

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



FY 2019-2020

Approved Annual Financial Plan
and
Annual Budget

TOWN OF COLLIERVILLE OFFICIALS

MAYOR

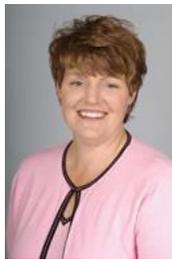


Stan Joyner (2020^[1])

ALDERMEN



Tom Allen (2022^[1])



Maureen Fraser (2022^[1])



Billy Patton (2022^[1])



John E. Stamps (2020^[1])



John Worley (2020^[1])

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

Lee Ann Pafford Dobson (2020^[2])

TOWN CLERK

Lynn Carmack

DEPARTMENT DIRECTORS

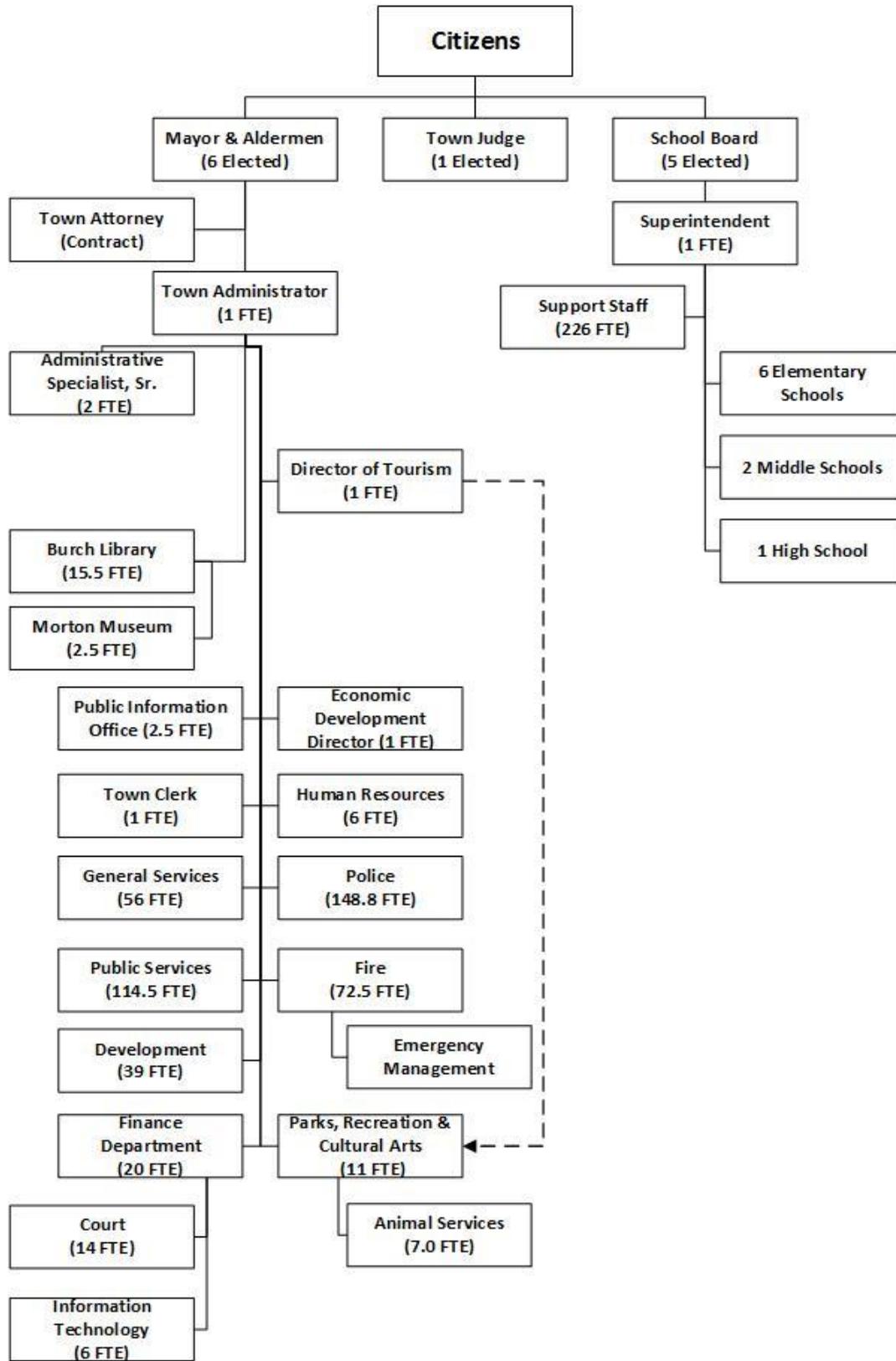
Development Director
Finance Director
Fire Chief
General Services Director
Parks, Recreation & Cultural Arts Director
Police Chief
Public Services Director

Jay Cravens
Mark Krock
C. E. "Buddy" Billings, Jr.
Derek Honeycutt
Greg Clark
David Tillner
William Kilp

^[1] Elected - term expires in November.

^[2] Elected – term expires in August.

COLLIERVILLE ORGANIZATIONAL STRUCTURE



Note: An FTE or Full Time Equivalent equals 2,080 hours per year.

Stan Joyner
Mayor

Tom Allen, *Alderman*
Maureen Fraser, *Alderman*
Jimmy Lott, *Alderman*
Billy Patton, *Alderman*
John Worley, *Alderman*



James H. Lewellen
Town Administrator

Lynn Carmack
Town Clerk

The Town of Collierville

Dear Fellow Collierville Residents,

It is my privilege to report that the Town's approved budget for Fiscal Year (FY) 2019-20 will continue to invest in programs and services that make Collierville a great place to be. The development of the Town's budget is a collaborative effort between the Board of Mayor and Aldermen (BMA) and Town staff and takes place over months of work sessions. We focused the FY 2019-20 budget on maintaining flat operation expenses while investing in public safety, the street overlay program, and capital projects.

