal: To maintain the trust of the public.**

Objectives:

- To hold employees to a higher level of ethics in order to be above reproach.
- To increase community input into decision-making and advisory sessions in order to identify and meet the needs of the community.
- To act in the best interest at all times for the community and to be selfless when resolving conflicts and problems.
- To obtain and deploy state of the art equipment in order to respond appropriately to all situations and ensure the safety of the community.

**Goal: To create a safe working environment in order to reduce insurance claims.**

Objectives:

- To keep employees safe through the proper use of specialized equipment.
- To work closer with Human Resources for education in safety practices and standards during the year.
- To provide training for all first line employees who are at risk for serious bodily injury or death in order to increase safety awareness.
- Provide leadership training to newly promoted employees in order to help achieve goals and objectives set forth by the department and the Town.

#### •Fire Department.

**Goal: Construction of a Centralized Fire Headquarters for Administration and Fire Prevention.**

Objectives:

- To improve work productivity and efficiency by consolidating staff services for both Fire Administration and Fire Prevention Bureau.
- To begin construction by May, 2008 with anticipated completion within nine months.
- To provide a multi-use training room, which may be used for community meetings, staff conferences and easily converted to an Emergency Operations Center.
- To provide adequate office and storage space for all levels of administration.

**Goal: To maintain an average response time of five minutes for all emergency calls from the point of units calling enroute to arrival of first unit on scene.**

Objectives:

- Monitor the time from the fire apparatus calling enroute to the arrival of the first unit on the scene of an emergency by monthly review of fire reports.
- Report findings to operations Battalion Chiefs for review and investigation of irregularities.
- Provide Emergency Vehicle Operations Course (EVOC) to enhance safe and efficient responses.

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

Objectives:

- To confine structure fires to the room of origin 45% of the time. (The International City County Management Association (ICMA) reports that the national average is 40%.)
- Employ rapid response and aggressive interior fire attacks when feasible, to conduct routine critiques to improve strategy and tactics, and to measure performance.

### Culture and Recreation Goals

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

Objectives:

- Create Comprehensive Park Master Plan for 100 acres "undeveloped" Hinton Park.
- Complete two (2) recreational Tennis Courts at Estanaula Park.
- Computer 'On-Line' Registration for recreational instructional programs, box-office tickets, athletic program registrations, etc. that will allow credit-card payment for departmental services.
- Renovation of Park Administration Offices at HW Cox Community Center.

## POLICY OVERVIEW/GOALS AND OBJECTIVES

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- Promote community economic development program for state, regional, and national athletic tournaments and special events.
- Secure TDOT Grant and begin initial design work for Nonconnah Greenbelt Trail – Phase II.
- Continue implementation of Greenbelt Master Plan.

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

#### Objectives:

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

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

#### Objectives:

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

### **Public Services Goals**

#### **•Streets & Drainage**

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

#### Objectives:

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

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

#### Objectives:

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

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

### **Public Utilities Goals**

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

#### Objectives:

- Paint elevated tank at Water Plant #1.
- Optimize chemical and electrical usage.
- Install new high service pump and plant improvements at Water Plant #4.
- Start construction on additional high service pumps and additional storage tank at Water Plant #2.
- Coordinate efforts to return Water Plant #2 into service.

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

#### Objectives:

- Improve and/or maintain the 96 Sanitary Survey Grade received from 2006.
- Obtain Board approval of updated Water Ordinance.

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

#### Objectives:

- Reduce infiltration and inflow through sewer rehabilitation (installing cured in-place pipe (C.I.P.P.) liner) of 12,000 feet of deteriorated sewer main.
- Increase sewer cleaning (jetting/root cutting) program.
- Utilize sewer model to insure adequate capacity for all new developments.
- Develop Sewer Master Plan for area north of river.
- Delete Eastley and Washington Street pump stations.

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

#### Objectives:

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

## BUDGET PROCESS

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

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

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

### BUDGET ADOPTION

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

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

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

### BUDGET AMENDMENTS

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

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

### BUDGET BASIS

**•Governmental Funds.** The budgets of the Town are prepared on a modified accrual basis for the governmental funds (those through which most governmental functions are financed — General Fund and Special Revenue Funds, including State Street Aid Fund, Historic Preservation Fund, Library Fund, Sanitation Fund, and Special Drug Fund). Revenues are recognized when they become both measurable and available, meaning collectible, in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred, except for general long-term debt services (maturing principal, interest and fiscal charges) and compensated absences which are recorded when due.

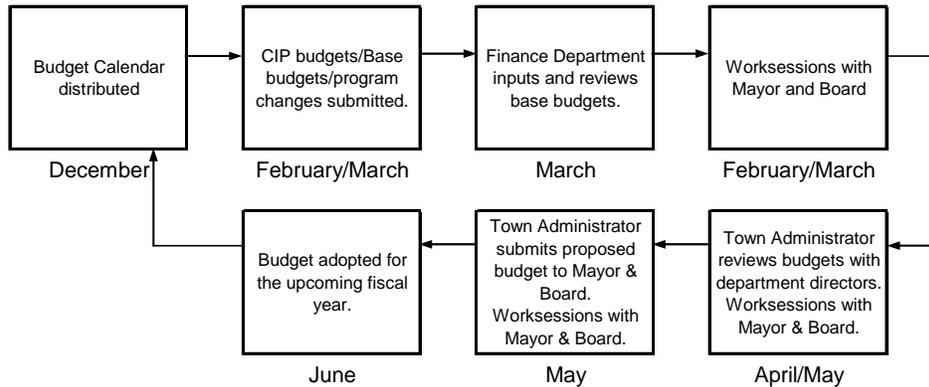
Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. All annual appropriations lapse at fiscal year end to the extent that they have not been expended or lawfully encumbered.

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

### BUDGET CALENDAR

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

# BUDGET PROCESS

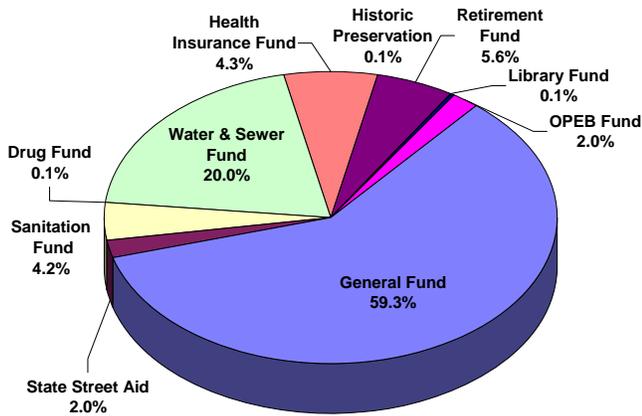


Shown to the left is a graphical representation of the budget process which began in January. Below is the budget calendar for the fiscal year 2008-2009.

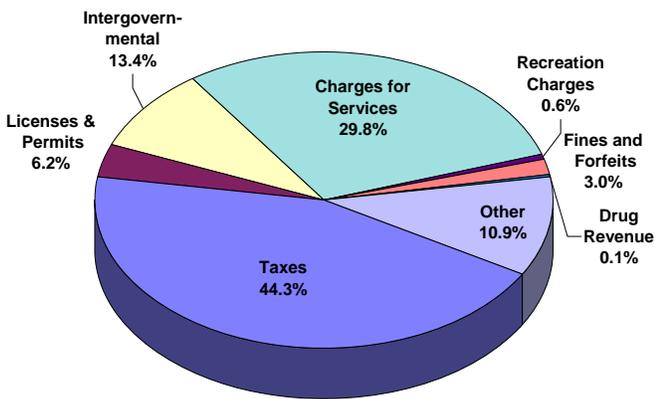
- December 20 ----- Budget calendar distributed to Department Directors.
- January 15 ----- Capital Investment Program work-session with Departments.
- February 1 ----- Personnel end of year estimates from Human Resources.
- February 1 ----- Departments submit end-of-year estimates and FY 2009 Revenue projections.
- 2<sup>nd</sup> Week of February ----- Town Administrator meets with Departments on program changes.
- February 11 ----- Revenue work-session with the Board of Mayor and Aldermen.
- February 12 ----- CIP work-session with the Board of Mayor and Aldermen.
- February 26 ----- Department operations/program changes work-session with the Board of Mayor and Aldermen.
- February 29 ----- Departments submit base budgets to Finance Department.
- March 10 ----- Vehicles/equipment purchases work-session with the Board of Mayor and Aldermen.
- March 12 ----- Town Administrator submits program changes to the Finance Department.
- March 20 ----- Finance Department submits draft budget to the Town Administrator.
- March 24 ----- Grants work-session with the Board of Mayor and Aldermen.
- March/April ----- Town Administrator reviews the draft budget.
- April 1 ----- Departments submit CIP budgets.
- April 7 ----- Finance Department submits draft CIP to the Town Administrator.
- April 10 ----- Deadline for changes to draft budgets.
- April 28 ----- Town Administrator submits the proposed budget to Board.
- April 28 ----- Budget work-session with the Board of Mayor and Aldermen.
- May 5 ----- Deadline for changes to final draft budget.
- May 12 ----- First reading of ordinance on the tax levy.
- May 12 ----- Deadline for submission of budget summaries for public notice.
- May 14 ----- Public notice of the public hearing on the proposed budget and tax ordinance.
- May 26 ----- Second reading and public hearing of the ordinance on the tax levy; public hearing on the proposed budget.
- June 9 ----- Third and final reading of the ordinance on the tax levy; adoption of the FY 2009 budget.
- July 1 ----- Fiscal year begins.

# REVENUE ANALYSIS AND PROJECTIONS

FY 2009 projected revenue for all funds totals \$63,621,054. General Fund revenues make up the greatest portion at 59.3%. Water & Sewer fund revenue is 20.0% of total, Sanitation Fund 4.2%, State Street Aid 2.0%, Health Insurance is 4.3%, the Retirement Fund 5.6% and the OPEB Fund 2.0%. Taxes contribute the greatest amount of total revenue at 44.3% while charges for services — solid waste collection and water and sewer service charges, etc. — make up 29.8%. The charts below show the percentage of total revenue by fund and the percent of total each revenue source contributes.

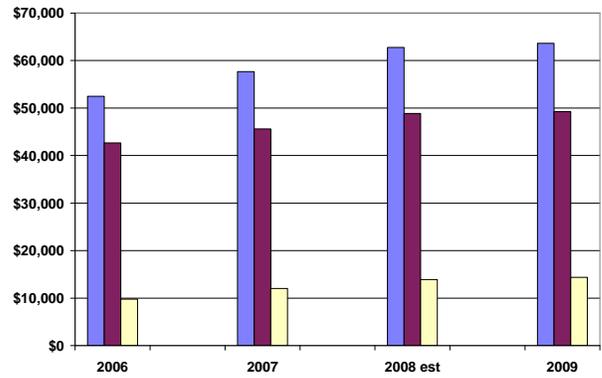


FY 2009 Revenues by Fund



FY 2009 Revenues by Source

The following sections provide analyses and projections for FY 2009 for the Town's major revenue sources. Major sources account for 77.4% or \$49,258,567 of total revenue. Charts depicting the revenue history of some of these sources are included as well. The FY 2008 figures are estimated end-of-year amounts, and the FY 2009 numbers are projected. The chart in the next column compares the major revenue sources and all other revenue sources to total revenue.



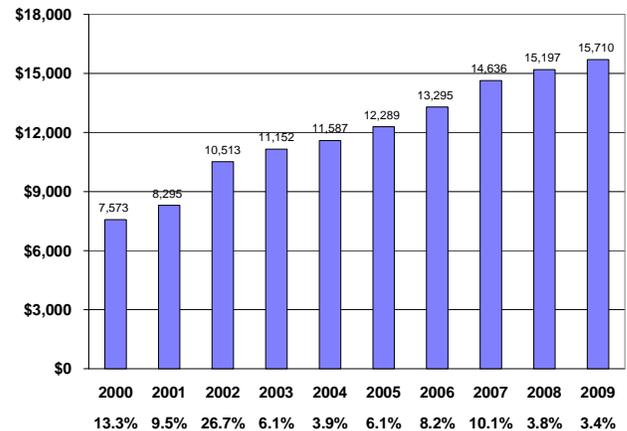
Major and Non-major Revenues (000s)

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

## Real Property Tax \$15,709,964

Property taxes are assessed on January 1 prior to each fiscal year in which taxes are recorded. Tax is determined by three factors: (1) the appraised value of the property as determined by the county tax assessor; (2) the level of assessment for that kind of property as set in the state Constitution; and (3) the rate of tax set by the local government. The State of Tennessee has set the level of assessment as follows: commercial and industrial - 40%; residential and farm - 25%.

The significant revenue increase in FY 2002 was from a reappraisal of property in 2001. A reappraisal was conducted in 2005, and in FY 2006 the property tax rate was certified at \$1.28 per \$100 assessed value. Following reappraisals, the rate must be set to avoid a "windfall" in that year. The rate has remained at \$1.28 through FY 2008. Projections for FY 2009 are 3.8% above estimated FY 2008 with no tax increase. Revenue projections are based on an estimated 97.0% collection rate.

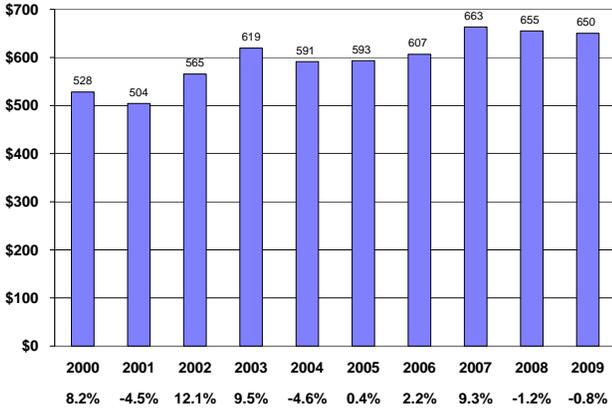


Property Tax Revenue (000s)

# REVENUE ANALYSIS AND PROJECTIONS

## Personal Property Tax \$650,000

Generally, the level of assessment for tangible personal property is 30% for commercial and industrial. This tax is set at the same rate as real property tax. Personal property taxes normally are reduced by a sales ratio except in reappraisal years. The significant increase in FY 2007 is attributed to The Avenue Carriage Crossing, an 810,000 square foot open-air, lifestyle mall, which opened in the second quarter of FY 2006. Collections are estimated to have decreased by 1.2% in FY 2008 and projected to decrease by 0.8% in FY 2009.



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

## Ad Valorem Tax \$315,588

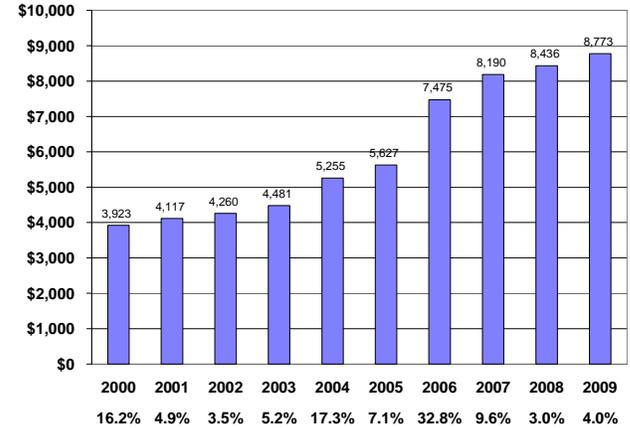
This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2009 revenue projection increase is based on FY 2008 collections.

## Local Option Sales Tax \$8,773,418

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 \$1,600.00. The Town receives 50% of taxes collected with 2.375% divided between the state and Shelby County for administration fees. The other 50% goes to the county school system. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town.

The Avenue at Carriage Crossing, an 810,000 square foot open-air, lifestyle mall, opened in the second quarter of

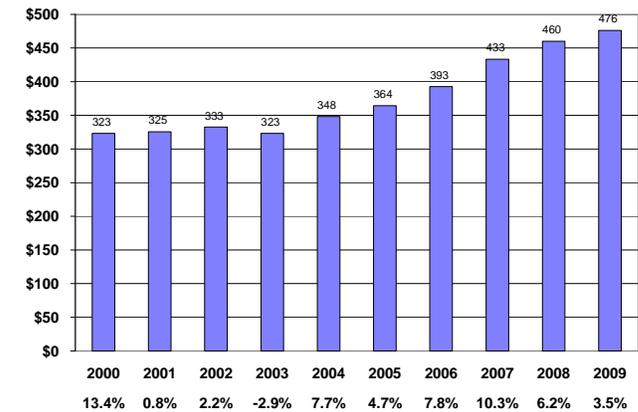
FY 2006. Revenue for that year increased dramatically, rising 32.8% above the previous year. In FY 2007 local option sales tax revenue increased 9.6%. The revenue source is estimated to increase by only 3.0% in FY 2008 due to slowed consumer spending attributable to the national economic cycle. Collections are projected to increase by 4.0% in FY 2009 as additional commercial development around Carriage Crossing Mall is expected to offset decreased consumption patterns. Local option sales tax makes up 31.1% of total tax revenue and is a highly elastic revenue source.



**Local Option Sales Tax Revenue (000s)**

## Wholesale Beer Tax \$476,100

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 yearly trends are slightly erratic for wholesale beer tax, the ten-year history shows an overall increase. A conservative 3.5% increase is projected over the current year estimate for FY 2009.



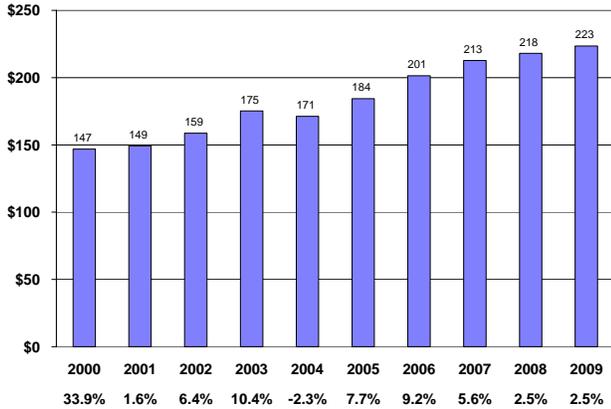
**Wholesale Beer Tax Revenue (000s)**

## Wholesale Liquor Tax \$223,450

The State authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is

# REVENUE ANALYSIS AND PROJECTIONS

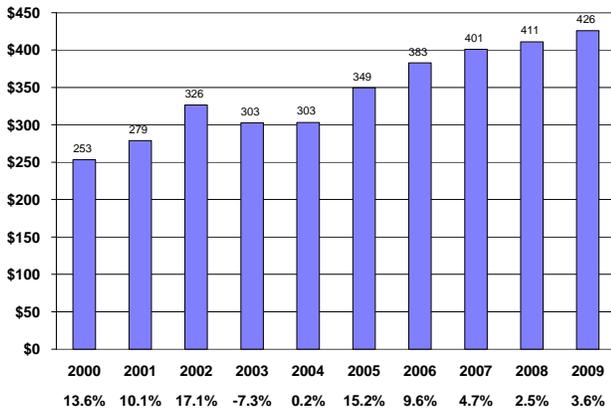
collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. The yearly trend for wholesale liquor tax follows a similar erratic pattern as the wholesale beer tax. However, the ten-year history shows an overall percentage increase. This revenue source is estimated to have increased by 2.5% in FY 2008 and projected to increase by 2.5% in FY 2009.



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

## Cable TV Franchise \$425,908

The Town authorized a cable communication system franchise with Time Warner Communications (now Comcast). Revenue from this franchise fee is 5% of the communication system's gross revenue. Trending with residential growth, the growth rate of this revenue source has slowed somewhat in recent years. FY 09 collections are projected to increase by 3.6% over the FY08 estimate.



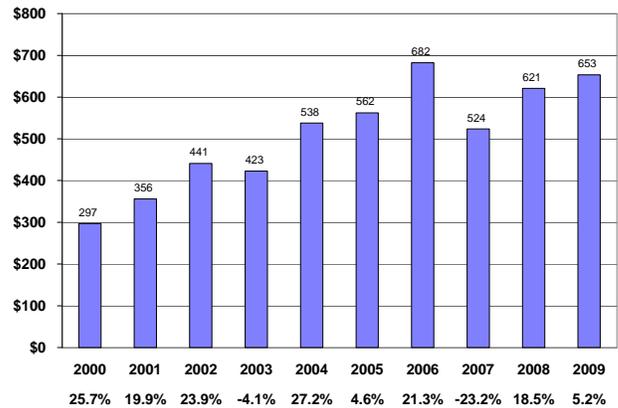
**Cable TV Franchise Revenue (000s)**

## Business Tax \$653,068

Business taxes are privilege taxes levied by cities and counties for the right to do business within their jurisdiction. Taxpayers are subdivided into 5 classifications with different tax rates applying to each classification. Generally, the tax is \$15 per business

which is credited against the gross receipts taxation of the business. A variety of deductions and credits are also allowed for the tax. Due to the complexity of the tax's administration, its tax base is slightly different from that of the local option sales tax. However, the tax base for the revenue generally tracks local option sales tax revenues.

In FY 2003, the State of Tennessee made several significant changes to the administration of its business tax. Due to difficulties in adapting to such changes, many payers were delinquent in paying their local and state business taxes. As a result, collections were significantly reduced in FY 2003. In FY 2004, delinquent taxpayers from the prior year paid their FY 2003 liabilities in addition to their FY 2004 taxes. As a result, collections increased dramatically in FY 2004. FY 2006 collections were overstated due to an error in the Town's accounting software, which understated the liability owed the State. The substantial decrease recorded in FY 2007 was due to the correction of the accounting error. FY 2008 collections increased by 18.5% as the Town finished paying back its liability from FY 2006 in FY 2007. FY 2009 collections are projected to increase by 5.2%.

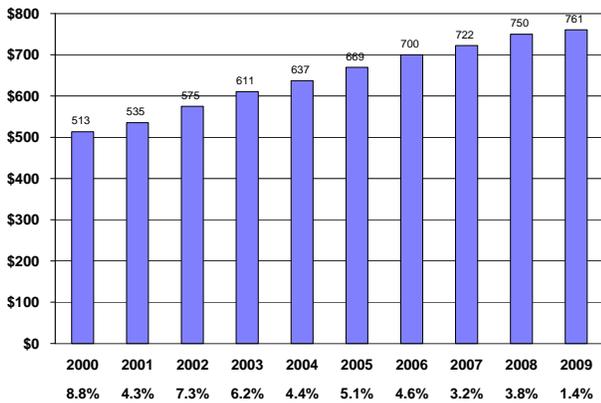


**Business Tax Revenue (000s)**

## Automobile Registration \$760,520

The Town receives a portion of the revenue from each car licensed within Town limits - \$20 less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. The revenue source had increased 9% per year for the six fiscal years prior to FY 2001 when it increased by only 4%. Since FY 2001 revenue increased an average of 5% per year until FY 2007 when it slowed to 3.2%. A 3.8% increase in this revenue source is projected for FY 2008 and a 1.4% increase is projected for FY 2009. The slowed FY 2009 revenue growth rate is attributable to a decrease in the rate of residential property development.

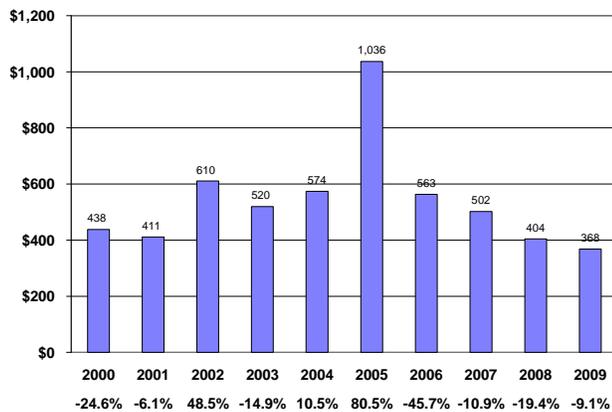
# REVENUE ANALYSIS AND PROJECTIONS



**Automobile Registration Revenue (000s)**

## Building Permits **\$367,643**

Building permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for building permits is not expected to change in the coming year. The significant increase in permit revenues in FY 2005 was from the Avenue Carriage Crossing Project. The decrease in building permit revenue in FY 2007 and 2008 is partly due to building plans review fees having been moved into a separate revenue source. These revenues were previously included as a building permit fee. The reduction in all permit revenues (building, plumbing, electrical and mechanical) is primarily due to a decreased rate of single family home construction. In FY 2009, revenue is projected to decrease by an additional 9.1% as single family home construction has continued to decline.



**Building Permit Revenue (000s)**

## Electrical Permits **\$84,580**

Electrical permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for electrical permits is not expected to change in the coming year. The FY 2009 projection is 23.1% less than the FY 2008 estimate.

## Plumbing Permits **\$88,250**

Plumbing permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for plumbing permits is not expected to change in the coming year. The FY 2009 projection is 10.0% less than the FY 2008 estimate.

## Mechanical Permits **\$91,910**

Mechanical permit fees are charged in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule for mechanical permits is not expected to change in the coming year. The FY 2009 projection is 33.1% less than the FY 2008 estimate.

## Engineering Fees **\$143,800**

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

## Building Plan Review Fees **\$150,000**

Building plans review fees are charged for the plans review of commercial projects in accordance with the fee schedule established by the Board of Mayor and Aldermen. The fee schedule was amended in FY 2005 to require the building plans review fee to be paid prior to the review of the plans. In previous years, the plans review fee was incorporated into the building permit fee and was paid along with the building permit fee at the time of the issuance of the permit. The completion of The Avenue Carriage Crossing Project decreased the amount of building plans review fees in FY 2006. The FY 2009 projection is 31.2% greater than the FY 2008 estimate.

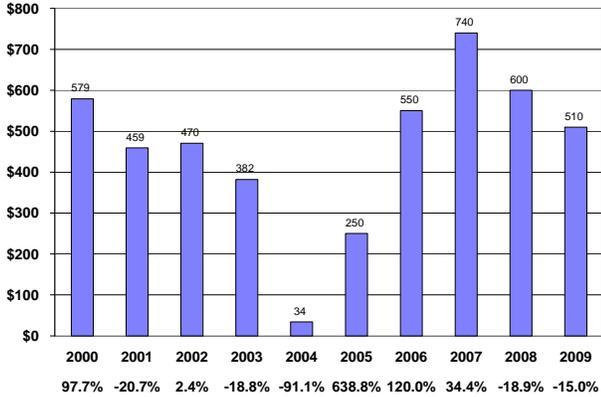
## TVA Payments in Lieu of **\$424,538**

The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The revenue projection for FY 2009 is based on the per capita amount provided by the state. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue. FY 2009 revenue is projected to increase 9.1% over the FY 2008 estimate.

# REVENUE ANALYSIS AND PROJECTIONS

## State Income Tax \$510,000

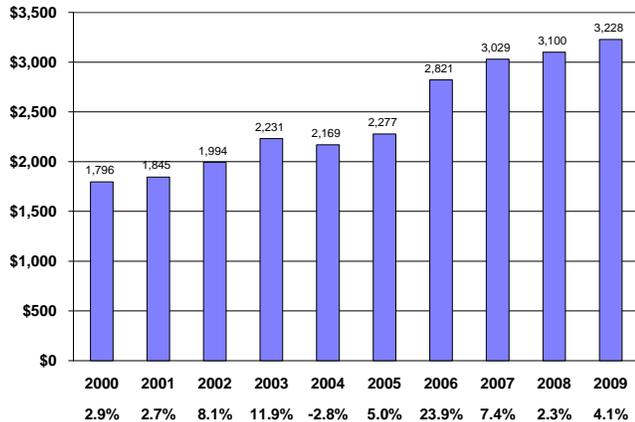
The state income tax or Hall Income Tax is levied on dividends and bond interest received by individuals or other entities, including corporations and partnerships. Thirty-eight percent of revenue collected within the Town is returned in one annual payment received in July for the previous fiscal year. 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.



**State Income Tax (000s)**

## State Sales Tax \$3,228,271

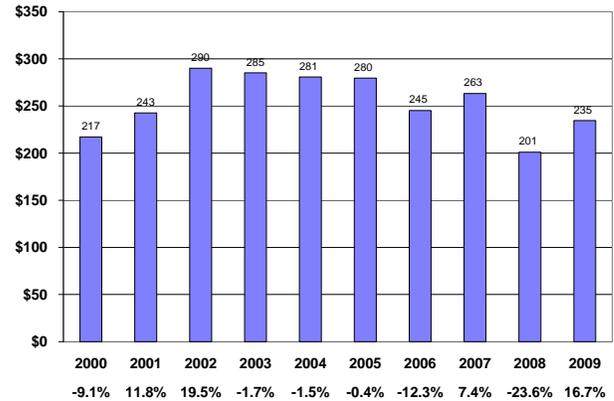
State sales tax is collected by the state and distributed to municipalities on a per capita basis. The revenue projection for FY 2009 is based on the per capita amount provided by the state. The Town conducted a special census in the spring of 2008. The increase in population from 41,923 (2005 special census count) to 44,304 resulted in an increase in projected revenue beginning in FY 2009. The benefits of the increased population were somewhat offset, however, by declining state sales tax collection projections for FY 2009. This revenues source is projected to increase by 4.1% over the FY 2008 estimate in FY 2009.



**State Sales Tax Revenue (000s)**

## City Court Fines \$234,600

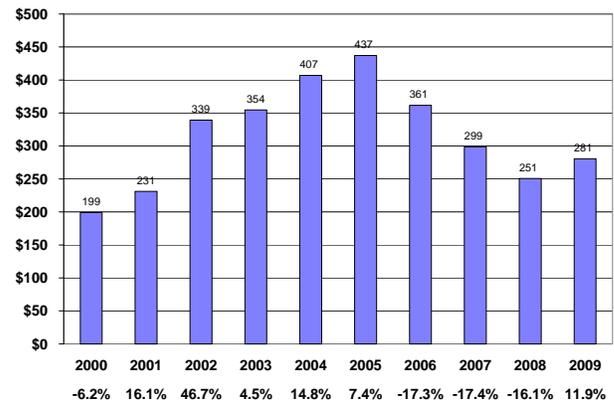
As the chart shows, this revenue has been erratic in the past and trends are difficult to predict, which holds true for most court revenue. This revenue source has decreased in five of the last six years leading up to FY 2009. However, FY 2009 revenue is projected to increase 16.7%.



**City Court Fines (000s)**

## Court Costs \$280,500

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. For FY 2009, an 11.9% increase is projected

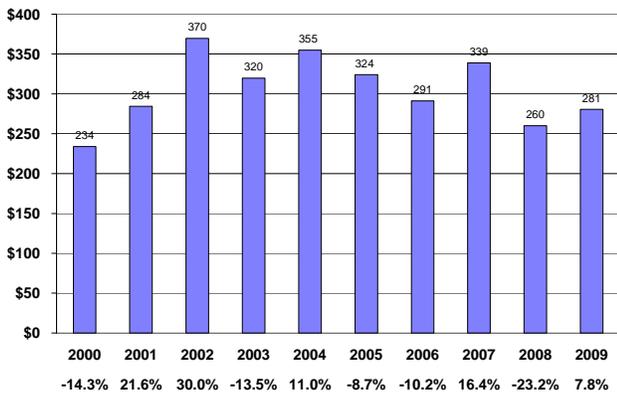


**Court Cost Revenue (000s)**

## Court Costs Forfeitures \$280,500

This revenue as with all court revenues has been erratic in the past and trends are difficult to predict. Revenue decreased in FY 2005 and 2006, increased in FY 2007 and decreased again in FY 2008. A 7.8% increase is projected for FY 2009.

# REVENUE ANALYSIS AND PROJECTIONS



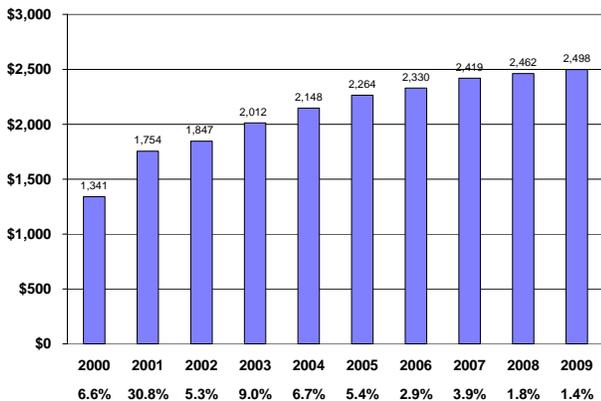
**Court Cost Forfeitures (000s)**

## State Street Aid Revenue **\$1,280,000**

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. This revenue is restricted to street related maintenance and repair.

## Solid Waste Collection **\$2,497,511**

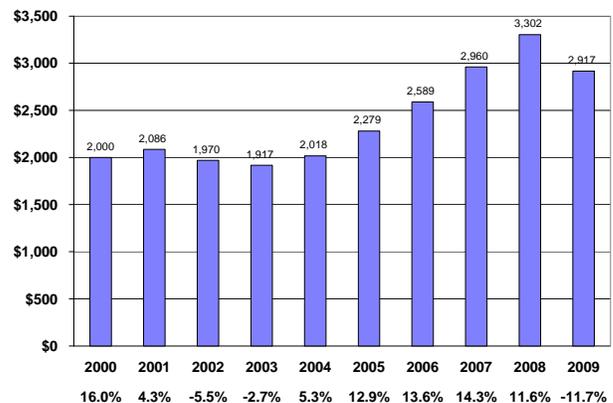
This revenue is reported in the Sanitation Fund. This special revenue fund derives its operating revenue from service charges for garbage collection. All operating costs, including debt service, are funded through these charges. A \$3 fee increase in FY 2001 resulted in that year's revenue increase of 30.8%. There have been no fee increases since then, and the revenue trend has followed population growth. Although the FY 2008 estimate and FY 2009 projection show an operating deficit for the Sanitation Fund, the Board of Mayor and Aldermen have decided not to raise the sanitation fee and to subsidize the fund from general revenues. A 1.4% increase in fee revenue is projected for FY 2009.



**Sanitation Revenue (000s)**

## Metered Water Sales **\$2,917,077**

This revenue is reported in the Water and Sewer fund and is derived from charges for water sold to Town residents and businesses. Water also is sold to residents of Piperton, a neighboring community in Fayette County, and rates are higher than for Collierville residents (see rates in the Water and Sewer Fund section). Since the Water and Sewer Fund is a proprietary fund, it must be self-supporting. Revenue must be sufficient to cover operating expenses, including debt service. There was no rate increase in the ten fiscal years prior to FY 2005. A retained earnings appropriation had been necessary to fund operations and maintenance in the Water & Sewer fund since FY 2002. Because of this, a sewer engineering report and rate study was approved in FY 2004, and a ten-year rate schedule was implemented in April, FY 2005. Since that time, revenue has been sufficient to fund operations and maintenance without using retained earnings. The rate study was updated in FY 2008 and the 10 year rate schedule was modified. FY 2009 revenue is projected to decrease 11.7%.



**Metered Water Sales (000s)**

## Water Base Rate **\$780,263**

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. Revenue for FY 2008 is estimated to be 7.6% above FY 2007, and a 7.9% increase above FY 2008 is projected for FY 2009.

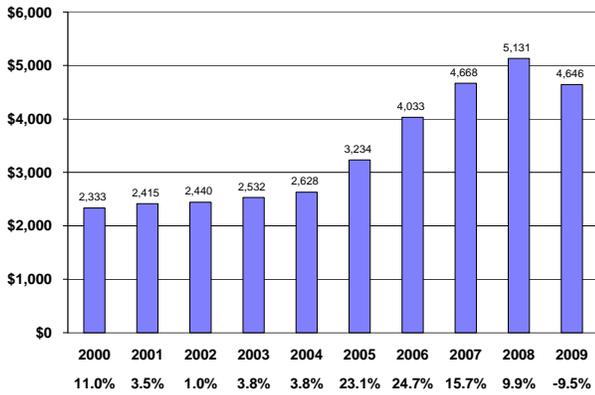
## Water Customer Service **\$414,207**

This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. Revenue for FY 2008 is estimated to be 17.7% above FY 2007, and a 2.6% increase above FY 2008 is projected for FY 2009.

# REVENUE ANALYSIS AND PROJECTIONS

## Sewer Volume Charge \$4,646,010

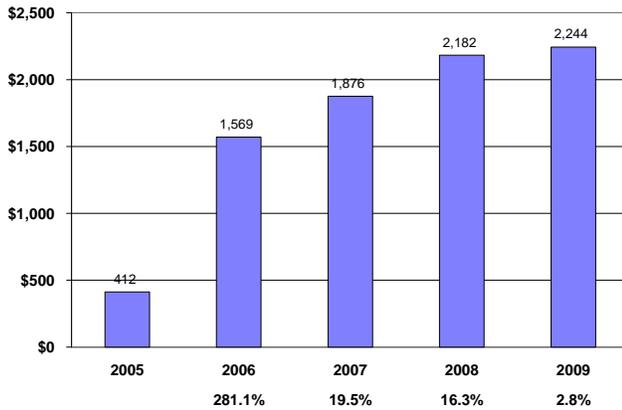
Sewer service charges are charged according to water usage of Town residents and businesses. Additionally, in FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area (see rates in the Water and Sewer Fund section). As with water rates, a ten-year rate schedule was implemented in FY 2005. The rate schedule was updated and modified in FY 2008. FY 2009 revenue is projected to decrease 9.5%.



**Sewer Volume Charge (000s)**

## Sewer Base Rate \$2,243,612

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. Revenue for FY 2008 is estimated to be 16.3% above FY 2007, and a 2.8% increase above FY 2008 is projected for FY 2009.



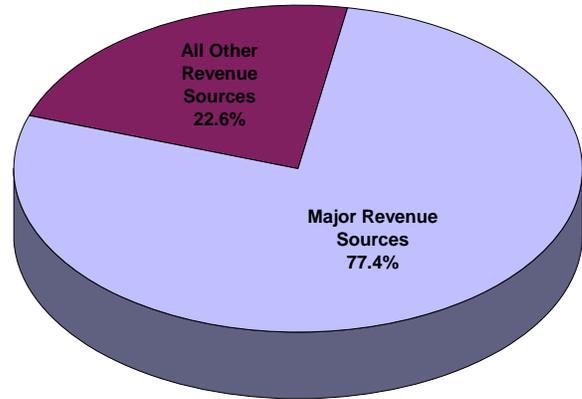
**Sewer Base Rate (000s)**

## Sewer Customer Service \$607,278

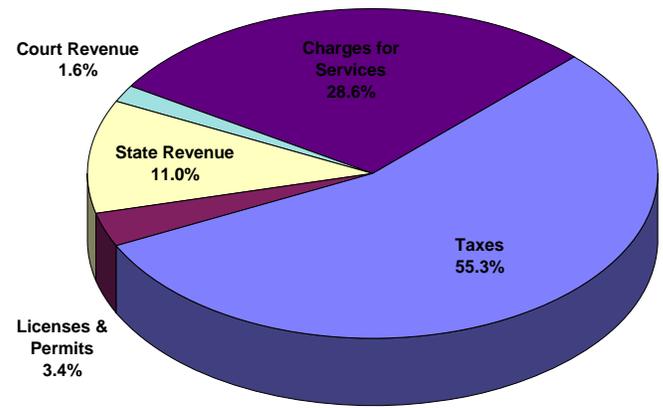
This charge was added in FY 2005 when the new ten-year rate schedule went into effect. This revenue covers the costs associated with each customer account and the maintenance of the account, such as meter reading and billing and other customer service administrative costs. Revenue for FY 2008 is estimated to be 39.2% above FY 2007, and a 1.3% increase above FY 2008 is projected for FY 2009.

## Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 77.4% of revenue and total \$49,258,567. 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 55.3% of the 77.4% followed by charges for services at 28.6%. State revenue is 11.0%, licenses and permits 3.4% and court revenue is 1.6%.