This was a very challenging year in terms of balancing the budget. The Hall Income Tax was phased out over the past few years and it is still making a significant impact to the Town's budget, representing a \$1.5 million loss in annual, recurring revenue. We are continuing to experience relatively small increases in property tax revenues (1%) which is a theme shared by many municipalities across the state. In addition, revenue from the local option sales tax has declined. Town departments are faced with the challenge of maintaining flat operation costs, finding innovative ways to stretch their allocated dollars. The bigger challenge we faced with this loss in revenue was to continue to fund infrastructure needs, maintain safe roads, and perform maintenance on facilities while not sacrificing quality.

The FY 2019-20 budget is balanced, and I am very pleased to report that the budget DOES NOT include a property tax increase. The total FY19-20 General Fund Budget is \$60,770,826 and our expected revenue for the fiscal year is \$64,679,833.

The Town's FY 2019-20 Capital Investment Program (CIP) is an indication of the Boards priority to fund capital projects ensuring Collierville will be positioned to address aging infrastructure to support the Collierville population. The FY 2019-20 CIP will address areas such as repairing and replacing aging water and sewer infrastructure, monitoring traffic flow and implementing signalization where needed, and improving storm water and drainage systems.

Because of our prudent approach to long range financial planning, Collierville finds itself in a favorable financial position. The Town continues to maintain the Aaa bond rating from Moody's Investors Service which is the highest a municipality can receive from a national rating agency. This excellent bond rating will enable the Town to obtain lower interest rates to finance capital projects which in turn helps save taxpayer dollars. Collierville is one of only six municipalities in Tennessee to hold this prestigious bond rating.

The FY 2019-20 Budget in Brief highlights initiatives, programs, and services that distinguish Collierville as one of the most desirable communities in the Mid-South. A summary of the Town's adopted FY 2019-20 operating budget is viewable on the Town's web site at collierville.com.

The implementation and delivery of the services and programs supported by this budget will be carried out by the best team of municipal employees in the industry. I am proud of their work and service to the community and honored to serve as your Mayor.

A handwritten signature in black ink that reads "Stan Joyner". The signature is written in a cursive, flowing style.

Stan Joyner
Mayor

TABLE OF CONTENTS

FORWARD

MISSION STATEMENT	1
TOWN OF COLLIERVILLE, TENNESSEE	2
GFOA DISTINGUISHED BUDGET PRESENTATION AWARD	6
BUDGET ADOPTION RESOLUTION 2019-21	7

INTRODUCTION

EXECUTIVE SUMMARY	8
GENERAL FUND	10
SPECIAL REVENUE FUNDS	13
PROPRIETARY FUNDS	15
FIDUCIARY FUNDS	16
CONCLUSION	16
BASIS OF ACCOUNTING AND BUDGETING	17
POLICY OVERVIEW/GOALS AND OBJECTIVES	18
BUDGET PROCESS	22
BUDGET CALENDAR	23
REVENUE ANALYSIS AND PROJECTIONS	24

BUDGET OVERVIEW

FUND STRUCTURE BY BUDGETARY BASIS	33
BUDGET SUMMARY – ALL FUNDS	34
BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS	35
BUDGET SUMMARY BY FUND	37
GENERAL FUND DEPARTMENTAL SUMMARY	39
GENERAL FUND CATEGORY	40
FUND BALANCE SUMMARY – GENERAL FUND	41
HISTORICAL RESULTS AND FUTURE OUTLOOK	42
STATE STREET AID FUND SUMMARY	43
DRUG FUND SUMMARY	44
SANITATION FUND SUMMARY	45
HISTORIC PRESERVATION FUND SUMMARY	46
E-CITATION FUND SUMMARY	47
GENERAL PURPOSE SCHOOL FUND – PROGRAM SUMMARY	48
GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY	49
SCHOOL FEDERAL FUNDS SUMMARY	50
SCHOOL NUTRITION FUND SUMMARY	51
SCHOOL DISCRETIONARY GRANTS FUND SUMMARY	52
RETIREMENT FUND SUMMARY	53
OPEB (Other Post-Employment Benefits) FUND SUMMARY	54
WATER & SEWER FUND DEPARTMENTAL SUMMARY	55
WATER & SEWER FUND CATEGORY SUMMARY	56
WATER & SEWER FUND – Historical Results And Future Outlook	57
REVENUES BY SOURCE – MAJOR FUNDS	58

GENERAL FUND	58
GENERAL PURPOSE SCHOOL FUND.....	58
WATER & SEWER FUND.....	58
EXPENDITURES BY FUNCTION – MAJOR FUNDS	59
GENERAL FUND	59
GENERAL PURPOSE SCHOOL FUND.....	59
WATER & SEWER FUND.....	59
DEPARTMENTAL USE OF FUNDS	60

PERFORMANCE BUDGETS

GENERAL GOVERNMENT	
BOARD OF MAYOR AND ALDERMEN	61
TOWN ADMINISTRATOR’S OFFICE	64
MORTON MUSEUM	67
LUCIUS E. & ELSIE C. BURCH, JR. LIBRARY	71
HUMAN RESOURCES.....	76
FINANCIAL ADMINISTRATION.....	79
INFORMATION TECHNOLOGY	82
GENERAL SERVICES.....	85
DEVELOPMENT	
ADMINISTRATION.....	94
PLANNING.....	96
ENGINEERING	101
CODE ENFORCEMENT.....	104
PUBLIC SAFETY	
ANIMAL SERVICES.....	109
MUNICIPAL COURT	113
POLICE DEPARTMENT.....	118
FIRE DEPARTMENT	123
PUBLIC SERVICES	
ADMINISTRATION.....	133
STREETS AND DRAINAGE	135
FLEET MAINTENANCE	137
PARKS, RECREATION, & CULTURAL ARTS DEPARTMENT	141
NON-DEPARTMENTAL	147
PUBLIC SERVICES - SANITATION	149
COLLIERVILLE SCHOOLS	153
PUBLIC UTILITIES.....	157

CAPITAL INVESTMENT PROGRAM (CIP)

CAPITAL INVESTMENT PROGRAM SUMMARY.....	163
Five-year Project Summary	170

APPENDIX

STAFFING SUMMARY.....	171
Full-time Positions.....	171
Staffing by Function	171
Staffing by Classification	172
DEMOGRAPHIC AND ECONOMIC STATISTICS.....	173
Principal Employers	173
Miscellaneous Data	174
2010 Census Quick Facts	175
2010 Census – Collierville Economic Data.....	176
Statistical Data Comparison – Comparable Tennessee Cities.....	177
Tennessee Cities Water, Sewer, Sanitation Rates.....	177
Operating Indicators by Function/Program	178
Capital Asset Statistics by Function/Program	179
Tax Revenue by Source, Government Funds	179
Assessed Value and Estimated Actual Value of Taxable Property	180
Property Tax Levies and Collections.....	180
Principal Property Tax Payers.....	181
Direct and Overlapping Property Tax Rates	181
DEBT SUMMARY	182
Outstanding Debt by Series.....	183
Pledged Revenue Coverage.....	183
Ratio of General Bonded Debt	184
Ratios of Outstanding Debt by Type	184
General Bonded Debt to Total General Expenditures and Other Uses.....	185
Schedule of Principal and Interest Payments.....	186
General Obligation Debt	186
Water & Sewer Debt	186
Debt Charts.....	187
GLOSSARY OF TERMS	188



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 improved highway systems, and captures and utilizes advanced technology that provides improved services, promotes compatible industry, and supports a stronger, quality educational system.



Collierville Town Hall

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 during the rapid growth mode the Town experienced, it continued to be a balanced “whole” community with an identity, a quality of life, and an economy distinct and separate from the larger Memphis Metropolitan Area of which it is a part. However, the need for relationships and partnerships with groups of similar interest and goals, not only in the larger Memphis Metro but in the State of Tennessee and the entire United States as well, continues to increase.

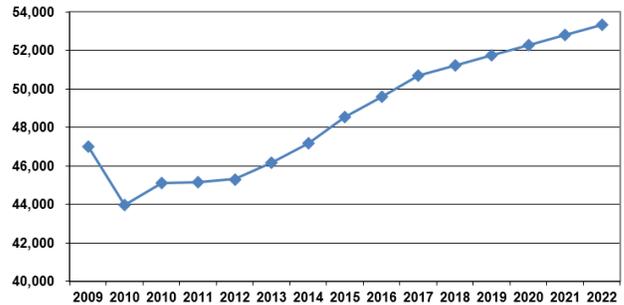


Collierville’s Historic Town Square

POPULATION. Population growth for Collierville continues to outpace Memphis and Shelby County. The state legislature allows municipalities to conduct three special censuses in a decade. The Town conducted its third special census in May 2008, which put the population at 44,304, a 35% increase above the 2000 Federal Census. The 2010 Federal Census counted a population of 43,965. The Town annexed portions of the southeast and southwest reserve areas in FY 2012. This brought the official population to 45,550; however, the estimated population

for 2019 is 51,739. Estimated population is provided by the Town’s Planning Department and is based on occupancy rates and population per occupied housing units included in the 2010 Federal Census. The chart, *Population Growth Trend*, shows historical and expected population growth trends.

Figure 1: Population Growth Trend



LOCATION. The Town of Collierville is located in Shelby County, southeast of Memphis, Tennessee in the southwestern part of the state. Collierville was first settled in 1853 and incorporated in 1870. The Town of Collierville operates under a Private Acts Charter. The present charter was adopted in 2001.



GOVERNMENT. The Town of Collierville is a mayor-aldermanic/town administrator form of government. Collierville, as a corporation, has assets totaling \$434 million (2018 audit). Our Town area consists of approximately 23,064 acres or 36.04 square miles. Within our Reserve Area, we have another 9,597 acres in which to grow. Ultimately, Collierville will cover 32,661 acres (approximately 51 square miles). Our Town limits are currently 34% residential, 16% vacant/undeveloped land, 10% utility/right of way, 17% agricultural, 4% commercial and office, 4% institutional, 3% industrial, and 12% open spaces, greenbelts, and parks.

The Town is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate

TOWN OF COLLIERVILLE

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 and amended in 2017. Because 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, 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. Board members serve staggered terms with positions 1, 2 and 4 in one election cycle and positions 3 and 5, along with the Mayor, in an alternate election cycle. All positions currently serve 4 year terms.

MAJOR INITIATIVES. To keep pace with the transportation needs of the growing population of residents and businesses the Town has projects in various stages of completion which, along with several other intersection and roadway improvements within the Town's interior, will help to improve traffic flow and livability of the entire community:

- Major road projects currently underway include the widening of Shelby Drive from Sycamore Road to Highway 71 and the widening of Shelby Drive from Jasper Park to Shelby Post Road. State Route 57 is being widened from Eastley to I-269 (SR 385). These projects are in the beginning stages and involves a cost share with the Tennessee Department of Transportation (TDOT) providing eighty percent of the funds.
- The Town has submitted several applications to the Memphis Metropolitan Planning Organization (MPO) for their 2020-2023 Transportation Improvement Program. Separate applications were submitted for two traffic signals to be located at the intersections of Byhalia Road at Collierville Road and Winchester Boulevard at Shea Road. In addition to traffic signals, resurfacing applications were submitted for sections of Progress Road, Houston Levee Road and Shelton Road. An application was also submitted for the environmental and design phases for the Shelton Road Bridge. The Federal Highway Administration (FHWA) will review the MPO's 2020-2023 TIP with approval expected December 2019 when the funds will become available for these projects. Once approved, the traffic signals will receive 100% federal

funding and the resurfacing projects will involve a cost share with TDOT providing 80% of the funding.