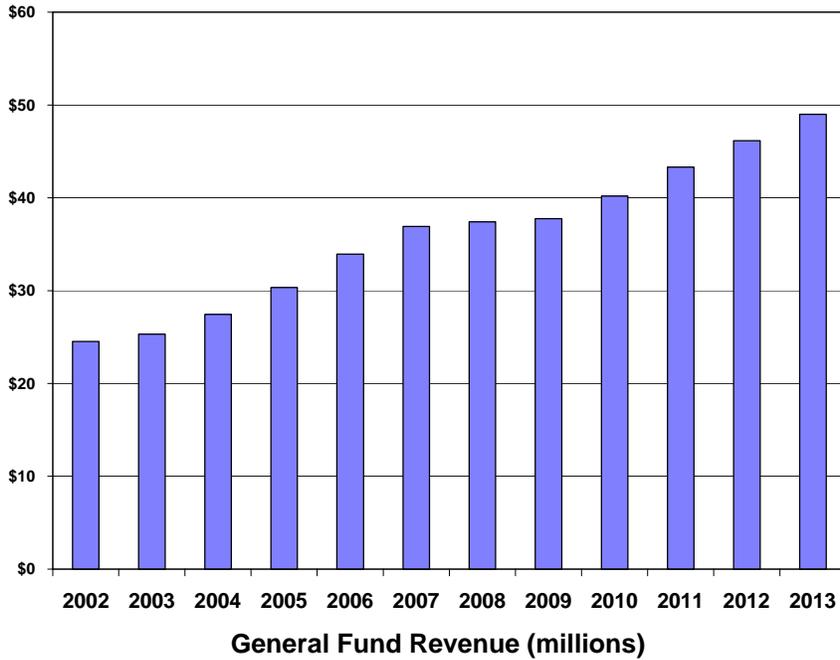
**Major and Non-major Revenue**



**Major Revenue Sources by Category**

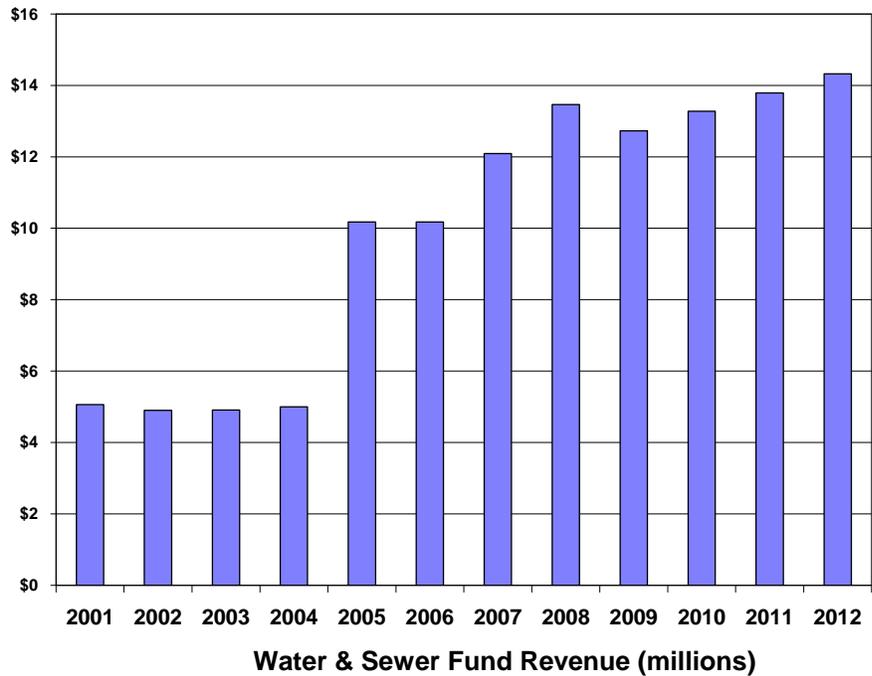
# REVENUE ANALYSIS AND PROJECTIONS

## 5-Year Projected Revenue



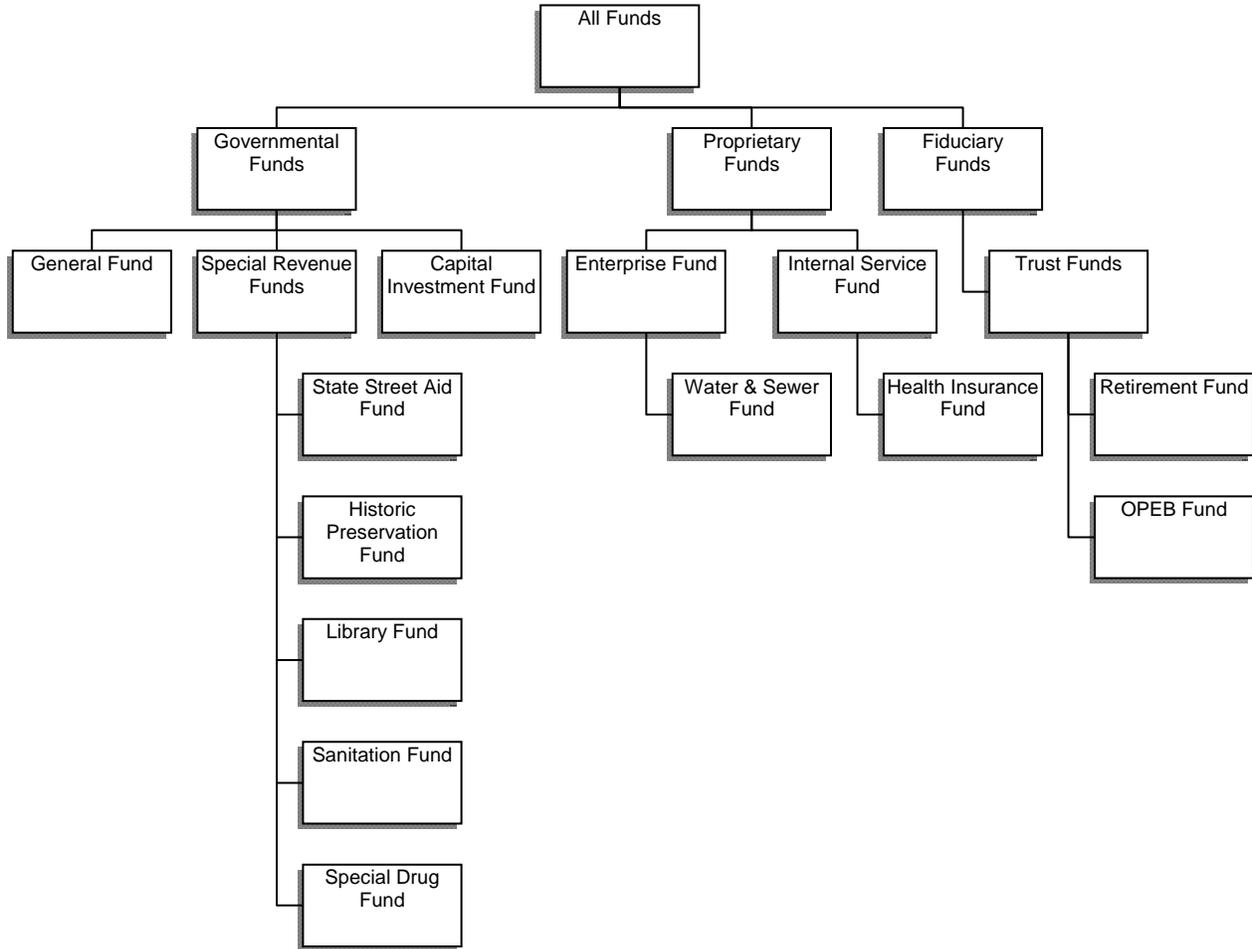
The charts on this page show actual and projected operating revenue for the Town's two major funds: General Fund and Water and Sewer Fund.

Revenue is actual operating revenue for FY 2002 through 2007; estimated for 2008 and projected for FY 2009 through 2013. 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.





# FUND STRUCTURE



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

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

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

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

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

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

## BUDGET SUMMARY - ALL FUNDS

	ACTUAL		BUDGET	ESTM'D	APPROVED	Var. Inc/(Dec)	% Inc/(Dec)
	FY 06	FY 07	FY 08	FY 08	FY 09	from Estm'd	from Estm'd
<b>Beginning Fund Balance</b>	<b>\$ 35,501,504</b>	<b>\$ 42,994,378</b>	<b>\$ 57,897,810</b>	<b>\$ 57,897,810</b>	<b>\$ 76,017,144</b>	<b>18,119,334</b>	<b>31.3%</b>
<b>REVENUE</b>							
Taxes							
Property Taxes	14,616,182	16,320,655	16,620,819	16,813,406	17,326,052	512,646	3.0%
Local Option Sales Tax	7,474,750	8,190,271	9,302,082	8,435,979	8,773,418	337,439	4.0%
Business Taxes	2,044,613	2,055,862	2,012,647	1,917,094	2,076,026	158,932	8.3%
Licenses & Permits	3,280,104	3,096,518	2,490,416	2,377,098	2,195,107	(181,991)	(7.7)%
Intergovernmental	5,619,345	6,039,813	6,022,743	6,187,228	5,917,323	(269,905)	(4.4)%
Charges for Services	16,163,166	17,884,653	19,144,875	19,326,599	18,934,160	(392,439)	(2.0)%
Recreation Charges	329,783	296,688	346,640	352,200	347,700	(4,500)	(1.3)%
Fines and Forfeits	1,133,772	1,158,304	1,159,500	938,340	1,035,125	96,785	10.3%
Drug Revenue	121,147	96,560	71,000	71,000	69,925	(1,075)	(1.5)%
Other	1,689,922	2,527,271	5,925,272	6,347,134	6,946,218	599,084	9.4%
<b>Total Revenue</b>	<b>52,472,783</b>	<b>57,666,594</b>	<b>63,095,994</b>	<b>62,766,078</b>	<b>63,621,054</b>	<b>854,976</b>	<b>1.4%</b>
<b>EXPENDITURES</b>							
Legislative & General Government	3,479,676	3,907,760	4,947,351	4,501,826	5,111,460	609,634	13.5%
Public Safety	15,116,988	16,595,594	20,342,680	18,784,340	20,108,061	1,323,721	7.0%
Roads and Public Works	3,415,786	4,159,272	4,675,831	4,414,897	4,706,426	291,529	6.6%
Culture and Recreation	2,786,660	2,973,931	3,611,262	3,470,583	3,906,242	435,659	12.6%
State Street Aid	1,132,262	555,641	1,154,409	579,531	2,403,951	1,824,420	314.8%
Historic Preservation	46,066	41,515	29,600	29,600	32,100	2,500	8.4%
Library	1,056,766	1,037,183	1,164,363	1,134,936	1,083,510	(51,426)	(4.5)%
Sanitation	2,223,823	2,440,786	3,027,222	2,817,196	3,109,743	292,547	10.4%
Drug Prevention	84,520	100,458	191,885	159,719	153,975	(5,744)	(3.6)%
Water & Sewer Systems	4,173,411	4,432,699	5,368,065	5,018,350	5,663,144	644,794	12.8%
Debt Service	6,154,880	7,359,835	7,861,575	7,854,266	8,524,621	670,355	8.5%
Special Appropriations	1,292,949	1,342,679	1,364,886	1,372,386	1,351,815	(20,571)	(1.5)%
Insurance	3,920,430	4,208,608	4,839,137	4,406,952	4,766,403	359,451	8.2%
Retirement	0	0	215,367	215,367	274,889	59,522	27.6%
OPEB	0	0	179,590	179,590	191,707	12,117	6.7%
<b>Total Expenditures</b>	<b>44,884,215</b>	<b>49,155,960</b>	<b>58,973,224</b>	<b>54,939,539</b>	<b>61,388,046</b>	<b>6,448,507</b>	<b>11.7%</b>
Revenue over (under) expenditures	7,588,569	8,510,634	4,122,770	7,826,539	2,233,008		
Fund Balance Appropriation	0	3,650	799,113	383,507	2,928,202		
Adjustments	0	0	0	0	0		
Other Sources (bond proceeds)	6,180,000	1,600,000					
Other Uses (bond retirement)	(5,264,155)	0					
Operating Transfer	(4,767,374)	(1,194,197)	16,612,900	13,322,695	(187,000)		
Non-operating Revenue	1,858,038	3,674,546	1,200,000	900,000	900,000		
Capital Contribution	1,897,795	2,312,450					
W & S Capital Outlay/Projects	0	0	(4,089,900)	(3,929,900)	(2,094,550)		
Designated/Reserved	5,550,776	8,034,741	4,631,038	5,973,058	7,553,215		
Undesignated	37,443,602	49,863,069	71,112,542	70,044,086	69,315,388		
<b>Ending Fund Balance</b>	<b>\$ 42,994,378</b>	<b>\$ 57,897,810</b>	<b>\$ 75,743,580</b>	<b>\$ 76,017,144</b>	<b>\$ 76,868,603</b>	<b>851,458</b>	<b>1.1%</b>

The above is a summary of revenues by source and expenditures by function for all funds budgeted by the Town except for the CIP. Development fees in the Water and Sewer Fund are recognized as non-operating revenue. In FY 2006 and FY 2007 the capital contributions are donated infrastructure in the Water and Sewer Fund. Capital outlay and some capital projects are funded

through retained earnings in the Water and Sewer Fund. The designated/reserved funds are those which are to be used for specific purposes and not available for general use. The large transfer amount in FY 2008 is a transfer of retirement funds into the Town's new Retirement Fund for employees who opted out of the two other retirement plans.

# BUDGET SUMMARY BY FUND

	GENERAL FUND	STATE STREET AID	HISTORIC PRESERVATION	LIBRARY FUND	SANITATION FUND	DRUG FUND	W & S FUND	HEALTH INSURANCE	RETIREMENT FUND	OPEB FUND	TOTAL ALL FUNDS
<b>Beginning Fund Balance</b>	\$ 20,466,283	\$ 1,423,651	\$ 54,209	\$ -	\$ 59,483	\$ 117,053	\$ 33,239,387	\$ 78,861	\$ 19,611,732	\$ 966,486	\$ 76,017,144
<b>REVENUE</b>											
Taxes											
Property Taxes	17,326,052										17,326,052
Local Option Sales Tax	8,773,418										8,773,418
Business Taxes	2,036,026		40,000								2,076,026
Licenses & Permits	2,195,107										2,195,107
Intergovernmental	4,629,323	1,280,000		0	8,000						5,917,323
Charges for Services	218,397			79,950	2,567,512		11,913,447	4,154,854			18,934,160
Recreation Charges	347,700										347,700
Fines and Forfeits	1,035,125										1,035,125
Drug Revenue						69,925					69,925
Other	1,193,610	300		100	65,000	0	818,500	0	3,580,224	1,288,484	6,946,218
<b>Total Revenue</b>	<b>37,754,758</b>	<b>1,280,300</b>	<b>40,000</b>	<b>80,050</b>	<b>2,640,512</b>	<b>69,925</b>	<b>12,731,947</b>	<b>4,154,854</b>	<b>3,580,224</b>	<b>1,288,484</b>	<b>63,621,054</b>
<b>EXPENDITURES</b>											
Personnel	26,485,095				1,804,684		2,115,766				30,405,545
Operating Expense	6,649,875	2,403,951	11,500	1,061,510	1,302,909	74,475	1,999,364				13,503,583
Capital Outlay	697,219	0	20,600	22,000	2,150	79,500					821,469
Debt Service	3,830,646		61,817	239,355	63,484		4,329,319				8,524,621
Administrative Charges							1,585,514				1,585,514
Insurance	528,072			11,041			95,138	4,132,152			4,766,403
Special Appropriations	697,721						616,594				1,314,315
Retirement									274,889		274,889
OPEB										191,707	191,707
<b>Total Expenditures</b>	<b>38,888,628</b>	<b>2,403,951</b>	<b>93,917</b>	<b>1,333,906</b>	<b>3,173,227</b>	<b>153,975</b>	<b>10,741,695</b>	<b>4,132,152</b>	<b>274,889</b>	<b>191,707</b>	<b>61,388,046</b>
Revenue over (under) expenditures	(1,133,870)	(1,123,651)	(53,917)	(1,253,856)	(532,715)	(84,050)	1,990,252	22,702	3,305,335	1,096,777	2,233,008
Fund Balance Appropriation	(1,133,870)	1,123,651	53,917	1,253,856	532,715	84,050	0	0	0	0	1,914,319
Non-operating Revenue	0						900,000				900,000
Operating Transfer	(1,924,062)	0	0	1,253,856	473,231	9,975	0	0	0	0	(187,000)
W & S Capital Outlay/Projects							(2,094,550)				(2,094,550)
Designated/Reserved	7,553,215				(0)	0	0				7,553,215
Undesignated	9,855,136	300,000	292	0	0	42,978	34,035,089	101,563	22,917,067	2,063,263	67,252,125
<b>Ending Fund Balance</b>	<b>\$ 17,408,351</b>	<b>\$ 300,000</b>	<b>\$ 292</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 42,978</b>	<b>\$ 34,035,089</b>	<b>\$ 101,563</b>	<b>\$ 22,917,067</b>	<b>\$ 2,063,263</b>	<b>\$ 76,868,603</b>

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

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

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

State law requires that half of the drug fine revenue accounted for in the special Drug Fund must go into the General Fund. However, the Board of Mayor and

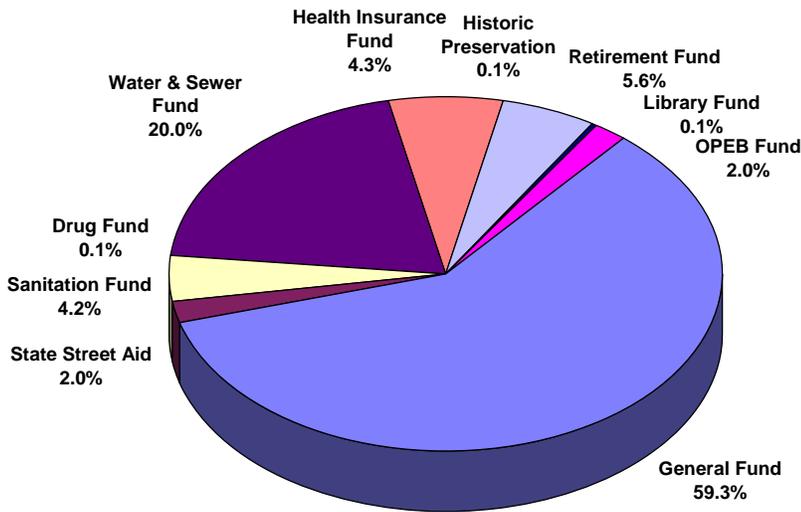
Aldermen made the decision to return the revenue to the Drug Fund as an operating transfer to fund police activities related to reducing drug related crime. The remainder of the operating transfer out in General Fund is the amount appropriated to subsidize the Library Fund and Sanitation Fund and for capital projects in FY 2009.

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

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

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

## FY 2009 REVENUE - ALL FUNDS

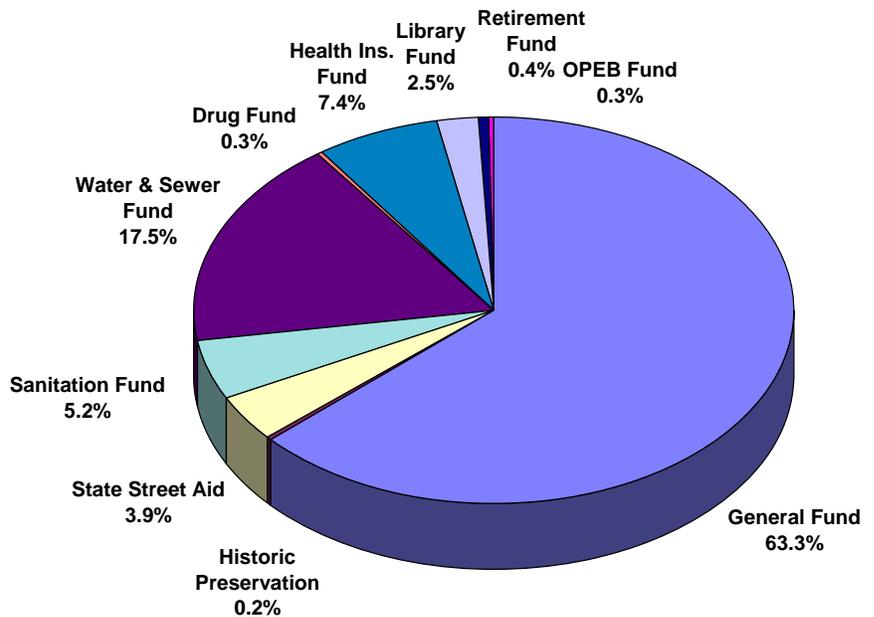


The chart to the left shows the percentage of total revenues of each fund reported. General Fund revenues make up the greatest percentage at 59.3%. Water and Sewer Fund brings in the next largest portion with 20.0% of total revenue. Following these funds are: Retirement Fund, 5.6%; Health Insurance Fund, 4.3%; Sanitation Fund, 4.2%; State Street Aid, 2.0%; OPEB Fund 2.0%, Library Fund, 0.1%; Historic Preservation Fund, 0.1%; and Special Drug Fund, 0.1%.

**Total Revenue \$63,621,054**

## FY 2009 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 63.3%. Water and Sewer Fund expends the next largest portion at 17.5% of total. Following these funds are Health Insurance Fund, 7.4%; Sanitation Fund with 5.2%; State Street Aid, 3.9%; Library Fund, 2.5%; Retirement Fund, 0.4%, OPEB Fund .3%, Special Drug Fund, 0.3%, and Historic Preservation Fund, 0.2%;



**Total Expenditures \$61,388,046**

## GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
<b>Beginning Fund Balance</b>	<b>\$ 17,101,776</b>	<b>\$ 18,722,856</b>	<b>\$ 23,776,686</b>	<b>\$ 23,776,686</b>	<b>\$ 20,466,283</b>
<b>REVENUE</b>					
Taxes					
Property Taxes	14,616,182	16,320,655	16,620,819	16,813,406	17,326,052
Local Option Sales Tax	7,474,750	8,190,271	9,302,082	8,435,979	8,773,418
Business Taxes	1,970,277	1,947,800	1,937,647	1,892,094	2,036,026
Licenses & Permits	3,280,104	3,096,518	2,490,416	2,377,098	2,195,107
Intergovernmental	4,242,249	4,835,782	4,819,243	4,979,398	4,629,323
Charges for Services	542,119	396,449	205,551	218,961	218,397
Recreation Charges	329,783	296,688	346,640	352,200	347,700
Fines and Forfeits	1,133,772	1,158,304	1,159,500	938,340	1,035,125
Other	1,219,573	1,592,574	1,090,875	1,410,524	1,193,610
<b>Total Revenue</b>	<b>34,808,809</b>	<b>37,835,041</b>	<b>37,972,772</b>	<b>37,418,000</b>	<b>37,754,758</b>
<b>EXPENDITURES</b>					
Mayor and Board of Aldermen	133,755	183,567	218,669	204,905	225,520
Town Administrator's Office	472,399	526,652	626,830	616,780	657,218
Human Resources	286,116	303,344	384,566	382,163	408,643
Financial Administration	700,197	753,563	845,863	844,490	932,458
Information Technology	439,633	543,263	649,097	532,326	581,615
General Services	762,030	786,254	1,195,683	1,065,568	1,252,587
Development					
Administration	107,678	123,089	274,412	149,844	330,772
Office of Planning	577,867	688,028	752,233	705,751	722,647
Office of Engineer	622,587	777,565	978,720	930,094	940,630
Code Enforcement	1,052,500	1,107,580	1,295,650	1,132,332	1,221,114
Public Safety					
Animal Services	326,364	443,812	500,086	473,593	492,528
Municipal Court	519,482	572,667	652,125	635,801	670,312
Police Department	7,876,741	8,604,410	10,407,355	9,417,810	10,507,769
Fire Department	5,341,901	5,867,124	7,487,464	7,124,804	7,216,338
Public Works					
Administration	220,137	230,950	262,327	255,816	271,013
Vehicle Maintenance	544,747	610,821	701,143	668,388	702,435
Streets and Drainage	2,028,315	2,539,936	2,733,641	2,560,600	2,792,349
Parks and Recreation	2,786,660	2,973,931	3,611,262	3,470,583	3,906,242
Non-Departmental Accounts					
Special Appropriations	695,550	681,307	775,792	785,792	697,721
Debt Service	2,910,175	3,359,557	3,371,357	3,364,048	3,830,646
Insurance	495,042	476,562	523,822	480,893	528,072
<b>Total Expenditures</b>	<b>28,899,877</b>	<b>32,153,983</b>	<b>38,248,096</b>	<b>35,802,380</b>	<b>38,888,628</b>
Revenue over (under) expenditures	5,908,932	5,681,058	(275,324)	1,615,620	(1,133,870)
Fund Balance Appropriation	0	0	275,324	0	1,133,870
Adjustments	0	0	0	0	0
Other Sources (bond proceeds)	6,180,000	1,600,000			
Other Uses (bond retirement)	(5,264,155)	0			
Operating Transfer	(5,203,698)	(2,227,228)	(1,816,318)	(4,926,023)	(1,924,062)
Designated/Reserved	5,257,381	7,737,414	4,631,038	5,913,575	7,553,215
Undesignated	13,465,474	16,039,272	17,054,006	14,552,708	9,855,136
<b>Ending Fund Balance</b>	<b>\$ 18,722,856</b>	<b>\$ 23,776,686</b>	<b>\$ 21,685,044</b>	<b>\$ 20,466,283</b>	<b>\$ 17,408,351</b>

## GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Beginning Fund Balance	\$ 17,101,776	\$ 18,722,856	\$ 23,776,686	\$ 23,776,686	\$ 20,466,283
<b>REVENUE</b>					
Taxes					
Property Taxes	14,616,182	16,320,655	16,620,819	16,813,406	17,326,052
Local Option Sales Tax	7,474,750	8,190,271	9,302,082	8,435,979	8,773,418
Business Taxes	1,970,277	1,947,800	1,937,647	1,892,094	2,036,026
Licenses & Permits	3,280,104	3,096,518	2,490,416	2,377,098	2,195,107
Intergovernmental	4,242,249	4,835,782	4,819,243	4,979,398	4,629,323
Charges for Services	542,119	396,449	205,551	218,961	218,397
Recreation Charges	329,783	296,688	346,640	352,200	347,700
Fines and Forfeits	1,133,772	1,158,304	1,159,500	938,340	1,035,125
Other	1,219,573	1,592,574	1,090,875	1,410,524	1,193,610
<b>Total Revenue</b>	<b>34,808,809</b>	<b>37,835,041</b>	<b>37,972,772</b>	<b>37,418,000</b>	<b>37,754,758</b>
<b>EXPENDITURES</b>					
Personnel	19,780,549	21,585,209	26,057,325	24,124,083	26,485,095
Operating Expense	4,260,730	4,834,947	6,393,647	5,942,546	6,649,875
Capital Outlay	757,831	1,216,400	1,126,154	1,105,018	697,219
Debt Service	2,910,175	3,359,557	3,371,357	3,364,048	3,830,646
Insurance	495,042	476,562	523,822	480,893	528,072
Special Appropriations	695,550	681,307	775,792	785,792	697,721
<b>Total General Fund Expenditures</b>	<b>28,899,877</b>	<b>32,153,983</b>	<b>38,248,096</b>	<b>35,802,380</b>	<b>38,888,628</b>
Revenue over (under) expenditures	5,908,932	5,681,058	(275,324)	1,615,620	(1,133,870)
Fund Balance Appropriation	0	0	275,324	0	1,133,870
Adjustments	0	0	0	0	0
Other Sources (bond proceeds)	6,180,000	1,600,000			
Other Uses (bond retirement)	(5,264,155)	0			
Operating Transfer	(5,203,698)	(2,227,228)	(1,816,318)	(4,926,023)	(1,924,062)
Designated/Reserved	5,257,381	7,737,414	4,631,038	5,913,575	7,553,215
Undesignated	13,465,474	16,039,272	17,054,006	14,552,708	9,855,136
<b>Ending Fund Balance</b>	<b>\$ 18,722,856</b>	<b>\$ 23,776,686</b>	<b>\$ 21,685,044</b>	<b>\$ 20,466,283</b>	<b>\$ 17,408,351</b>

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

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

The operating transfer consists of \$9,975 in drug fines returned to the Drug Fund, \$753,856 to subsidize the Library Fund operations, \$473,231 to subsidize Sanitation operations, and \$687,000 to the Capital Investment Program Fund for capital projects.

A fund balance appropriation for operations was approved for the FY 2009 budget. The summary on the following page shows the transfer and fund balance detail.

## FUND BALANCE SUMMARY - GENERAL FUND

The chart to the right shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2008.

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

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

The designated portion of the chart shows the balance of those special revenues and others that have been designated by the Board of Mayor and Aldermen for a particular purpose. The Board may change that designation if they so choose. The significant increase in FY 2009 is the addition of the projected \$1.3 million in Parks Improvement Tax revenue and \$300,000 in stormwater fee revenue which is designated for drainage improvements.

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

The operating transfers are those from General Fund to other funds. In the case of the Library Fund and the Sanitation Fund, the operating transfers subsidize operations. The Drug Fund transfer returns one-half of the drug-related fines back to that fund. The CIP transfer is for pay-as-you-go projects funded from General revenues. 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	\$ 20,466,283
<b>OPERATING REVENUE</b>	
Total Revenue	37,754,758
Less other revenue earmarked for specific purposes	
Parks Improvement Tax	1,339,640
Stormwater Fees	300,000
Parkland Dedication Fees	200,000
Fire Facility Fees	16,445
Total Other Revenue	1,856,085
<b>Total Operating Revenue</b>	<b>35,898,674</b>
<b>Total Expenditure</b>	
Operating expenses using other revenues	
Wolf River Conservancy (Parkland Dedication Fees)	200,000
Public fire education (Fire Facility Fees)	16,445
Total Operating Expenditures Funded by Other Revenues	216,445
<b>Total Expenditures Less Operating Expenditures Funded by Other Revenues</b>	<b>38,672,183</b>
Revenue over (under) expenditures	(2,773,510)
Fund Balance Appropriation	2,773,510
Increase in Fund Balance from Other Revenues	1,639,640
Operating Transfer	
Transfer to Drug Fund	(9,975)
General Fund appropriation to the Library Fund	(753,856)
General Fund appropriation to the Sanitation Fund	(473,231)
Transfer to CIP	(687,000)
Designated/Reserved	
Designated	
Economic Development & Tourism Grant	1,600
Parkland Dedication Fees	337,353
Fees in lieu of construction	1,349,492
Fire Facility Fee	1,436,805
Street and median lighting and distribution pole fees	1,186,885
Parks Improvement Tax	1,678,085
Alternate Transportation	49,452
Tree Replacement	4,450
Crime Stoppers	3,800
Police Privilege Tax	632,744
Stormwater Fees	600,000
Disaster Preparedness	31,792
Reserved	
Police Department - Various Donations	31,237
CYAA & CSA Delta Beverage Grant	25,000
Town Beautiful donations	4,630
Reserved for sidewalks	64,948
Animal Shelter donations	72,993
Christmas donations	2,749
Log Cabin donation	5,943
Courtroom Security Fee	5,919
Local Litigation Tax	27,339
Undesignated	9,855,136
<b>Ending Fund Balance</b>	<b>\$ 17,408,351</b>

The undesignated portion of fund balance may be appropriated for any purpose that the Board deems necessary providing that an amount equal to 25% of expenditures is retained according to the adopted Fund Balance Policy. This policy requires that 25% of expenditures be retained to fund operations until sufficient revenue is collected from property taxes, normally by November of each year. For FY2009, the Board has appropriated \$2.77 million to fund operations, and an additional \$1.9 million in operating transfers to other funds.

## STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Beginning Fund Balance	\$ 123,191	\$ 171,809	\$ 802,882	\$ 802,882	\$ 1,423,651
<b>REVENUE</b>					
State Revenue	1,180,138	1,185,516	1,200,000	1,200,000	1,280,000
Interest Income	742	1,197	300	300	300
<b>TOTAL REVENUE</b>	<b>1,180,879</b>	<b>1,186,714</b>	<b>1,200,300</b>	<b>1,200,300</b>	<b>1,280,300</b>
<b>EXPENDITURES</b>					
Operating Expenses	1,132,262	555,641	1,154,409	579,531	2,403,951
Capital Outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,132,262</b>	<b>555,641</b>	<b>1,154,409</b>	<b>579,531</b>	<b>2,403,951</b>
Revenue over (under) expenditures	48,618	631,072	45,891	620,769	(1,123,651)
Fund Balance Appropriation	0	0	0	0	1,123,651
Adjustments	0	0	0	0	0
Operating Transfer	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$ 171,809</b>	<b>\$ 802,882</b>	<b>\$ 848,773</b>	<b>\$ 1,423,651</b>	<b>\$ 300,000</b>

The State Street Aid Fund is a special revenue fund. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenses. Expenditures in FY 2009 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. Of the operating expenses for FY 09, \$2,383,471, or 99%, is being used for street overlays and repairs. An additional \$20,000 is for traffic signal maintenance. A fund balance of \$300,000 is maintained for cash flow purposes.

## DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Beginning Fund Balance	\$ 129,345	\$ 180,635	\$ 191,772	\$ 191,772	\$ 117,053
<b>REVENUE</b>					
Drug Revenue	115,067	83,539	71,000	71,000	69,925
Substance Tax	6,079	13,021	0	0	0
Other Revenue	282	248	0	0	0
<b>TOTAL REVENUE</b>	<b>121,429</b>	<b>96,808</b>	<b>71,000</b>	<b>71,000</b>	<b>69,925</b>
<b>EXPENDITURES</b>					
Operating Expenses	42,870	44,154	74,385	52,219	74,475
Capital Outlay	41,650	56,304	117,500	107,500	79,500
<b>TOTAL EXPENDITURES</b>	<b>84,520</b>	<b>100,458</b>	<b>191,885</b>	<b>159,719</b>	<b>153,975</b>
Revenue over (under) expenditures	36,908	(3,650)	(120,885)	(88,719)	(84,050)
Fund balance appropriation	0	3,650	120,885	88,719	84,050
Operating Transfer	14,382	14,787	21,400	14,000	9,975
Designated/Reserved	0	0	0	0	0
Undesignated	180,635	191,772	92,287	117,053	42,978
<b>Ending Fund Balance</b>	<b>\$ 180,635</b>	<b>\$ 191,772</b>	<b>\$ 92,287</b>	<b>\$ 117,053</b>	<b>\$ 42,978</b>

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

The Drug Fund is a special revenue fund. Revenue, which is derived from drug fines and sale of seized and forfeited property, must be used to reduce drug-related crime. The fund is under the administration of the Police Department. Expenditures for FY 2009 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 for drug task force units.
- Rent, utilities and supplies for the Specialized Enforcement Unit satellite office.
- Two Police pursuit vehicles.
- Equipment to be used for covert operations.

## SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Beginning Fund Balance	\$ 273,273	\$ 293,394	\$ 297,327	\$ 297,327	\$ 59,483
<b>REVENUE</b>					
Recycling Grant	6,525	3,515	3,500	7,830	8,000
Solid Waste Collection Fee	2,329,592	2,419,378	2,519,589	2,462,298	2,497,512
Special Refuse Pick-up Fee	750	2,625		1,050	0
Cart Establishment Fee	91,620	63,990	75,000	65,000	70,000
Recycling Revenue	54,973	51,201	50,000	60,000	65,000
Insurance Reimbursement			58,062	58,062	
<b>Total Revenue</b>	<b>2,483,460</b>	<b>2,540,708</b>	<b>2,706,151</b>	<b>2,654,240</b>	<b>2,640,512</b>
<b>EXPENDITURES</b>					
Personnel	1,270,289	1,402,598	1,840,266	1,671,358	1,804,684
Operating Expenses	953,534	1,038,188	1,129,616	1,090,084	1,302,909
Capital Outlay	0	0	57,340	55,754	2,150
Debt Service	91,810	95,989	74,888	74,888	63,484
<b>Total Expenditure</b>	<b>2,315,632</b>	<b>2,536,776</b>	<b>3,102,110</b>	<b>2,892,084</b>	<b>3,173,227</b>
Revenue over (under) expenditures	167,827	3,933	(395,959)	(237,844)	(532,715)
Fund balance appropriation	0	0	395,959	237,844	532,715
Operating transfer from General Fund	0	0	98,632	0	473,231
Operating transfers in/(out)	(147,706)	0	0	0	0
Designated/Reserved	293,394	297,327	0	59,483	(0)
Undesignated	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>\$ 293,394</b>	<b>\$ 297,327</b>	<b>\$ 0</b>	<b>\$ 59,483</b>	<b>\$ (0)</b>

The Sanitation Fund is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and recyclables. The monthly residential Sanitation rates have remained at \$15 since FY 2001, and no rate increase was adopted for the FY 2009 budget.

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

designated for Sanitation operations or capital equipment purchases.

In the FY 2008 budget, the Fund showed an operating deficit, but will end the year with \$59,483 in fund balance. While there was enough fund balance to cover the FY 2008 deficit, a subsidy from General Fund will be needed in FY 2009.

## HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Beginning Fund Balance	\$ 263,587	\$ 166,191	\$ 166,254	\$ 166,254	\$ 54,209
<b>REVENUE</b>					
Building Assessments	74,336	108,062	75,000	25,000	40,000
<b>TOTAL REVENUE</b>	<b>74,336</b>	<b>108,062</b>	<b>75,000</b>	<b>25,000</b>	<b>40,000</b>
<b>EXPENDITURES</b>					
Operating Expenses	33,264	22,848	19,500	19,500	11,500
Capital Outlay	12,802	18,667	10,100	10,100	20,600
Debt Service	125,667	66,483	52,345	52,345	61,817
<b>TOTAL EXPENDITURES</b>	<b>171,732</b>	<b>107,998</b>	<b>81,945</b>	<b>81,945</b>	<b>93,917</b>
Revenue over (under) expenditures	(97,396)	63	(6,945)	(56,945)	(53,917)
Fund Balance Appropriation	0	0	6,945	56,945	53,917
Operating Transfer	0	0	0	(55,100)	0
<b>Ending Fund Balance</b>	<b>\$ 166,191</b>	<b>\$ 166,254</b>	<b>\$ 159,309</b>	<b>\$ 54,209</b>	<b>\$ 292</b>

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

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

This special revenue fund accounts for all revenue received from the historic preservation tax and all expenditures made in the development and maintenance

of the Historic Town Square and maintenance of other historic Town property.

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

Expenses include debt service on the original Town Square renovation project. The FY 2009 expense is for debt service and for repair and maintenance of fences, benches, and sidewalks around the Square and also for an addition to the electrical system.

## LIBRARY FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Beginning Fund Balance	\$ 391,305	\$ 29,834	\$ 12,030	\$ 12,030	\$ -
<b>REVENUE</b>					
State Grant	0	15,000	0	0	0
Shelby County	190,433	0	0	0	0
Fees and Fines	84,050	89,602	79,800	76,640	79,950
Donations	14,520	55,903	26,473	26,473	0
Other	264	149	7,000	100	100
<b>TOTAL REVENUE</b>	<b>289,267</b>	<b>160,655</b>	<b>113,273</b>	<b>103,213</b>	<b>80,050</b>
<b>EXPENDITURES</b>					
Operating Expenses	1,056,766	995,325	1,111,606	1,088,436	1,061,510
Capital Outlay	0	41,858	52,757	46,500	22,000
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	152,578	148,479	259,085	259,085	239,355
<b>TOTAL EXPENDITURES</b>	<b>1,220,385</b>	<b>1,196,703</b>	<b>1,434,489</b>	<b>1,405,062</b>	<b>1,333,906</b>
Revenue over (under) expenditures	(931,118)	(1,036,049)	(1,321,216)	(1,301,848)	(1,253,856)
Fund Balance Appropriation	931,118	1,036,049	1,321,216	1,301,848	1,253,856
Operating Transfer	569,647	1,018,245	1,309,186	1,289,818	1,253,856
Designated/Reserved	5,348	12,030	0	0	0
<b>Ending Fund Balance</b>	<b>\$ 29,834</b>	<b>\$ 12,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

The Library Fund was created during the 2005 fiscal year when Shelby County announced that funding for library operations in the county would be phased out over the next two years. FY 2006 was the end of that funding. 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 2009 this amount will be \$753,856.