- The Town has been awarded a grant totaling \$100,000 from Shelby County Community Development Block Grant Funds. These funds will be used to construct sidewalks in the Allison Heights Neighborhood. This will include new sidewalks, ADA complaint road crossing ramps, and new driveway aprons that conform to ADA requirements.
- In order to adapt to the continued growth of businesses along Poplar Avenue, the Town will install a new water line along Poplar Avenue to accommodate the increase in demand. The new 12 inch waterline will replace the existing 6 inch waterline. Construction will begin at Collierville-Arlington Road and end at Market Boulevard.
- Drainage improvements continue to be a high priority for the Town. The Downtown Drainage Project will continue with Phase III with an approved budget of \$90,000 for FY 2020. The Town will also spend \$185,000 on various drainage projects in residential areas.
- 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.
- In 2012 and 2013, the Tennessee Department of Transportation (TDOT) awarded the Town of Collierville two separate grants for Phase 1 and Phase 2 improvements to Center Street. The project, named "Collierville Center Connect," is upgrading parts of Center Street and requires a 20% local match. Phase 1 will cover Center Street from south of the intersection of South Rowlett to the intersection of South Street. The main emphasis of this phase is the separation of pedestrians from parking and vehicle movements and better design and shared marking for bike facilities. This grant will improve transportation options, will provide an attractive gateway to the Town Square from TN Highway 385 and US Highway 72, and enhance tourism and economic development opportunities for the area. Phase 2 of Collierville Center Connect is providing a new streetscape for certain portions of Center Street between Starlight Drive and Keough Road, including the addition of bike lanes, curbs and gutters, sidewalks, crosswalks, pedestrian lighting, seating areas, and minor landscaping. In FY 2016, both phases of the Center Street project were combined. Synchronizing the design, construction administration, construction

TOWN OF COLLIERVILLE

inspection, and engineering services has allowed the Town to achieve time and monetary savings. The design of the project was completed in FY 2017 and the right-of-way acquisition phase was completed in FY 2018. Construction began in FY 2019 with projected completion in FY 2020.

- The Town is currently undertaking the full renovation of the Collierville Historic High School (Circa 1932) building which houses the Collierville Schools administration offices. It is a 34,500 sq. ft. two story structure with a partial basement. The auditorium with its balcony is accessed from both the first and second floors and seats 600 people.

The completed renovation project will include a new energy efficient HVAC system, new roof system, improved fire sprinkler and monitoring systems, installation of energy efficient metal windows, new building expansion and entrance on the north side, along with upgrades to all restrooms that meet ADA requirements. This project is being completed in phases. The preliminary construction phase was completed in May 2015 and included: demolition of classroom finishes, plaster wall repairs, installation of new trim work in classrooms, painting first floor walls, trim and doors, upgrades to the electrical and low voltage systems, replacement of all doors and hardware, and new carpet in classrooms (now staff offices) and refinished terrazzo floors.

Phase One building renovations concentrated on eliminating the hot water boiler and air condition system and replacing them with new energy efficient HVAC equipment, installation of a new flat roof system and the demolition of the cafeteria/library building and prep work for Phase Two construction.

Phase Two began in the Fall of 2018 and includes the design of a new building entrance and atrium facing Poplar Avenue, relocation of the current elevator, first floor improvements incorporated to the second floor, completion of ADA compliance upgrades to all restrooms, exterior façade upgrades, and modifications to the plumbing and fire protection systems.

The Historic High School is located near the Town's Historic Town Square and Town Courthouse and is on the same site as the 27,000 square foot University of Memphis Collierville Campus.

University of Memphis Collierville Campus



The Town's greenbelt system is designed for the construction of over 60 miles of trails and sidewalks connecting parks, schools, and commercial districts. The Town currently manages approximately 14.5 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 Parks Department recently opened a new section of trail at W. C. Johnson Park. This section features both hard surface and primitive trails for pedestrians and bicycles. Winding through the Wolf River bottom, this section connects with the Boardwalk and provides a 3.1 mile loop around the Park.

Wolf River Greenbelt Boardwalk – W. C. Johnson Park



TOWN OF COLLIERVILLE

ECONOMY. The Town's economy has transcended from a predominantly agricultural base into a diverse economic structure including manufacturing, distribution, service, trade, construction, technology and retail. As one of the fastest growing communities in West Tennessee, Collierville continues to experience economic growth on all market fronts. With close to 2500 new residents over the last five years, home sales and new home construction remains brisk, with property values continuing to climb. As a burgeoning corporate campus destination, Collierville has seen over \$35,000,000 in capital investment in headquarters operations, equating to the creation of 500 new professional jobs. With the I-69 federal highway system near completion through the Town's southeast industrial corridor, close to 200,000 square feet of industrial space has either been announced or finalized. With all of this residential, office and industrial growth comes commercial activity. New hotels, restaurants, retail centers and other commercial construction projects dot the area landscape, as developers work hard to create new amenities for our citizens and vibrant community.

SERVICES. The Town of Collierville provides a full range of services, including police, 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 also operates its own water and sewer utility system. The Town's water is supplied by twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 23.5 million gallons per day (MGD). The Town currently operates two sewage treatment facilities, which have a combined average treatment capacity of 9.5 MGD. The Memphis Light, Gas and Water Division of the City of Memphis provides electrical and natural gas distribution to the Collierville service area.

SCHOOLS. In 2013, the Tennessee House and Senate approved a bill, later signed by the Governor, allowing municipalities to create new municipal school districts which cleared the way for Collierville to create a new municipal school district. Formerly, Shelby County funded and operated the schools in the Town.