## HEALTH INSURANCE FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Retained Earnings	\$ 51,642	\$ 51,870	\$ 51,870	\$ 51,870	\$ 78,861
<b>REVENUE</b>					
Charges for Services	2,754,620	3,082,578	3,617,364	3,293,849	3,593,434
Charges for Services - Employee	582,964	563,951	596,396	561,348	561,420
Interest Revenue	228	0	0	0	0
<b>Total Revenue</b>	<b>3,337,813</b>	<b>3,646,528</b>	<b>4,213,759</b>	<b>3,855,197</b>	<b>4,154,854</b>
<b>OPERATING EXPENSES</b>					
Reinsurance Premium	438,297	492,649	538,013	442,415	477,808
Claims	2,772,737	3,025,535	3,529,409	3,242,619	3,499,725
Aggregate Fee	15,955	13,215	14,447	19,320	20,865
3rd Party Administration Fee	110,579	115,129	127,967	123,802	133,704
Bank Service Charge	15	0	50	50	50
<b>Total Expenses</b>	<b>3,337,584</b>	<b>3,646,528</b>	<b>4,209,886</b>	<b>3,828,206</b>	<b>4,132,152</b>
Revenue over (under) expenses	228	0	3,873	26,991	22,702
Fund balance appropriation	0	0	0	0	0
Adjustments					
Operating Transfer					
<b>Ending Balance</b>	<b>\$ 51,870</b>	<b>\$ 51,870</b>	<b>\$ 55,744</b>	<b>\$ 78,861</b>	<b>\$ 101,563</b>

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

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

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

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

Expenditures for FY 2009 include charges by a third-party vendor for administration of the plan, the estimated amount of medical claims made by Town employees or covered family members, an aggregate premium, and a reinsurance fee.

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

## RETIREMENT FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ 19,611,732
<b>REVENUE</b>					
Contributions - Employer			2,573,156	2,487,279	2,725,234
Contributions - Employee			315,064	339,819	354,990
Interest Revenue			0	0	500,000
Dividend Revenue			0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>2,888,220</b>	<b>2,827,099</b>	<b>3,580,224</b>
<b>OPERATING EXPENSES</b>					
Attorney Fees			15,000	15,000	15,000
Trustee/Advisor Fees			51,500	51,500	51,500
Plan Administrator Fee			16,800	16,800	16,800
Distributions - Retirees			132,067	132,067	191,589
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>215,367</b>	<b>215,367</b>	<b>274,889</b>
Revenue over (under) expenses	0	0	2,672,853	2,611,732	3,305,335
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	17,000,000	17,000,000	0
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,672,853</b>	<b>\$ 19,611,732</b>	<b>\$ 22,917,067</b>

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

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

contributory option and a contributory option with enhanced benefits.

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

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

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ 966,486
<b>REVENUE</b>					
Contributions - Employer			1,091,098	1,091,379	1,195,366
Contributions - Employee			44,744	54,696	63,118
Dividend/Interest Revenue			0	0	30,000
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>1,135,842</b>	<b>1,146,076</b>	<b>1,288,484</b>
<b>OPERATING EXPENSES</b>					
Attorney Fees			18,000	18,000	18,000
Trustee/Advisor Fees			20,000	20,000	20,000
Reinsurance Premium			2,585	2,585	2,792
Claims			115,200	115,200	126,720
Aggregate Fee			680	680	735
3rd Party Administration Fee			4,165	4,165	4,500
Supplemental Reimbursement			3,960	3,960	3,960
Plan Administrator Fee			15,000	15,000	15,000
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>179,590</b>	<b>179,590</b>	<b>191,707</b>
Revenue over (under) expenses	0	0	956,252	966,486	1,096,777
Fund balance appropriation	0	0	0	0	0
Adjustments	0	0	0	0	0
Transfer	0	0	0	0	0
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 956,252</b>	<b>\$ 966,486</b>	<b>\$ 2,063,263</b>

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

related to current retiree's health insurance coverage as well as trustee and administrator fees and attorney fees. For FY 2009, the total projected revenue is \$1,288,484. Projected expenses are \$191,707. 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 06	FY 07	FY 08	FY 08	FY 09
Retained Earnings	\$ 17,167,386	\$ 23,377,788	\$ 32,598,989	\$ 32,598,989	\$ 33,239,387
<b>REVENUE</b>					
Water Revenue	3,763,144	4,242,727	4,227,120	4,689,459	4,371,547
Service Establishment	68,585	48,795	65,000	45,000	45,000
Sewer Service Charge	5,945,722	6,974,559	7,759,056	7,912,994	7,496,900
Other Revenue	399,340	825,997	668,500	818,500	818,500
<b>Total Revenues</b>	<b>10,176,791</b>	<b>12,092,079</b>	<b>12,719,676</b>	<b>13,465,953</b>	<b>12,731,947</b>
<b>EXPENSES</b>					
Water Treatment Plant	823,973	855,668	977,320	922,205	1,004,977
Water Distribution System	828,812	903,885	1,134,754	1,059,544	1,263,893
Wastewater Collection	473,946	509,504	656,895	566,158	673,350
Wastewater Treatment	888,360	901,383	1,071,087	1,010,046	1,172,910
Mayor and Board of Aldermen	23,604	0	0	0	0
Town Administrator's Office	83,364	92,939	110,617	108,844	115,980
Personnel	50,491	53,531	67,865	67,441	72,113
Information Technology	37,543	43,327	54,292	39,556	45,352
General Services	57,638	64,890	95,752	95,752	107,062
Financial Administration	377,029	405,765	455,465	454,725	502,093
Development Administration	18,977	21,722	48,426	26,443	58,372
Office of Planning	102,002	121,417	132,747	124,544	127,526
Office of Engineer	207,529	259,188	326,240	310,031	313,543
Public Services Administration	170,439	171,034	199,107	195,561	205,973
Attorney's Fees	29,704	28,447	37,500	37,500	37,500
Insurance Costs	76,762	74,476	94,388	86,812	95,138
Non-Departmental Accounts					
Special Appropriations	597,398	661,372	589,094	586,594	616,594
Debt Service & Depreciation	2,874,651	3,689,326	4,103,900	4,103,900	4,329,319
<b>Total Expenses</b>	<b>7,722,222</b>	<b>8,857,873</b>	<b>10,155,447</b>	<b>9,795,656</b>	<b>10,741,695</b>
Revenue over (under) expenses	2,454,569	3,234,206	2,564,229	3,670,297	1,990,252
Retained earnings appropriation	0	0	0	0	0
Non Operating Revenue	1,858,038	3,674,546	1,200,000	900,000	900,000
Capital Contribution	1,897,795	2,312,450			
Operating Transfer	0	0	0	0	0
Capital Outlay/Projects	0	0	(4,089,900)	(3,929,900)	(2,094,550)
Designated/Reserved	0	0	0	0	0
Undesignated	23,377,788	32,598,989	32,273,319	33,239,387	34,035,089
<b>Ending Balance</b>	<b>\$ 23,377,788</b>	<b>\$ 32,598,989</b>	<b>\$ 32,273,319</b>	<b>\$ 33,239,387</b>	<b>\$ 34,035,089</b>

## WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
Retained Earnings	\$ 17,167,386	\$ 23,377,788	\$ 32,598,989	\$ 32,598,989	\$ 33,239,387
<b>REVENUE</b>					
Water Revenue	3,763,144	4,242,727	4,227,120	4,689,459	4,371,547
Service Establishment	68,585	48,795	65,000	45,000	45,000
Sewer Service Charge	5,945,722	6,974,559	7,759,056	7,912,994	7,496,900
Other Revenue	399,340	825,997	668,500	818,500	818,500
<b>Total Revenues</b>	<b>10,176,791</b>	<b>12,092,079</b>	<b>12,719,676</b>	<b>13,465,953</b>	<b>12,731,947</b>
<b>EXPENSES</b>					
Personnel	1,576,317	1,774,855	2,096,122	1,988,687	2,115,766
Operating Expenses	1,438,774	1,395,584	1,743,934	1,569,266	1,999,364
Administrative Charges	1,158,319	1,262,259	1,528,009	1,460,396	1,585,514
Insurance	76,762	74,476	94,388	86,812	95,138
Special Appropriations	597,398	661,372	589,094	586,594	616,594
Debt Service & Depreciation	2,874,651	3,689,326	4,103,900	4,103,900	4,329,319
<b>Total Expenses</b>	<b>7,722,222</b>	<b>8,857,873</b>	<b>10,155,447</b>	<b>9,795,656</b>	<b>10,741,695</b>
Revenue over (under) expenses	2,454,569	3,234,206	2,564,229	3,670,297	1,990,252
Retained Earnings Appropriation	0	0	0	0	0
Non Operating Revenue	1,858,038	3,674,546	1,200,000	900,000	900,000
Capital Contribution	1,897,795	2,312,450	0	0	0
Operating Transfer	0	0	0	0	0
Capital Outlay/Projects	0	0	(4,089,900)	(3,929,900)	(2,094,550)
Designated/Reserved	0	0	0	0	0
Undesignated	23,377,788	32,598,989	32,273,319	33,239,387	34,035,089
<b>Ending Balance</b>	<b>\$ 23,377,788</b>	<b>\$ 32,598,989</b>	<b>\$ 32,273,319</b>	<b>\$ 33,239,387</b>	<b>\$ 34,035,089</b>

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

The summary above lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The capital contributions in FY 2006 and 2007 are donated infrastructure from developers.

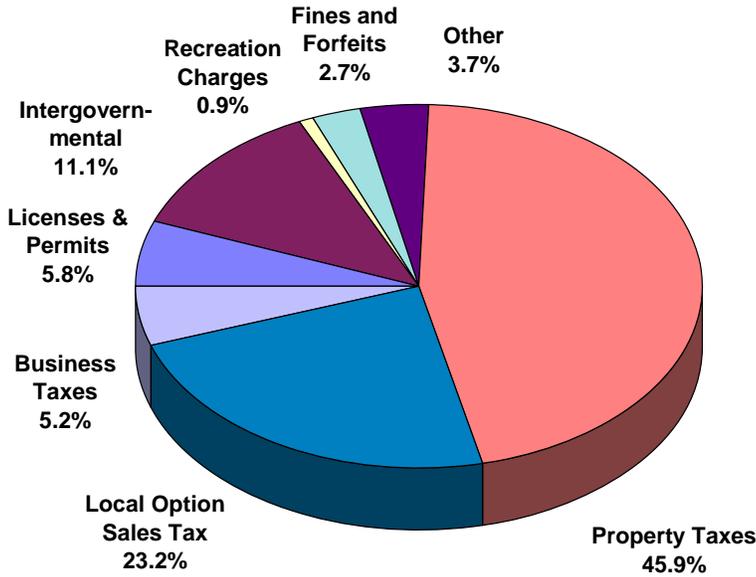
Retained earnings appropriations were necessary from FY 2003 to 2005 to fund operations. Water and Sewer rates had remained the same for the previous ten years; however, in FY 2005, a sewer engineering and water and sewer rate study was conducted. As a result of this study,

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

Due to two extremely dry summers, water and sewer revenue collected in those years was greater than anticipated, so the Town conducted an update to the 2005 rate study. This resulted in water rates remaining unchanged until January 2010, and the sewer volume charge reduced in January 2009. Revenue for FY 2009 is decreased by 5.5% from the FY 2008 estimated end-of-year.

# REVENUES BY SOURCE – MAJOR FUNDS

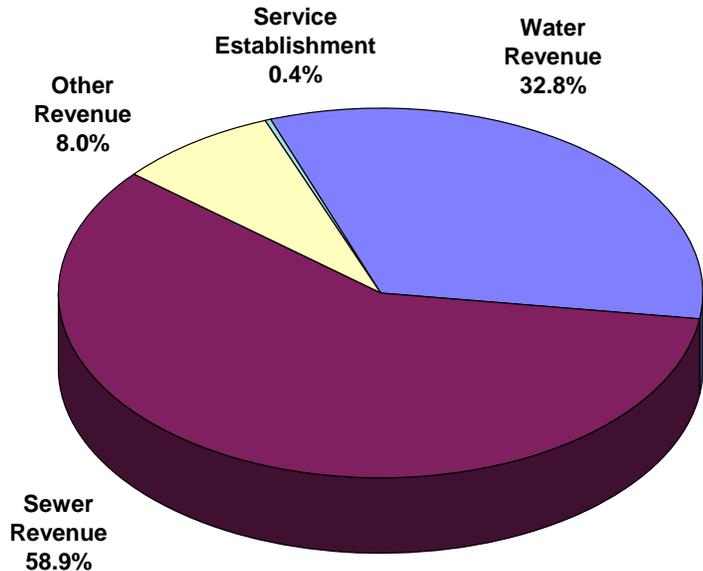
## GENERAL FUND



The chart to the left shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2008 total \$37,754,758, a .6% decrease from the previous year's budget and .9% above the FY 2008 estimated revenue. Property tax revenue accounts for the largest portion of total revenue at 45.9% followed by local option sales tax at 23.2%. Intergovernmental revenues make up 11.1%, and licenses and permits, 5.8%. Business taxes are 5.2%, fines and forfeits 2.7%, recreation charges 0.9%, and other revenue, which includes interest income, is 3.7% of the total.

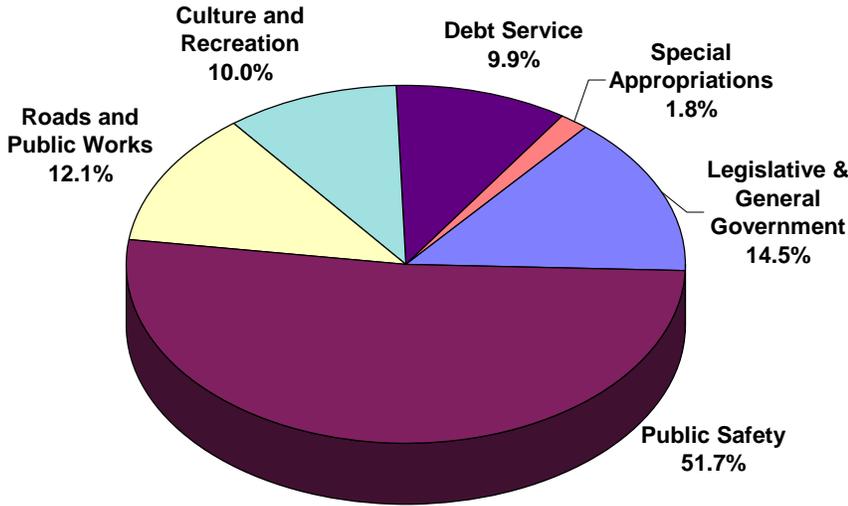
## WATER & SEWER

Water and Sewer Fund revenues are expected to be \$12,731,947, a decrease of 5.5% from FY 2008 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 58.9% followed by water revenue at 32.8%. Service establishment fees are 0.4% and other revenue, which includes interest income, makes up 8.0%.



# EXPENDITURES BY FUNCTION - MAJOR FUNDS

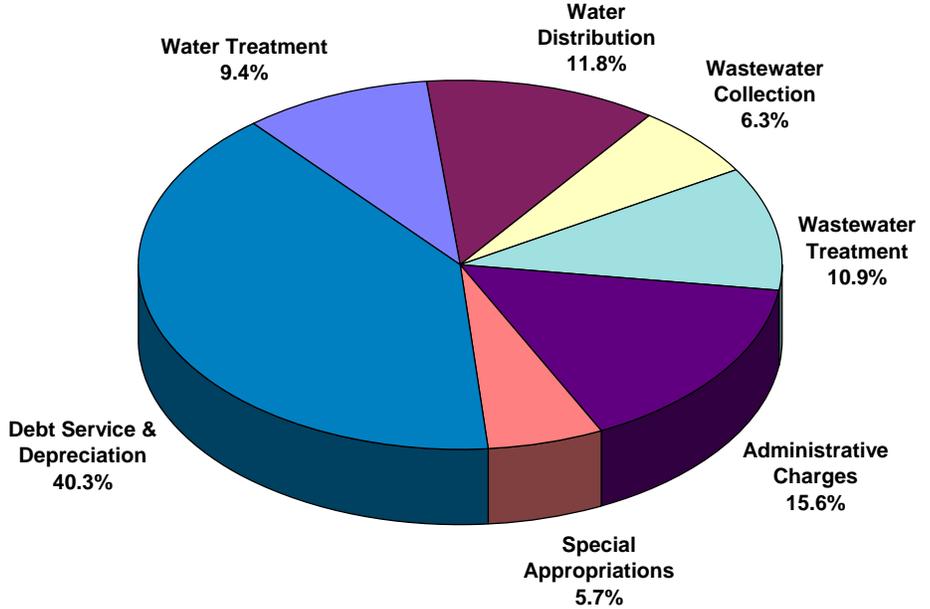
## GENERAL FUND



The chart to the left shows the percentage of total expenditures of each unit or function of Town Government. Public safety, comprised of Police, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 51.7% percent of expenditures. Legislative and General Government expends 14.5%, Roads and Public Works, 12.1%, and Culture & Recreation, 10.0%. The remainder is for debt service with 9.9% and special appropriations 1.8%.

## WATER & SEWER

The chart to the right shows the percentage of total expenses each unit or function expends. Water Treatment expends 9.4%, Water Distribution 11.8%, Wastewater Collection 6.3%, Wastewater Treatment 10.9%, Administrative charges by General Fund departments are 15.6% of total expenses, Special Appropriations 5.7%, and Debt Service & Depreciation make up 40.3%.





## BOARD OF MAYOR AND ALDERMEN

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

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

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

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

- Make all family generations welcome.

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

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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

# BOARD OF MAYOR AND ALDERMEN

## Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
<b>Goal: Preserve Collierville's Heritage and Character</b>			
# of park acres	519	519	519
# of new development projects	16	18	21
# of community events	18	18	18
# of new jobs created in Collierville	484	392	450
<b>Goal: Financially Sound Town Government</b>			
% of revenues from property tax	43.1%	44.9%	45.9%
% of revenues from sales tax	21.6%	22.5%	23.2%
% of revenues from development fees	8.2%	6.4%	5.8%
% undesignated fund balance	49.9%	40.6%	25.3%
<b>Goal: High Performance Organization</b>			
Employee Turnover Ratio	9.8%	10.2%	9.0%
Annual hours of training per employee	41.0	36.0	40.0
<b>Goal: Be Recognized as a Regional Leader</b>			
# of meetings held with legislators	31	13	18
Membership on regional/national boards, associations or advisory boards	5	5	5
# of leadership positions on intergovernmental committees, task force or advisory boards	15	15	15
# of intergovernmental meetings attended	23	18	22
<b>Goal: Improve Mobility and Traffic Flow</b>			
# road miles	240	246	252
# of lane miles overlaid	19.0	0.0	27.0
Linear feet of greenbelt trails added	16,896	9,800	11,616
<b>Goal: Sustainable Local Economy</b>			
# of sq. ft. of retail/office/commercial approved	409,348	407,513	378,945
# of residential homes constructed	260	189	220
# of industry sites visited by town staff	7	11	15
# of new businesses in Collierville	181	104	115
% increase in sales tax revenue	9.6%	3.0%	4.0%
% dependence on 10 largest tax payers	10.46%	9.85%	8.50%
% increase in property values	8.8%	4.2%	3.7%

**BOARD OF MAYOR AND ALDERMEN**

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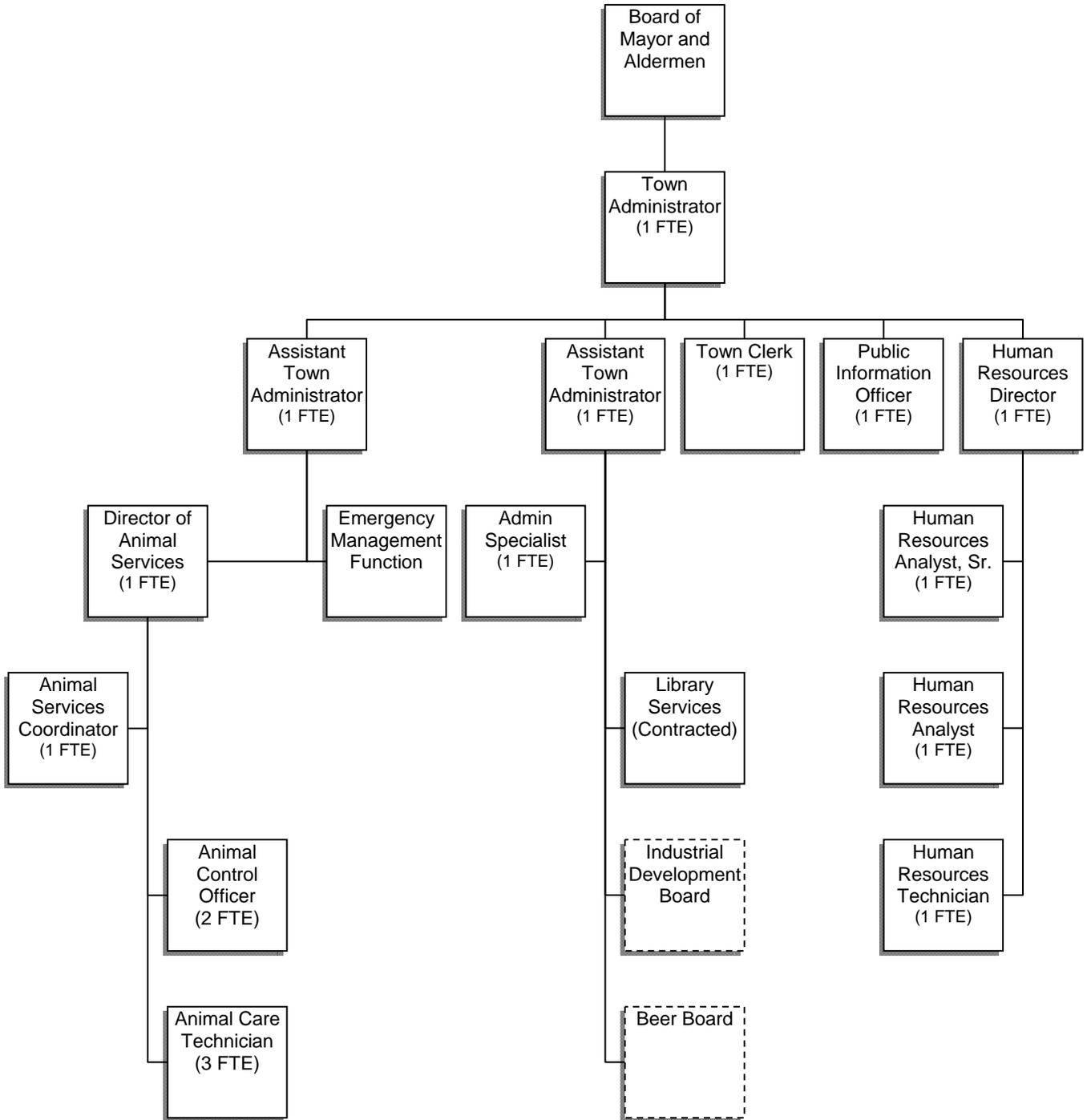
**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 120,706	\$ 127,846	\$ 161,994	\$ 149,821	\$ 156,745
Operating Expense	34,990	55,721	56,675	55,084	68,775
Capital Outlay	1,664	0	0	0	0
<b>Total</b>	<b>\$ 157,359</b>	<b>\$ 183,567</b>	<b>\$ 218,669</b>	<b>\$ 204,905</b>	<b>\$ 225,520</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(23,604)	0	0	0	0
<b>General Fund</b>	<b>\$ 133,755</b>	<b>\$ 183,567</b>	<b>\$ 218,669</b>	<b>\$ 204,905</b>	<b>\$ 225,520</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	6.0	\$ 39,637	6.0	\$ 39,600	6.0	\$ 39,600
Wages	1.0	38,852	1.0	40,795	1.0	41,096
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		49,357		69,426		74,251
Merit & General Adjustment		0		0		1,798
Other Personnel		0		0		0
<b>Total</b>	<b>7.0</b>	<b>\$ 127,846</b>	<b>7.0</b>	<b>\$ 149,821</b>	<b>7.0</b>	<b>\$ 156,745</b>

# TOWN ADMINISTRATOR'S OFFICE



# TOWN ADMINISTRATOR'S OFFICE

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

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

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

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

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

## 2009 MANAGEMENT AGENDA

### Top priority:

- Develop a five-year financial projection for all Town services.

- Develop a new financing model for the five-year Capital Investment Program.
- Review growth management strategies for evaluating project impacts.
- Implement video programming for public awareness of operations.
- Improve standards for measuring program effectiveness.
- Develop a tracking and measurement system for tourism efforts.
- Develop a five-year annexation and plan of services strategy.

### High priority:

- Evaluate the employee recruitment and selection process.
- Update the traffic model.
- Conduct community focus groups for evaluation of services.
- Establish a core training model for management level positions.
- Develop a Library five-year strategic plan/needs assessment.
- Improve CIP project planning and contract management with new processes and accountability standards.

## Performance Measures

Activity	Actual	Estimated	Projected
	FY 07	FY 08	FY 09
Total Budget Managed*	\$67,885,060	\$67,295,257	\$72,105,046
Operating Budget Variance from Actual	3.5%	3.0%	3.0%
Total Value of all Capital Projects	\$18,729,100	\$12,355,718	\$10,717,000
Total Number of Capital Projects	49	48	22
% of CIP Projects Completed on Schedule	53.1%	77.8%	75.0%
% of CIP Projects Completed Under Budget	85.7%	84.7%	90.0%
Full-Time Employees Managed	461	476	479
% of Personnel Expenses to Overall Budget	52.5%	52.8%	51.7%

\*Including CIP budget

# TOWN ADMINISTRATOR'S OFFICE

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## Budget Summary

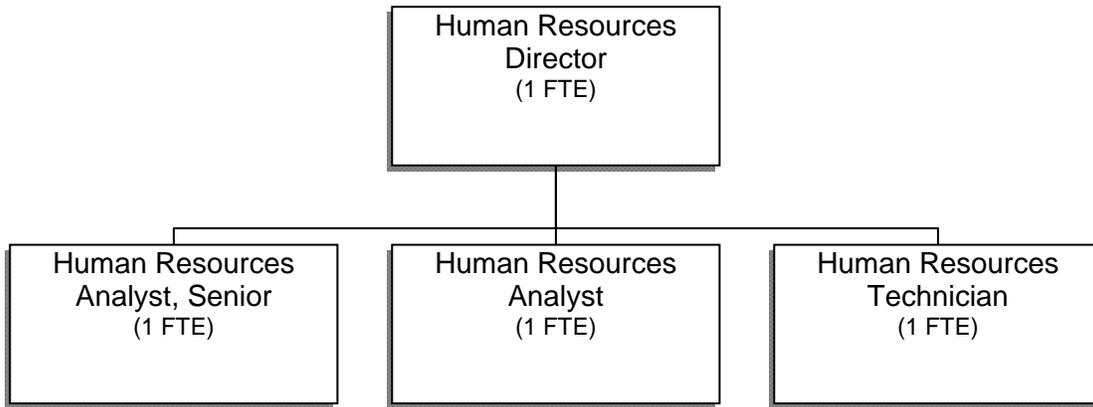
	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 490,694	\$ 543,613	\$ 629,395	\$ 622,194	\$ 642,969
Operating Expense	60,553	75,978	108,051	103,430	130,228
Capital Outlay	4,517	0	0	0	0
<b>Total</b>	<b>\$ 555,763</b>	<b>\$ 619,591</b>	<b>\$ 737,447</b>	<b>\$ 725,624</b>	<b>\$ 773,197</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(83,364)	(92,939)	(110,617)	(108,844)	(115,980)
<b>General Fund</b>	<b>\$ 472,399</b>	<b>\$ 526,652</b>	<b>\$ 626,830</b>	<b>\$ 616,780</b>	<b>\$ 657,218</b>

## Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	6.0	\$ 386,589	5.0	\$ 419,747	5.0	\$ 419,727
Wages	1.0	24,170	1.0	26,031	1.0	26,566
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		132,853		169,078		177,561
Merit & General Adjustment				0		19,115
Other Personnel		0	0.0	7,337	0.0	0
<b>Total</b>	<b>7.0</b>	<b>\$ 543,613</b>	<b>6.0</b>	<b>\$ 622,194</b>	<b>6.0</b>	<b>\$ 642,969</b>

# HUMAN RESOURCES

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## HUMAN RESOURCES

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The Human Resources Department provides human resource management services to all Town departments. It is responsible for personnel policy development and implementation and for monitoring federal and state legislation to ensure compliance with a myriad of personnel laws.

The use of the Human Resources Department's services should eliminate costly and unnecessary duplication of effort and, thereby, allow operating departments more time to concentrate on their primary responsibilities.

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

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

### **FY 2008 Accomplishments**

- Worked with HCS/Caremark and lowered mail-order scripts to one co-pay for a three-month supply.
- Conducted a FMLA refresher course for town wide timekeepers.
- Implemented new retirement plan allowing employees to retire at 30 years.
- Retiree health insurance changes for supplement at 65.

- Held MMA training through MTAS for managers.
- Implemented 60 day rule regarding promotions/merit increase.
- Conducted Customer Service training town wide.
- Organized Excel training classes town wide.
- Provided flu/pneumonia shot programs/health fair for employees at no charge.
- Salary increases for police officers.
- Implemented random drug/alcohol testing for public safety.
- Successfully bid out and implemented new long-term disability and life insurance programs for employees with reduction in premium.

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

**Goal: Conduct salary and benefit surveys to evaluate our competitiveness in the local market.**

Objectives:

- Survey all benchmark positions.
- Survey public safety positions.

**Goal: Bid out contracts on insurance programs.**

Objectives:

- Re-bid the Town's Third Party Administrator (TPA) used for health insurance claims administration.
- Re-bid the Town's Dental plan.
- Conduct employee training if there are changes in vendors.

**Goal: Review and update the Town's Personnel Policies and Procedures.**

Objectives:

- Notify all employees of new and/or revised policies.
- Conduct question and answers sessions with all departmental administrative staff as necessary.

**Goal: Update the Group Health Insurance Summary Plan Description (SPD).**

Objectives:

- Distribute revised SPD to all employees.
- Conduct informational sessions for all employees and departmental administrative staff as necessary.

## HUMAN RESOURCES

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Applications processed	1,093	1,125	1,150
Employee Orientation Programs conducted	15	13	13
New employees hired	66	62	50
Workman's compensation claims processed	69	81	90
Unemployment insurance costs	\$4,843.00	\$16,799.00	\$10,000.00
# days to process an application	3	3	3
% employees assisted with health insurance claims	45%	55%	45%
% open positions filled within 90 days	80%	60%	80%
% performance evaluations submitted to payroll by 1st pay period after being received	98%	98%	98%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	85%	83%	90%
Town wide turnover rate	9.8%	10.2%	9.0%

### Budget Summary

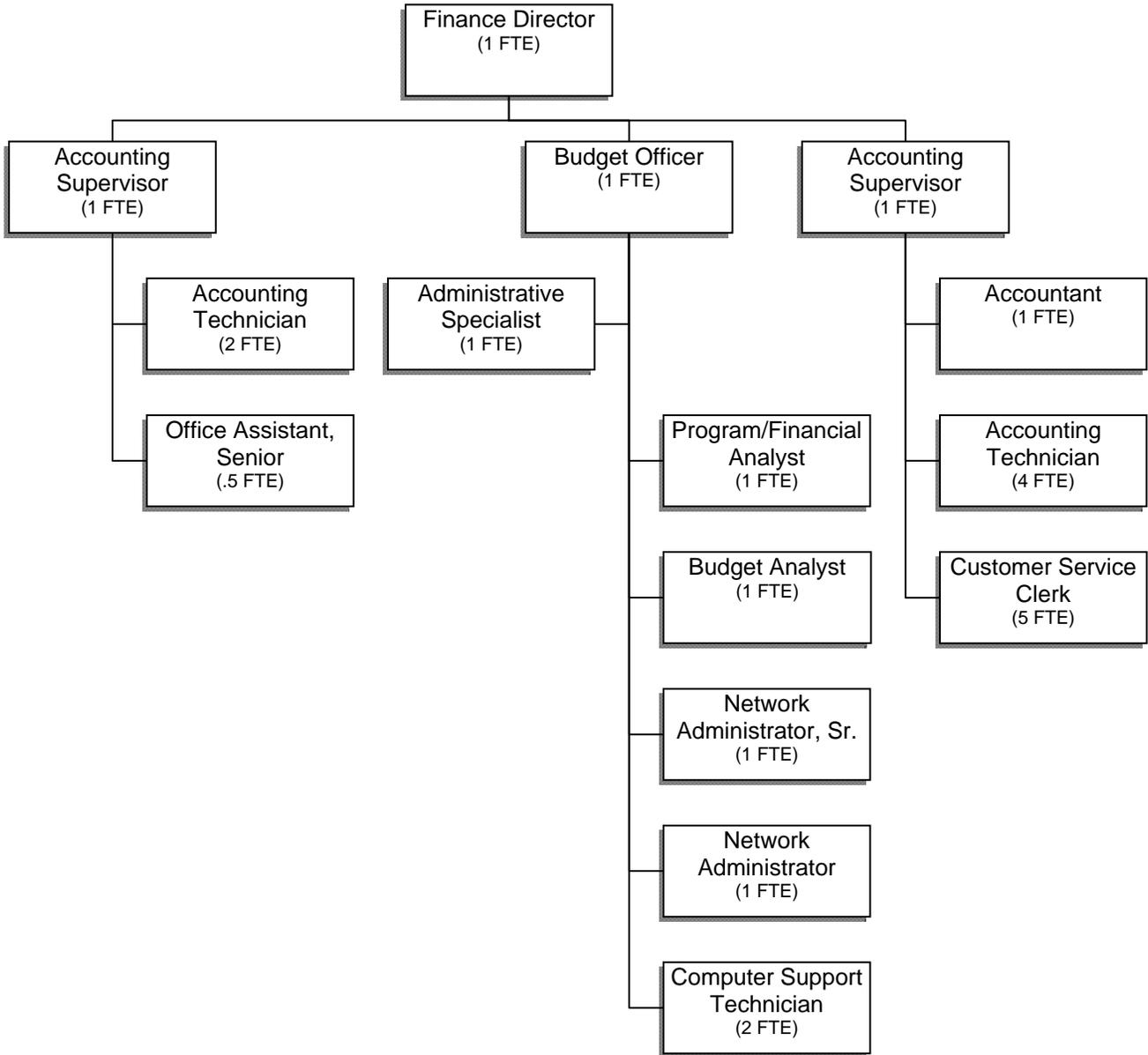
	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 276,773	\$ 292,478	\$ 326,364	\$ 323,838	\$ 336,088
Operating Expense	59,110	64,397	126,066	125,766	144,669
Capital Outlay	725	0	0	0	0
<b>Total</b>	<b>\$ 336,607</b>	<b>\$ 356,875</b>	<b>\$ 452,430</b>	<b>\$ 449,604</b>	<b>\$ 480,757</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(50,491)	(53,531)	(67,865)	(67,441)	(72,113)
<b>General Fund</b>	<b>\$ 286,116</b>	<b>\$ 303,344</b>	<b>\$ 384,566</b>	<b>\$ 382,163</b>	<b>\$ 408,643</b>

### Staffing Summary

	Actual FY 07		Estimated FY 08		Budget FY 09	
Salaries	3.0	\$ 189,257	3.0	\$ 196,984	3.0	\$ 196,105
Wages	1.0	30,226	1.0	31,755	1.0	32,837
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		72,995		95,099		99,944
Merit & General Adjustment				0		7,201
Other Personnel	0.0	0	0.0	0	0.0	0
<b>Total</b>	<b>4.0</b>	<b>\$ 292,478</b>	<b>4.0</b>	<b>\$ 323,838</b>	<b>4.0</b>	<b>\$ 336,088</b>

# FINANCIAL ADMINISTRATION

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## FINANCIAL ADMINISTRATION

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

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

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

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

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

### **FY 2008 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 2007 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2008 budget.
- Completed Revenue Manual with ten year projections.
- Updated the Water and Sewer Rate Study.
- Provided additional on-line payments for tax and utility customers.

- Provided four training sessions on various finance functions to internal customers.

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

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

Objectives:

- Adopt a formal investment policy by June 30, 2009.
- Earn the eleventh Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the seventeenth Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Prepare a Long Range Financial Plan.
- Review and upgrade Disaster Recovery Plan.

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

Objectives:

- Distribute all monthly financial reports to internal customers by the twentieth of the following month.
- Provide job-related training for all employees of the department by June 30, 2009.
- Provide four training sessions on various finance functions to internal customers.
- Send out courtesy reminder notices by January 30, 2009, one month before taxes become delinquent.

**Goal: To sustain a high level of efficiency in service delivery using technology and new approaches.**

Objectives:

- Integrate insurance information with capital assets.
- Convert manual record keeping of leave time to an electronic process.
- Integrate property tax information with the GIS system.

# FINANCIAL ADMINISTRATION

## Performance Measures

Activity	Actual	Estimated	Projected
	FY 07	FY 08	FY 09
Number of adjusting entries for audit purposes	8	15	13
Percent of property tax levy collected	97.29%	97.00%	97.00%
Variance of estimated revenue to actual	4.20%	2.00%	2.00%
Variance of estimated expenditures to actual	3.54%	3.00%	3.00%
Percent of undesignated fund balance to			
General Fund expenditures	49.88%	40.65%	25.34%
Ratio of debt service to General Fund expenditures	0.10	0.09	0.10
Debt service to General Fund revenues	0.09	0.09	0.10
Total bonded debt per capita	\$1,687.07	\$1,581.46	\$1,719.40
Net bonded debt per capita	\$759.27	\$700.14	\$890.65
Internal audits performed	4	4	5
General government obligation bond rating	Aa1	Aa1	Aa1
Percent of monthly financial reports delivered by			
20th of following month	92%	100%	100%
Utility bill accounts at fiscal year end	15,062	15,286	15,400
Percent of total payments received at drive			
through window	14.3%	15.6%	17.0%
Percent of customers utilizing electronic payment options	21.4%	22.9%	24.4%
Percent of employees completing 8 hrs of			
inservice training	100%	75%	100%
Number of training sessions to internal customers	5	5	5

## Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 884,729	\$ 961,546	\$ 1,068,405	\$ 1,082,254	\$ 1,179,089
Operating Expense	181,403	190,099	232,038	216,961	253,762
Capital Outlay	11,094	7,682	885	0	1,700
<b>Total</b>	<b>\$ 1,077,227</b>	<b>\$ 1,159,328</b>	<b>\$ 1,301,328</b>	<b>\$ 1,299,215</b>	<b>\$ 1,434,551</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(377,029)	(405,765)	(455,465)	(454,725)	(502,093)
<b>General Fund</b>	<b>\$ 700,197</b>	<b>\$ 753,563</b>	<b>\$ 845,863</b>	<b>\$ 844,490</b>	<b>\$ 932,458</b>

# FINANCIAL ADMINISTRATION

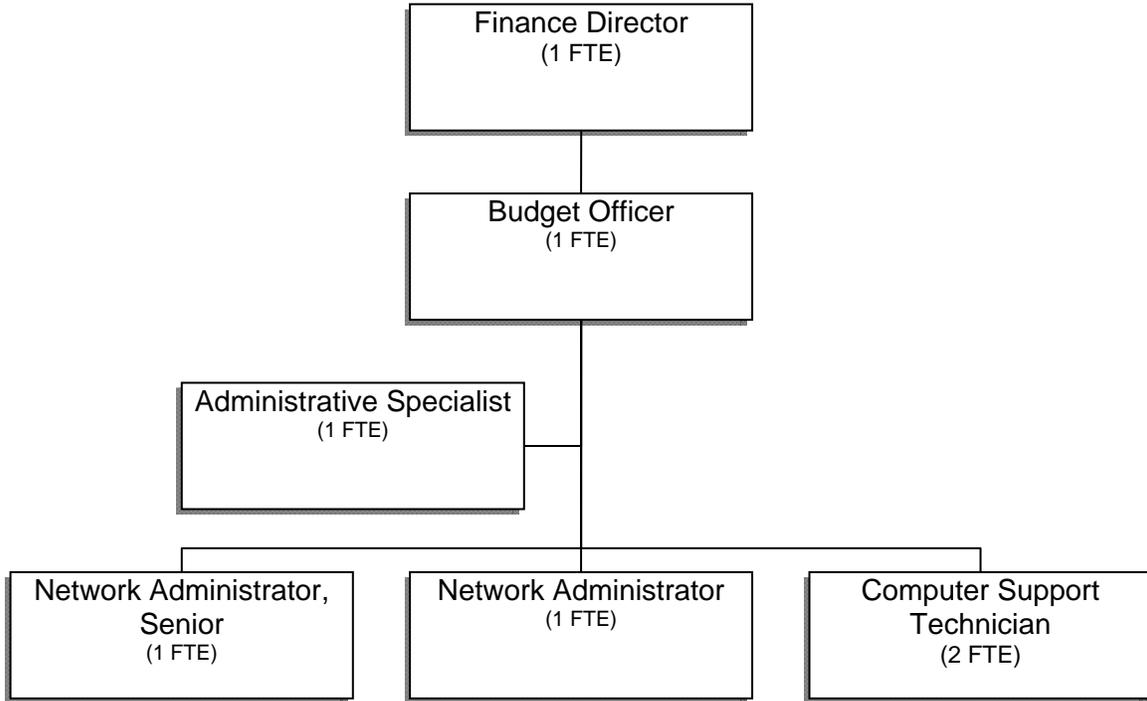
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## Staffing Summary

	Actual FY 07		Estimated FY 08		Budget FY 09	
Salaries	6.0	\$ 350,918	6.0	\$ 362,743	7.0	\$ 412,596
Wages	12.0	341,406	12.0	367,644	12.0	370,512
Part-time	1.0	10,629	1.0	12,375	1.0	12,991
Other Compensation		218		0		0
Benefits		258,376		325,492		361,179
Merit & General Adjustment				0		21,810
Other Personnel	0.0	0	1.0	14,000	0.0	0
<b>Total</b>	<b>19.0</b>	<b>\$ 961,546</b>	<b>20.0</b>	<b>\$ 1,082,254</b>	<b>20.0</b>	<b>\$ 1,179,089</b>

# INFORMATION TECHNOLOGY

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## INFORMATION TECHNOLOGY

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

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

Information Technology's responsibilities include:

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

### FY 2008 Accomplishments

- Purchased and installed 53 new computers.
- Installed fiber connections to Parks Maintenance, Facilities Maintenance, Water Plant #4, and Fire Houses #4 & #5.

- Purchased and installed a help-desk database.
- Reorganized the IT department to provide for greater efficiency and customer service.
- Completed a security audit of Town network systems.
- Upgraded out-dated and obsolete switches to more efficient switches.
- Installed and configured new computers and software upgrades for the Town's emergency dispatch system.
- Installed a purchasing software system.
- Installed a self-check system and Envisionware system at the Collierville Library.
- Coordinated the information system for the 2008 special census.
- Consolidated file servers for greater administrative efficiency.

### FY 2009 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 and 3 servers by June 30, 2009.
- Install redundant servers in the Fire Administration facility.
- Install a managed antivirus system by June 30, 2009.
- Install a point-to-point connection between the Police and Fire departments.
- Complete a Town-wide inventory of computer assets by 6/30/09.

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

Objectives:

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

# INFORMATION TECHNOLOGY

## Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Servers maintained	18	15	14
PCs maintained	360	390	398
Routers maintained	2	2	2
VLANs	3	3	6
VPNs	3	1	1
PBXs	2	2	3
Network Availability	>99%	>99%	>99%
% time spent on repairs	50%	25%	25%
% time spent on administration	50%	75%	75%

## Budget Summary

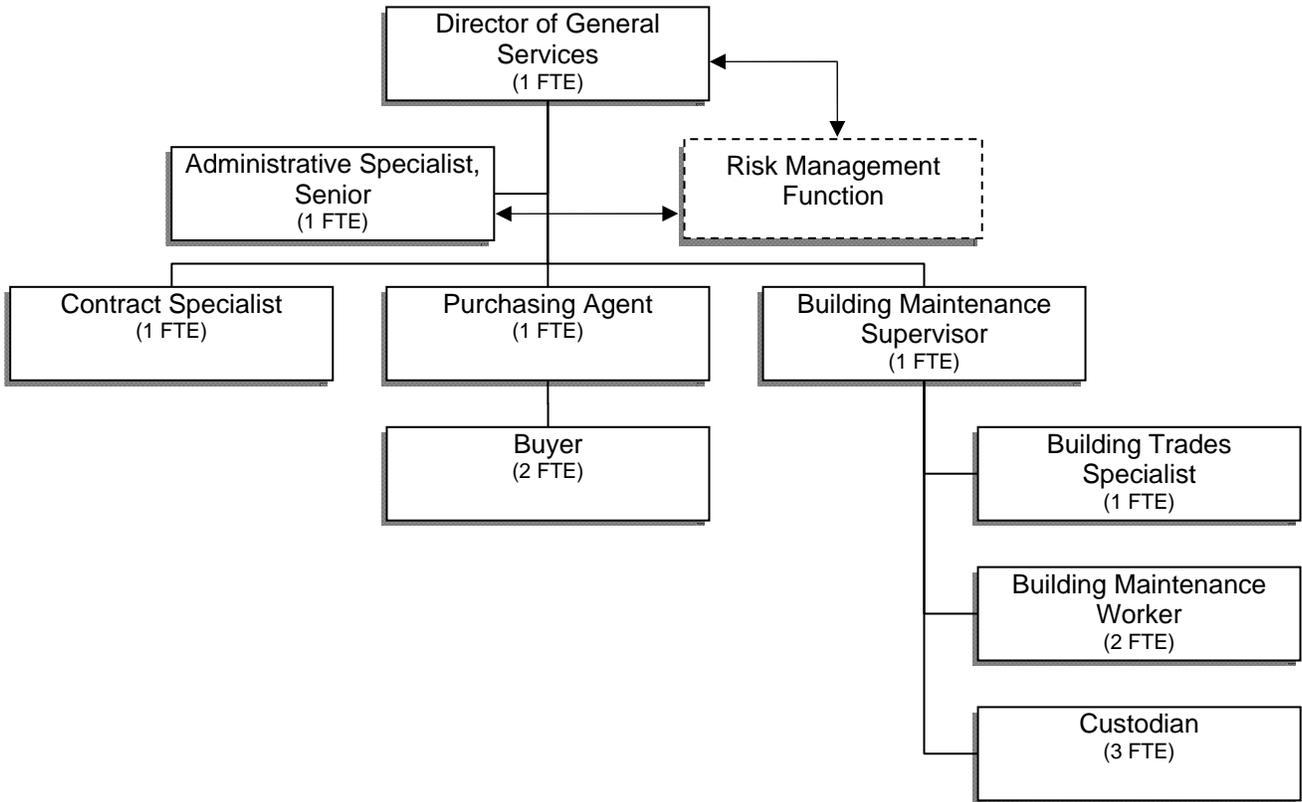
	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 250,285	\$ 288,846	\$ 353,084	\$ 263,705	\$ 302,349
Operating Expense	119,861	142,463	222,604	180,902	274,618
Capital Outlay	117,030	165,281	151,300	147,531	82,000
<b>Total</b>	<b>\$ 487,175</b>	<b>\$ 596,590</b>	<b>\$ 726,988</b>	<b>\$ 592,138</b>	<b>\$ 658,967</b>
<b>Reduction to expenditures</b>					
Library Fund	(10,000)	(10,000)	(23,600)	(20,257)	(32,000)
Water & Sewer Fund	(37,543)	(43,327)	(54,292)	(39,556)	(45,352)
<b>General Fund</b>	<b>\$ 439,633</b>	<b>\$ 543,263</b>	<b>\$ 649,097</b>	<b>\$ 532,326</b>	<b>\$ 581,615</b>

## Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	2.0	\$ 101,626	2.0	\$ 80,634	2.0	\$ 104,972
Wages	3.0	96,284	3.0	87,215	3.0	95,806
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		90,936		95,856		94,711
Merit & General Adjustment				0		6,860
Other Personnel		0		0		0
<b>Total</b>	<b>5.0</b>	<b>\$ 288,846</b>	<b>5.0</b>	<b>\$ 263,705</b>	<b>5.0</b>	<b>\$ 302,349</b>

# GENERAL SERVICES

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## GENERAL SERVICES

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

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

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

### FY 2008 Accomplishments

- Created a paperless process for communicating with its customers implementing processes that included networking copiers for faxing from desktops, scanning of bid files, and updating the web-site enabling vendors to download and print bid documents saving money by using less paper and postage.
- A continuation of a paperless system, the Purchasing Division bought and implemented a purchasing software program that increased efficiencies in the Town's procurement process. The implementation process was divided into three (3) phases with the first two phases being completed in FY 2008 and the third one to be finished in the very early part of the FY 2009 budget year.
- A Contract Specialist position was requested and approved in the FY 2008 budget. A position description was generated and the position filled during the FY 2008 budget. Since then, a database has been built to collect, monitor and manage all of

the Town's construction, products and services contracts as well as a database to record and monitor vendor insurance certificates.

- Created a shared site on the internal Town network dedicated to providing Town staff with the ability to track the status of all bids, contract and other solicitations performed by the Purchasing Division. The site also houses archive files for bids, requests for proposals and requests for statement of qualifications from 2003 to present.
- The Facilities Maintenance division performed a complete renovation of the Harrell Theater restrooms. This work included replacing the sinks and countertops, replacing the hand towel dispensers with environmental friendly air hand dryers, natural resource saving toilets and graffiti resistant partitions were installed, along with new energy efficient light fixtures as well as new paint and tile.

### FY 2009 Goals and Objectives

**Goal: To implement an ongoing facilities inspection program as it relates to property risk management by identifying deficient streets, sidewalks, storm sewers, playgrounds, and other risk areas.**

Objective:

- Implement a semi-monthly schedule to perform risk evaluations by visiting public areas and performing a visual inspection of equipment, infrastructure, and facilities.

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

Objective:

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

**Goal: Increase employee's equipment and purchasing process knowledge through training in order to properly communicate with other departments and bidders by reducing down time as well as repair costs**

Objective:

- During FY2009, use \$4,800 for manager and buyers to attend a week long purchasing forum where a plethora of classes will be attended; facilities employees will attend classes on boiler, HVAC, and electrical installation and maintenance for a cost of \$2,600.

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

Objective:

## GENERAL SERVICES

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- Before the end of FY 2009, purchasing staff will prepare a training manual and conduct an annual classroom work session to instruct department personnel on writing statements that will clearly communicate to the buyers the necessary requirements of the item or service.

**Goal: Review/revise/update the Town's adopted Policies and Procedures Manual for Purchasing and Materials Management.**

Objective:

- To review, revise and update the Policies and Procedures Manual for Purchasing and Materials Management Manual in order to provide each department and the general public the most current

and accurate information with regards to how to conduct business with the Town.

**Goal: Create a database and procedures for tracking development agreements through a phased approach.**

Objective:

- The first phase will take on the responsibilities of monitoring the agreements post award by the Board of Mayor and Aldermen. The second phase will consist of working with Development staff during the pre-award negotiations and planning of the development agreements.

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Maintain, repair & replace roof systems	19	19	15
Amount of facility work orders completed	644	707	725
Average cost per completed work order	\$90.00	\$101.20	\$95.00
Average number of hours spent on work orders	2.5 hrs	2.0 hrs	1.6 hrs
Property and Casualty Claims Processed	21	20	20
Total amount paid out due to claims	\$45,000.00	\$61,061.91	\$50,000.00
Number of formal bids to solicit	75	58	70
Number of formal bids awarded	60 (75%)	47 (81%)	56 (80%)
Procedural infractions found during open purchase order audits	4	2	0
Contracts administered			
Term contracts	60	77	80
One-time and professional services contracts	64	67	68

## GENERAL SERVICES

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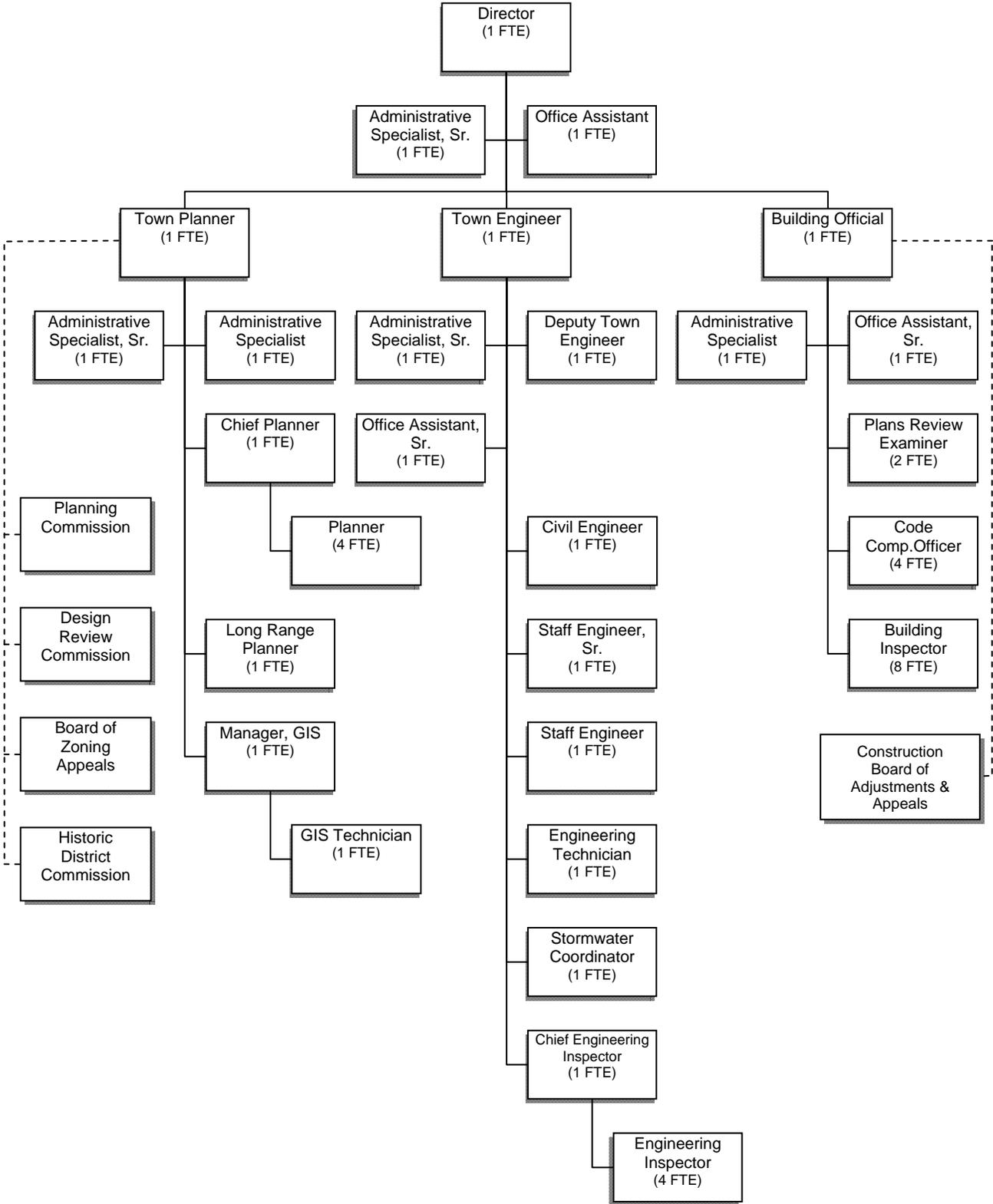
### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 384,250	\$ 433,432	\$ 634,024	\$ 539,428	\$ 713,750
Operating Expense	475,506	454,733	708,289	676,880	713,403
Capital Outlay	5,104	12,847	38,100	33,991	0
<b>Total</b>	<b>\$ 864,861</b>	<b>\$ 901,012</b>	<b>\$ 1,380,413</b>	<b>\$ 1,250,299</b>	<b>\$ 1,427,153</b>
<b>Reduction to expenditures</b>					
Library Fund	(45,193)	(49,868)	(88,979)	(88,979)	(67,503)
Water & Sewer Fund	(57,638)	(64,890)	(95,752)	(95,752)	(107,062)
<b>General Fund</b>	<b>\$ 762,030</b>	<b>\$ 786,254</b>	<b>\$ 1,195,683</b>	<b>\$ 1,065,568</b>	<b>\$ 1,252,587</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	2.0	\$ 110,462	3.0	\$ 151,844	3.0	\$ 167,153
Wages	7.0	199,835	8.0	200,088	10.0	295,521
Part-time		0		0		0
Other Compensation		480		1,500		1,500
Benefits		122,655		185,995		240,469
Merit & General Adjustment				0		9,106
Other Personnel		0		0		0
<b>Total</b>	<b>9.0</b>	<b>\$ 433,432</b>	<b>11.0</b>	<b>\$ 539,428</b>	<b>13.0</b>	<b>\$ 713,750</b>

# DEPARTMENT OF DEVELOPMENT



## DEVELOPMENT - ADMINISTRATION

The Development Department administration division consists of the Development Director, an Administrative Supervisor and two part-time Office Assistants. This department was created in FY 1997 and functions include department budgeting, purchasing, personnel and payroll.

The Director provides coordination of the three divisions within this department: Planning, Code Enforcement, and Engineering. Responsibilities include providing leadership and motivation to the Division Directors, handling complex functions, special projects and assignments.

The Director should work with the Board of Mayor and Aldermen to assist them in establishing their goals for the Town. Public relations is also a responsibility, as well as, communications with the Town Administrator, Mayor, Aldermen and other Department Directors.

The overall mission of the Development Department is to promote and protect, through professional standards, property values, infrastructure, land use and public safety in accordance with the vision of the Board of Mayor and Aldermen.

### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 44,499	\$ 63,317	\$ 195,126	\$ 58,170	\$ 220,687
Operating Expense	82,156	81,493	126,211	116,616	166,957
Capital Outlay	0	0	1,500	1,500	1,500
<b>Total</b>	<b>\$ 126,654</b>	<b>\$ 144,810</b>	<b>\$ 322,837</b>	<b>\$ 176,286</b>	<b>\$ 389,143</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(18,977)	(21,722)	(48,426)	(26,443)	(58,372)
<b>General Fund</b>	<b>\$ 107,678</b>	<b>\$ 123,089</b>	<b>\$ 274,412</b>	<b>\$ 149,844</b>	<b>\$ 330,772</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 07	FY 08	FY 08	FY 09	FY 09	FY 09
Salaries	1.0	\$ 33,795	1.0	\$ -	1.0	92,000
Wages	0.0	0	1.0	19,795	1.0	39,589
Part-time	1.0	10,747	2.0	17,881	2.0	19,924
Other Compensation		0		0		0
Benefits		18,775		20,495		67,469
Merit & General Adjustment		0		0		1,705
Other Personnel	0.0	0	0.0	0	0.0	0
<b>Total</b>	<b>2.0</b>	<b>\$ 63,317</b>	<b>4.0</b>	<b>\$ 58,170</b>	<b>4.0</b>	<b>220,687</b>

## DEVELOPMENT - PLANNING

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The Planning Division is responsible for long-range and current planning and maintaining the Town's Geographic Information System (GIS). The Planning Division provides staff support to the Board of Mayor and Aldermen, Planning Commission, Board of Zoning Appeals, Design Review Commission and Historic District Commission. Long-range planning includes updating and revising the Land Use Plan, Zoning Maps, Zoning Ordinances and Subdivision Regulations. Long range planning staff makes recommendations to the Memphis and Shelby County Office of Planning and Development regarding development applications for projects located in Collierville's annexation reserve areas. The Division communicates with and monitors other municipalities (local and national) relative to regulatory changes, growth, and development issues. Long range planning staff monitors population trends and development trends within the Town and surrounding jurisdictions. Staff represents the Town on Shelby County Community Development Block Grant (CDBG) Board related matters and coordinates CDBG items with administration and other Town departments. Long range planning staff also works with the Town Engineer on Memphis MPO (Metropolitan Planning Organization) related matters.

Current planning includes reviewing applications for Site Plans, Subdivision Plats, Planned Unit Developments, Rezoning Requests, Variances and Conditional Use Permits, as well as, day-to-day review of building permits, sign permits, fence permits, demolition permits and business licenses prior to issuance and final plats prior to recording. Planning staff also works with the Engineering and Codes Divisions to make adjustments to enhance the review process.

To alleviate the potential negative effects that are often associated with development, the Planning Division is also responsible for design review of building elevations, signage, lighting levels and landscaping. The desired end results are aesthetically pleasing architecture, tree-lined streets, buffers between different land uses, screening of objectionable views and preservation of green open space and the Town's historic character.

The Planning Division develops and maintains statistical information and 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, zoning classifications of specific properties, permitted uses on specific properties and the development review process.

GIS staff conducts day-to-day maintenance and updates to the Geographic Information System, maintains address and street names, and processes requests from the Town

and general public for paper and electronic GIS data and maps. GIS databases include Tax Parcels, Zoning, Land Use, Historic District boundaries, Existing Subdivisions, Street Centerlines, and Sewer and Water infrastructure.

### **FY 2008 Accomplishments**

- Staff initiated work on a major undertaking, a comprehensive update and rewrite of the Subdivision Regulations. The Planning Commission adopted new subdivision articles pertaining to the subdivision process and requirements on May 8, 2008. This first phase will be implemented with new subdivisions applied for in July 2008. Staff initiated work on rewriting the remaining portions of the Subdivision Regulations to be completed in the next fiscal year.
- Staff prepared an amendment to the Sign Ordinance dealing with the computation of sign area, determining ground sign height, and eliminating time restrictions on election signage. The amendment should help clarify several aspects of the Sign Ordinance, as well as protect the Town from First Amendment challenges dealing with time restrictions for election signage. The amendment was adopted by the Board of Mayor and Aldermen on February 11, 2008.
- Staff initiated work on a comprehensive amendment to the planned development standards with a steering committee of Town stakeholders over several meetings. A consensus was met on a series of changes and was approved by the Planning Commission on June 5, 2008. The amendment is currently being considered by the Board of Mayor and Aldermen with adoption early in the next fiscal year.
- Staff prepared a population estimate model that is updated monthly. The model is based on the number of residential dwellings completed and factors population per household and a rate of vacancy. The model allows staff to quickly prepare population estimates as requested and to monitor population growth on an ongoing basis.
- Staff has regularly attended the Shelby County Community Development Block Grant (CDBG) meetings. The Town has obtained approximately \$46,000 in new funding and received approval to reallocate \$125,000 in funds for drainage improvements for the Alcorn Village/Harris Estates area. The CDBG program provides an excellent opportunity for the Town to obtain federal funding for a variety of capital investment projects that improve the quality of life for many residents.
- Planning staff has continued to work with the Chamber of Commerce and multiple Town departments, including the Code Compliance staff to prepare amendments to the Town Code in relation to

## DEVELOPMENT - PLANNING

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sidewalk sales events and produce vending sales on and around the Town Square.

- Prepared an amendment to the Official Land Use Map that incorporated several rezoning changes approved by the Board of Mayor and Aldermen since the Land Use Plan was adopted in 2001.
- Staff initiated five (5) grants. Two proposals will provide funds for the discovery, documentation, possible recovery and analysis of material remains including artifacts and features of the civil war earthen fort near the original depot in Collierville. Many documents describe the fort used by Federal troops from 1862-1865. The most documented account of the fort's role during the Battle of Collierville. General William Tecumseh Sherman was able to take cover in the earthen fort to evade capture.

The third grant is from Tennessee Department of Tourist Development. It includes Collierville as a membership of the multi-state Civil War Trails program. A Civil Wars Trails Marker will be added in the new Walnut Street Park documenting civil war sites and their history. The Tennessee Department of Tourism will charge a small fee for continued maintenance of the marker.

The fourth grant is to provide funds for way-finding signage of civil war sites noted on the Civil War Trails Marker. It will allow the Town to work with a contractor to develop brochures, way-finding signs, and associated programs.

The fifth grant proposal requests funds for the Town to partner with Collierville High School and record the oral history of Collierville. Many citizens are descendants of families who have lived here for generations. Their accounts of history and the growth of Collierville will be documented for future generations to see and hear.

- In the past year, the Planning department was instrumental in the design of a new park located in the historic district at the southwest corner of Walnut Street and College Street. The 2008-2009 goals for the new park include the construction of Phase 1 of the overall park plan. Phase 1 includes:
  - Grade work of the site.
  - Installation of underground irrigation and electrical work throughout the park.
  - Zoysia sod throughout the park.
  - Sidewalks in the southern section of the park.
  - Lighting in the southern section of the park.

The goals for the new year also include installing a civil war trails marker in the park which will coordinate with the future civil war trails markers and way finding signage throughout the town.

- GIS accomplishments include the following:
  - Received the 2007 Pictometry aerials contracted by Shelby County. The cost of these aerials was shared between Shelby County, City of Memphis and all the County municipalities.
  - A separate copy of the Pictometry aerials and software was provided to the Collierville Police Department for their use, including dispatch.
  - Purchased ArcGIS Server Software in February. The software will allow the Town to provide GIS services and information to its citizens and employees over the Internet.
  - Purchased new computer hardware to house ArcGIS Server.
  - Provided residential and apartment address data, and assisted with the 2008 special census.

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

**Goal: Provide quality service to the customers of the Town of Collierville, while assuring compliance with the Land Use Plan, Zoning Ordinance, Subdivision Regulations, Historic District Guidelines and Design Review Guidelines.**

Objectives:

- Continue to monitor and refine the Division functions and better facilitate development review. Continue our quality customer service and interrelated processes with other divisions and departments.
- Continue to utilize the Town's website with dissemination of information for customers. Keep digitized Subdivision Regulations and Design Guidelines Manual up to date. Develop a Sign Policy database to be available via the Town's website.
- Continue to inform and provide assistance and/or training to customers regarding changes to processes and amendments to ordinances and regulations. Finalize implementation of new filing system to assist with expeditious and complete research and information retrieval and to better coordinate with other divisions.
- Continue to provide training to new and current Board/Commission members on Town's ordinances and regulations with an emphasis on facilitation of successful public meetings.

**Goal: Preserve the heritage and character of the Town of Collierville through managed growth and development in a way that sustains the Land Use Plan.**

Objectives:

- Continue to improve staff's knowledge and education which allows us to provide professional and accurate

## DEVELOPMENT - PLANNING

support and guidance to the Board of Mayor and Aldermen, Planning Commission, Board of Zoning Appeals, Historic District Commission and Design Review Commission.

- Continue to provide accurate and expeditious plan reviews to ensure compliance with and uniform application of land development.
- Encourage and offer training and continuing education opportunities to division staff and Board and Commission members to keep abreast of emerging trends, learn and incorporate new ideas, and gain skills.
- Complete comprehensive amendment to the Town Subdivision Regulations.
- Continue to work with and monitor growth issues and regulatory amendments in other municipalities.
- To discover, promote, and protect our historical civil war sites, through archival research to document sites and performing archeological and or related studies of specific locations if needed, and to establish a

way-finding system for citizens/enthusiasts/tourists to allow easily travel from site to site.

**Goal: Have a solid Geographical Information Systems (GIS) database and be able to share information with other departments, municipalities and customers.**

Objectives:

- Continue to support the Town and its Divisions with their GIS and mapping needs.
- Wait for the release of the 2008 aerial photography acquired by the State of Tennessee for Shelby County.
- Continue communications and data-sharing arrangements with other municipalities and neighboring County governments.
- Continue to advance employee use of GIS applications.
- Start providing Internet based GIS information to the citizens of Collierville and the Town's employees.

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Number of development and pre-application meetings held	123	137	145
Number of hours spent at development and pre-application meetings	123	137	160
Pre-construction meetings attended (New Commercial Construction)	15	14	20
Applications processed for each:			
Board of Zoning Appeals	29	33	30
Planning Commission	93	75	85
Design Review Commission	56	106	100
Historic District Commission	20	25	25
Training for staff and Board/Commission members (number of hours)	426	433	420
Review of Business Licenses			
Number of licenses reviewed	128	210	200
Average number of days to complete review	1	7	3
Board and Commission meetings (number of hours)	82	68	108

## DEVELOPMENT - PLANNING

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Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Ensure sufficiency review of all applications within a max of 3 working days of submittal date	3	3	3
Administrative Reviews			
Number of requests	58	48	55
Average no. of days to review	15	22	18
Zoning Verification Letters completed	23	21	25
Maps produced/requested			
Internal	1,283	1,200	1,300
Maps Sold	29	25	35
Total Requests Received (Paper, Graphics, and Data)	196	186	210
(NOTE: A single request may include multiple map sheets.)			
Total Paper Requests	113	97	106
Paper Requests - External	34	13	16
Paper Requests - Internal	79	84	90
Total Map Sheets Produced (8.5x11 up to 36x46)	332	457	480
Map Sheets Sold (External)	48	19	21
Map Sheets (Internal)	284	438	480
Total Digital File (PDF, Graphic, and Data) Requests	73	31	34
Requests - Shapefile Format	4	4	4
Requests - CAD Formats	13	8	10
Requests - PDF Format	17	14	16
Requests - Graphic Formats (JPEG & TIFF)	39	5	6
Total Digital Files Produced	114	32	35
Shapefiles Produced	4	4	4
CAD Files Produced	17	8	10
PDF Files Produced	22	15	16
Graphic Formats Produced	71	5	6

## DEVELOPMENT - PLANNING

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### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 628,088	\$ 685,587	\$ 746,579	\$ 734,191	\$ 746,283
Operating Expense	49,123	77,436	138,401	96,105	103,890
Capital Outlay	2,658	46,422	0	0	0
<b>Total</b>	<b>\$ 679,869</b>	<b>\$ 809,445</b>	<b>\$ 884,980</b>	<b>\$ 830,296</b>	<b>\$ 850,173</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(102,002)	(121,417)	(132,747)	(124,544)	(127,526)
<b>General Fund</b>	<b>\$ 577,867</b>	<b>\$ 688,028</b>	<b>\$ 752,233</b>	<b>\$ 705,751</b>	<b>\$ 722,647</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	8.0	\$ 412,693	8.0	\$ 419,598	8.0	\$ 436,146
Wages	3.0	87,770	3.0	92,540	3.0	95,280
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		0		0
Benefits		183,936		210,533		200,761
Merit & General Adjustment		0		0		14,096
Other Personnel	1.0	1,187	1.0	11,520	0.0	0
<b>Total</b>	<b>12.0</b>	<b>\$ 685,587</b>	<b>12.0</b>	<b>\$ 734,191</b>	<b>11.0</b>	<b>\$ 746,283</b>

## DEVELOPMENT - ENGINEERING

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The Engineering Division is primarily responsible for the oversight of public infrastructure installation throughout the Town. These improvements are the outcome of private development and the Town's Capital Investment Program. The Division provides review, approval and inspection for much public infrastructure (i.e., water, sewer, drainage, traffic signals, pavement markings, and streets) installed as part of the private development as well as management of all Development Agreement Contracts. The Division now performs some in-house design for certain projects. Staff coordinates the planning, design, bidding, project management and inspection of all public infrastructure for Capital Investment Projects within the Town of Collierville.

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 investigation and follow-up, traffic impact and safety issues associated with private development, fencing, street lighting and coordination with federal, state and local agencies such as the Corps of Engineers, Tennessee Department of Transportation, Tennessee Department of Environment and Conservation, Shelby County and surrounding jurisdictions.

During fiscal year 2008, the Division reviewed plans and specifications and provided project management and/or inspection services for the following Town projects:

- Lateral J ditch improvements south of White Road.
- Sidewalk and curb ramps replacement in the Historic District.
- Pedestrian Bridge construction at Wolf River Ranch.
- Construction of tennis courts at Cox Park.
- Restroom construction at Cox Park & Progress Road soccer field.
- Cooper Street water line replacement.
- Quinn Road water line replacement.
- Shelton Rd. Wastewater Plant upgrades (inspection).
- Northwest Wastewater Treatment Plant (inspection).
- Stormwater system model and mapping completed.

In addition, the Division managed the Development Agreement Contracts and inspections for 121 residential and commercial projects at various stages of development.

### **FY 2008 Accomplishments**

- Emphasis on project management resulted in remaining within established budget on Capital Investment Projects.
- Completed the design, specification writing, and contract assembly for the Houston Levee Road, Phase 1B project. Also, bids were received and the project was awarded - it is now underway.

- Began the STOP (Staying on Top Of Problems) program - the status of every troublesome issue is updated every day and posted on the Town's website under the STOP sign.

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

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

Objectives:

- Provide better traffic signal synchronization within the Town
- Complete widening of certain routes and improvements to others.
- Implement bicycle lane plan and bicycle lane standards for all new streets.
- Produce a Collierville Traffic Information Manual for use by the Board of Mayor and Aldermen and Planning Commission.

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

Objectives:

- Implement and begin using a working model of the southwest quadrant.
- Ramp up the comprehensive streambank stabilization program.
- Revise detention facility design standards.
- Produce a Collierville Stormwater and Drainage Information Manual for use by the BMA and PC.

#### **Goal: Preserve the character of Collierville in new development and in existing areas.**

Objectives:

- Strictly interpret and apply Town Standards and Specifications.
- Modify as applicable subdivision regulations.
- Completely re-write the Town's Development Agreement to clearly define developer responsibilities and to modernize the procedures.
- Enact the Right-of-Way Ordinance to protect the Town's infrastructure.
- Re-write construction specifications.
- Implement Best Paving Job award to encourage better street construction.
- Implement Best Concrete Job award to encourage better curbs and sidewalks.
- Implement Best Plans of the Year to encourage better plans and reduce workload in the division.

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

Objectives:

- Seek out and provide training opportunities for each employee at least one time per year for continuing education specific to job responsibility.
- Challenge each employee to submit at least one idea for improving efficiency, construction standards, etc.
- Ramp up in-house design of projects to respond more quickly to problem areas in Town.

## DEVELOPMENT - ENGINEERING

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Private Development			
New private development	23	25	8
Average plans review time (days)	15	18	34.5
Percent of plans reviewed within 3 weeks of submittal	75%	70%	73%
Plats recorded	54	50	39
Capital Investment Program			
Active CIP projects	9	10	11
Number and percent of CIP projects within original contract amount	7/78%	9/90%	9/90%
Cost of street repairs per lane mile (constant reported as 2008 dollars)	\$272.31	\$231.42	\$149.33

### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 709,808	\$ 869,297	\$ 1,058,106	\$ 1,031,073	\$ 1,076,164
Operating Expense	97,556	92,883	202,054	165,452	171,634
Capital Outlay	22,751	74,573	44,800	43,600	6,375
<b>Total</b>	<b>\$ 830,115</b>	<b>\$ 1,036,754</b>	<b>\$ 1,304,960</b>	<b>\$ 1,240,125</b>	<b>\$ 1,254,173</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	(207,529)	(259,188)	(326,240)	(310,031)	(313,543)
<b>General Fund</b>	<b>\$ 622,587</b>	<b>\$ 777,565</b>	<b>\$ 978,720</b>	<b>\$ 930,094</b>	<b>\$ 940,630</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	6.0	\$ 347,190	7.0	\$ 441,683	7.0	\$ 440,824
Wages	7.0	277,507	7.0	275,079	7.0	278,891
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		244,130		311,811		328,824
Merit & General Adjustment		0		0		16,625
Other Personnel	0.0	469	1.0	2,500	1.0	11,000
<b>Total</b>	<b>13.0</b>	<b>\$ 869,297</b>	<b>15.0</b>	<b>\$ 1,031,073</b>	<b>15.0</b>	<b>\$ 1,076,164</b>

## DEVELOPMENT – CODE ENFORCEMENT

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

Codes Enforcement is further divided into the two branches of Construction Codes and Codes Compliance.

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

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

### **FY 2008 Accomplishments**

- The Division continues its soil erosion and sediment control program.
- The Division has continued the process of requiring Pre-Construction Meetings on all new commercial projects prior to permit issuance. The "Pre-Con" Meeting reviews Town requirements and expectations with the Owner, Architect and Contractor.
- The Division staff continues to attend educational classes applicable to maintaining inspector and plans examiner certifications
- The Division staff attended and participated in the Annual Tennessee Building Official's Association Conference and the monthly Southwest Tennessee Building Officials Association Meetings.
- The Division continues to require the Approved Plans to be available on the commercial job sites at the time of the inspection by the inspector. The change coupled with the Pre-Con Meetings insures a much more stringent adherence to the plans approved by the Town.
- The Division meets regularly with the Memphis/Shelby County Homebuilder's Association Builder's Issues Committee.
- The Division created a salary incentive plan to reward inspectors for exceeding minimum job description requirements and provide a competitive salary with surrounding jurisdictions.
- The Division has equipped all inspectors and inspector vehicles with emergency response kits and radios.

- The Division continues to use the "Courtesy Notice" with great success in obtaining code compliance.
- The existing fee schedule was revised and was adopted by the Board of Mayor and Aldermen.
- Adoption of the 2003 International Codes.
- Code Compliance continues the Welcome Wagon program to welcome all new businesses to Collierville.
- Proactive compliance enforcement was added to keep complaints down and keep court action to a minimum of less than 1%.
- The Division has met and worked with other local Code Enforcement agencies to develop more consistent Building and Town Code requirements and the enforcement of the same.

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

**Goal: Protect the Town's financial security by insuring the construction and maintenance of the Town's building stock meets Town standards.**

Objectives:

- Maintain a high level of inspection services to insure existing and new development maintains the maximum possible property values.
- Establish a program for the inspection of older residential and commercial buildings and properties to insure the abatement of unsafe, substandard buildings, signs and unkempt properties, which present a detriment to the surrounding properties.
- Provide effective, fair and consistent enforcement efforts against recognizable code violations, which detract from Town standards.
- Be trained and prepared for emergency response to natural disasters to allow recovery and reconstruction as quickly as possible.
- Attend training classes on emergency response and disaster mitigation.
- Provide each Division employee with 16 hours of training in job related classes by professional programs.
- Provide each Division employee with 16 hours of in house training relating to process, procedures, and customer service.
- Continue to work closely with area home builders to obtain seismic compliance through training and implementation.

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

Objectives:

- Insure a thorough inspection process for all building construction to insure young and old, able and disabled are provided with a built environment

## DEVELOPMENT – CODE ENFORCEMENT

designed according to nationally recognized standards for safety and livability.

- Provide a permitting and inspection procedure necessary to insure the enforcement of all conditions and requirements established by the Town through the Historic District Commission, Board of Zoning Appeals, Planning Commission, Design Review Commission and Board of Mayor and Aldermen.
- Provide a permitting and inspection process as easy, understandable and efficient as possible without compromising the control necessary to insure development in accordance with Collierville’s character and vision.
- Eliminate fire hazards and other dangerous conditions associated with buildings and building systems (i.e. electrical, mechanical, plumbing, gas) by providing thorough plan review and inspection processes.

**Goal: To improve customer service levels within the Division and Department.**

Objectives:

- Provide upfront information to prospective development applicants in preconstruction meetings to insure understanding and purposes of review and approval processes.
- Develop and cultivate a customer service mentality in Town employees.
- Empower staff to perform periodic review and analysis of the effectiveness and efficiency of the Divisions processes and procedures and recommend and initiate needed changes
- Perform periodic review and analysis of Town Codes and Ordinances to identify unnecessary and/or

ineffective language and initiate corrections through ordinance amendment.

- Empower staff to investigate and evaluate state of the art methods for delivering permitting and inspection services.
- Use a common sense approach in dealing with code situations.
- Take a proactive approach to code compliance.
- Continue program of code compliance through education not intimidation.

**Goal: To establish the reputation of the Town of Collierville Division of Building Codes and Codes Compliance as 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.
- Develop and cultivate a relationship with Germantown, Bartlett and Shelby County to share ideas, programs, procedures and processes for the best results.
- Cultivate relationships with legislative delegates.
- Expose staff to all reasonable available technical and behavioral training programs to insure professionally trained staff.
- Continue the implementation of the 2003 codes through education for Design Professionals, Developers, and Builders.