Collierville's independent school district has been operational since July 1, 2014 and includes eight schools - five elementary, two middle, and one high school. These former Shelby County schools were deeded to Collierville Schools in a settlement with Shelby County June 2, 2014. High school students who previously attended a school located in the adjacent city of Germantown which they attended when Shelby County operated the school system, will now attend the new Collierville high school. As mentioned above, the Collierville Schools administrative staff is housed in the Town's historic high school building.

**Arial Photo of New High School Construction
Taken May 2018**



**Completed Collierville High School
August 2018**

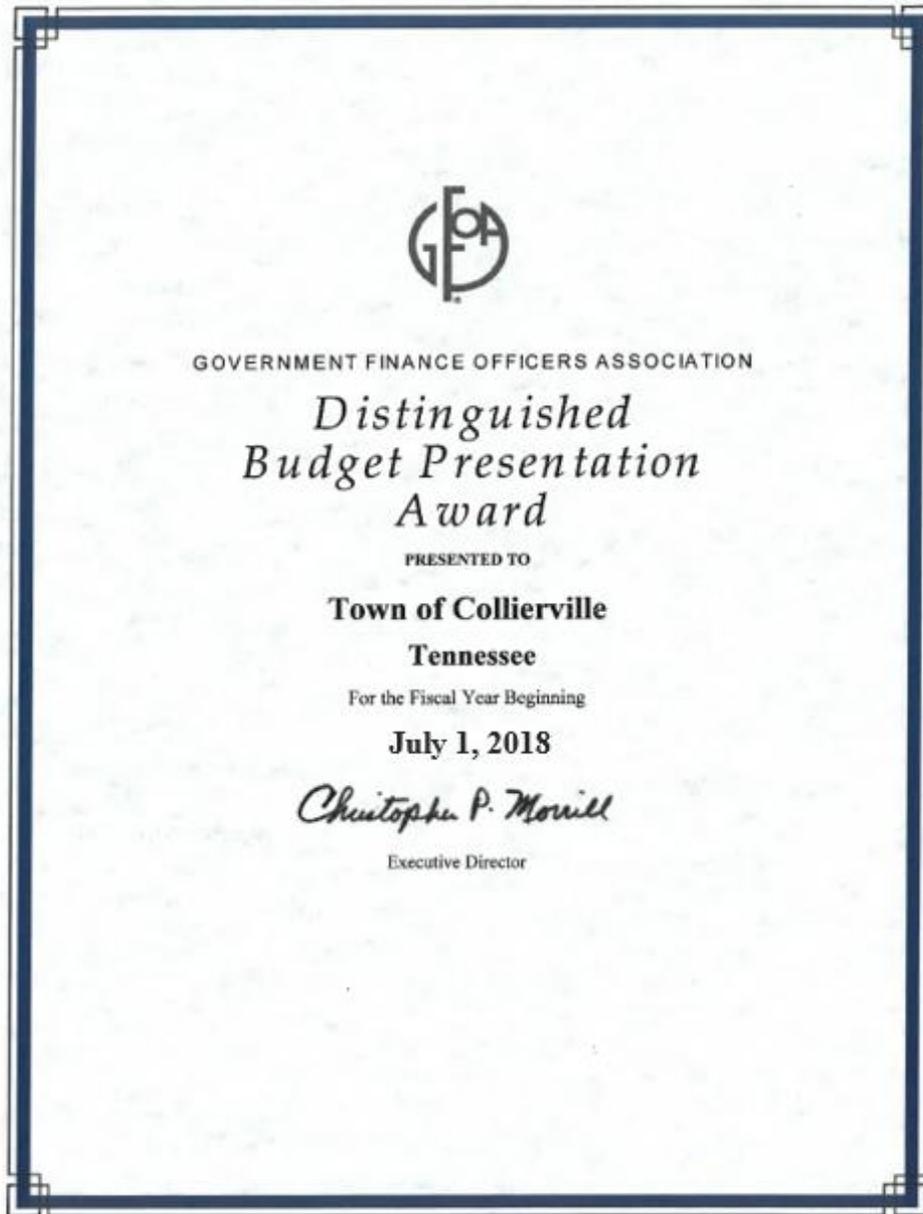


Collierville's Schools Administration Building



Collierville's Historic Town Square





The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Town of Collierville, Tennessee for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, 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.

BUDGET ADOPTION RESOLUTION 2019-21



RESOLUTION 2019-21

A RESOLUTION TO ADOPT THE FISCAL YEAR ANNUAL OPERATING AND CAPITAL FUNDS BUDGET AND APPROPRIATE FUNDS CONTAINED THEREIN FOR THE VARIOUS GENERAL AND SPECIAL PURPOSES OF THE TOWN OF COLLIERVILLE, TENNESSEE BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020.

- WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- WHEREAS, Section 6-209, *Tennessee Code Annotated*, provides that "No municipality shall exempt or release any property not exempt by laws of the State, and no levy of taxes shall be made by any municipality unless a budget of municipal purpose is first made or reported, and that no appropriation of money or revenues shall be made contrary to the estimates"; and,
- WHEREAS, Article II, Section 2.02, Paragraph (7) of the Collierville Charter of Incorporation (Private Chapter 230, Acts of 1903, as amended) provides that the Town of Collierville shall have the power: "to expend the money of the Town for all lawful purposes"; and
- WHEREAS, Article IX, Section 9.03., of the Collierville Charter of Incorporation states "...the town administrator shall prepare and submit to the board a budget for the ensuing fiscal year and an accompanying message. It shall outline the proposed financial policies of the Town for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures and revenues..."; and
- WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget; and
- WHEREAS, a Public Hearing on the Annual Operating and Capital Improvements Budget was held on the 28th day of May, 2019;