### Code Compliance Activity

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Inspection Type			
Complaints	550	255	295
Follow up	4,035	3,265	3,500
Self-Initiated	6,571	6,010	6,100
Development	277	336	325
Investigations	229	326	275
Property Maintenance	322	323	310
Continuing Maintenance	325	179	225
Routine	469	446	450
Total	12,778	11,140	11,480

## DEVELOPMENT – CODE ENFORCEMENT

### Construction Activity

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
<b>Total Units</b>	794	710	871
Dwelling	224	140	150
Commercial/Industrial	172	186	276
Miscellaneous	398	384	445
<b>Total Valuation</b>	\$174,885,650	\$93,997,899	\$157,178,635
Dwelling	\$77,364,760	\$57,148,619	\$84,600,000
Commercial/Industrial	\$88,062,908	\$29,110,813	\$63,078,635
Miscellaneous	\$9,457,982	\$7,738,467	\$9,500,000
<b>Total Permits</b>	3,833	3,098	3,470
Building	1,110	710	795
Electrical	994	817	915
Plumbing	998	832	932
Mechanical	731	739	828
<b>Total Inspections</b>	15,745	14,039	15,724
Building	4,428	3,525	3,948
Mechanical	2,354	2,277	2,550
Plumbing	3,124	2,394	2,681
Electrical	3,812	3,451	3,865
Miscellaneous	2,027	2,392	2,679
<b>Total Fees</b>	\$1,050,140	\$939,137	\$924,333
Building	\$470,373	\$331,800	\$367,643
Electrical	\$131,568	\$91,259	\$84,580
Plumbing	\$106,920	\$88,070	\$88,250
Mechanical	\$91,436	\$115,445	\$91,910
Reinspection	\$50,830	\$62,000	\$65,000
Building Plans Review	\$183,938	\$242,058	\$210,000
Other (Sign, Fence, Code Appeals)	\$15,075	\$8,505	\$16,950
Average # inspections/day	7.5	7.5	10.7
Average time (minutes) per inspection (including driving & preparation time)	56	56	40
Average # inspectors	8	8	8

## DEVELOPMENT - CODE ENFORCEMENT

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### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 942,255	\$ 997,493	\$ 1,173,935	\$ 1,020,319	\$ 1,085,204
Operating Expense	83,356	70,981	103,465	94,813	116,660
Capital Outlay	26,889	39,106	18,250	17,200	19,250
<b>Total</b>	<b>\$ 1,052,500</b>	<b>\$ 1,107,580</b>	<b>\$ 1,295,650</b>	<b>\$ 1,132,332</b>	<b>\$ 1,221,114</b>

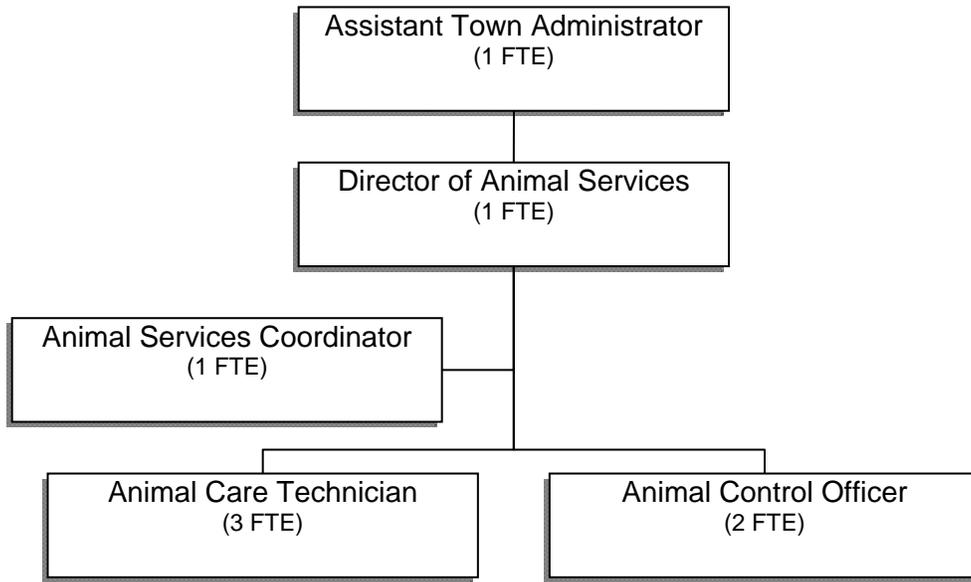
### Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	3.0	\$ 133,921	3.0	\$ 99,227	2.0	\$ 125,000
Wages	16.0	574,448	16.0	593,892	16.0	614,354
Part-time	0.0	0	0.0	0	0.0	0
Other Compensation		0		2,500		2,000
Benefits		289,124		324,699		326,862
Merit & General Adjustment		0		0		16,988
Other Personnel		0	0.0	0	0.0	0
<b>Total</b>	<b>19.0</b>	<b>\$ 997,493</b>	<b>19.0</b>	<b>\$ 1,020,319</b>	<b>18.0</b>	<b>\$ 1,085,204</b>



# ANIMAL SERVICES

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## ANIMAL SERVICES

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

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

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

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

Core Businesses of the Collierville Animal Services:

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

### FY 2008 Accomplishments

- Received \$51,155.95 in donations.
- Created partnership with BellSouth to provide outlet to present programs to the community through sponsorship of booth at annual Collierville Expo.
- Worked in conjunction with state wide animal control agencies.
- Animal Services Director serves on the Animal Control Association of Tennessee Board of Directors.
- Completed FEMA training and also met TEMA credentialing requirements for staff and volunteers as part of requirement for Homeland Security.
- Continued microchipping program for identification of Shelter and community animals which has resulted

in the microchipping of 2000 animals since July of 2005.

- Partnered with the Boy Scouts of America to provide opportunities for Eagle Scout projects which resulted in the completion of one Eagle Scouts project at the Animal Shelter.
- Received a \$4,100 grant from the "Pet Friendly" State of Tennessee Agriculture Department for the No Cost spay/neuter program, helping low income families.
- TNR program for feral (wild) cats. 150 cats have been trapped, health checked, tested for disease, spayed or neutered, given a 3 year rabies vaccine, and relocated to barns and grain warehouses. This program has lowered our euthanasia rate, reduced our intake of kittens and provided a more compassionate solution to our feral cat issue.
- Over 150 hours with Memphis/Shelby County court system on community service hours for minor offenses have been served at the shelter.
- Work Study Program with Memphis Catholic High School using students to help during the school year. Students providing us with 30 hours a week of clerical, data entry and other shelter duties.
- Kids Camp brought in 120 children for humane education instruction.
- Humane Education Building design plans are created and over \$\$29,000 was raised this fiscal year, bringing the total raised to date to just over \$70,000.

### FY 2009 Goals and Objectives

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

Objectives:

- Offset operating expenses by receiving \$25,000 in donations.
- Secure the funding for the Humane Education building by July 1, 2009.
- Secure grants, additional funding and services for the animal shelter through agencies such as SPCA of Memphis (Society for the Prevention of Cruelty to Animals), Assisi Foundation, Pedigree and local veterinarians.

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

Objectives:

- Provide greater visibility for Collierville Animal Services in the community with more offsite adoptions and events.
- Implement measures to expand media coverage through radio and television.
- Partner with SPCA and local businesses to provide scholarship awards through an application process to qualified graduating high school seniors who fulfill specific requirements such as completing a set

## ANIMAL SERVICES

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number of volunteer hours, outstanding service as a volunteer, etc.

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

Objectives:

- Actively recruit additional volunteers to assist with daily Shelter duties and various special projects.
- Actively recruit additional high school students for community service hours.
- Work with Memphis/Shelby County court system on community service hours for minor offenses.

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

Objectives:

- Create a website dedicated entirely to Collierville Animal Services that offers information for more humane education, animal related state and local ordinances, and familiarizes citizens on outreach programs currently available.
- Provide the Collierville library with animal care and animal training information for public access.
- Continue to provide funding and services for no cost spay/neuter for low income families.
- Help make pets a part of the community by providing programs such as “Canine Good Citizenship” and DVD’s on animal care at the Shelter.
- Revise existing ordinances and implement new ordinances to focus on new ideas to improve animal safety such as prohibiting electronic/invisible fencing and tethering as primary containment.

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

Objectives:

- Require staff to complete call out sheets for accountability of time and mileage for after hours call initiated through Dispatch.
- Schedule veterinary clinic visits for animal drop offs and pick ups to maximize efficiency of staff time.
- Provide each full time employee with a minimum of eight hours of training pertaining to animal related issues.

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

Objectives:

- Partner with area corporations to promote opportunities for employees to participate in a matching contribution program.
- Continue to forge partnerships with area businesses for support.
- Attract businesses that would like to be recognized as a sponsor of various programs or projects since shelter programs and projects are often promoted through various media outlets and can be associated with an animal friendly community.
- Explore ways to provide various advertising opportunities to businesses that continuously support the shelter.

## ANIMAL SERVICES

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Animals taken in at shelter	1,600	1,700	1,800
Percent of animals taken in that were:			
surrendered	13%	15%	20%
strays brought in	88%	85%	80%
Animal Control Officer pick-up	700	800	1,000
Percent of animals:			
Adopted out	55%	55%	58%
Reclaimed	25%	20%	13%
Euthanized	25%	25%	29%
Animals adopted out	800	935	1,050
Animals reclaimed	320	340	230
Animals euthanized	480	425	520
Animals spayed/neutered at shelter:			
Dogs			
Spayed	189	200	250
Neutered	177	180	225
Cats			
Spayed	227	238	250
Neutered	251	225	250
Calls responded to within 24 hours	3,500	5,000	6,000
After hour call-outs	50	30	25
Number of visitors at Shelter	9,000	11,000	15,000
Number of volunteer hours	12,000	15,000	16,000
Number of Kids Camp attendees	140	160	180
Number of humane education			
Adults	250	250	250
Children	1,500	1,800	1,800
Donations	\$25,000	\$30,000	\$50,000
Animals served by no cost spay/neuter program*	0	150	
Adoptions placed with animal rescue group			
Cats	25	25	50
Dogs	30	40	50
Adoption of other pets (chickens, rabbits, goats, etc.)	10	15	10
Dog bites	60	50	40
Court appointed service hours	1,500	1,500	1,500
Percent of total visits to shelter made on Saturday **	40%	50%	N/A
TNR (Trap, Neuter, Relocate) ***	N/A	106	150

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

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

\*\*\* New Measure started in FY 2008

# ANIMAL SERVICES

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## Budget Summary

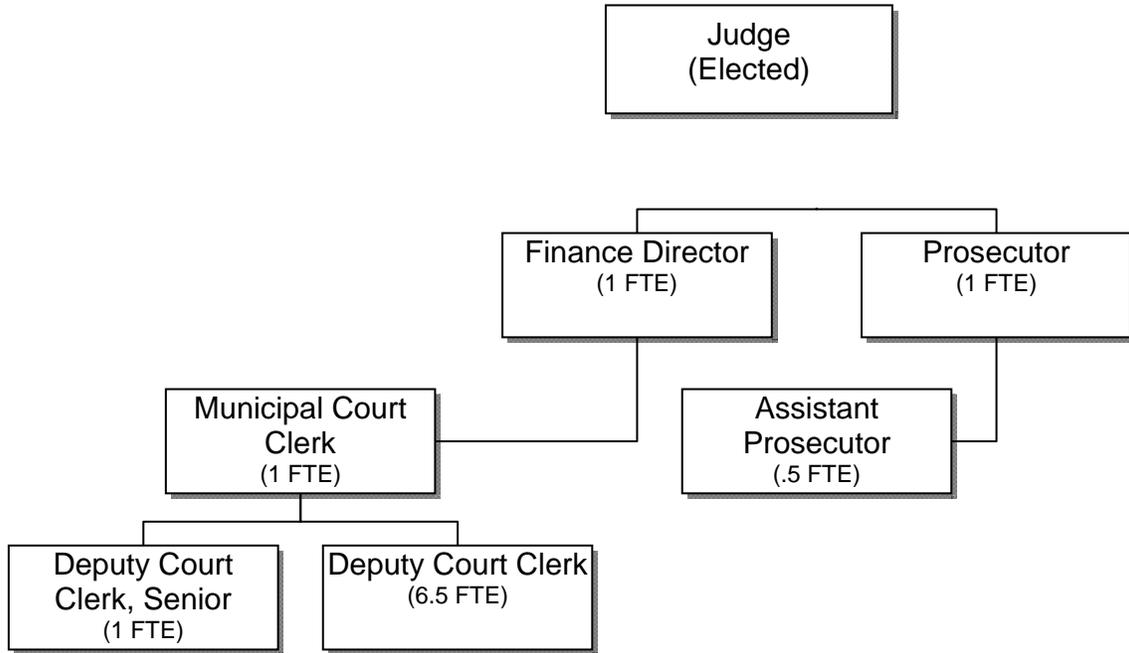
	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 227,714	\$ 292,158	\$ 369,807	\$ 342,202	\$ 364,776
Operating Expense	98,650	109,279	126,079	127,233	116,752
Capital Outlay	0	42,375	4,200	4,158	11,000
<b>Total</b>	<b>\$ 326,364</b>	<b>\$ 443,812</b>	<b>\$ 500,086</b>	<b>\$ 473,593</b>	<b>\$ 492,528</b>

## Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	1.0	\$ 53,709	1.0	\$ 56,482	1.0	\$ 56,936
Wages	5.0	123,101	5.0	153,366	5.0	157,818
Part-time	2.0	16,140	2.0	17,804	2.0	22,130
Other Compensation		4,184		4,800		5,000
Benefits		95,023		109,751		118,016
Merit & General Adjustment		0		0		4,876
Other Personnel		0	0.0	0	0.0	0
<b>Total</b>	<b>8.0</b>	<b>\$ 292,158</b>	<b>8.0</b>	<b>\$ 342,202</b>	<b>8.0</b>	<b>\$ 364,776</b>

# MUNICIPAL COURT

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## MUNICIPAL COURT

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

**The Court Clerk's Office** prepares, processes, and maintains all legal documents and records pertaining to Court; collects and accounts for all fines, forfeitures, fees and court cost; and reports and distributes funds to city, county and state agencies on a monthly basis.

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

### **FY 2008 Accomplishments**

- Met with architectural firm to discuss design and development plans for new court facility.
- Researched and developed plans to provide online payment service for traffic fines and costs.
- Processed collections agency payments within one business day of received by mail.
- Improved financial procedures by balancing receipted payments three times daily.
- Updated court data, processed court judgments, and prepared Court Docket for the Judge and Court Clerk's signature the following business day after court.
- Collected \$21,295 city litigation tax to be used for court expansion and police renovation.
- Collected \$4,780 courtroom security fee to be used for enhancing court security.
- Submitted delinquent defendant accounts to Mendelson Law Firm for collection, garnishment, and bankruptcy by the 15<sup>th</sup> day of each month.
- Submitted financial reports and disbursements to the state, county, and internal agencies by the 15<sup>th</sup> day of each month.
- Electronically report traffic convictions and failure to pay cases to the Tennessee Department of Safety within three (3) business days of the court judgment.
- Provided docket report to requesting attorneys five (5) business days before court hearing.

- Submitted monthly financial reports and disbursements to state and county by the 15<sup>th</sup> of each month.
- Provided at least four hours training in court procedure, court cost, and customer service to eight employees.
- Provided courtroom training to part-time employee.
- Judge and Court Clerk completed required training with Administrative Office of the Courts and Department of Safety.
- Provided over six (6) hours ADSi court Reporting software training to eight (8) employees.
- Two (2) employees completed ADSi User Group Training.
- Maintained current staff levels.
- Collected \$948,500 in revenue.

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

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

##### Objectives:

- Update court data, process court judgments, and prepare Court Docket for the Judge and Court Clerk's signature the following business day after court.
- Conduct Court Clerk's Workshop for Shelby County Municipal Courts with General Sessions Jurisdiction and court employees.
- Provide four (4) hours court procedures, policy, and customer service training for each employee.
- Provide training for court abstract procedures and new commercial driver's license (CDL) laws for eight employees.
- Court Clerk and two Deputy Clerks to attend ADSi User Group Seminar.
- Judge and Court Clerk to complete required Administrative Office of the Courts and Department of Safety training program.

#### **Goal: Plan Court Expansion.**

##### Objectives:

- Meet with architectural firm to discuss plans for court expansion and bid out by December 2008.
- Collect city litigation tax to be used toward court expansion and police renovation.
- Collect courtroom security fee to be used for enhancing court security.
- Maintain current staff levels to process increasing caseload.

#### **Goal: Improve customer service performance.**

##### Objectives:

- Provide online payment procedure training for employees.
- Provide docket report to requesting attorneys five (5) business days before court hearing.

## MUNICIPAL COURT

- Complete and submit monthly financial reports and disbursements to the state, county, and internal agencies by the 15th day of each month.
- Electronically report traffic convictions and failure to pay cases to Department of Safety within three (3) business days of the court docket.
- Monitor balance reports for payment accuracy.
- Balance cash drawer three (3) times daily to reduce payment errors, overages and shortages.
- Monitor, process, and submit delinquent defendant accounts for collections, garnishment, and bankruptcy to attorney by the 15th day of each month.
- Monitor, process, and turn over delinquent traffic tickets to collection agency by the 15th day of each month.

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

Objectives:

- Develop and implement on-line payments.
- Process National Recovery Agency (NRA) collection agency, attorney collections, and payments received by mail within one (1) business day of receipt of payment.

### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 470,479	\$ 508,909	\$ 566,625	\$ 561,501	\$ 587,712
Operating Expense	47,583	61,053	85,500	74,300	82,600
Capital Outlay	1,420	2,705	0	0	0
<b>Total</b>	<b>\$ 519,482</b>	<b>\$ 572,667</b>	<b>\$ 652,125</b>	<b>\$ 635,801</b>	<b>\$ 670,312</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	2.0	\$ 97,147	2.0	\$ 100,356	2.0	\$ 105,401
Wages	7.0	199,405	7.0	210,547	7.0	212,674
Part-time	4.0	77,634	4.0	81,993	4.0	83,557
Other Compensation		0		0		0
Benefits		134,723		168,606		180,112
Merit & General Adjustment				0		5,967
Other Personnel	0.0	0	0.0	0	0.0	0
<b>Total</b>	<b>13.0</b>	<b>\$ 508,909</b>	<b>13.0</b>	<b>\$ 561,501</b>	<b>13.0</b>	<b>\$ 587,712</b>

# MUNICIPAL COURT

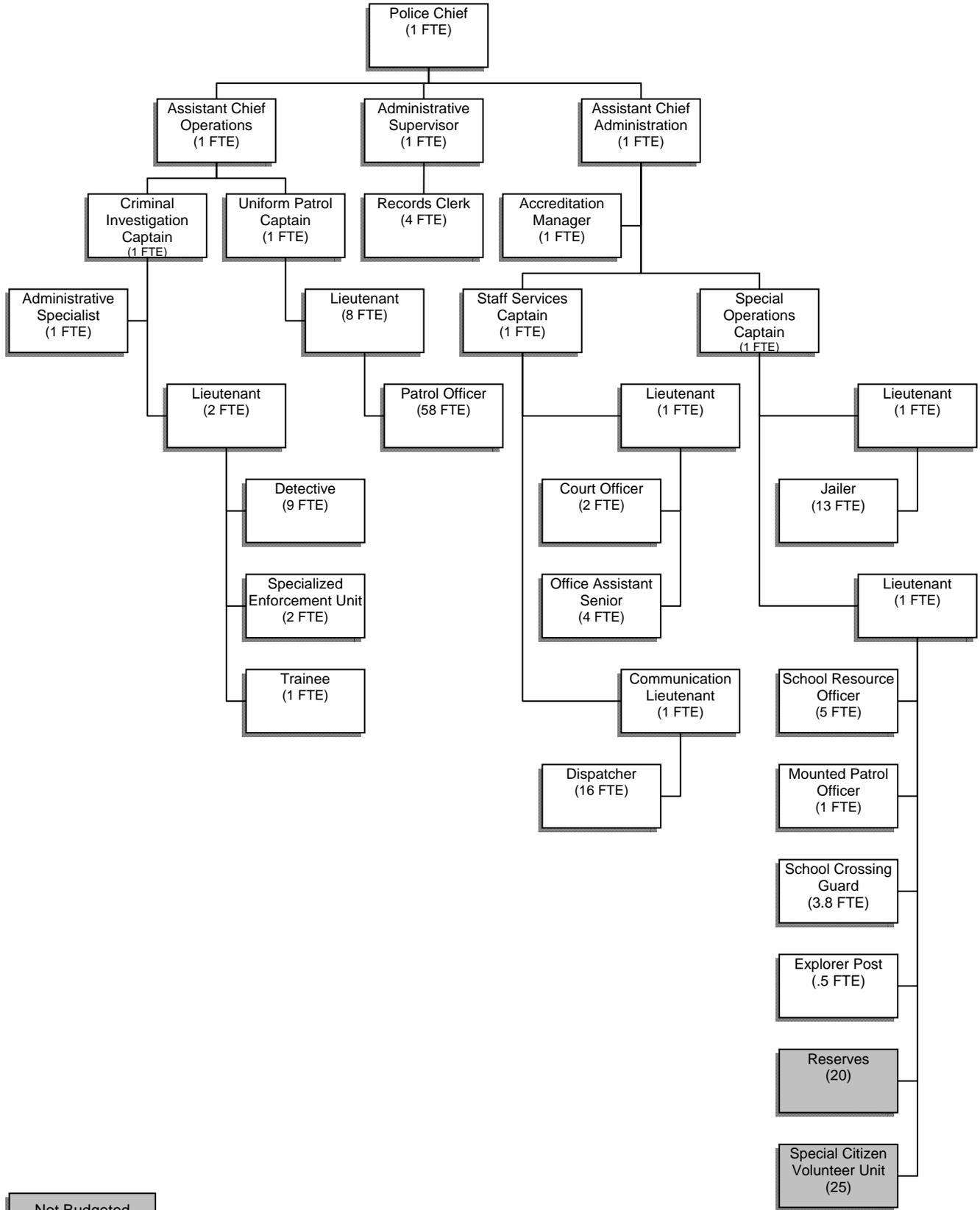
## Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
<b>Total Charges</b>			
Charge Dispositions	16,163	14,784	15,525
Held to state (Grand Jury)	432	335	375
Guilty plea	1,313	1,125	1,175
Guilty verdict	149	135	150
Dismissed with cost	3,719	3,372	3,600
*Dismissed without cost		915	950
**Traffic Forfeit (paid after court judgment)	5,522	4,045	3,000
Active pac (unpaid tickets)	809	577	675
Unpaid traffic tickets turned over for collection	625	415	525
Other (nolle pros/dismiss w/o cost)	1,330	1,238	1,290
<b>Total Cases</b>			
Case Dispositions			
Criminal cases	1,705	1,521	1,597
Traffic cases	9,827	9,732	9,926
* Other		155	170
**New case files prepared for court docket	7,841	4,421	4,850
Total cases on docket	18,430	16,390	17,200
Percent of cases disposed	63%	70%	68%
Defendants w/misdemeanor dispositions	863	958	1,005
Warrants processed	609	452	475
*Subpoenas issued		899	975
Traffic tickets processed	11,538	8,014	10,500
* Parking tickets processed	580	412	580
*Traffic tickets closed/paid (without court hearing)		2,113	2,700
Scheduled court docket			
Sessions	142	142	142
Days	72	71	71
Revenue collected	\$1,127,197	\$948,500	\$1,050,000
*Cash Bond Activity			
Cash Bonds Posted		\$303,899	\$320,000
Cash Bond Forfeits		\$31,200	\$33,000
Cash Bonds Transferred to fines		\$107,579	\$112,950
Cash Bonds Refunded		\$141,561	\$148,600
<b>Criminal Collection Accounts</b>			
New active collection cases	270	229	310
Criminal collection cases paid in full	176	114	135
* Criminal accounts turned over for civil action		221	250
* Criminal fines/cost turned over for civil action		\$181,359	\$187,500
* Criminal fines/cost recovered by civil action		\$13,587	\$18,750
* Criminal fines/cost disbursed to court by civil action		\$10,199	\$14,062
<b>Traffic Collection Accounts</b>			
Unpaid traffic tickets turned over for collection	625	415	525
Traffic fines/costs turned over to collection agency	\$167,805	\$141,796	\$150,025
Traffic fines/costs recovered by collection agency	\$62,549	\$57,225	\$60,100
Traffic fines/costs disbursed by collection agency to court	\$52,778	\$48,454	\$51,085
* Traffic fines/cost Agency suspended collections		\$163,787	\$97,000

\* New statistic beginning FY08

\*\* New procedure implemented to prepare for Online Payment Program had impact docket and forfeiture statistics

# POLICE DEPARTMENT



Not Budgeted Positions

## POLICE DEPARTMENT

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

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

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

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

•**Staff Services** The Division of Staff Services is divided into five units that include: Public Relations, Training, Communications, Court Officer, and Office Assistants. These highly trained employees form the support structure of the police department. Their professionalism and dedication to achieving the goals and objectives of the Collierville Police Department enables all police functions to operate smoothly and efficiently.

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

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

### FY 2008 Accomplishments

- The 8<sup>th</sup> Annual Classic Car and bike show benefiting Tennessee Special Olympics was the best ever. 428 vehicles were registered. Also, the department raised approximately \$32,000 from the show alone, more than previous years. Members from the department also participated in the Annual Special Olympic Torch run that occurred at St. George High School.
- The department acquired a mobile command trailer through a Homeland Security Grant. This trailer is equipped for emergencies in the field and has radio equipment to communicate with just about every agency in the area.
- The department acquired two mobile communication trailers each equipped with 50-foot towers and radio systems. The trailers will be used during localized emergencies as well as town-wide disasters where the primary radio system fails for the whole town. These trailers were purchased by the Town of Collierville.
- The department added one School Resource Officer that will work alongside the Shelby County Sheriff's department at the Collierville High School.
- The department acquired a Communications Lieutenant that will supervise the daily operations and long term planning of the Police and Fire 911 Emergency Dispatch Center.
- The department graduated 25 "Ambassadors" through its Citizens Police Academy.
- In combination with the Collierville Fire Department, the department graduated 73 in the Citizen Emergency Response Team training.
- The Governor's Highway Safety Office awarded the department \$52,000 in grant funds for traffic saturation enforcement efforts. The grant funds overtime and equipment to focus on seatbelt violations as well as causative factors in traffic crashes.
- The National Night Out Against Crime was a success this year with 64 neighborhood parties registered.
- The average response time for the department so far this year is 3 minutes and 56 seconds. Our dispatch center has processed over 32,000 calls for service. Our dispatchers answer all calls within one ring 85% of the time.

# POLICE DEPARTMENT

## FY 2009 Goals and Objectives

**Goal: Continue to enhance the department's abilities to deliver services to the community**

Objectives:

- To remain fiscally responsible through sound accounting and business practices for assets entrusted to us by the Town.
- Continue to place citizens first in order to achieve a high level of citizen satisfaction with Town services.
- Continue our community policing efforts by listening to input at Neighborhood Watch meetings, Fair on the Square, National Night Out, CERT training and our annual Citizen's Survey.
- Continual growth of the volunteer programs such as the Shut-In program, Neighborhood Watch and National Night Out. These programs are part of the department's overall efforts to building a foundation for community partnerships, preserving and strengthening community bonds.
- Utilization of both commissioned and civilian employees to work community events freeing up patrol officers to conduct patrol related functions.
- Conduct programs and education in the schools through the use of School Resource Offices dealing with current crime trends to help curb teen crimes.

**Goal: To maintain the trust of the public.**

Objectives:

- To hold employees to a higher level of ethics in order to be above reproach.
- To increase community input into decision-making and advisory sessions in order to identify and meet the needs of the community.
- To act in the best interest at all times for the community and to be selfless when resolving conflicts and problems.
- To obtain and deploy state of the art equipment in order to respond appropriately to all situations and ensure the safety of the community.

**Goal: To create a safe working environment in order to reduce insurance claims.**

Objectives:

- To keep employees safe through the proper use of specialized equipment.
- To work closer with Human Resources for education in safety practices and standards during the year.
- To provide training for all first line employees who are at risk for serious bodily injury or death in order to increase safety awareness.
- Provide leadership training to newly promoted employees in order to help achieve goals and objectives set forth by the department and the Town.

## Performance Measures

Activity	Actual	Estimated	Projected
	Actual CY 07	Estimated CY 08	Projected CY 09
Calls for Service	37,615	38,743	39,906
Average Response Time	4:03	4:30	4:45
Total Training Hours	15,497	15,962	16,441
Agency Hosted Training Courses	6	6	6
Officers per 1,000 Population	2.01	2.07	2.13
Assigned Criminal Cases to CID	1,492	1,537	1,583
Percentage of Criminal Cases Cleared	58%	60%	60%
FBI Part I Offenses Clearance Rate	55.13%	55.13%	55.13%
Prisoners Processed	1,573	1,620	1,669
Volunteer Hours Worked	6,877	7,083	7,296
Reserve Hours Worked	3,192	3,288	3,386
Dollars Saved Using SCVPs*	\$212,053.00	\$218,413.00	\$224,962.00
Dollars Saved Using Reserves+	\$22,236.48	\$22,903.57	\$23,590.68
SRO** Topics for Youth	26	26	26
% of Eligible Students Reached Through SRO	100%	100%	100%
% of Eligible Schools Covered by SROs	100%	100%	100%
Adults Reached through SRO Training	15,061	15,512	15,978
Total # of Community Events Involving Police Department	132	136	140

# POLICE DEPARTMENT

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Statistics	CY 07	CY 08	CY 09
Population	44,304	45,633	47,002
Sworn Officer Complement	89	93	104
Civilian Employees	49	49	51
Volunteers	23	25	25
Reserves	18	18	20
Explorers	10	13	15
Total Incoming/Outgoing Phone Calls	125,595	129,363	133,244
# of Calls Officers Dispatched On	37,615	38,743	39,906
Alarm Calls	2,210	2,276	2,345
911 Calls	903	930	957
Traffic Warnings	7,655	7,885	8,121
Traffic Citations	10,306	10,615	10,934
Uniformed Narcotic Arrests	146	150	155
Special Weapons and Tactics (SWAT)	4	5	6
Crisis Intervention Team Calls	53	55	56
Specialized Enforcement Unit	206	212	219
Total DUIs	135	139	143
Total Crashes	1,186	1,222	1,258
Assaults	282	290	299
Auto Thefts	34	35	36
Burglaries	129	133	137
Homicides	0	0	0
Larcenies	670	690	711
Rapes	1	1	1
Robberies	12	12	13
Local Organizations "Partnered" with	35	40	42
Neighborhood Watch Groups	104	107	110
Citizen Survey (every 3 years)	Yes 97- avg	N/A	N/A

\*Special Citizen Volunteer Program

\*\*School Resource Officer

+Previously combined figure of SCVP/Reserves Savings

Resource on Crime and Community from Police Annual Report

**POLICE DEPARTMENT**

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**Budget Summary**

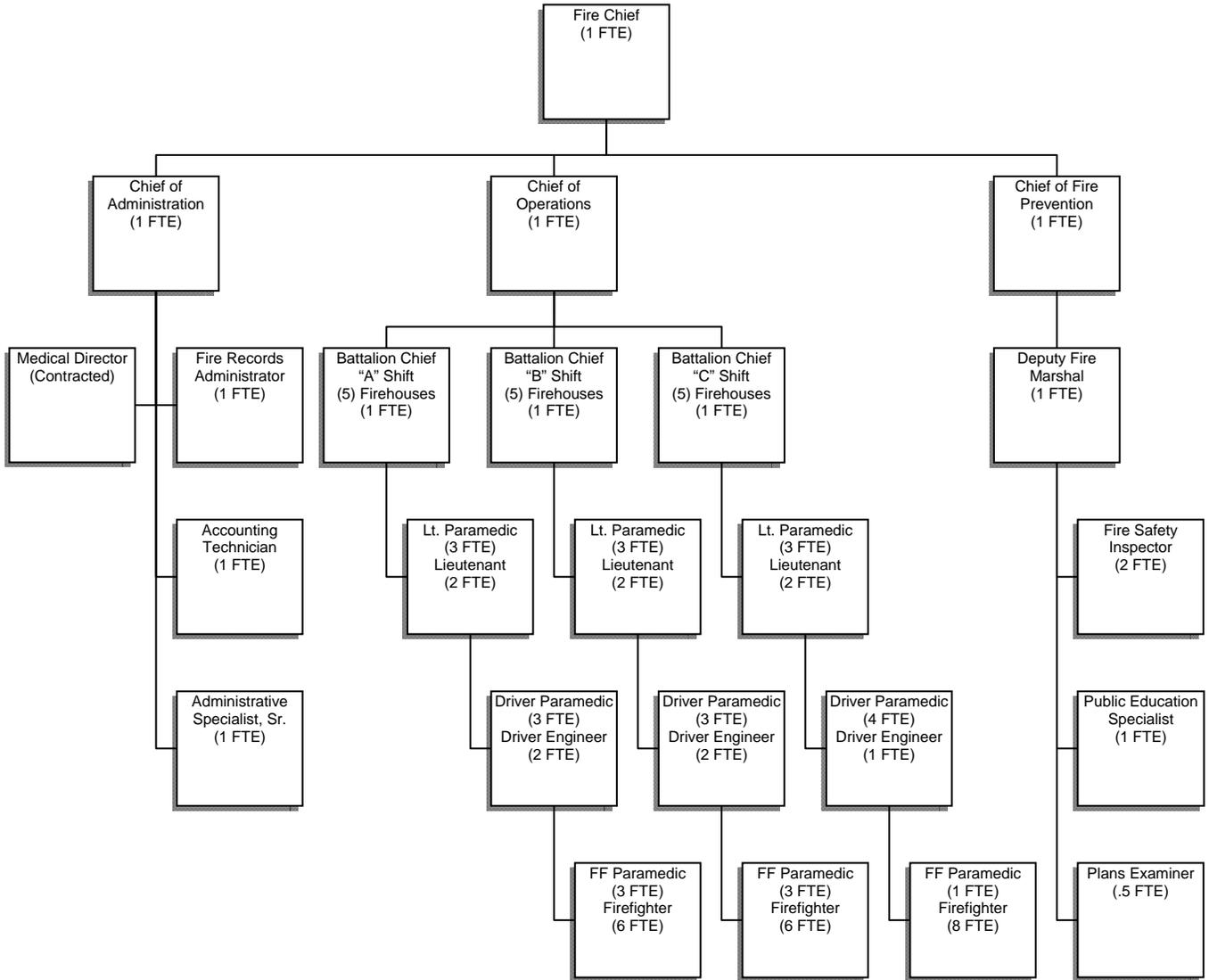
	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 6,856,914	\$ 7,432,813	\$ 9,090,958	\$ 8,184,869	\$ 9,096,319
Operating Expense	670,747	714,032	1,031,602	949,836	1,092,742
Capital Outlay	349,080	457,565	284,796	283,105	318,708
<b>Total</b>	<b>\$ 7,876,741</b>	<b>\$ 8,604,410</b>	<b>\$ 10,407,355</b>	<b>\$ 9,417,810</b>	<b>\$ 10,507,769</b>

**Staffing Summary**

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	9.0	\$ 631,019	9.0	\$ 676,513	9.0	\$ 626,538
Wages	124.0	4,454,464	131.0	4,576,875	130.0	5,111,411
Part-time	15.0	83,045	15.0	81,434	15.0	94,940
Other Compensation		205,279		242,056		237,174
Benefits		2,058,069		2,590,491		2,870,337
Merit & General Adjustment		0		0		155,919
Other Personnel	0.0	938	1.0	17,500	0.0	0
<b>Total</b>	<b>148.0</b>	<b>\$ 7,432,813</b>	<b>156.0</b>	<b>\$ 8,184,869</b>	<b>154.0</b>	<b>\$ 9,096,319</b>

# FIRE DEPARTMENT

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## FIRE DEPARTMENT

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

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

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

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

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

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

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

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

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

## FIRE DEPARTMENT

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### FY 2008 Accomplishments

- Awarded \$30,000 for Mass Casualty Incident (MCI) Trailer through Metropolitan Medical Response System (MMRS) Grant.
- Awarded \$11,770 for Mobile Fire Safety & Injury Prevention Training Module through State of Tennessee, Community Enhancement Grant Program (CEGP).
- Received and placed in-service a new Air Service/Rehab Truck (\$41,020); a Mobile Safety Simulator (\$64,974), Self Contained Breathing Apparatus (\$215,000), and Structural Firefighting Protective Equipment (\$163,932), all of which were acquired through competitive Federal Grant processes.
- Conducted a Recruitment and Hiring Process and hired three additional firefighters to our overall complement and replaced four vacant firefighter positions.
- Conducted comprehensive promotional processes for the positions of Battalion Chief, Lieutenant/Paramedic and Driver/Paramedic.
- Updated Fire Code and adopted 2003 International Fire Code.
- Completed construction and Fire Code inspection process for the Carriage Crossing Marketplace (188,525 square foot retail center).

### FY 2009 Goals and Objectives

**Goal: Construction of a Centralized Fire Headquarters for Administration and Fire Prevention.**

Objectives:

- To improve work productivity and efficiency by consolidating staff services for both Fire Administration and Fire Prevention Bureau.

- To begin construction by May 2008, with anticipated completion within nine months.
- To provide a multi-use training room, which may be used for community meetings, staff conferences and easily converted to an Emergency Operations Center.
- To provide adequate office and storage space for all levels of administration.

**Goal: To maintain an average response time of five minutes for all emergency calls from the point of units calling enroute to arrival of first unit on scene.**

Objectives:

- Monitor the time from the fire apparatus calling enroute to the arrival of the first unit on the scene of an emergency by monthly review of fire reports.
- Report findings to operations Battalion Chiefs for review and investigation of irregularities.
- Provide Emergency Vehicle Operations Course (EVOC) to enhance safe and efficient responses.

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

Objectives:

- To confine structure fires to the room of origin 45% of the time. (The International City County Management Association (ICMA) reports that the national average is 40%.)
- Employ rapid response and aggressive interior fire attacks when feasible, to conduct routine critiques to improve strategy and tactics, and to measure performance.

# FIRE DEPARTMENT

## Performance Measures

Activity	Actual CY 07	Estimated CY 08	Projected CY 09
Population	43,812	45,142	47,000
Total Number of Calls	2,485	2,566	2,669
Avg. Response Time All Incidents (min:sec)	4:25	4:54	5:00
Fire Dollar Loss	\$1,244,635	\$976,845	\$714,413
Dollar Value Saved	\$9,051,134	\$11,325,891	\$8,412,036
Fire Dollar Loss Per Capita	28.41	21.64	15.20
Structure Fires	43	60	46
Vehicle Fires	18	17	18
Outside Fires	76	78	82
Other Calls (for public assistance and alarms)	707	706	741
Emergency Medical Calls (EMS)	1,641	1,650	1,732
Percent of Calls That Are False Alarms	15%	16%	16%
Civilian Injuries	4	0	0
Civilian Fire Fatalities	3	0	0
Mutual Aid Given (to other municipalities or counties)	45	54	50
Mutual Aid Received (from other municipalities or counties)	10	11	10
Total Inspections	1,799	2,776	2,500
Avg. Number of Inspections Per Inspector	600	925	833
Total Hazards	170	2,966	2,000
Total Hazards Corrected	157	2,884	1,900
Total Fire Investigations	29	20	25
Hours Spent Inspecting	810	1,122	1,100

## Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 4,788,376	\$ 5,140,072	\$ 6,142,371	\$ 5,874,607	\$ 6,291,985
Operating Expense	484,145	523,381	949,036	854,139	924,353
Capital Outlay	69,379	203,672	396,058	396,058	0
<b>Total</b>	<b>\$ 5,341,901</b>	<b>\$ 5,867,124</b>	<b>\$ 7,487,464</b>	<b>\$ 7,124,804</b>	<b>\$ 7,216,338</b>

# FIRE DEPARTMENT

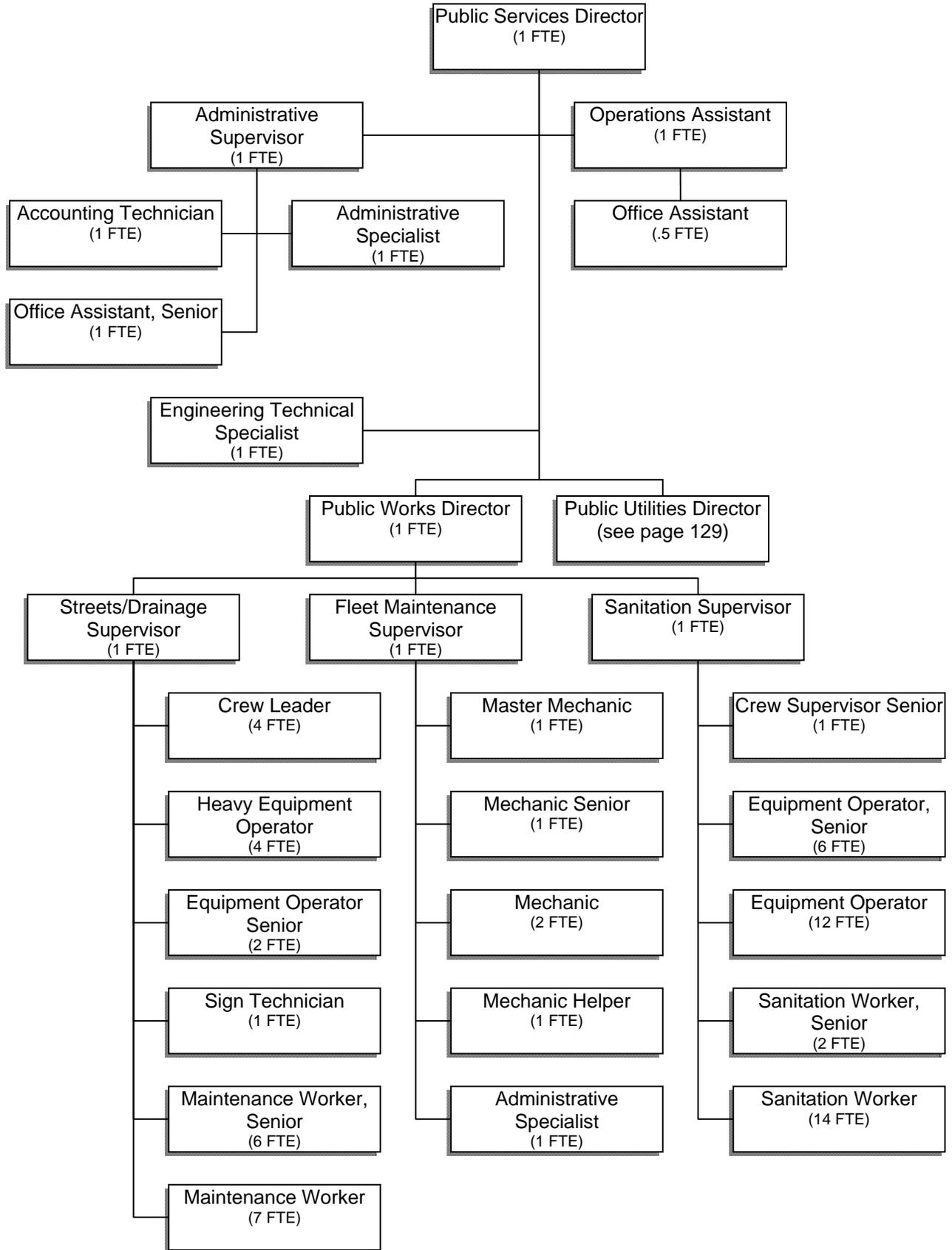
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## Staffing Summary

	Actual FY 07		Estimated FY 08		Budget FY 09	
Salaries	7.0	\$ 470,994	7.0	\$ 529,048	7.0	\$ 544,416
Wages	60.0	3,029,535	63.0	3,127,143	63.0	3,301,636
Part-time	3.0	48,338	3.0	73,348	3.0	80,293
Other Compensation		258,380		320,758		311,586
Benefits		1,322,874		1,821,114		1,948,289
Merit & General Adjustment		0		0		98,631
Other Personnel	12.0	9,951	12.0	3,195	12.0	7,134
<b>Total</b>	<b>82.0</b>	<b>\$ 5,140,072</b>	<b>85.0</b>	<b>\$ 5,874,607</b>	<b>85.0</b>	<b>\$ 6,291,985</b>



# PUBLIC SERVICES



## PUBLIC SERVICES ADMINISTRATION

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

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

### FY 2008 Accomplishments

- Department and all eight divisions finished FY 2007 under budget.
- Improved efficiency in all divisions within the department (shown by operational costs being less than contracted costs).
- Addressed various legal and environmental challenges and obtained successful results.
- Assisted strengthening the quality of town wide infrastructure.
- Developed department website to communicate helpful information to our customers and accept request for services.