NOW, THEREFORE, BE IT RESOLVED by the Board of Mayor and Aldermen for the Town of Collierville, Tennessee:

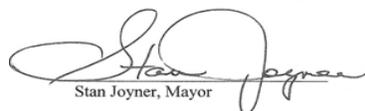
- Section 1. That the Annual Operating and Capital Improvements Budget for Fiscal Year 2019-2020 for the Town of Collierville as presented in the official budget document, is hereby adopted by reference in the following total amounts by fund:

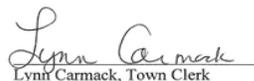
<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
General Fund	\$ 64,583,833	\$ 60,400,451
Water and Sewer Fund	\$ 13,221,100	\$ 13,191,243
State Street Aid Fund	\$ 1,702,500	\$ 1,996,630
Historic Preservation Fund	\$ 10,000	\$ 0
Electronic Traffic Citation Fund	\$ 28,000	\$ 7,500
Sanitation Fund	\$ 4,291,457	\$ 4,261,541
Special Drug Fund	\$ 30,500	\$ 108,890
Retirement Fund	\$ 4,877,483	\$ 2,193,000
OPEB Fund	\$ 1,020,649	\$ 534,600
General Purpose School Fund	\$ 89,650,793	\$ 89,650,793
School Federal Funds	\$ 4,705,783	\$ 4,705,783
School Nutrition Fund	\$ 2,819,643	\$ 2,819,643
School Discretionary Grants	\$ 388,660	\$ 388,660
Capital Investments	\$ 8,590,500	\$ 8,590,500

- Section 2. That the budget document incorporated herein as Exhibit I, detail revenues and expenditures by Fund, Department and Line Item Category, in accordance with the City Code.

- Section 3. That this resolution shall become effective on July 1, 2019, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 10th day of June, 2019.


Stan Joyner, Mayor


Lynn Carmack, Town Clerk

EXECUTIVE SUMMARY

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

The FY 2020 budget challenge has been working to find ways to fund the new demands being placed on the Town while keeping up with our goals of providing first rate service and being responsible to our financial plan through adequate funding of equipment replacement and capital asset depreciation while also continuing to fund much needed community projects which mean so much to an enhanced quality of life for which so many chose Collierville as the place they would call home.

This was a very challenging year in terms of balancing the budget. The Hall Income Tax was phased out over the past few years and it is still making a significant impact to the Town's budget, representing a \$1.5 million loss in annual, recurring revenue. We are continuing to experience relatively small increases in property tax revenues (1%) which is a theme shared by many municipalities across the state. Town departments are faced with the challenge of maintaining flat operation costs, finding innovative ways to stretch their allocated dollars. The bigger challenge we faced was to continue to fund infrastructure needs, maintain safe roads, and perform maintenance on facilities while not sacrificing quality.

Nonetheless, the Board of Mayor and Aldermen have adopted a philosophy "*to live within our means.*" And, there remains a steadfast commitment to secure the safety of our citizens and our community and to continue to work towards the issues that we feel are critical to the long term vision we have for the Town; recognizing that it is those qualities that make Collierville such a desirable place to live. It is also those qualities that keep property values increasing and protects our citizens' investment in their homes.

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 this trend will continue into the foreseeable future. As such, the Town will need to continue to actively manage our growth in expenditures, including compensation and benefits, especially healthcare, resource allocation and non-core service reductions where possible. We believe we have developed a responsible spending plan that balances our income with our obligations. We have not overlooked maintenance issues or funding for long term obligations such as employee retirement or healthcare. We have adopted a financially sound budget and continue to maintain a commitment to our goals of Stewardship, Safety, Service and Schools.

Because of our prudent approach to long range financial planning, Collierville finds itself in a favorable financial position. The Town continues to maintain the Aaa bond rating from Moody's Investors Service which is the highest rating a municipality can receive from a national rating agency. This excellent bond rating will enable the Town to obtain lower interest rates to finance capital projects which in turn helps save taxpayer dollars.

This general overview of the 2020 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 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

EXECUTIVE SUMMARY

planning into a budget that provides quality services for their constituents.

POLICY ISSUES. During the development of the 2020 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.

- 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.
- A review of all fees should be conducted to determine what changes, if any, are viable options for subsequent budget year.
- The Town should continue to promote economic development so that the residential to business tax ratio is maintained and/or improved.
- Departments will regularly review their methods of service and program delivery and seek for ways to improve efficiency, reduce costs, and, where possible, employ innovative approaches to service and program delivery.
- The unassigned General Fund balance will remain at or above 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 2020 are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the past two fiscal years.

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

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

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

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

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

- 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.

BUDGET 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 expenditures for the coming fiscal year since unassigned fund balance should remain at 25% of expenditures. This ensures that resources are available for operations during the period between the first of the fiscal year and the collection of property tax revenue which generally begins in November.

EXECUTIVE SUMMARY

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

ORGANIZATION. The 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.
3. Fiduciary funds account for assets held in a trustee capacity or as an agent for individuals. The Town's Retirement Fund, a pension trust fund, was created to account for plan assets. The Town also maintains an OPEB (other post-employment benefits) Fund to account for retiree health insurance.

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

amendments as the Board deems advisable, on or before the last day of the fiscal year currently ending.

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

EMERGENCY APPROPRIATIONS. Upon a declaration by the Board that there exists a public emergency affecting life, health, property, or the public peace, the Board may make emergency appropriations. If there are not available un-appropriated revenues to meet such appropriations, the Board is authorized to borrow sufficient funds to meet the emergency.

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

GENERAL FUND

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

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

Overall General Fund revenue for FY 2020 is projected at \$64,679,833, an increase of .17% over the FY 2019 estimated revenue and 3.3% above the FY 2019 budget. The slight increase in revenue reflects the relatively flat revenue projected for FY 2020.