- Received the Tennessee City Management Association Award of Excellence based in our Utility Capital Infrastructure Improvement Program.

### FY 2009 Goals and Objectives

#### Goal: Improve department safety record.

Objective:

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

#### Goal: Operate within budget.

Objectives:

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

#### Goal: Maintain department staffing levels.

Objective:

- Reduce employee turnover.
- Evaluate position salary ranges.
- Implement salary scales based on level of experience.

#### Goal: Improve communications with our customers and employees.

Objective:

- Continue to develop our town website.
- Expand follow-up communications after job completion.
- Develop communication training for staff.

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

Objective:

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

## Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Safety Meetings	12	12	12
Purchase orders processed	1,955	1,785	1,900
Check requests processed	164	186	200
% of purchase orders/check requests voided	6%	4%	4%
Total number of department employees	109	111	111
Number of workman's compensation claims processed	5	15	12
Man hours lost due to on the job injury	537	1,815	645

# PUBLIC SERVICES ADMINISTRATION

## Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 340,877	\$ 342,068	\$ 398,214	\$ 391,122	\$ 411,946
Operating Expense	49,699	54,497	63,220	60,255	64,415
Capital Outlay	0	5,419	0	0	625
<b>Total</b>	<b>\$ 390,576</b>	<b>\$ 401,984</b>	<b>\$ 461,434</b>	<b>\$ 451,377</b>	<b>\$ 476,986</b>
<b>Reduction to expenditures</b>					
Water & Sewer Fund	\$ (170,439)	\$ (171,034)	\$ (199,107)	\$ (195,561)	\$ (205,973)
<b>General Fund</b>	<b>\$ 220,137</b>	<b>\$ 230,950</b>	<b>\$ 262,327</b>	<b>\$ 255,816</b>	<b>\$ 271,013</b>

## Staffing Summary

	Actual		Estimated		Budget	
		FY 07		FY 08		FY 09
Salaries	4.0	\$ 227,626	4.0	\$ 241,784	4.0	\$ 245,924
Wages	1.0	35,351	1.0	37,153	1.0	37,917
Part-time		0		0		0
Other Compensation		0		0		0
Benefits		79,091		112,185		119,428
Merit & General Adjustment		0		0		8,676
Other Personnel	0.0	0	0.0	0	0.0	0
<b>Total</b>	<b>5.0</b>	<b>\$ 342,068</b>	<b>5.0</b>	<b>\$ 391,122</b>	<b>5.0</b>	<b>\$ 411,946</b>

## PUBLIC SERVICES - STREETS AND DRAINAGE

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

### FY 2008 Accomplishments

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

### FY 2009 Goals and Objectives

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

Objectives:

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

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

Objectives:

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

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Roadway Lane (miles)	520	540	545
Open ditches in miles	13	13	13
Sidewalk replacement, linear feet	300	100	100
Asphalt paving, contract (lane miles)	19.0	0.0	27.0
Cost per lane mile paved	33,000	30,000	36,700
Percent of streets paved	3.0%	3.0%	5.0%
Asphalt patching tons	1,330	1,400	1,450
Pavement repairs	500	550	600
Street Signs	6,241	6,650	7,000
Street Signs repaired / installed	817	583	600
Work orders processed	1,300	1,538	1,300
Number of man hours paid (non-exempt)	45,767	47,186	49,920
Percent of overtime hours paid	1%	1%	1%
After hour call-outs	52	61	50

**PUBLIC SERVICES - STREETS AND DRAINAGE**

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**Budget Summary**

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 975,511	\$ 1,143,003	\$ 1,366,972	\$ 1,266,713	\$ 1,352,845
Operating Expense	1,007,713	1,337,066	1,350,169	1,277,387	1,373,254
Capital Outlay	45,090	59,867	16,500	16,500	66,250
<b>Total</b>	<b>\$ 2,028,315</b>	<b>\$ 2,539,936</b>	<b>\$ 2,733,641</b>	<b>\$ 2,560,600</b>	<b>\$ 2,792,349</b>

**Staffing Summary**

	Actual		Estimated		Budget	
		FY 07		FY 08		FY 09
Salaries	1.0	\$ 58,385	1.0	\$ 61,339	1.0	\$ 63,792
Wages	24.0	694,509	24.0	740,200	24.0	775,191
Part-time		0		0		0
Other Compensation		11,130		15,000		18,000
Benefits		378,979		450,174		476,895
Merit & General Adjustment		0		0		18,966
Other Personnel		0		0		0
<b>Total</b>	<b>25.0</b>	<b>\$ 1,143,003</b>	<b>25.0</b>	<b>\$ 1,266,713</b>	<b>25.0</b>	<b>\$ 1,352,845</b>

## PUBLIC SERVICES - FLEET MAINTENANCE

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

### **FY 2008 Accomplishments**

- Rebuilt automated sanitation truck in-house delaying purchase of new truck.
- Expanded loaner car program improving service for Town departments.
- Received Master Emergency Vehicle Technician (EVT) recertification for mechanics.
- Lowered parts inventory costs through various annual bids
- Evaluated costs of outsourcing routine oil changes.
- Developed customer satisfaction survey.

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

**Goal: Promptly repair all Town-owned vehicles and pieces of maintenance equipment in order to minimize**

**downtime and maximize the Town's return on investments.**

Objectives:

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

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

Objectives:

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

## PUBLIC SERVICES - FLEET MAINTENANCE

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Service Requests by Department:			
Public Services	1,131	1,171	1,200
Police	412	435	450
Fire	107	115	120
Town Administration	22	25	30
Development	65	70	75
Finance	20	25	30
Parks	58	65	70
Number of Mechanics	4	5	5
Service orders completed	1,815	1,966	1,900
Fuel Gallons Purchased:			
Regular	151,712	154,900	150,000
Diesel	105,937	110,118	110,000
Fuel Average Price per Gallon			
Regular	1.9323	2.5225	3.5000
Diesel	2.0191	2.8250	4.1000
Yearly cost to maintain police vehicles (no labor)	4,554	5,500	6,000
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	1 day	1 day	1 day
Number of man hours paid (non-exempt)	12,280	13,343	14,560
% of overtime hours paid	0.03%	0.3%	0.5%

### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 482,704	\$ 494,837	\$ 603,230	\$ 569,575	\$ 600,992
Operating Expense	45,767	95,162	73,613	74,513	67,668
Capital Outlay	16,277	20,823	24,300	24,300	33,775
<b>Total</b>	<b>\$ 544,747</b>	<b>\$ 610,821</b>	<b>\$ 701,143</b>	<b>\$ 668,388</b>	<b>\$ 702,435</b>

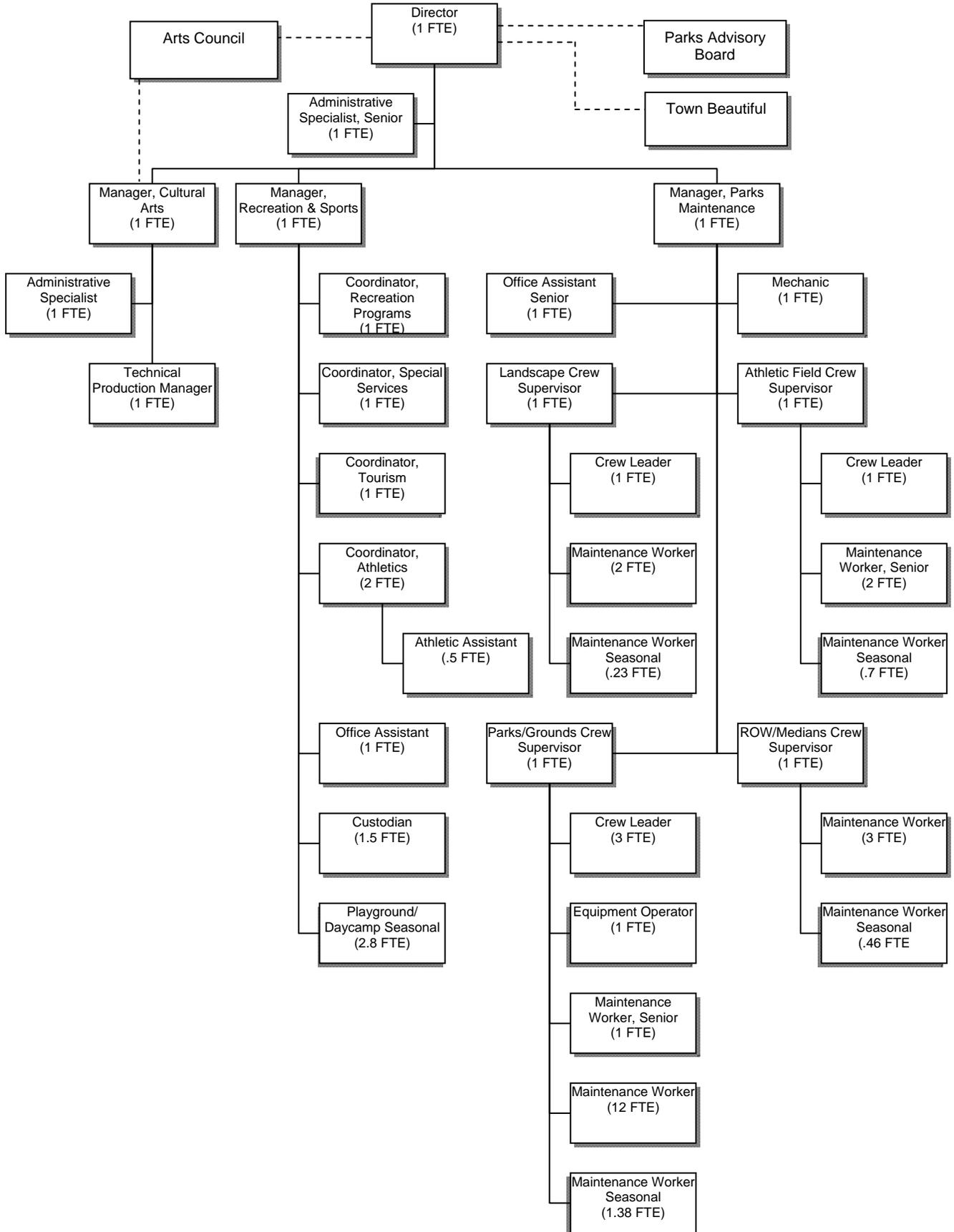
## PUBLIC SERVICES - FLEET MAINTENANCE

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### Staffing Summary

	Actual FY 07		Estimated FY 08		Budget FY 09	
Salaries	2.0	\$ 133,833	2.0	\$ 139,060	2.0	\$ 139,886
Wages	7.0	203,347	7.0	237,994	7.0	245,740
Part-time		0		0		0
Other Compensation		969		2,000		2,000
Benefits		155,428		190,520		198,843
Merit & General Adjustment		0		0		14,522
Other Personnel		1,260		0		0
<b>Total</b>	<b>9.0</b>	<b>\$ 494,837</b>	<b>9.0</b>	<b>\$ 569,575</b>	<b>9.0</b>	<b>\$ 600,992</b>

# PARKS AND RECREATION DEPARTMENT



## PARKS AND RECREATION DEPARTMENT

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

With over 120,000 participants in the Town's Park System each year, the Collierville Parks, Recreation, and Cultural Arts Department continues to be a leader in offering its citizens a wide variety of recreational leisure time activities. The Department Management Team is responsible for the development of a complete municipal recreation program capable of meeting the cultural and recreational needs of Town Citizens, Budget Management and Analysis, Personnel Management, Short and Long-Term Planning of the Park System, and providing administrative support for the Park Advisory Board, Collierville Arts Council, and the Collierville Town Beautiful Commission.

### **FY 2008 Accomplishments**

- Completed Harrell Theatre Facility Renovations.
- Constructed two (2) new tennis courts at HW Cox Park.
- Completed *Phase II* of the Peterson Lake Nature Center by constructing .7 mile extension of elevated Boardwalk with Wolf River Overlook.
- Completed renovations to the playgrounds at Suggs Park and Niki McCray Park.
- Re-surfaced two (2) outdoor basketball courts at Niki McCray Park.
- Administered Public/Private (Desoto Athletic Club) Partnership for Community Center Wellness Operations.
- Over 80,000 people used the Collierville Community Center.
- Hosted Independence Day Celebration – 14,000+ in attendance.
- Hosted *2007 National 12 & Under Super Series Baseball of America National Baseball Championship's*.
- Launched new Youth *SELF After-School* Program (Sports Excellence with a Lifestyle in Fitness) at all five (5) Collierville Elementary Schools.
- Hosted in excess of 2,800 youth sport games.
- Began Master Plan for Hinton Park.

- Presented five (5) theatre productions with attendance in excess of 9,400.
- Recruited additional youth 12U Baseball Championship for 2008.

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

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

Objectives:

- Create Comprehensive Park Master Plan for 100 acres "undeveloped" Hinton Park.
- Complete two (2) recreational Tennis Courts at Estanaula Park.
- Computer 'On-Line' Registration for recreational instructional programs, box-office tickets, athletic program registrations, etc. that will allow credit-card payment for departmental services.
- Renovation of Park Administration Offices at HW Cox Community Center.
- Promote community economic development program for state, regional, and national athletic tournaments and special events.
- Secure TDOT Grant and begin initial design work for Nonconnah Greenbelt Trail – Phase II.
- Continue implementation of Greenbelt Master Plan.

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

Objectives:

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

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

Objectives:

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

# PARKS AND RECREATION DEPARTMENT

## Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Special Events Attendance	17,100	31,450	32,350
Instr./recreation program participants	15,800	16,250	16,575
Maintenance man-hours worked	80,760	84,920	84,920
Work Order Completion %	97.1%	97.5%	98.1%
Greenbelt Mileage	11.0	12.5	13.2
Park Acreage Maintained	403	403	403
Harrell Theatre Box Office Increases	6.0%	5.0%	5.0%
Cost (\$) of Park Operations/Resident	\$71.10	\$76.30	\$77.30

## Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 1,884,483	\$ 2,026,412	\$ 2,467,973	\$ 2,356,944	\$ 2,661,207
Operating Expense	807,000	838,156	995,089	974,439	1,073,585
Capital Outlay	104,177	118,362	157,200	148,200	180,450
<b>Total</b>	<b>\$ 2,795,660</b>	<b>\$ 2,982,931</b>	<b>\$ 3,620,262</b>	<b>\$ 3,479,583</b>	<b>\$ 3,915,242</b>
<b>Reduction to expenditures</b>					
Library Fund	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
<b>General Fund</b>	<b>\$ 2,786,660</b>	<b>\$ 2,973,931</b>	<b>\$ 3,611,262</b>	<b>\$ 3,470,583</b>	<b>\$ 3,906,242</b>

## Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	8.0	\$ 322,600	8.0	\$ 385,288	9.0	\$ 459,767
Wages	36.0	964,931	36.0	1,032,262	37.0	1,108,069
Part-time	2.0	18,398	2.0	21,000	2.0	24,030
Other Compensation		54,376		56,500		48,750
Benefits		589,619		755,894		853,213
Merit & General Adjustment		0		0		44,498
Other Personnel	30.0	76,490	30.0	106,000	30.0	122,880
<b>Total</b>	<b>76.0</b>	<b>\$ 2,026,412</b>	<b>76.0</b>	<b>\$ 2,356,944</b>	<b>78.0</b>	<b>\$ 2,661,207</b>



## NON-DEPARTMENTAL

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

•**Debt Service** is the payment of interest and principal on all general obligation debt of the Town. 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 an expansion to the Police/Court building, 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 will be rolled into the bond issue that is planned for FY 2009. In addition to the road, the Town will expand the Police Headquarters building, and construct a new Courthouse and Police Patrol Building. The projected debt service is included in the 2009 budget.

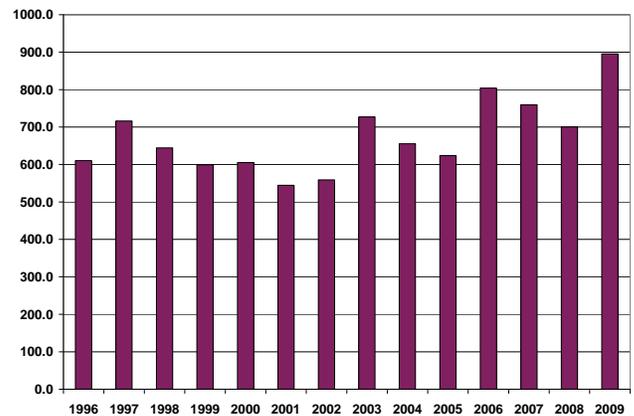
The Town's authority to issue bonds is in the provisions of Title 9, Chapter 21, *Tennessee Code Annotated*, as amended. There is no legal debt limit; however, the Town has adopted a formal debt policy. The ratios and standards identified below are primarily intended to limit the use of debt financing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

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

As of June 30, 2008, the Town is projected to have \$28,529,236 of general obligation bonds, general obligation capital outlay notes, and TMBF loan outstanding. The ratio of net per-capita debt to per-capita income (using 2000 U.S. Census per-capita income figures) is 2.9% for FY 2009. The net per-capita debt to

per-capita assessed value is 2.8%, and the debt service to General Fund operating expense is 9.9%

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 2.72% for FY 2007, estimated to be 2.44% for FY 2008, and projected to be 2.84% for FY 2009. The percentage of General Fund revenues applied to debt service for FY 2008 is estimated at 9.0%. The percentage for FY 2009 is projected to be 10.1%. The net bonded debt per capita was \$759.27 in FY 2007, is estimated to be \$700.14 in FY 2008, and projected to be \$890.65 in FY 2009. The chart below depicts the net general bonded debt per capita:



**Net General Bonded Debt Per Capita**

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

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

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

## NON-DEPARTMENTAL

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

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

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

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

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

- Chamber of Commerce
- Collierville Crime Stoppers
- Collierville Literacy Council
- Alive at 25 Program
- TV 19 Contribution
- Collierville Education Foundation
- Collierville Alzheimer's Services
- Main Street Collierville
- Collierville Youth Sports
- Mulberry Fest

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### Non-Departmental Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Debt Service	\$ 2,910,175	\$ 3,359,557	\$ 3,371,357	\$ 3,364,048	\$ 3,830,646
Insurance	582,846	562,079	629,251	578,746	634,251
Special Appropriations	725,254	709,754	813,292	823,292	735,221
<b>Total</b>	<b>\$ 4,218,275</b>	<b>\$ 4,631,390</b>	<b>\$ 4,813,900</b>	<b>\$ 4,766,086</b>	<b>\$ 5,200,118</b>
<b>Reduction to expenditures</b>					
Library Fund	(11,041)	(11,041)	(11,041)	(11,041)	(11,041)
Water & Sewer Fund	(106,466)	(102,923)	(131,888)	(124,312)	(132,638)
<b>General Fund</b>	<b>\$ 4,100,767</b>	<b>\$ 4,517,426</b>	<b>\$ 4,670,971</b>	<b>\$ 4,630,733</b>	<b>\$ 5,056,439</b>

## PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the collection of household waste, yard waste, and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of 35 employees.

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

### FY 2008 Accomplishments

- Repaired Transfer Station for continual reliability.
- Revised Sanitation Guidelines and routes to promote efficient service.

- Rehabbed Automated Garbage Truck delaying the need to purchase new truck.
- Adjusted collection routes to improve efficiency.

### FY 2009 Goals and Objectives

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

Objectives:

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

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Household garbage collected (tons)	15,000	15,250	15,500
Number of loads hauled from transfer station	875	860	875
Yard waste mulched/composted (tons)	1,800	2,000	2,400
Yard Waste Landfilled (tons)	23,000	20,000	22,000
Recycled household waste (tons)	1,810	1,756	1,800
Percent of household waste recycled	11.0%	12.0%	1200.0%
Number of customers per employee	437	380	397
Tons collected per employee	1,175	1,105	1,191
Cost per ton collected	64	64	73
Number of customers receiving Sanitation services:			
Households	13,400	13,700	13,900
Commercial	119	120	120
Percent of residents who purchased additional cart for residence	1.5%	1.5%	1.5%
Number of cart refunds processed	25	25	25
Appliance Pickup Requests	750	491	500
Monthly cost per house for curbside recycling	4	4	5
Yearly cost for loose leaf collection	155,000	160,000	170,000
Number of man hours paid (non-exempt)	64,369	68,339	72,800
% of overtime hours paid	2.9%	2.1%	2.0%

## PUBLIC SERVICES - SANITATION

### Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
Personnel	\$ 1,270,289	\$ 1,402,598	\$ 1,840,266	\$ 1,671,358	\$ 1,804,684
Operating Expense	953,534	1,038,188	1,129,616	1,090,084	1,302,909
Capital Outlay	0	0	57,340	55,754	2,150
Debt Service	91,810	95,989	74,888	74,888	63,484
<b>Total</b>	<b>\$ 2,315,632</b>	<b>\$ 2,536,776</b>	<b>\$ 3,102,110</b>	<b>\$ 2,892,084</b>	<b>\$ 3,173,227</b>

### Staffing Summary

	Actual		Estimated		Budget	
	FY 07		FY 08		FY 09	
Salaries	1.0	\$ 51,993	1.0	\$ 54,105	1.0	\$ 54,427
Wages	33.0	847,796	35.0	966,478	35.0	1,010,276
Part-time		0		0		0
Other Compensation		32,322		25,000		40,000
Benefits		457,450		606,995		648,635
Merit & General Adjustment		0		0		32,205
Other Personnel	2.0	13,036	2.0	18,780	2.0	19,140
<b>Total</b>	<b>36.0</b>	<b>\$ 1,402,598</b>	<b>38.0</b>	<b>\$ 1,671,358</b>	<b>38.0</b>	<b>\$ 1,804,684</b>

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

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

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 6 full-time, and 12 part-time staff. Library Systems and Services, Inc. (LSSI), a library management company contracted by the Town to operate the Library and supply staff.

The Library owns 90,754 volumes. The Library subscribes to 174 paper copies of magazines and 15 paper copies of both local and national newspapers. Access to 49 electronic databases is offered. All of the databases may be accessed both in-house and remotely except for one genealogy database.

### **FY 2008 Accomplishments**

- Improved patron access to public computer workstations by installing EnvisionWare computer management software.
- Improved the library's film collection by purchasing over 600 classic films on DVD.
- Friends of the Library book sales raised \$14,879 and they opened the "Friends Again Bookstore" which generated an additional \$24,000 in funds for the library.
- Improved patron access of the Morningstar business database by upgrading the service for remote use.
- Received a \$1,042 Collierville Community Foundation Grant which allowed the Library to purchase a professional sound system for use in library programs.
- Provided 30 outreach programs with 2,175 in attendance.
- Provided 42 adult programs and reached 684 patrons.
- Improved patron service by providing a self-check out system for materials.
- Received over \$31,000 in donations from individuals and organizations.
- Offered 190 programs reaching 6,369 children and young adults..
- Answered over 30,000 informational questions for patrons.
- Received over 7,446 hours of volunteer help in programming and services.
- Raised over \$2,350 in cash donations and \$2,466 in-kind donations from local businesses in support of the Summer Reading Program.
- Improved staff service to the patron by installing the latest version of SIRSI, the library's computer system software.

- Created "Collierville Read" posters using various local personalities as subjects to promote reading in the community.
- Improved access to electronic information for patrons by installing new public computers.
- Improved the Children's area by purchasing new book displays, toys and other decorative items.

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

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

Objectives:

- Install new shelving in all areas of the library to house the library's growing collection by December 2009.
- Provide equal access for the disabled to our library and services by teaching the visually impaired patron how to use assistive technology to access information by June 2009.
- Implement a fee payment option for credit cards by June 2009.

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

Objectives:

- Provide an expanded film on DVD collection by adding more titles by May 2009.
- Improve the adult collection through the addition of donations by September 2009.
- Improve the YA and Children's collection in series titles by creating 5 new standing orders with a new vendor, Ingram, by August 2008.

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

Objectives:

- Seek partners from the business community to provide alternative funding sources in support of the Library's services and collections.
- Continue to work with the Friends of the Collierville Burch Library to support programs and needed materials beyond the regular budget.
- Request a grant from the Collierville Community Fund to purchase needed resources to support Young Adult programming needs by August 2008.

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

Objectives:

- Attend local community organizational meetings and home owners meetings to promote library services by June 2009.
- Shape adult programming around local interests by March 2009.

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

- Maintain an accurate, interesting and useful library web site.
- Maintain Power Point slide shows on the Library's 42" LCD monitor to promote programming, collections and services.
- Actively promote the Smithsonian Institution Traveling Exhibit on the White House Gardens set to arrive in January 2009.
- Update the Circulation Procedures Manual by December 2008.
- Complete cross-training of the Reference staff in the Circulation unit.
- Provide opportunities for full-time staff to attend conferences and workshops appropriate to their responsibilities.
- 

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

Objectives:

- Provide opportunities for unit heads to see "best practices" in other libraries by October 2008.

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Total circulation transactions per staff	20,220	22,106	24,000
Circulations per capita	6	7	7
Circulations per registered borrower	12.0	10.4	11.0
Visits per capita	5.3	5.5	5.7
Items owned per capita	2.0	2.1	2.3
Circulations per title	3.1	3.2	3.8
New cards issued	4,756	6,575	5,000
Total collection size	88,733	93,796	102,000
Total number of original titles	60,795	65,940	68,000
Total reference questions answered per staff	2,026	2,411	2,900
Total of programs/Average attendance	238/38	262/35	300/35
Total patron visits	234,025	242,570	250,000
Total ILL requests	121	96	115
Total Donations to Library	41,224	31,232	35,000
Percentage of population who are registered borrowers	\$51.50	\$54.00	\$58.00
Operating expenditures per capita	26.3	25.3	25.0
Operating expenditures per circulated item	3.9	3.7	3.3
Visitation rate per registered borrower	10.4	8.3	8.5
Total circulation	270,539	303,953	330,000

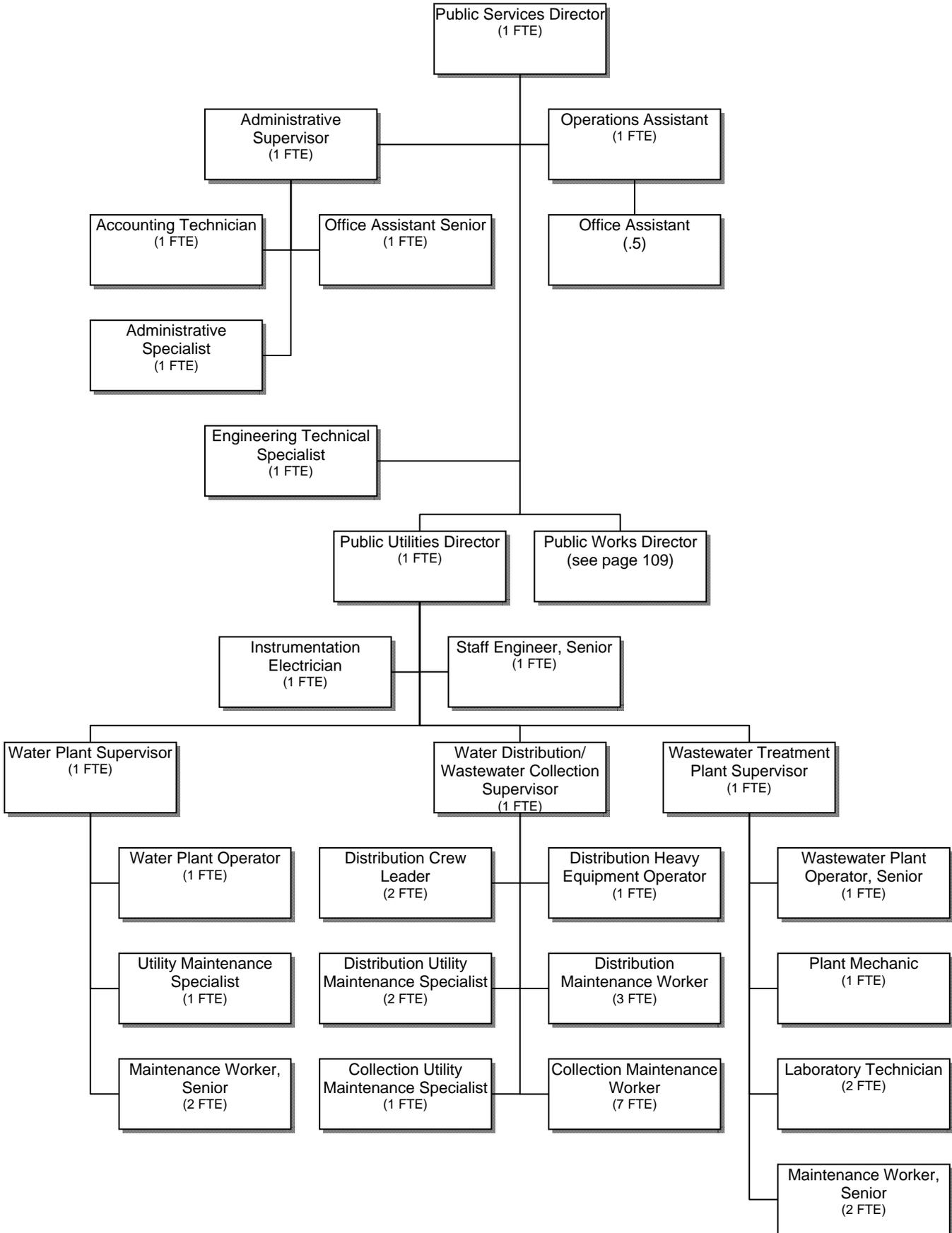
**LUCIUS E. AND ELSIE C. BURCH, JR. LIBRARY**

**Budget Summary**

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 06	FY 07	FY 08	FY 08	FY 09
<b>Beginning Fund Balance</b>	\$ 391,305	\$ 29,834	\$ 12,030	\$ 12,030	\$ -
<b>REVENUE</b>					
State Grant	0	15,000	0	0	0
Shelby County	190,433	0	0	0	0
Fees and Fines	84,050	89,602	79,800	76,640	79,950
Donations	14,520	55,903	26,473	26,473	0
Other	264	149	7,000	100	100
<b>TOTAL REVENUE</b>	<b>289,267</b>	<b>160,655</b>	<b>113,273</b>	<b>103,213</b>	<b>80,050</b>
<b>EXPENDITURES</b>					
Operating Expenses	1,056,766	995,325	1,111,606	1,088,436	1,061,510
Capital Outlay	0	41,858	52,757	46,500	22,000
Insurance	11,041	11,041	11,041	11,041	11,041
Debt Service	152,578	148,479	259,085	259,085	239,355
<b>TOTAL EXPENDITURES</b>	<b>1,220,385</b>	<b>1,196,703</b>	<b>1,434,489</b>	<b>1,405,062</b>	<b>1,333,906</b>
Revenue over (under) expenditures	(931,118)	(1,036,049)	(1,321,216)	(1,301,848)	(1,253,856)
Fund Balance Appropriation	931,118	1,036,049	1,321,216	1,301,848	1,253,856
Operating Transfer	569,647	1,018,245	1,309,186	1,289,818	1,253,856
Designated/Reserved	5,348	12,030	0	0	0
<b>Ending Fund Balance</b>	<b>\$ 29,834</b>	<b>\$ 12,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# PUBLIC UTILITIES



## PUBLIC UTILITIES

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

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

Water and Sewer rates remained the same from FY 1994 through FY 2004. However, since retained earnings appropriations were necessary to fund operations for the past three previous fiscal years, the Town authorized a sewer engineering report and rate study in FY 2004. The study determined the rate structure necessary to fund expansion of the water/wastewater system for the next twenty years and fund operations and maintenance as well. The study was completed in FY 2005, and the recommended rate increase took effect in April of that year. In the spring of 2008, an update to the 2005 rate study was completed, and a new ten-year schedule of rates was adopted. A schedule of the rates in effect for FY 2009 follows this section.

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

The Town’s water is supplied by eleven deep wells that pump from 280 foot to 600 foot aquifers directly to one of five water treatment plants for processing. Well capacity totals 25.0 million gallons per day (MGD). Collierville’s water mains vary in size from six inches to sixteen inches with pressure on those mains ranging from 65 to 95 pounds per square inch. Storage capacity is 3.45 million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage is 7.0 MGD.

•**The Water Distribution** division is responsible for the maintenance and repair of over 230 miles of mains that range in size from 6 inches to 16 inches, the installation and maintenance of over 2,300 fire hydrants throughout the Town, and the operation of two booster pumps; one

500 gallons per minute (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.

•**The Wastewater Collection** division is responsible for the maintenance and repair of over 220 miles of gravity sewer mains that range in size from 6 inches to 36 inches and the operation of 24 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 1.89 MGD in 2007, with a capacity of 3.5 MGD. Flow at the Northwest Treatment Plant averaged 2.18 MGD in 2007 with a capacity of 3.0 MGD. This division consists of a Wastewater Treatment Plant Supervisor, who coordinates the daily activities of six employees, and an Instrumentation Electrician who oversees all electrical issues within utilities.

•**Debt Service.**

Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds and are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2008, the Town is projected to have \$37,293,764 of Water and Sewer Fund debt outstanding.

Debt	Balance 6/30/08
2002 General Imp. Ref Bond	28,764
2002 Tax & Revenue Ref Bond	9,705,000
2005 Tax & Revenue Ref Bond	3,390,000
2005 Tax & Revenue Bond	24,170,000
<b>Total</b>	<b>\$ 37,293,764</b>

In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town’s two wastewater treatment plants. Also, in FY 2006 the Town issued \$3.76 million in refunding bonds in order to take advantage of lower interest rates. No bond issue is planned for FY 2009.

•**Special Appropriations** include payments of in-lieu-of property taxes to the Town of \$500,000. The Board of

## PUBLIC UTILITIES

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Mayor and Aldermen has allocated the in-lieu-of tax for the Lucius E. and Elsie C. Burch, Jr. Library.

The Water and Sewer Fund pays a percentage of the total expenditures for the following General Fund departments and non-departmental accounts:

• Town Administrator's Office	15%
• Finance Department	35%
• Human Resources	15%
• Development Administration	15%
• Planning	15%
• Engineering	25%
• Insurance	15%
• Attorney Fees	15%

In addition a percent of the personnel budgets of the following departments are funded by Water and Sewer:

• Information Technology	15%
• General Services	15%
• Public Services Administration	50%

### FY 2008 Accomplishments

Water Treatment:

- Perfect compliance record following all state and federal guidelines.
- Record production of water:
  - Yearly Average – 7.584 MGD
  - Monthly Average – 14.06 MGD, occurred in August 2007
  - Daily Maximum – 16.79 MMG, occurred in August 2007

Water Distribution:

- Installed new 8" water line on Mockingbird Lane.
- Installed new 8" water line on Quinn Road.
- Replaced 4" water line on Cooper Street with an 8" water line.

Wastewater Collection:

- Relined approximately 12,000 feet of old sewer.
- Replaced Chaney Pump Station with Pump Station from Braystone Subdivision which was deleted.

Wastewater Treatment Plant (WWTP):

- Shelton Road WWTP was in compliance with State and Federal Laws and Regulations for all of FY08.
- Northwest WWTP was in compliance 11 out of 12 months with State and Federal Laws and Regulations for FY08.
- Construction of Northwest WWTP near completion June 2008.
- Construction of Shelton Road Upgrade near completion June 2008.

- Overhauled rotor in original oxidation ditch at Shelton Road WWTP.

### FY 2009 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:

- Paint elevated tank at Water Plant #1.
- Optimize chemical and electrical usage.
- Install new high service pump and plant improvements at Water Plant #4.
- Start construction on additional high service pumps and additional storage tank at Water Plant #2.
- Coordinate efforts to return Water Plant #2 into service.

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

Objectives:

- Improve and/or maintain the 96 Sanitary Survey Grade received from 2006.
- Obtain Board approval of updated Water Ordinance.

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

Objectives:

- Reduce infiltration and inflow through sewer rehabilitation (installing cured-in-place pipe (C.I.P.P.) liner) of 12,000 feet of deteriorated sewer main.
- Increase sewer cleaning (jetting/root cutting) program.
- Utilize sewer model to insure adequate capacity for all new developments.
- Develop Sewer Master Plan for area north of river.
- Delete Eastley and Washington Street pump stations.