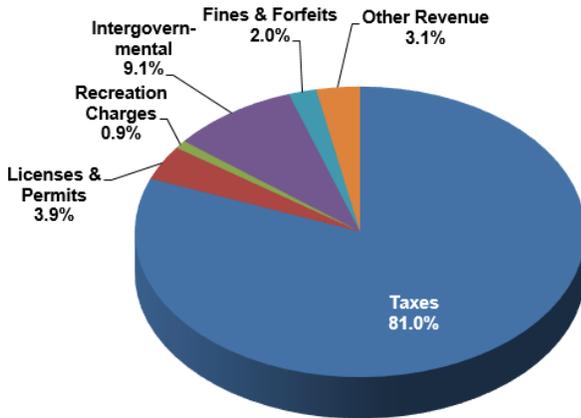
In FY 2013, the local option sales tax was increased by referendum from 2.25% to 2.75% to provide funding for the schools. This revenue is used to fund the "maintenance of effort" required by the State of Tennessee which is equal to what would be realized from \$.15 on the property tax rate. Also, in FY 2016, \$.25 property tax increase was approved to pay debt service on the Town's FY 2016 bond issue which funded the construction of a new high school.

The additional property tax revenue and sales tax revenue is included in General Fund total revenue but set aside in assigned fund balance for the school-related expenses. The chart, *General Fund Revenue by Category*, shows the percentage of total revenue for each revenue category. Tax revenue accounts for the largest portion of total revenue at

EXECUTIVE SUMMARY

81%. Intergovernmental revenue, which includes state-shared revenue is 9.1%, and licenses & permits, 3.9%.

Figure 2: General Fund Revenue by Category



TAX REVENUE. The Town’s majors sources of tax revenue are property tax, local option sales tax, and business tax. State law requires the county assessor or property to identify, classify, and appraise all real (i.e. land and buildings) and personal property (tangible property used or held for use in a business or profession such as furniture, fixtures, office equipment, tools, etc.) at market value. Property taxes are assessed on January 1 prior to each fiscal year in which taxes are recorded. Real property tax is determined by three factors: (1) the appraised value of the property set by the county tax assessor; (2) the level of assessment for that kind of property set by state Constitution; and (3) the tax rate 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%.

Personal property tax is calculated based on information filed with the assessor’s office on each business owner’s Personal Property Schedule. This standardized form is used to list and report the cost of assets used in the operation of the business. The required filing must be submitted to the assessor’s office no later than March 1st and failure to do so results in a forced assessment.

Real and personal property tax revenue is the Town’s major source of revenue and accounts for 50.9% of all collected revenue and 62.9% of total tax revenue.

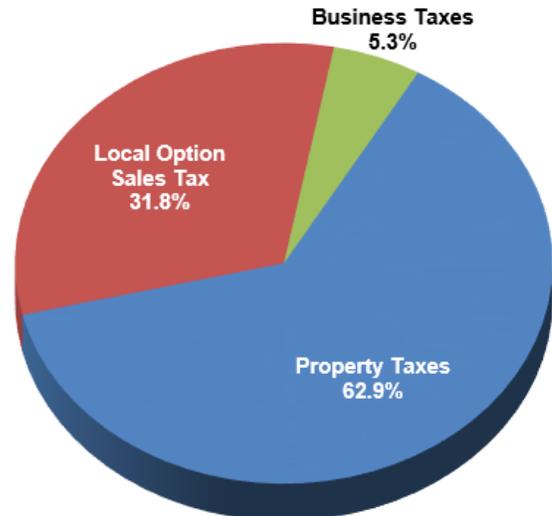
Sales tax is levied on the final sale of an item and remitted to the state by retail merchants. The local option sales tax is only collected on the first \$3,200 of a single item. The Town’s local option sales tax is 2.75% of which 0.50% provides direct funding for the Collierville Municipal School System which became operational for the FY 2015 school year. The state collects the half-cent sales tax and sends it to Shelby County which then distributes it the Town. Since the first full year of collections, revenue from the half-cent have averaged \$4.8 million and will provide

approximately \$4.9 million for local school funding in FY 2020.

Of the 2.25% local option sales tax collected, the Town receives 50% minus 2.125% which is divided between the state and Shelby County for administration fees. The other 50% goes to the school systems in Shelby County. Of the 0.50% tax collected, the Town receives 100% minus 1.125% for state administration fees. Local option sales tax revenue is the second largest revenue stream after real property tax and in previous years has been a good indicator of economic growth in the Town. With an increase in internet sales, the Town has seen a decline in the level of growth of local options sales tax. This highly elastic revenue source makes up 25.7% of all collected revenue and 31.7% of total tax revenue.

Business tax revenue is derived from several sources which include: wholesale beer and liquor taxes, gross receipts taxes, occupancy taxes, and cable TV franchise taxes. The State of Tennessee began collecting and distributing gross receipts taxes in January, 2010. This change contributed to a revenue decrease for FY 2010, but business tax revenue has increased 3.0% or more in each subsequent fiscal year. For FY 2020, business tax revenue is estimated to increase 6.6% above the FY 2019 budget. Business taxes are 4.3% of all revenue sources and 5.3% of total tax revenue. The chart, *Tax Revenue by Type*, shows the percent each category of these taxes represents.

Figure 3: Tax Revenue by Type



EXECUTIVE SUMMARY

The table, *General Fund Revenue*, demonstrates the stability of General Fund revenue over the last several years. The biggest decline in revenue from FY 2017 is reflected in Intergovernmental category. This is due to the phase out of the Hall Income Tax by the State of Tennessee. The phase out of this tax began for tax year 2016 and will be completely repealed for tax year 2021.