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

Objectives:

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

## PUBLIC UTILITIES

### Statistics

Statistics	Actual FY 07	Estimated FY 08	Projected FY 09
Water System			
Number of customers	15,062	15,331	15,605
Miles of water main	232	234	240
Well capacity (million gallons per day)	23.9	25.0	25.0
Storage capacity (million gallons)	3.45	3.45	3.45
Average daily consumption (million gallons)	7.3	7.6	7.6
Peak day pumpage (million gallons)	16.0	16.0	17.0
Sewer System			
Number of customers	14,109	14,410	14,717
Miles of sewer main	220	222	228
Treatment plant capacity (million gallons per day)	6.5	6.5	9.5
Wastewater treated (million gallons per day)	4.5	4.6	4.7
Peak day treatment (million gallons)	7.5	9.0	9.5
Sewer Overflows per 100 miles of sewer	7.3	7.0	6.5

### Performance Measures

Activity	Actual FY 07	Estimated FY 08	Projected FY 09
Service orders completed	2,500	2,734	2,600
TN One Call Requests	9,500	10,000	10,000
Number of man hours paid per division (non-exempt):			
Water Treatment	7,912	8,317	8,320
Water Distribution	18,965	17,394	18,720
Wastewater Collection	19,161	20,384	20,800
WWTP	14,923	14,344	14,560
Percent of overtime hours paid per division:			
Water Treatment	4%	6%	3%
Water Distribution	6%	7%	6%
Wastewater Collection	1%	2%	2%
WWTP	2%	3%	2%
Cost per 1,000 gallons treated for:			
Water Treatment	\$0.80	\$0.85	\$0.90
Water Distribution	\$0.80	\$0.92	\$0.95
Wastewater Collection	\$0.92	\$1.05	\$1.10
WWTP	\$1.15	\$1.30	\$1.35

# PUBLIC UTILITIES

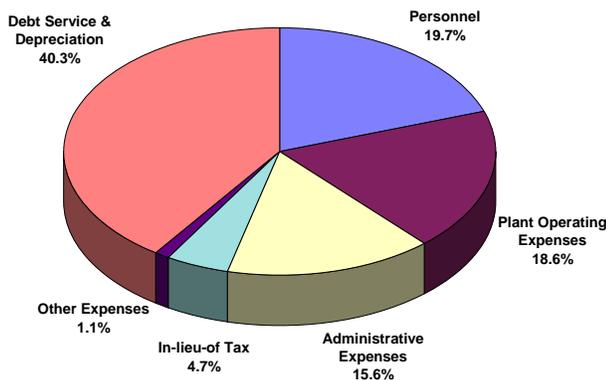
## Budget Summary

	Actual		Budget	Estimated	Approved
	FY 06	FY 07	FY 08	FY 08	FY 09
<b>Expenses</b>					
Personnel	\$ 1,576,317	\$ 1,774,855	\$ 2,096,122	\$ 1,988,687	\$ 2,115,766
Operating Expense	1,438,774	1,395,584	1,743,934	1,569,266	1,999,364
Capital Outlay	55,512	52,624	29,900	29,900	59,550
Administrative Charges	1,235,081	1,336,735	1,622,397	1,547,208	1,680,652
Special Appropriations	597,398	661,372	589,094	586,594	616,594
Debt Svc & Depreciation	2,874,651	3,689,326	4,103,900	4,103,900	4,329,319
<b>Total</b>	<b>\$ 7,777,734</b>	<b>\$ 8,910,497</b>	<b>\$ 10,185,347</b>	<b>\$ 9,825,556</b>	<b>\$ 10,801,245</b>
Capital Outlay funded through retained earnings	(55,512)	(52,624)	(29,900)	(29,900)	(59,550)
<b>Total</b>	<b>\$ 7,722,222</b>	<b>\$ 8,857,873</b>	<b>\$ 10,155,447</b>	<b>\$ 9,795,656</b>	<b>\$ 10,741,695</b>

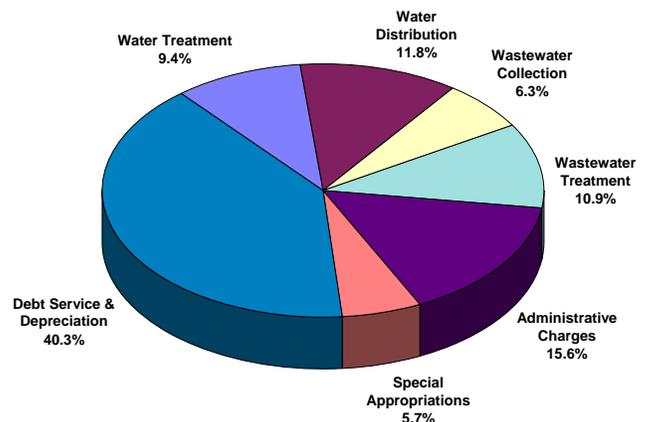
## Staffing Summary

	Actual		Estimated		Budget	
	FY 07	FY 08	FY 08	FY 09	FY 09	FY 09
Salaries	5.0	\$ 282,697	5.0	\$ 335,245	5.0	\$ 342,122
Wages	30.0	888,730	30.0	928,962	30.0	967,335
Part-time	1.0	10,365	1.0	13,975	1.0	15,000
Other Compensation		55,064		58,100		59,600
Benefits		537,921		652,406		698,818
Merit & General Adjustment		0		0		32,891
Other Personnel	1.0	78		0		0
<b>Total</b>	<b>37.0</b>	<b>\$ 1,774,855</b>	<b>36.0</b>	<b>\$ 1,988,687</b>	<b>36.0</b>	<b>\$ 2,115,766</b>

### FY 2009 Adopted Budget by Category



### FY 2009 Adopted Budget by Division



**PUBLIC UTILITIES**

**FY 2009 Schedule of Utility Rates in Force**

**Rates from July 2008 - January 2009**

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

<b>Water</b>				<b>Sewer</b>			
<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>	<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
3/4"	2.25	3.45	1.35	3/4"	3.50	10.90	2.90
1"	2.25	8.63	1.35	1"	3.50	27.25	2.90
2"	2.25	27.60	1.35	2"	3.50	87.20	2.90
3"	2.25	51.75	1.35	3"	3.50	163.50	2.90
4"	2.25	86.25	1.35	4"	3.50	272.50	2.90
6"	2.25	172.50	1.35	6"	3.50	545.00	2.90
8"	2.25	276.00	1.35	8"	3.50	872.00	2.90

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

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>	<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
3/4"	2.25	5.18	2.01	3/4"	3.50	16.35	4.35
1"	2.25	12.95	2.01	1"	3.50	40.88	4.35
2"	2.25	41.44	2.01	2"	3.50	130.80	4.35
				3"	3.50	245.25	4.35
				4"	3.50	408.75	4.35
				6"	3.50	817.50	4.35
				8"	3.50	1,308.00	4.35

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

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
2"	2.25	31.74	1.55
6"	2.25	198.38	1.55
8"	2.25	317.40	1.55
10"	2.25	456.26	1.55

Carrier Special Charge:

Volume Charge (per 1,000 gl): 1.45

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

**PUBLIC UTILITIES**

**Rates from January 2009 - June 2009**

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

<b>Water</b>				<b>Sewer</b>			
<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>	<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
3/4"	2.25	3.45	1.35	3/4"	3.50	10.90	2.60
1"	2.25	8.63	1.35	1"	3.50	27.25	2.60
2"	2.25	27.60	1.35	2"	3.50	87.20	2.60
3"	2.25	51.75	1.35	3"	3.50	163.50	2.60
4"	2.25	86.25	1.35	4"	3.50	272.50	2.60
6"	2.25	172.50	1.35	6"	3.50	545.00	2.60
8"	2.25	276.00	1.35	8"	3.50	872.00	2.60

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

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>	<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
3/4"	2.25	5.18	2.01	3/4"	3.50	16.35	3.90
1"	2.25	12.95	2.01	1"	3.50	40.88	3.90
2"	2.25	41.44	2.01	2"	3.50	130.80	3.90
				3"	3.50	245.25	3.90
				4"	3.50	408.75	3.90
				6"	3.50	817.50	3.90
				8"	3.50	1,308.00	3.90

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

<b>Meter Size</b>	<b>Customer Service Charge</b>	<b>Base Charge</b>	<b>Volume Charge</b>
2"	2.25	31.74	1.55
6"	2.25	198.38	1.55
8"	2.25	317.40	1.55
10"	2.25	456.26	1.55

Carrier Special Charge:

Volume Charge (per 1,000 gl): 1.30

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



## CAPITAL INVESTMENT PROGRAM SUMMARY

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

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

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

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

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

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

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

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

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

**•Funding Sources** identified in the FY 2009 Capital Investment Program are as follows:

- General Obligation bonds – A bond issue is planned for the fall to fund the expansion of the Police/Court building.
- Fund balance reserves/retained earnings in the General Fund and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment that should not be funded from bonds.
- Fire Facility fees are fees paid by developers. In FY 09 this revenue will be used to purchase replacement hydraulic rescue tools.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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- The Parks Improvement Tax is revenue equal to \$0.10 on the property tax. This revenue will provide funding for several parks projects.

about its funding source and its impact on the operating budget. Projects funded in FY 2008, but not under contract by June 30, 2008, are included in the FY 2009 CIP.

The following detailed description of each FY 2009 capital project/equipment purchase provides information

### FY 2009 Capital Investment Program Summary

Department/Project	Cost
<b>General Government</b>	
Library Shelving	30,000
<b>Development</b>	
Wolf River Boulevard West Transition	67,000
Byhalia Road Improvements	250,000
<b>Public Safety</b>	
Police/Court Expansion	6,900,000
Replacement Hydraulic Rescue Tools	30,000
<b>Parks &amp; Recreation</b>	
WC Johnson Parking Lot - Overlays	65,000
Hinton Park	225,000
Restroom Building/Pavilion at WCJ Park	250,000
Athletic Field Lighting Improvements - WCJ	525,000
<b>Public Services</b>	
Guard Rails	50,000
Equipment - Rear Loading Garbage Truck	110,000
Equipment - Recycle Truck	180,000
<b>Public Utilities</b>	
Inspect/Repair Oxidation Ditch - Shelton Rd WWTP	75,000
Security Systems at Utility Plants	150,000
Water Distribution System Improvements	535,000
Sewer Collection System Improvements	1,275,000
<b>Total FY 2009 CIP</b>	<b>10,717,000</b>
<b>Funding Sources</b>	
General Obligation Bonds	6,900,000
Fire Facility Fees	30,000
Parks Improvement Tax	1,065,000
General Fund Reserves	687,000
Water & Sewer Fund Reserves	2,035,000
<b>Total Funding Sources</b>	<b>10,717,000</b>

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### Library Shelving

**\$30,000**

The current number of materials at the library is 90,874. With the current shelving in place there is a total capacity of 100,000 materials. The library is currently adding approximately 4,500 new materials each year to the collection, meaning that in two years we will reach maximum capacity. Library staff has examined the future needs and capacity of each section of the library, which includes adult fiction, adult non-fiction, children's, folio, young adult, new releases, cd's, and dvd's. The sections in young adult, folio non-fiction, and children's "Easy Books" are currently at maximum capacity and for every book purchased one will have to be discarded, thus stopping growth of the collection. With the addition of all shelving requested the total collection could increase to approximately 120,000 materials.

Funding Source

General Fund Reserves

Department

Administration

Operating Budget Impact: There will be no additional operating impact on the library budget from the purchase of additional shelving.

### Wolf River Blvd West Transition

**\$67,000**

Due to settlement and curvature, the existing transition in the east-bound lane is not as safe as it should be or could be. To address this problem, a re-construction of the transition ramp is proposed. This project consists of the demolition of existing pavement and concrete curbs and gutters, the re-construction of the eastbound transition lane with new concrete curbs and gutters, new base and paving, pavement markings, seeding, sodding, signage, and miscellaneous. Overall, the length of the project is about 380 feet. It is expected that the project will entail a pavement width of about 14', with curbs and gutters on either side. The weak soil and base will be replaced with properly-compacted materials, and the finished surface will be pitched to drain. The new pavement will be well marked and signed. Finally, the existing dead-end stub of Wolf River Blvd will be removed, filled, seeded, sodded, and landscaped for beautification.

Funding Source

General Fund Reserves

Department

Development

Operating Budget Impact: \$735 per year

### Byhalia Road Improvements

**\$250,000**

This project involves the engineering, utility relocation, right-of-way acquisition of 16 different tracts necessary for the widening and construction of 1.67 miles of Byhalia Road and 0.2 miles of Shelby Drive. The Town will be responsible for the cost of improving the existing portion at Estanaula and the construction of about 1,400' of the widening work, with private developers and Tennessee Department of Transportation (TDOT) sharing in the main part of the work north of Shelby Drive. The project will extend from Hwy 385 South Town Limits. The Town will have sole responsibility from Shelby Drive to the south Town limits. The work will include grading, drainage, base, asphalt paving, pavement markings, possibly a signal at Shelby Drive, sidewalks, and miscellaneous. In FY 2007, \$300,000 was budgeted, and in FY 2008 an additional \$525,000 was added. Funding in FY 2010 will come from the Tennessee Department of Transportation (TDOT) and developers as well as from general obligation bonds.

Funding Source

General Fund Reserves

Department

Development

Operating Budget Impact: Approximately \$8,000 per year increase assuming an overlay every 8-10 years, incidental maintenance, shoulder and right-of-way maintenance.

### Police/Court Expansion

**\$6,900,000**

This project involves the renovation and expansion of the current Court and Police offices. The old Town Hall will be removed and a new Courthouse will be built. The existing Police Headquarters will be completely renovated for Administration, Criminal Investigative Division, Special Operations and Staff Services divisions. A new Patrol Division building will be constructed north of the existing building. The total construction and renovation will involve 40,000 square feet.

Funding Source

General Obligation Bonds

Department

Police

Operating Budget Impact: Janitorial budgets will increase with the new square footage, however Building Maintenance expenses should decrease with new HVAC systems and the reduced maintenance requirements of new areas.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### **Replacement Hydraulic Rescue Tools (Jaws-of-Life) \$30,000**

The fire department is requesting \$90,000 over a three-year period to replace three (3) sets of aging medium-duty hydraulic rescue tools (jaws-of-life) with high-capacity heavy-duty hydraulic rescue tools necessary to perform rescue operations on newer make vehicles made of stronger metal alloys and higher tensile strength framing. The complete set of tools consists of the power unit with integrated hose reels, various size rams, cutter, spreader, and accessory kit.

Funding Source Fire Facility Fees

Department Fire Department

Operating Budget Impact: None; these are replacement tools and maintenance cost are already incorporated in the budget.

### **WC Johnson Parking Lot - Overlays \$65,000**

The project includes the overlay, restriping of approximately 318 parking spaces, the entrance road and the creation of 5 pedestrian crosswalks at WC Johnson Park. Over time, the parking lots have deteriorated because of high traffic usage and water penetration into the asphalt. Many areas have started to crumble. Project estimates are for 16,500 square yards of 1.5" asphalt materials.

Funding Source Park Improvement Tax

Department Parks & Recreation

Operating Budget Impact: Slight increase in utility costs and approximately \$2,000/yr in additional grounds maintenance costs.

### **Hinton Park \$225,000**

FY 2009 - Design of Phase I construction of New Community Park to include design contract with park planning design firm for design and construction documents for Phase I. Phase I is projected to include a projected eight (8) fields football/soccer complex. Construction includes grading, drainage, irrigation, sports turf, athletic lighting, concession/restroom buildings and parking areas.

Funding Source Park Improvement Tax

Department Parks & Recreation

Operating Budget Impact: No cost in FY 09.

### **Restroom Building/Pavilion at WC Johnson Park \$250,000**

Design and construction of approximately 1,200 sq ft new restroom building/outdoor pavilion adjacent to the spray park and football/soccer fields at WC Johnson Park. The building will be designed similar to HW Cox Baseball concession building and will include restrooms, mechanical area, and concession/storage area. Pavilion to be approximately 1,800 sq. ft. (30'x60') with picnic tables. The existing concession/restroom building will be removed due to age and condition. The new facility will be capable of handling very large crowds. The new facility will be located in the same location in order to utilize current utility hook-ups.

Funding Source Park Improvement Tax

Department Parks & Recreation

Operating Budget Impact: Slight increase in utility costs and approximately \$500/yr in additional grounds maintenance costs.

### **Athletic Field Lighting Improvements – WC Johnson Park \$525,000**

This Project includes the purchasing and installation of new computerized athletic lighting system to replace the existing athletic field lighting system at the WC Johnson Park Softball Complex. The new system will provide lighting levels at 50 ft candles for the infield and 30 ft candles for the outfields. The new system will include metal light poles and will be turned on and off by computer system to eliminate field lights being left on after hours. The lighting system will include lighting for 5 fields, 30 poles, 240 fixtures.

Funding Source Park Improvement Tax

Department Parks & Recreation

Operating Budget Impact: Savings of approximately \$5,000 in utilities with newer, efficient lighting systems.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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### Guard Rails

**\$50,000**

Install guard rails at various bridges. This will bring the guard rails up to current state safety standards. There are fourteen Town owned bridges that have been identified by the State as needing the improvements. The bridges scheduled to have guard rails installed in FY 2009 are: Peterson Lake near Shelton Road, Powell Road near Memory Lane, and Bailey Station near Collierville Rd.

Funding Source

General Fund

Department

Public Services Department

Operating Budget Impact: None.

### Equipment - Rear Loading Garbage Truck

**\$110,000**

The rear-loading garbage truck is manually loaded or loaded with flippers mounted on the rear of the truck. It is used daily to collect yard waste and garbage. The truck in FY 2009 will replace a 1990 model.

Funding Source

General Fund

Department

Public Services Department

Operating Budget Impact: None.

### Equipment - Recycle Truck

**\$180,000**

Recycling trucks are compartmentalized trucks used to collect and separate recyclable materials such as paper, plastic, aluminum, tin, and glass at curbside. The two compartments on the truck are designed to accept and compact a dual waste stream. One compartment is for paper and the other is for all other materials. There are over 14,000 households available for recycling. Approximately 50% of them currently recycle. The truck purchased in FY 2009 will replace a 1993 model.

Funding Source

General Fund

Department

Public Services Department

Operating Budget Impact: New split body rear loader will save time on daily routes due to better compaction and turning radius.

### Inspect/Repair Oxidation Ditch - Shelton Rd Wastewater Treatment Plant

**\$75,000**

This project is to inspect and repair the old oxidation ditch at the Shelton Road Wastewater Treatment Plant. The inspection will be performed by divers while the basin is in service. The inspection will determine if the concrete is deteriorating, if rebar is exposed to the sewage and rusting, and the condition of the mechanical equipment. After inspection, some concrete and/or equipment may be repaired or replaced..

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities

Operating Budget Impact: None.

### Security Systems at Utility Plants

**\$150,000**

Install security gates with card readers, building alarms, and other monitoring systems at the seven utility plants in Town. Project to include security card and pass gates at the five water plants and security card gates at the Northwest and Shelton Road sewer treatment plants. All buildings will have alarms on access doors and several buildings will have motion sensors. Each building will have key pads to turn on/off the alarm system.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities

Operating Budget Impact: Approximately \$7,000 per year for alarm monitoring.

### Water Distribution System Improvements

**\$535,000**

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.

FY 2009 projects include:

Remote Pressure Station Water Treatment Plant #4.

Replacing old hydrants.

A water line on Kelsey Street.

## CAPITAL INVESTMENT PROGRAM SUMMARY

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Engineering for a new waterline on Fleming Rd.  
New high service pump (HSP) at Water Treatment Plant #4.

Funding Source

Water & Sewer Retained Earnings

Department

Public Utilities Department

Operating Budget Impact: Reduce repair and maintenance budgets due to line replacement.

### **Sewer Collection System Improvements**

**\$1,275,000**

Replace or repair old or damaged collection pipes in order to upgrade the collection system and to reduce groundwater infiltration and sewer surcharges. Install new or larger pipes where flows have increased.

Projects planned for FY 2009 include:

New sewer on Kelsey St.

CIPP (cured-in-place pipe) of sewers in Woodcrest and by the railroad.

Cleaning and CCTV (closed circuit TV) of ~50,000 feet of sewers (The location of the sewers will be determined by the results of a similar project in FY 2008.).

Funding Source

Water & Sewer Retained Earnings

Department

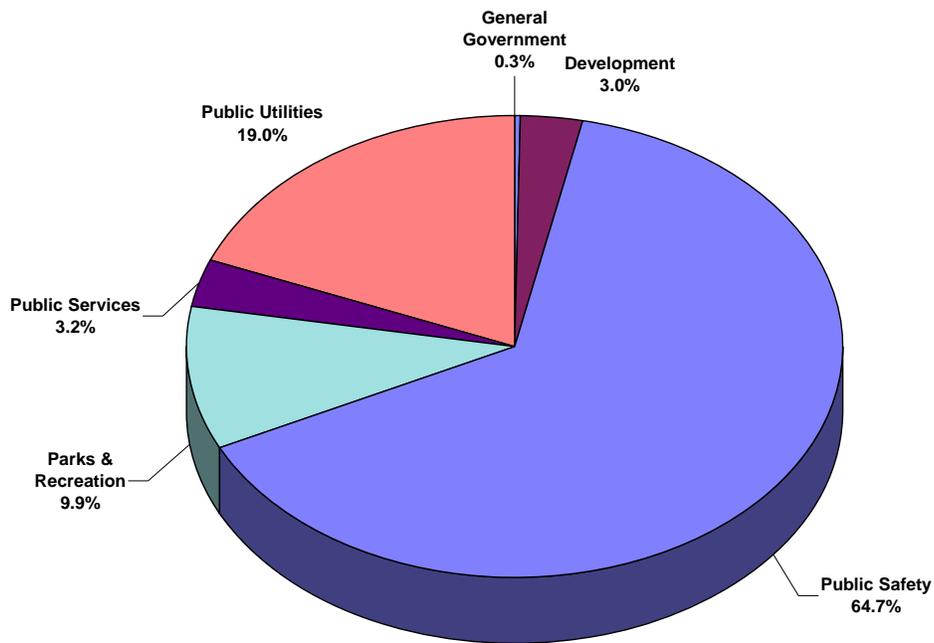
Public Utilities Department

Operating Budget Impact: Reduced maintenance and operational cost due to replaced lines.

# CAPITAL INVESTMENT PROGRAM SUMMARY

	ADOPTED FY 2009	PROJECTED FY 2010	PROJECTED FY 2011	PROJECTED FY 2012	PROJECTED FY 2013
<b>Expenses</b>					
General Government	30.0	75.0	375.0	160.0	350.0
Development	317.0	7,580.0	760.0	1,233.0	1,453.0
Public Safety	6,930.0	30.0	30.0	934.0	2,220.0
Parks & Recreation	1,065.0	2,075.0	1,120.0	1,745.0	2,000.0
Public Services	340.0	550.0	425.0	590.0	810.0
Public Utilities	2,035.0	2,313.0	2,315.0	2,350.0	1,900.0
<b>Total Expenses</b>	<b>10,717.0</b>	<b>12,623.0</b>	<b>5,025.0</b>	<b>7,012.0</b>	<b>8,733.0</b>
<b>Funding Sources</b>					
General Obligation Bonds	6,900.0	1,735.0	-	1,717.0	3,957.0
Fire Facility Fees	30.0	30.0	30.0	934.0	-
Donations	-	75.0	375.0	-	-
Construction in-lieu-of	-	290.0	-	-	-
Parks Improvement Tax	1,065.0	2,075.0	1,020.0	1,145.0	1,600.0
General Fund Reserves	687.0	695.0	1,285.0	866.0	1,276.0
Tennessee Department of Transportation	-	5,310.0	-	-	-
Water & Sewer Fund Reserves	2,035.0	2,413.0	2,315.0	2,350.0	1,900.0
<b>Total Funding Sources</b>	<b>10,717.0</b>	<b>12,623.0</b>	<b>5,025.0</b>	<b>7,012.0</b>	<b>8,733.0</b>

(All amounts are in 000's dollars.)



**FY 2009 Capital Investments by Function**

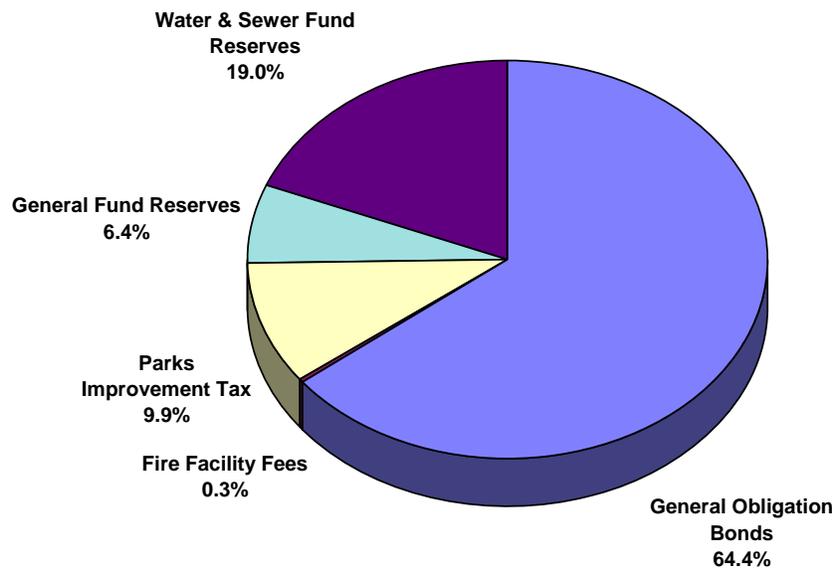
# CAPITAL INVESTMENT PROGRAM SUMMARY

PROJECT	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	5 YEAR CIP
<b>General Government</b>						
Library Shelving	30.0					30.0
Humane Education Facility		75.0	375.0			450.0
Washington and Mulberry Streetscapes				70.0	350.0	420.0
Emergency Generator				90.0		90.0
<b>Development</b>						
Wolf River Boulevard West Transition	67.0					67.0
Byhalia Road Improvements	250.0	7,250.0				7,500.0
Peterson Lake Road Widening @ Powell Road		60.0	160.0			220.0
Wolf River Boulevard and Signal		85.0	500.0			585.0
Houston Levee North to Wolf River		85.0		705.0		790.0
Stormwater Mapping, NW & SE		100.0	100.0			200.0
Winchester Road Improvements				57.0	572.0	629.0
Shelton Road/Collierville Arlington Intersection				75.0	765.0	840.0
Traffic Signal Upgrades to Mast Arms				116.0	116.0	232.0
Market Street @ Civic Center Drive Signal				280.0		280.0
<b>Public Safety</b>						
Police/Court Expansion	6,900.0					6,900.0
Replacement Hydraulic Rescue Tools	30.0	30.0	30.0			90.0
Ladder Truck/Platform				934.0		934.0
Rescue/Pumper - Firehouse #6					543.0	543.0
Firehouse Facilities #6					1,677.0	1,677.0
<b>Parks &amp; Recreation</b>						
WC Johnson Parking Lot - Overlays	65.0		55.0			120.0
Hinton Park	225.0	1,800.0		200.0	1,200.0	3,425.0
Restroom Bldg/Pavilion at WCJ Park	250.0					250.0
Athletic Field Lighting Improv. - WCJ	525.0					525.0
Greenbelt System		275.0	300.0	350.0	300.0	1,225.0
Park Maint. Complex - Design/Construction			40.0	600.0	400.0	1,040.0
Halle Park Irrigation Well			60.0			60.0
Comprehensive Park Master Plan - 10 Year Plan			60.0			60.0
Medians - Irrigation Systems and Landscaping			205.0	60.0	100.0	365.0
Walnut Street Park			400.0			400.0
Community Center Expansion				535.0		535.0
<b>Public Services</b>						
Guard Rails	50.0	50.0		50.0		150.0
Equipment - Rear Loading Garbage Truck	110.0		140.0			250.0
Equipment - Recycle Truck	180.0				200.0	380.0
Parts Storage Mezzanine in Shop		40.0				40.0
Equipment - Skid Steer Loader		45.0		55.0		100.0
Equipment - Small Bucket Truck		60.0				60.0
Equipment - Brush Truck		125.0			140.0	265.0
Equipment - Automated Garbage Truck		230.0				230.0
Equipment - Bridge Crane in Shop			40.0			40.0
Equipment - Mini-excavator			40.0			40.0
Equipment - One Ton Dump Truck			55.0			55.0
Equipment - Jet Truck			75.0			75.0
Equipment - Large Bucket Truck			75.0			75.0
Materials Storage Bins				55.0		55.0
Equipment - Tandem Axle Dump Truck				120.0		120.0
Equipment - Leaf Machine				150.0		150.0
Equipment - Street Sweeper				160.0		160.0
Security Fence and Gates					40.0	40.0
Equipment - Single Axle Dump Truck					110.0	110.0
Equipment - Bulldozer					120.0	120.0
Fuel Island					200.0	200.0

# CAPITAL INVESTMENT PROGRAM SUMMARY

PROJECT						5
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	YEAR CIP
<b>Public Utilities</b>						
Inspect/Repair Oxidation Ditch - Shelton Rd WWTP	75.0					75.0
Security Systems at Utility Plants	150.0					150.0
Water Distribution System Improvements	535.0	400.0	400.0	400.0	400.0	2,135.0
Sewer Collection System Improvements	1,275.0	1,000.0	1,500.0	1,500.0	1,500.0	6,775.0
Trailer for Emergency Generator		35.0				35.0
Equipment - One Ton Utility Bed Truck w/ Crane		38.0				38.0
Backup Generator for WTP #3 Wells		120.0				120.0
Garage/Storage Bldg for Wastewater Collection		220.0				220.0
Lagoon Decommissioning		500.0				500.0
Equipment - Backhoe			115.0			115.0
Water Treatment Plant #6 - Land Acquisition			300.0			300.0
Water Tank - Land Acquisition				110.0		110.0
Equipment - Vac/Jet Truck				340.0		340.0
<b>Total CIP</b>	<b>10,717.0</b>	<b>12,623.0</b>	<b>5,025.0</b>	<b>7,012.0</b>	<b>8,733.0</b>	<b>44,110.0</b>
<b>Funding Sources</b>						
General Obligation Bonds	6,900.0	1,735.0		1,717.0	3,957.0	14,309.0
Fire Facility Fees	30.0	30.0	30.0	934.0		1,024.0
Donations		75.0	375.0			450.0
Construction in-lieu-of		290.0				290.0
Parks Improvement Tax	1,065.0	2,075.0	1,020.0	1,145.0	1,600.0	6,905.0
General Fund Reserves	687.0	695.0	1,285.0	866.0	1,276.0	4,809.0
Tennessee Department of Transportation		5,310.0				5,310.0
Water & Sewer Fund Reserves	2,035.0	2,413.0	2,315.0	2,350.0	1,900.0	11,013.0
<b>Total Funding Sources</b>	<b>10,717.0</b>	<b>12,623.0</b>	<b>5,025.0</b>	<b>7,012.0</b>	<b>8,733.0</b>	<b>44,110.0</b>

(All amounts are in 000's dollars.)



**FY 2009 Capital Investment Program Funding Sources**



# STAFFING SUMMARY

	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	% Inc/ Dec	FY 09 Bud	% Inc/ Dec			
	Actual												Est.	Var	Dec	Bud	Var	Dec
<b>Full-time Positions</b>																		
Mayor and Board of Aldermen	6	6	6	6	6	6	7	7	7	7	7	7	0	0.0%	7	0	0.0%	
Town Administrator's Office	3.2	4	6	7	7	6	5	5	5	7	7	6	-1	-14.3%	6	0	0.0%	
Financial Administration	10	11	13	19	21	23	21	21	17	17	18	18	0	0.0%	19	1	5.6%	
Human Resources	2	2	3	4	4	4	4	4	4	4	4	4	0	0.0%	4	0	0.0%	
Information Technology <sup>a</sup>							3	3				5	0	0.0%	5	0	0.0%	
General Services <sup>b</sup>									9	8	9	11	2	22.2%	13	2	18.2%	
<b>Development</b>																		
Administration	0	2	2	3	3	2	2	2	2	1	1	2	1	100.0%	2	0	0.0%	
Office of Planning	3.5	7	7	11	12	12	9	9	10	11	11	11	0	0.0%	11	0	0.0%	
Code Enforcement	12	10	10	14	14	14	17	17	17	18	19	19	0	0.0%	18	-1	-5.3%	
Office of Engineer	6.5	9	9	9	10	10	11	11	11	12	13	14	1	7.7%	14	0	0.0%	
<b>Public Safety</b>																		
Animal Services	2	3	3	3	4	4	4	4	4	4	6	6	0	0.0%	6	0	0.0%	
Municipal Court	5	5	6	7	7	8	8	8	8	8	9	9	0	0.0%	9	0	0.0%	
Police Department	63	81	85	94	100	107	115	118	119	127	133	140	7	5.3%	139	-1	-0.7%	
Fire Department	39	42	44	52	53	65	66	66	66	66	67	70	3	4.5%	70	0	0.0%	
Emergency Management <sup>c</sup>	1	1	1	1	1	0	0	0	0	0	0	0	0	0.0%	0	0	0.0%	
<b>Public Services</b>																		
Administration	2	2	2	2	3	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%	
Fleet Maintenance	3	3	3	4	5	5	8	8	8	9	9	9	0	0.0%	9	0	0.0%	
Streets and Drainage	14	20	20	20	21	21	22	22	21	23	25	25	0	0.0%	25	0	0.0%	
Sanitation	21	23	23	24	25	33	33	32	32	33	34	36	2	5.9%	36	0	0.0%	
General Government Buildings <sup>d</sup>	3	4	6	7	8	8	0	0	0	0	0	0	0	0.0%	0	0	0.0%	
Parks and Recreation	23	27	29	32	38	40	49	49	41	43	44	44	0	0.0%	46	2	4.5%	
Economic Development <sup>e</sup>	0	1	1	1	0	0	0	0	0	0	0	0	0	0.0%	0	0	0.0%	
<b>Public Utilities</b>																		
Water Treatment Plant	0	2	2	3	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%	
Water Distribution System	8	10	10	9	11	11	11	11	11	11	12	12	0	0.0%	13	1	8.3%	
Wastewater Collection	4	5	6	7	8	10	10	10	10	10	10	10	0	0.0%	10	0	0.0%	
Wastewater Treatment Plant	5	5	7	7	8	8	8	8	8	8	8	8	0	0.0%	7	-1	-12.5%	
<b>Total</b>	<b>236.2</b>	<b>285</b>	<b>304</b>	<b>346</b>	<b>374</b>	<b>407</b>	<b>423</b>	<b>425</b>	<b>423</b>	<b>441</b>	<b>461</b>	<b>476</b>	<b>15</b>	<b>3.3%</b>	<b>479</b>	<b>3</b>	<b>0.6%</b>	

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

<sup>a</sup>The Information Technology department was created in FY 2003.

<sup>b</sup>The General Services department was created in FY 2005 to combine the functions of purchasing and building maintenance.

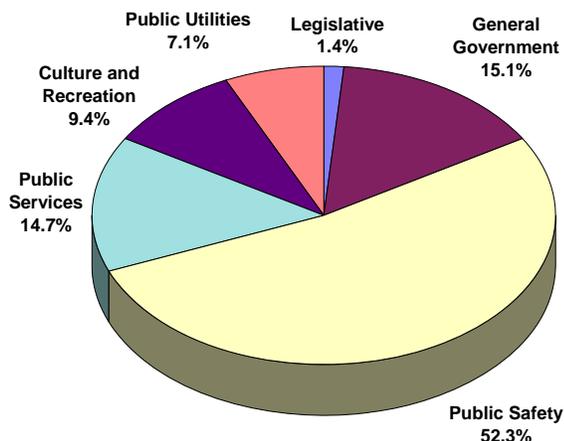
<sup>c</sup>The office of Emergency Management was eliminated in FY 2002 and the function was moved to Administration.

<sup>d</sup>General Government Buildings function was relocated to Parks and Recreation in FY 2003, then to General Services in FY 2005.

<sup>e</sup>The economic development function was begun in FY 1998 and eliminated in FY 2001. The Chamber of Commerce now handles this function.

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

## FY 2009 Budget Staffing by Function



In FY 2007, twenty full-time positions and one part-time position were added. One part-time position was reclassified to full-time. For FY 2008, fifteen full-time positions and one part-time position were added and a full-time position was eliminated.

The FY 2009 budget contains funding for three new positions, a program/financial analyst in the Finance Department, a tourism coordinator and an equipment operator in the Parks and Recreation Department, and a building trades specialist in General Services. One position was eliminated in Code Enforcement. Two positions were reassigned one from Wastewater Treatment to Water Distribution and one from the Police Department to the General Services Department.

## STAFFING SUMMARY

Positions	FY 07 Actual		FY 08 Estimated			FY 09 Budget		
	Full Time	Part Time	Full Time	Part Time	Inc/ (Dec)	Full Time	Part Time	Inc/ (Dec)
Mayor and Board of Aldermen	7.0	0.0	7.0	0.0	0.0	7.0	0.0	0.0
Town Administrator's Office	7.0		6.0		(1.0)	6.0		0.0
Financial Administration	18.0	1.0	18.0	1.0	0.0	19.0	1.0	1.0
Human Resources	4.0		4.0		0.0	4.0		0.0
Information Technology	5.0		5.0			5.0		0.0
General Services	9.0		11.0			13.0		2.0
Development								
Administration	1.0	1.0	2.0	2.0	2.0	2.0	2.0	0.0
Office of Planning	11.0		11.0	0.0	0.0	11.0	0.0	0.0
Code Enforcement	19.0	0.0	19.0	0.0	0.0	18.0	0.0	(1.0)
Office of Engineer	13.0		14.0		1.0	14.0		0.0
Public Safety								
Animal Services	6.0	2.0	6.0	2.0	0.0	6.0	2.0	0.0
Municipal Court	9.0	4.0	9.0	4.0	0.0	9.0	4.0	0.0
Police Department	133.0	15.0	140.0	15.0	7.0	139.0	15.0	(1.0)
Fire Department	67.0	3.0	70.0	3.0	3.0	70.0	3.0	0.0
Public Services								
Administration	5.0		5.0		0.0	5.0		0.0
Fleet Maintenance	9.0		9.0		0.0	9.0		0.0
Streets and Drainage	25.0		25.0		0.0	25.0		0.0
Sanitation	34.0		36.0		2.0	36.0		0.0
Parks and Recreation	44.0	2.0	44.0	2.0	0.0	46.0	2.0	2.0
Public Utilities								
Water Treatment Plant	5.0		5.0		0.0	5.0		0.0
Water Distribution System	12.0	1.0	12.0	1.0	0.0	13.0	1.0	1.0
Wastewater Collection	10.0		10.0		0.0	10.0		0.0
Wastewater Treatment	8.0		8.0		0.0	7.0		(1.0)
<b>Total</b>	<b>461.0</b>	<b>29.0</b>	<b>476.0</b>	<b>30.0</b>	<b>16.0</b>	<b>479.0</b>	<b>30.0</b>	<b>3.0</b>

	Actual FY 07		Estimated FY 08		Budget FY 09	
Salaries	83.0	\$ 4,436,091	84.0	\$ 4,791,280	85.0	\$ 5,073,334
Wages	378.0	13,111,668	392.0	13,745,814	394.0	14,818,520
Part-time	29.0	275,295	30.0	319,810	30.0	352,864
Other Compensation		622,401		728,214		725,610
Benefits		7,272,315		9,266,620		10,084,621
Merit & General Adjustment		0		0		532,456
Other Personnel	46.0	103,409	48.0	180,832	45.0	160,154
<b>Total</b>	<b>536.0</b>	<b>\$ 25,821,178</b>	<b>554.0</b>	<b>\$ 29,032,570</b>	<b>554.0</b>	<b>\$ 31,747,558</b>

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

## DEPARTMENTAL USE OF FUNDS

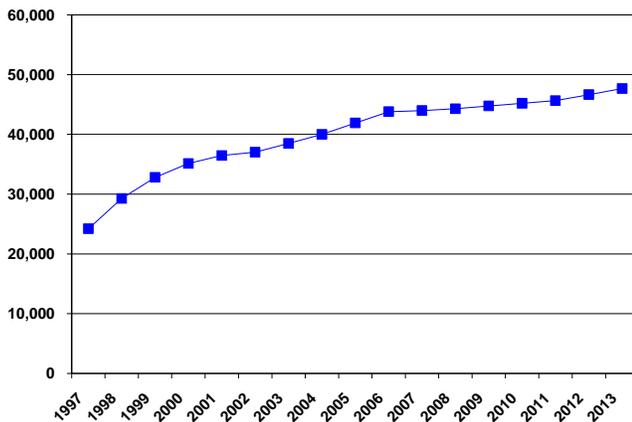
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Department	% General Fund	% Sanitation Fund	% Library Fund	% Water & Sewer Fund
Mayor and Board of Aldermen	100.00			
Town Administrator's Office	85.00			15.00
Financial Administration	65.00			35.00
Human Resources	85.00			15.00
Information Technology	88.26		4.86	6.88
General Services	87.77		4.73	7.50
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				
Fleet Maintenance	100.00			
Streets and Drainage	100.00			
Sanitation		100.00		
Parks and Recreation	99.77		0.23	
Public Utilities				
Water Treatment Plant				100.00
Water Distribution System				100.00
Wastewater Collection				100.00
Wastewater Treatment				100.00

## 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 enhanced growth mode the Town is experiencing, it continues to be a balanced “whole” community with an identity, a quality of life, and an economy distinct and separate from the larger Memphis Metropolitan Area of which it is a part. However, the need for relationships and partnerships with groups of similar interest and goals, not only in the larger Memphis Metro but in the State of Tennessee and the entire United States as well, continues to increase.

**•Population.** Population growth for Collierville continues to outpace Memphis and Shelby County. Area and state publications list the Town as one of the fastest growing municipalities in the State of Tennessee. The state legislature allows municipalities to conduct 3 special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the 2000 Federal Census. The chart below shows the expected population growth trend.



**Population Growth Trend**

**•Government.** The Town of Collierville was first settled in 1835, incorporated in 1870, and is located in Shelby County, southeast of Memphis, Tennessee in the southwestern part of the state. Collierville is part of the most rapidly developing area of Shelby County. The Town of Collierville currently occupies a land area of 29.01 square miles. The Town is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the Board of Mayor and Aldermen.

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

The town administrator is responsible for carrying out the policies and ordinances of the board and for overseeing the day-to-day operations of the Town. The board is elected on a non-partisan basis by popular vote. Recent changes to the charter created staggered terms and changed the time of election from May to November. To make the transition, the mayor and two aldermen elected in 2003 will serve 5 years and the other 3 aldermen served 3 years. After 2008, all positions will serve 4 year on a staggered basis.

**•Major Initiatives.** In partnership with its citizens, the Town of Collierville accepts the challenge associated with the social, physical and economic change which comes from the rapid growth the Town is experiencing. The Town’s commitment to the well being of its citizens is evidenced through the completion of the following congestion reduction road projects:

- Construction was completed on a portion of Wolf River Boulevard which will be a major east-west corridor and will improve traffic congestion on Poplar Avenue.
- In partnership with Shelby County, Houston Levee Road was widened north of Wolf River Boulevard, and a new bridge was constructed over the river to provide a critical north-south connector to Hwy 385.
- Construction will begin in the summer to widen an additional section of Houston Levee Road north of Poplar to six lanes. Construction is expected to take two years.
- The first phase of the construction of Byhalia Road, another north-south connector, from Hwy 385 to New Shelby Drive was budgeted in FY 2008. This will be a multi-year project as well.

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; widening of an existing state and federal highway system through the southeast quadrant of town.

# TOWN OF COLLIERVILLE, TENNESSEE

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 over 7.5 miles of trails within the corporate limits. Designed to enhance the natural beauty of the town, the trails are placed along laterals of the famous Wolf River, preserving natural vegetation and providing protected wildlife habitats. The majority of these funds for greenbelt enhancement are being and will be provided by Transportation Enhancement Program Grants through the Tennessee Department of Transportation.

**•Economy.** The Town of Collierville economy has transcended from a predominantly agricultural base into a diverse economic structure including manufacturing, distribution, service, trade, construction, finance, government and high technology. This economic structure continues to expand and grow as new businesses locate in the area. Existing businesses and industries continue to identify and establish properties available for further expansion and development.

The Avenue Carriage Crossing, an open-air life-style shopping center 810,832 square feet in size which opened in October 2005, now has two new additions to the area: a 131-room hotel and a new power center, Carriage Crossing Marketplace, which opened in March 2008,

occupies nearly 40,000 square feet and features several big-box retailers.

**•Services.** The Town of Collierville provides a full range of services, including police and fire and paramedic services; the construction and maintenance of highways, streets, and other infrastructure; planning and zoning services; sanitation and recreational activities and cultural events. The Town operates its own water and sewer utility system. The Memphis Light, Gas and Water Division of the City of Memphis provides electrical and natural gas distribution to the Collierville service area. The Memphis Area Transit Authority provides scheduled bus service throughout the Town.

**•Schools.** The Shelby County Board of Education funds and operates the schools in the Town, which has no separate school system. Shelby County levies a property tax on assessed values throughout the County to finance the school system and capital improvements to the system. There are eight schools located in the Town - five elementary schools, two middle schools, and one high school. Some high school students attend a County school located in the adjacent city of Germantown.

## Additional Data

STATISTICAL INFORMATION	FY 98 <sup>1</sup>	FY 99 <sup>2</sup>	FY 00 <sup>2</sup>	FY 01 <sup>2</sup>	FY 02 <sup>3</sup>	FY 03 <sup>2</sup>	FY 04 <sup>2</sup>	FY 05 <sup>4</sup>	FY 06 <sup>2</sup>	FY 07 <sup>2</sup>	FY 08	%	FY 09	%
											Est.	Inc/Dec	Budget	Inc/Dec
Population	29,295	32,724	35,146	36,475	37,044	38,500	40,000	41,923	43,812	44,000	44,304 <sup>5</sup>	0.7%	44,773	1.1%
Single Family Building Permits	542	737	480	312	507	608	453	533	451	212	150	-29.2%	175	16.7%
Miles of Streets	178	189	189	189	248	299	311	228 <sup>6</sup>	248	260	269	3.5%	275	2.2%
Acres of Parkland	244.0	246.0	289.0	289.0	318.5	346.0	385.0	487.0	487.0	487.0	487.0	0.0%	487.0	0.0%
Water Customers	9,821	10,628	11,424	11,798	12,280	12,922	13,300	14,156	14,676	15,062	15,331	1.8%	15,605	1.8%
Sewer Customers	9,229	10,069	10,814	11,148	11,473	12,119	12,600	13,323	13,837	14,109	14,410	2.1%	14,717	2.1%
Sanitation Customers	8,304	8,859	9,459	10,032	10,414	11,487	12,044	12,603	13,063	13,519	13,674	1.1%	13,831	1.1%

<sup>1</sup> Population figures according to the 1998 Special Census.

<sup>2</sup> Population figures are estimated.

<sup>3</sup> Population figures according to the 2002 Special Census.

<sup>4</sup> Population figures according to the 2005 Special Census.

<sup>5</sup> Previous figures include annexation reserve area.

<sup>6</sup> Population figures according to the 2008 Special Census.

Demographic and Economic Statistics

June 30, 2007

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income <sup>a</sup>	School Enrollment	Unemployment Rate <sup>b</sup>
1998	29,295	\$ 862,679	\$ 29,448	6,338	N/A
1999	29,295	862,679	29,448	6,436	N/A
2000	29,295	886,232	30,252	6,717	3.8
2001	32,824	992,992	30,252	7,194	4.3
2002	37,044	1,120,655	30,252	7,252	5.3
2003	37,044	1,120,655	30,252	7,414	5.8
2004	37,044	1,120,655	30,252	7,590	5.9
2005	41,923	1,268,255	30,252	7,600	6.2
2006	41,923	1,268,255	30,252	7,887	6.2
2007	41,923	1,268,255	30,252	8,322	4.1

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

<sup>b</sup>Information about unemployment is provided by the Tennessee Department of Labor and Workforce Development. The unemployment rate is for the Memphis MSA and is unavailable prior to 2000.

Principal Employers,  
Current year and Nine Years Ago

Employer	2007			1998		
	Employees	Rank	Percentage of Total County Employment <sup>1</sup>	Employees	Rank	Percentage of Total County Employment
FedEx World Technology Center	3,000	1	0.66%	-	-	- %
Carrier Corporation	2,100	2	0.46	1,398	1	0.32
Town of Collierville	461	3	0.10	285	8	0.06
Alpha Corporation	350	4	0.08	-	-	-
Pepsi Americas	325	5	-	-	-	-
Baptist Memorial Hospital	300	6	0.07	-	-	-
Bodine	220	7	0.05	-	-	-
Helena Chemical	212	8	0.05	-	-	-
AIMS Logistics	180	9	0.04	-	-	-
Central Woodwork	165	10	0.04	-	-	-
Wal-Mart	-	-	-	580	2	0.13
Shelby County Schools	-	-	-	380	3	0.09
Witt International	-	-	-	307	4	0.07
A. E. Clevite	-	-	-	300	5	0.07
Delta Beverage	-	-	-	296	6	0.07
Hart's Manufacturing	-	-	-	275	7	0.06
Kroger	-	-	-	240	9	0.05
ConStar Plastics	-	-	-	235	10	0.05
Total	<u>7,313</u>		<u>1.55%</u>	<u>4,296</u>		<u>0.97%</u>

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

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

**Miscellaneous Data**

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1000 Pop.
	Oper. Revenue	Expenditures				
1980	\$ 1,234,880	\$ 1,226,001	\$ 1.70	7,839	87	11.10
1985	2,634,617	2,634,617	2.08	9,480	113	11.92
1990	6,597,129	5,560,968	2.27	16,300	173	10.61
1991	6,480,179	6,114,639	2.27	14,427	176	12.20
1992	7,399,369	7,258,134	1.59	18,450	177	9.59
1993	7,357,732	7,056,818	1.59	18,150	189	10.41
1994	9,461,726	9,370,373	1.59	18,350	197	10.74
1995	9,915,510	10,575,651	1.59	18,350	226	12.32
1996	12,172,420	12,689,203	1.59	24,210	228	9.42
1997	13,578,805	12,658,018	1.59	24,210	229	9.46
1998	16,404,840	13,982,972	1.89	29,295	278	9.49
1999	18,719,681	15,592,072	1.47	31,253	297	9.50
2000	20,421,748	17,234,465	1.47	32,824	339	10.33
2001	21,429,457	19,982,011	1.47	35,448	367	10.35
2002	24,515,723	22,036,244	1.45	37,044	400	10.80
2003	25,303,574	23,991,956	1.45	38,500	416	10.81
2004	27,424,012	26,479,602	1.45	40,000	418	10.45
2005	30,341,813	26,228,575	1.45	41,923	415	9.90
2006	33,945,343	28,899,877	1.28	43,812	434	9.91
2007	36,920,275	32,153,983	1.28	44,000	454	10.32
2008**	37,418,000	35,802,380	1.28	44,304	469	10.59
2009***	37,754,758	38,888,628	1.28	44,773	472	10.54

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

\*\*Estimated

\*\*\*Projected

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

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

<i>Function/Program</i>	<b>Fiscal Year</b>									
	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Development										
Permits issued	4,615	5,200	4,436	3,156	4,308	4,874	4,636	3,830	5,047	3,648
Inspections conducted	19,906	23,740	24,060	22,616	18,806	19,427	21,319	24,063	20,161	15,932
Police <sup>a</sup>										
Physical arrests	2,843	3,163	2,363	3,550	3,826	2,489	2,100	1,633	1,777	NA
Traffic citations	13,874	10,937	11,056	17,307	17,879	16,565	9,158	8,499	11,444	NA
DUI arrests	261	225	275	311	350	255	240	140	120	NA
Fire										
Emergency responses	1,236	1,590	1,718	1,789	1,883	2,056	2,124	2,175	2,485	2,551
Fires extinguished	119	168	139	131	144	126	113	110	138	159
Inspections	1,159	1,228	1,518	1,904	1,691	1,986	2,201	2,518	1,803	2,948
Sanitation										
Refuse collected (tons) <sup>b</sup>	10,498	10,975	11,512	11,883	12,833	13,087	14,094	14,575	14,893	15,000
Recyclables collected (tons)	1,121	1,096	1,108	1,119	1,153	1,200	1,784	1,813	1,819	1,810
Other public works										
Street resurfacing (miles)	8	8	8	8	16	20	24	23	17	19
Sidewalk replacement (linear feet)	1,500	9,500	500	500	500	100	100	100	250	420
Pavement repairs	420	416	475	475	520	525	530	350	500	500
Parks and Recreation										
Adult/youth sports participants	5,743	5,172	5,215	5,425	5,695	5,980	5,306	5,420	5,737	5,844
Community center admissions <sup>c</sup>	52,522	53,250	51,500	54,800	78,079	46,483	46,767	135,924	143,424	143,901
Harrell Theatre attendance	41,886	34,629	49,000	44,500	46,000	48,300	36,225	38,036	39,938	41,023
Library										
Volumes in collection	54,834	57,975	57,008	62,420	66,992	72,530	74,720	80,809	85,209	88,733
Total volumes circulated	185,609	182,859	178,581	201,818	243,943	256,207	267,225	246,339	266,049	324,185
Water										
New connections	813	681	441	462	624	642	508	724	520	386
Water main breaks	4	2	14	41	29	18	26	15	8	9
Average daily consumption (thousands of gallons)	4,273	4,598	5,035	5,146	4,969	5,038	5,522	6,182	6,883	7,342
Peak day consumption (thousands of gallons)	9,216	10,010	10,470	12,736	10,291	9,802	9,762	12,739	14,999	16,142
Wastewater										
Average daily sewage treatment (thousands of gallons)	NA	3,360	3,769	3,983	4,160	4,499	4,347	4,753	4,910	4,471

**Sources:** Various town departments.

**Notes:**

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

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

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

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

<i>Function/Program</i>	<b>Fiscal Year</b>									
	<b><u>1998</u></b>	<b><u>1999</u></b>	<b><u>2000</u></b>	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	0	0	0	0	1	1	1	1	0	1
Patrol units	18	28	37	41	52	52	59	59	66	72
Fire stations	3	3	4	4	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	11	12	13	15	19	20	21	21	22	22
Recycle trucks	3	3	3	3	4	4	4	4	4	5
Other public works										
Streets (miles)	178	189	189	189	248	299	311	228	248	260
Streetlights	3,682	3,821	3,985	3,985	4,923	5,088	5,290	5,489	5,775	5,920
Traffic Signals	NA	NA	NA	NA	NA	24	28	32	32	33
Parks and Recreation										
Parks	6	11	11	11	12	12	12	15	15	15
Acreage	231	289	289	289	346	346	385	487	487	487
Playgrounds	8	9	10	11	11	12	12	12	12	12
Baseball/softball diamonds	11	11	11	11	11	15	15	15	15	15
Soccer/football fields	9	9	11	11	11	11	11	11	11	12
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	170	190	210	210	213	213	220	225	228	230
Fire hydrants	NA	2,832	2,860							
Water treatment plants	3	3	4	5	5	5	5	5	5	5
Storage capacity (thousands of gallons)	2,500	2,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Wastewater										
Sewer mains (miles)	140	180	190	195	198	198	204	213	216	218
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500

**Sources:** Various town departments.

**Statistical Data Comparison - Comparable Tennessee Cities**

<u>City</u>	<b>FY 2008</b>				<b>FY 2007</b>			
	<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	46,954	1.54	58,282,616	524	48,575	1.31	53,707,875	459
Brentwood <sup>1</sup>	35,262	0.49	53,165,450	242	30,617	0.49	51,022,575	241
Cleveland	38,500	1.65	190,000,000	1,100	NA	NA	NA	NA
Collierville	44,304	1.28	57,003,444	454	45,142	1.28	53,013,896	461
Cookeville	26,656	0.79	107,177,765	392	26,052	0.79	89,512,934	394
East Ridge	20,600	1.07	13,585,315	145	NA	1.08	NA	150
Franklin <sup>2</sup>	56,219	0.43	90,982,797	672	57,000	0.43	53,265,140	690
Germantown	40,977	1.54	50,914,652	425	40,977	1.54	51,012,000	400
Hendersonville	42,556	0.63	34,043,000	296	42,509	0.63	27,904,592	285
Maryville <sup>3</sup>	27,632	2.05	163,700,464	1,137	27,014	1.95	139,279,510	903

<u>City</u>	<b>FY 2006</b>				<b>FY 2005</b>			
	<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	46,954	1.31	49,103,013	440	43,354	1.38	46,059,163	485
Brentwood <sup>1</sup>	30,617	0.59	42,268,601	231	30,617	0.59	45,139,580	227
Cleveland	39,375	1.65	37,353,322	331	NA	NA	NA	NA
Collierville	43,812	1.28	45,940,748	441	41,923	1.45	41,568,109	422
Cookeville	26,052	0.79	83,302,354	394	26,052	0.88	76,114,364	384
East Ridge	20,640	1.08	9,848,073	130	20,640	1.08	12,290,609	125
Franklin <sup>2</sup>	51,300	0.43	47,416,976	640	52,000	0.55	45,503,844	561
Germantown	40,997	1.54	52,700,000	400	40,203	1.70	46,952,602	439
Maryville <sup>3</sup>	42,509	0.63	23,647,016	261	26,484	2.27	110,423,215	906

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

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

<sup>3</sup>Of Property taxes - 55% goes to schools, 38% to debt service, 7% to general government. FY 2003 figures include utility funds, capital project funds, and employees associated with the Maryville City School System.

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

<u>City</u>	<u>Population</u>	<b>Water Minimum</b>			<b>Sewer Minimum</b>			<b>Garbage</b>	
		<u>Gallons</u>	<u>Meter</u>	<u>Rate</u>	<u>Gallons</u>	<u>Rate</u>	<u>P/U / Wk.</u>	<u>Cost</u>	
Bartlett	46,954	2,000	3/4"	4.00 Min	2,000	4.27 Min	1	5.50	
Brentwood	35,262	2,000	5/8"	11.62 Min	2,000	14.53 Min	NA	n/a	
Cleveland	38,500	1,496	5/8"	8.99 Min	1,496	11.73 Min	1	1.79	
Collierville	44,304	1,000	3/4"	7.05 Min	1,000	17.30 Min	1	15.00	
Cookeville	26,656	2,000	5/8"	6.50 Min	1,000	5.50 Min	1	0.00	
East Ridge	20,600	NA			NA		2	10.00	
Franklin	56,219	1,000	1/2"	5.22 Min	1,000	7.05 Min	1	6.00	
Germantown	40,977	5,000	3/4"	6.75 Min	0	3.90 Min	1	24.15	
Hendersonville	42,556	NA			NA		annual	2.10	
Maryville	27,632	1,500	5/8"	5.56 Min	1,000	7.81 Min	1	0.00	

**Tax Revenue by Source, Governmental Funds,  
Last Ten Fiscal Years**

(modified accrual basis of accounting)

Fiscal Year	Property	In Lieu of	Local Option Sales	Beer & Liquor	Business & Privilege	Motor Vehicle	Park Land Dedication	Historic Preservation	Substance	Total
1998	6,821,107	357,213	2,990,941	379,478	556,608	434,504	235,437	217,024	-	11,992,312
1999	7,544,272	354,057	3,427,612	376,491	654,058	471,873	238,866	114,621	-	13,181,850
2000	8,429,927	342,590	3,937,323	469,835	702,526	513,555	162,210	44,523	-	14,602,489
2001	9,305,577	408,968	4,208,076	474,667	781,809	535,445	231,556	70,875	-	16,016,973
2002	11,582,563	456,627	4,259,546	491,532	899,772	574,782	122,352	72,001	-	18,459,175
2003	12,016,898	229,114	4,480,530	498,502	932,191	610,562	235,944	41,498	-	19,045,239
2004	12,843,599	290,166	5,255,480	519,392	1,289,911	637,132	478,732	158,151	-	21,472,563
2005	13,574,550	277,507	5,626,968	548,729	1,271,703	669,379	67,549	316,958	-	22,353,343
2006	14,517,719	286,864	7,474,750	594,020	1,376,257	700,121	340,200	74,336	6,079	25,370,346
2007	16,122,511	383,550	8,190,271	645,788	1,302,011	722,460	199,660	108,062	13,021	27,687,334
Change	136.4%	7.4%	173.8%	70.2%	133.9%	66.3%	-15.2%	-50.2%	100.0%	130.9%

**Assessed Value and Estimated Actual Value of Taxable Property,  
(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
1998	\$ 2,568	\$ 241,663	\$ 46,895	\$ 7,869	\$ 3,121	\$ 28,434	\$ 330,550	\$ 1.89	\$ 1,219,663	27.102%
1999	9,637	364,058	87,263	12,711	3,639	34,013	511,321	1.47	1,871,297	27.324
2000	7,069	402,820	101,745	13,605	3,210	37,402	565,851	1.47	2,064,144	27.413
2001	6,537	453,853	108,554	12,589	4,829	37,098	623,460	1.47	2,309,701	26.993
2002	9,122	547,406	150,391	14,635	6,330	38,795	766,679	1.45	2,819,125	27.196
2003	7,834	596,349	152,355	16,754	6,330	46,594	826,216	1.45	3,045,696	27.127
2004	8,093	635,116	152,631	16,274	6,328	45,230	863,672	1.45	3,197,079	27.014
2005	7,100	678,747	151,839	15,712	6,690	44,824	904,912	1.45	3,365,547	26.888
2006	12,867	801,778	225,886	26,784	7,148	50,083	1,124,546	1.28	4,109,255	27.366
2007	12,278	854,761	264,897	30,963	6,649	59,831	1,229,379	1.28	4,457,830	27.578

Source: Shelby County Assessor's Office

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

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year <sup>a</sup>	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years <sup>b</sup>	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1998	\$6,247,398	\$6,108,096	97.77%	\$318,986	\$6,427,082	102.88%
1999	7,516,416	7,343,434	97.70	172,982	7,516,416	100.00
2000	8,318,009	8,110,406	97.50	245,469	8,355,875	100.46
2001	9,164,867	8,818,128	96.22	346,739	9,164,867	100.00
2002	11,116,836	10,621,958	95.55	433,377	11,055,335	99.45
2003	11,980,114	11,570,522	96.58	412,732	11,983,254	100.03
2004	12,523,244	12,027,520	96.04	435,407	12,462,927	99.52
2005	13,121,230	12,889,426	98.23	331,278	13,220,704	100.76
2006	14,394,186	13,888,702	96.49	249,926	14,138,628	98.22
2007	15,736,050	15,310,271	97.29	-	15,310,271	97.29

Source: Shelby County Assessor's Office

<sup>a</sup>Initial certified levy before Board of Appeals adjustments and other change orders.

<sup>b</sup>Collections in subsequent year amounts before 2000 include all delinquent collections received in that fiscal year. Amounts in 2000 and after include collections for that fiscal year to date.

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

<u>Taxpayer</u>	<u>2007</u>			<u>1998</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Town Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Town Taxable Assessed Value</u>
Carriage Avenue, LLC	\$ 41,145,185	1	3.35%	\$ -		- %
Carrier Corporation	20,750,450	2	1.69	8,592,840	1	2.48
Cingular Wireless	11,502,026	3	0.94	-		-
Northwestern Mutual Life	10,037,870	4	0.82	-		-
Delta Beverage Group, Inc.	8,826,840	5	0.72	3,365,870	6	0.97
G & I IV Madison Apartments	8,505,200	6	0.69	-		-
Baptist Hospital	7,566,080	7	0.62	-		-
Dogwood Creek Apartments	6,859,430	8	0.56	-		-
Gallina Centro	6,623,240	9	0.54	-		-
Wingo Properties	6,497,995	10	0.53	3,270,620	7	0.94
BellSouth Communications	-		-	5,604,756	2	1.62
Constar/Sewell Plastics	-		-	5,145,990	3	1.48
Wal-Mart	-		-	4,172,460	4	1.20
York-Cios	-		-	3,522,640	5	1.02
The Orchards of Collierville	-		-	3,097,940	8	0.89
A. H. Witt/ArdCo	-		-	2,448,840	9	0.71
Ridgeway Country Club	-		-	1,411,005	10	0.41
<b>Total</b>	<b>\$ 128,314,316</b>		<b>10.46%</b>	<b>\$ 40,632,961</b>		<b>11.72%</b>

**Source:** Shelby County Assessor's Office

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

*(Rate per \$100 of assessed value)*

<u>Fiscal Year</u>	<u>Town Direct Rates</u>		<u>Total Direct Rate</u>	<u>Overlapping Rate<sup>a</sup></u>
	<u>Basic Rate</u>	<u>Parks Improvement</u>		<u>Shelby County</u>
1998	\$ 1.89	\$ -	\$ 1.89	\$ 3.16
1999	1.47	-	1.47	2.82
2000	1.47	-	1.47	3.54
2001	1.47	-	1.47	3.54
2002	1.35	0.10	1.45	3.79
2003	1.35	0.10	1.45	3.79
2004	1.35	0.10	1.45	4.09
2005	1.35	0.10	1.45	4.09
2006	1.18	0.10	1.28	4.09
2007	1.18	0.10	1.28	4.09

**Note:** The Town's property tax rate may be increased by a majority vote of the Board of Mayor and Aldermen on three readings, one of which is a public hearing.

<sup>a</sup>The overlapping rate is that of the county government that applies to property owners in the Town of Collierville. Source: Shelby County Assessor's office.

**Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years**  
(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding				Total	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Capital Outlay Notes	Notes Payable				
1998	\$ 18,586	\$ 290	\$ -		\$ 18,876	1.53%	\$ 629
1999	17,350	205	-		17,555	0.94	536
2000	21,115	150	-		21,265	1.03	605
2001	19,770	100	-		19,870	0.86	545
2002	18,459	2,250	-		20,709	0.73	559
2003	25,917	2,075	-		27,992	0.92	727
2004	24,323	1,895	-		26,218	0.82	655
2005	22,715	1,735	1,720		26,170	0.78	624
2006	30,842	-	676		31,518	0.77	719
2007	28,679	-	2,051		30,730	0.69	698

**Pledged-Revenue Coverage,  
Last Ten Fiscal Years**

Fiscal Year	Water & Sewer Tax & Revenue Bonds			Debt Service		Coverage
	Total Revenue and Other Sources	Less: Operating Expenses	Net Available Revenue	Principal	Interest	
1998	\$ 5,170	\$ 2,164	\$ 3,006	\$ 406	\$ 867	2.36%
1999	4,562	2,710	1,852	385	847	1.50
2000	5,070	2,842	2,228	654	838	1.49
2001	5,471	3,444	2,027	809	1,019	1.11
2002	4,900	3,808	1,092	840	978	0.60
2003	4,939	4,007	932	931	1,005	0.48
2004	5,021	4,528	493	936	829	0.28
2005	6,693	4,741	1,952	962	783	1.12
2006	10,177	4,781	5,396	882	814	3.18
2007	13,306	5,047	8,259	1,777	1,049	2.92

**Ratios of Outstanding Debt by Type,**  
*(dollars in thousands except per capita)*

Fiscal Year	Governmental Activities			Business-type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Outlay Notes	Notes Payable	Water & Sewer Revenue & Tax Bonds	Notes Payable	General Obligation Bonds			
1997	\$ 16,782	\$ 560	\$ -	\$ 15,585	\$ 447	\$ 188	\$ 33,562	4.85%	\$ 1,193
1998	18,586	290	-	15,310	385	119	34,690	4.81	1,157
1999	17,350	205	-	15,025	303	100	32,983	4.09	1,008
2000	21,115	150	-	18,665	249	85	40,264	3.79	1,146
2001	19,770	100	-	17,930	189	70	38,059	3.45	1,043
2002	18,459	2,250	-	17,170	182	56	38,117	3.40	1,029
2003	25,917	2,075	-	17,396	-	37	45,425	3.90	1,180
2004	24,323	1,895	-	16,460	-	37	42,715	3.53	1,068
2005	22,715	1,735	1,720	15,500	-	35	41,705	3.29	995
2006 <sup>a</sup>	30,842	-	676	40,790	-	33	72,341	5.46	1,651
2007	31,019	-	-	39,015	-	31	70,065	5.13	1,552

<sup>a</sup>The Town issued \$26 million in water & sewer revenue and tax bonds in FY 2006 for expansion and upgrade of its two waste water treatment plants.

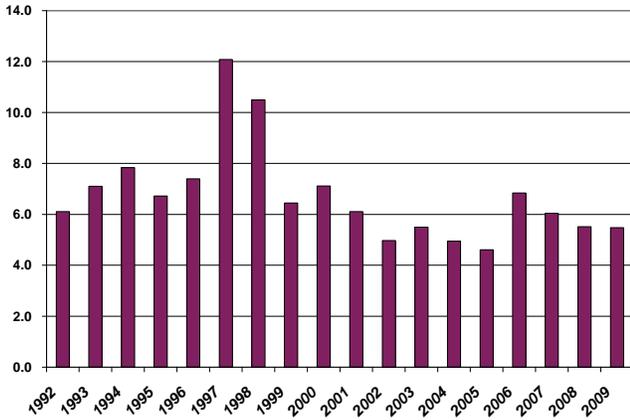
**General Bonded Debt to Total General Expenditures and Other Uses**  
*(dollars in thousands)*

	Principal	Interest	Total	Total General Fund Expenditures and Other Uses	Ratio of Debt Service to Total General Expenditures and Other Uses
1990 <sup>a</sup>	897	462	1,359	5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 <sup>b</sup>	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,127	3,318	35,802	9.27
2009	2,338	1,398	3,736	38,889	9.61

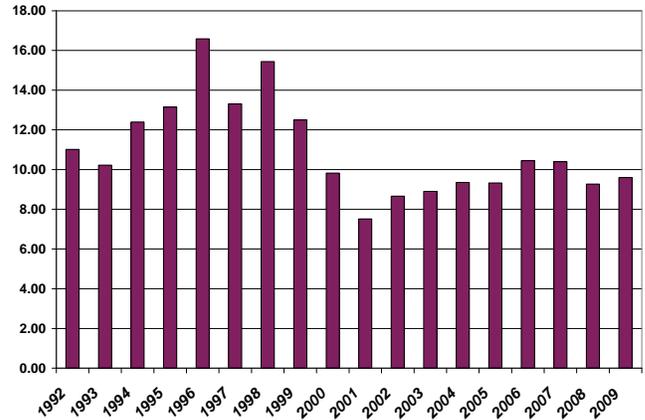
<sup>a</sup>Excludes 1989 \$1,165,000 refunding bond issue considered legally defeased and includes \$700,000 capital outlay notes paid by issuance of \$980,000 new notes.

<sup>b</sup>Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.

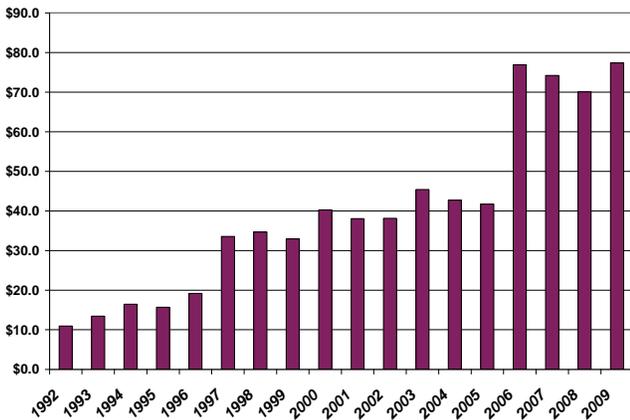
# DEBT CHARTS



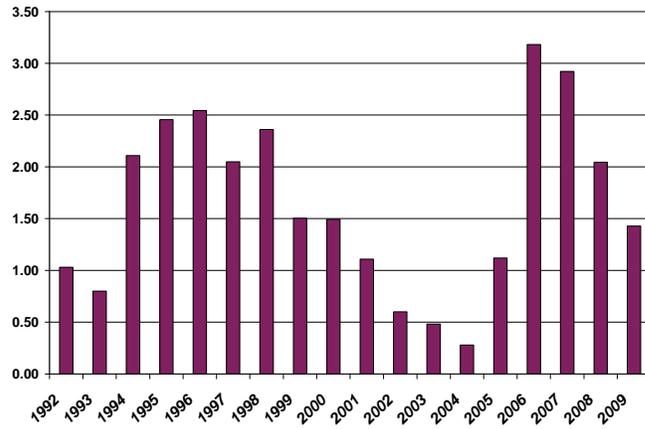
**Total Debt to Assessed Valuation**



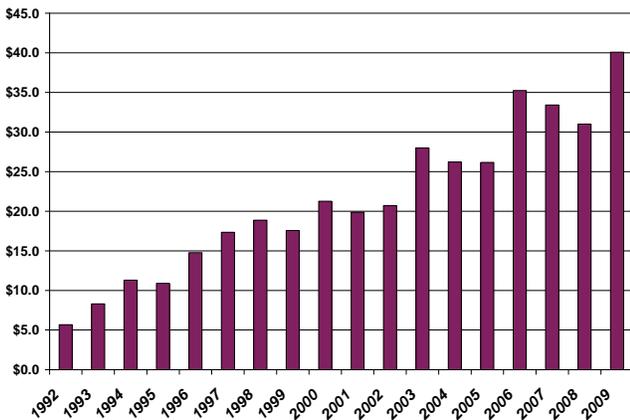
**Ratio of Debt Service to General Fund Expenditures and Other Uses**



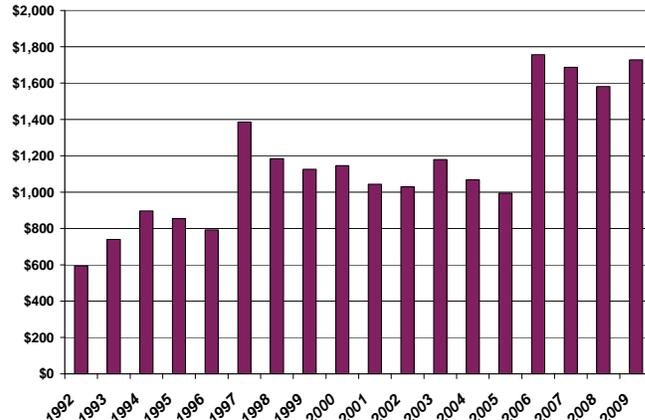
**Total Bonded Debt (Millions)**



**Revenue Bond Coverage – Debt Service Ratio**



**Net Bonded Debt (Millions)**



**Total Bonded Debt Per Capita**

## GLOSSARY OF TERMS

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

## GLOSSARY OF TERMS

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

## GLOSSARY OF TERMS

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<b>Budget Calendar</b>	The schedule of key dates or milestones which the Town follows in the Calendar preparation and adoption of the budget.
<b>Budget Document</b>	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
<b>CAFR</b>	Comprehensive Annual Financial Report. The official annual report of a government.
<b>CALEA</b>	Communications Assistance in Law Enforcement Act. The CALEA Public Safety Communications Accreditation Program provides a communications center, or the communications unit of a public safety agency, with a process to systemically review and internally assess their operations and procedures.
<b>CDBG</b>	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement projects in the Town.
<b>CERT</b>	Community Emergency Response Team.
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
<b>Capital Budget</b>	A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.
<b>Capital Investment Program (CIP)</b>	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.
<b>Capital Outlay</b>	Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.
<b>Capitalized Interest</b>	A portion of the proceeds of a bond issue set aside, upon issuance of bonds, to pay interest on the bonds for a specified period of time.
<b>Cash Basis</b>	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
<b>Chart of Accounts</b>	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
<b>Coding</b>	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
<b>Collateral</b>	The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.
<b>Construction in Progress</b>	A fixed asset account reflecting the cost of construction work for projects not yet completed.

## GLOSSARY OF TERMS

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

## GLOSSARY OF TERMS

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<b>Fees</b>	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
<b>Fiduciary Fund</b>	Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
<b>Financial Advisor</b>	A consultant who advises the Town on any of a variety of matters related to a bond issue.
<b>Financial Statements</b>	The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.
<b>Fiscal Year (FY)</b>	A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.
<b>Fixed Assets</b>	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
<b>Function</b>	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
<b>Fund</b>	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.
<b>Fund Balance</b>	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.
<b>GAAP</b>	Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.
<b>GASB</b>	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
<b>GFOA</b>	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
<b>GIS</b>	Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.
<b>General Fund</b>	This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.
<b>General Obligation Bond</b>	When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.
<b>Goal</b>	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.

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<b>Grant</b>	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
<b>HIPAA</b>	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
<b>Industrial Property</b>	Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.
<b>In Lieu of Taxes</b>	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities who must pay a “tax equivalent amount.”
<b>Interest</b>	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
<b>Interfund Transfers</b>	Amounts transferred from one fund to another.
<b>Intergovernmental Revenue</b>	Revenue received from another government for general purposes or a special purpose.
<b>Internal Service Fund</b>	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
<b>Jurisdiction</b>	(1)The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
<b>LAN</b>	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
<b>LGIP</b>	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91st General Assembly which enables all Tennessee municipalities, counties, school districts, utility districts or other local government units and political subdivisions to participate with the state in providing maximum opportunities for the investment of public funds.
<b>LPRF</b>	Local Park and Recreation Fund.
<b>LWCF</b>	Land and Water Conservation Fund.
<b>Lease</b>	A contract for temporary use of equipment or facilities at a negotiated price.
<b>Letter of Credit</b>	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
<b>Liabilities</b>	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
<b>Line Item Budget</b>	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
<b>Long-Term Debt</b>	A financial obligation with maturity of more than one year after the date of issuance.
<b>Modified Accrual Basis</b>	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
<b>Moody’s Investor Service</b>	A recognized bond rating agency.
<b>Municipal Bonds</b>	Bonds of local governmental subdivisions which are exempt from federal income taxation.

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<b>NCGA</b>	National Council of Governmental Accounting.
<b>Net Assets</b>	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
<b>Net Bonded Debt</b>	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.
<b>OPEB</b>	Other Post Employment Benefits. The Town provides health insurance coverage to retirees.
<b>Object</b>	A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
<b>Objective</b>	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
<b>Official Statement</b>	A document published by the Town which discloses information on a bond issue, including the purposes of the bond issue, how the bonds will be repaid, and financial, economic and demographic characteristics of the Town.
<b>Operating Budget</b>	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
<b>Operating Expenses</b>	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
<b>Operating Transfer</b>	The routine and/or recurring transfer of assets between funds.
<b>PBX</b>	A Private Branch eXchange is a telephone exchange that serves a particular business or office, as opposed to one that a common carrier or telephone company operates for many businesses or for the general public.
<b>Pension Trust Fund</b>	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
<b>Per Capita Debt</b>	The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.
<b>Performance Measures</b>	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
<b>Personal Property</b>	(or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.
<b>Personnel Expenses</b>	Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.
<b>Plat</b>	1. A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; 2. A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.
<b>Program Budget</b>	A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

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<b>Program Change</b>	An alteration or enhancement of current services or the provision of new services.
<b>Project (Capital)</b>	An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.
<b>Proprietary Fund</b>	When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds. Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.
<b>Purchase Order</b>	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite document and control buying by the Town.
<b>Ratings</b>	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
<b>Real Property</b>	Land and improvements to the land.
<b>Reappraisal</b>	The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.
<b>Recommended Budget</b>	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
<b>Reserve</b>	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
<b>Resource</b>	The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.
<b>Revenue</b>	A term used to represent actual or expected income to a specific fund.
<b>Revenue Bonds</b>	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
<b>Risk Management</b>	An organized attempt to protect a government's assets against accidental loss in the most economical method.
<b>SCAT</b>	Shelby County Automatic Tracking. This is the system used in Shelby County to track an individual through Shelby County Criminal Justice Center which includes all warrants and local driving registration information.
<b>SCBA</b>	Self contained breathing apparatus is a piece of fire fighting equipment critical to the personal safety of the Town's Fire Department personnel.
<b>Sales Ratio</b>	The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.
<b>Self-supporting Debt</b>	Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.
<b>Source</b>	The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.

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<b>Special Revenue Fund</b>	This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants and street lighting.
<b>Standard &amp; Poor's Corporation</b>	A recognized bond rating agency.
<b>Structure</b>	A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.
<b>Surplus</b>	Total assets minus the sum of all liabilities. Excess of revenues over expenditures.
<b>TDOT</b>	Tennessee Department of Transportation.
<b>TEMA</b>	Tennessee Emergency Management Agency. TEMA is the first point of contact for obtaining state or federal assistance. The agency's normal day-to-day duties include monitoring developing situations across the state (i.e., weather, smaller emergencies, etc.), providing timely notification to other state and federal agencies about local emergency situations, plan development, exercise development, and response capability development.
<b>TFIRS</b>	Tennessee Fire Incident Reporting System.
<b>TGFOA</b>	Tennessee Government Finance Officers Association.
<b>TLDA</b>	Tennessee Local Development Authority.
<b>TMBF</b>	The Tennessee Municipal Bond Fund ("TMBF") creates and administers various types of loan programs for the benefit of cities and counties. As an entity of the Tennessee Municipal League, TMBF works closely with city officials to structure cost-effective and flexible borrowing options.
<b>TOSHA</b>	Tennessee Occupational Safety and Health Administration.
<b>TPA</b>	Third party administrator. The company that administers the Town's health insurance plan.
<b>Tax or Taxes</b>	Compulsory charges levied by a governmental unit for the purpose of raising revenue.
<b>Taxable Value</b>	Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.
<b>Tax Base</b>	Total assessed value in a given tax district.
<b>Tax Exemptions</b>	Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.
<b>Tax Levy</b>	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
<b>Tax Rate</b>	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2007 is \$1.28 per \$100 assessed value.
<b>Tax Relief</b>	Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case,

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the combined income for all owners of the property must not exceed \$12,210. Disabled veterans for this purpose also must be considered 100% disabled.

### **Tax Roll**

The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.

### **TML Risk Management Pool**

A self insurance pool formed in 1981 by the Tennessee Municipal League.

### **Undesignated Fund Balance**

That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the undesignated fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.

### **Unencumbered Balance**

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

### **User Fees**

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

### **VLAN**

Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.

### **VoIP**

Voice over Internet Protocol is phone service over the Internet.

### **VPN**

Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the company's private network to the remote site or employee.

### **Valuation**

The process of estimating the market value, insurable value, investment value, or some other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date. Valuation is a term used interchangeably with appraisal.

### **Zoning**

The categorizing of property for permitted use and the allowed characteristics of use by a government body, such as the Planning Commission, subject to the approval of the Board of Mayor and Aldermen.