Table 1: General Fund Revenue

	ACTUAL		BUDGET	ESTIM'D	ADOPTED
	FY17	FY18	FY19	FY19	FY20
Beginning Fund Balance	\$ 47,409,375	\$ 51,567,845	\$ 55,989,759	\$ 55,989,759	\$ 63,322,230
Revenue					
Taxes					
Property Taxes	27,925,244	28,757,196	32,705,338	32,592,168	32,936,968
Local Option Sales Tax	15,336,312	16,029,675	14,963,477	16,300,000	16,626,000
Business Taxes	3,036,033	3,168,192	2,625,778	2,785,505	2,799,395
Licenses & Permits	3,381,820	3,402,745	2,527,370	2,835,606	2,498,445
Intergovernmental	7,338,166	6,555,196	5,776,785	5,494,385	5,915,350
Charges For Services	455,159	374,509	204,000	318,845	202,675
Recreation Charges	588,505	516,007	580,464	577,039	583,169
Fines and Forfeits	1,424,682	1,410,061	1,290,851	1,351,888	1,295,990
Other	1,715,657	2,071,457	1,915,097	2,313,112	1,821,841
Total Revenue	\$ 61,201,578	\$ 62,285,038	\$ 62,589,160	\$ 64,568,548	\$ 64,679,833

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 2020 contains funding for debt service on bonds issued to fund various capital projects, property and liability insurance, and grants for the Collierville Literacy Council, Alive at 25, the Collierville Education Foundation, Books from Birth, Neighborhood Christian Center, YMCA and the Metropolitan Inter-Faith Association. For a detailed explanation of fund balance, see pages 18 and 40.

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to increase by 6.1% over the FY 2019 budget. In this summary, total expenditures are shown for each category. Charges to the Water and Sewer Fund for administrative fees, insurance, and attorney fees for functions performed by General Fund departments are shown as a reduction to expenditures.

The special appropriations includes the Town's "maintenance of effort" payment to the schools. The significant increase in debt service in FY 2017 is a result of an approximately \$93.4 million bond issue to fund construction of the Town's new high school. The Town also issued a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department.

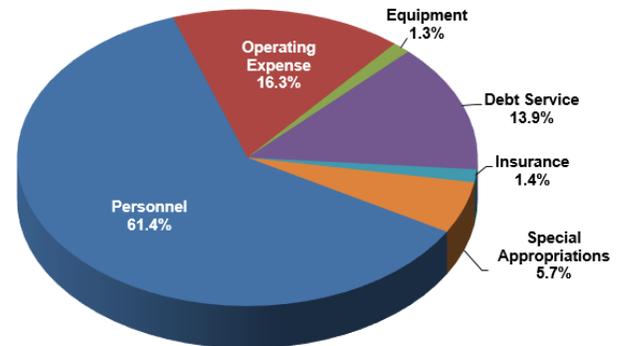
Table 2: General Fund Expenditures

Expenditures	ACTUAL		BUDGET	ESTIM'D	ADOPTED
	FY17	FY18	FY19	FY19	FY20
Expenditures					
Personnel	\$ 32,682,320	34,331,376	35,274,389	34,531,530	\$ 38,732,026
Operating Expense	9,943,289	8,636,674	10,137,530	9,590,022	10,280,610
Capital Outlay	583,207	434,093	865,368	820,893	704,015
Debt Service	9,562,738	9,601,851	8,788,814	8,786,814	8,796,131
Insurance	598,167	556,784	773,500	828,100	883,224
Special Appropriations	3,105,987	3,144,878	3,516,294	3,374,644	3,513,747
Total Expenditures	56,475,708	56,705,656	59,355,895	57,932,003	62,909,753
Reduction to Expenditures					
Water & Sewer Fund	(1,919,629)	(1,939,799)	(2,090,542)	(2,040,755)	(2,138,927)
General Fund Expenditures	\$ 54,556,079	\$ 54,765,857	\$ 57,265,353	\$ 55,891,248	\$ 60,770,826
Revenue over (under) expenditures	6,645,499	7,519,181	5,323,807	8,677,299	3,909,008
Fund Balance Appropriation					
Other Sources (bond proceeds)					
Other Uses (bond retirement)					
Operating Transfer	(2,487,030)	(3,097,267)	(507,475)	(1,344,828)	919,284
Fund Balance					
Nonspendable	3,036,761	2,169,278	3,036,761	3,036,761	293,724
Restricted	1,527,711	1,890,775	1,497,157	1,533,675	1,908,249
Committed	2,849,714	2,711,047	1,070,011	1,165,005	2,505,665
Assigned	20,871,637	28,251,078	29,096,627	30,252,837	33,747,032
Unassigned	23,282,021	20,967,581	26,105,534	27,333,953	29,695,852
Ending Fund Balance	\$ 51,567,845	\$ 55,989,759	\$ 60,806,090	\$ 63,322,231	\$ 68,150,522

Personnel expenditures show an increase of 9.8% and is attributable to the addition of seven Police officers and salary increases for Town personnel. The 18% decrease in capital outlay expenditures is due to fewer equipment purchases across most departments.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percent of expenditures, 61.4%, represents personnel costs. This is not unusual since local government is primarily a service organization.

Figure 4: General Fund Expenditures by Category



Insurance expenditures include the Town's property and liability coverage as well as long-term disability and unemployment insurance. Insurance expenditures are 14.2% above the FY 2019 budgeted amount. Special Appropriations include grants provided by the Town to various community agencies as well as expenditures not included in departmental budgets such as: reappraisal costs, attorney and legal fees, bank charges, and election expenditures. As previously mentioned, the "maintenance of effort" payment to Collierville Schools is also included this category. Special appropriations decreased slightly below the FY 2019 budget.

Debt service on all general obligation (G.O.) debt of the Town makes up 13.9% of the FY 2020 budget. As previously detailed, the Town issued \$93.4 million in

EXECUTIVE SUMMARY

bonds for construction of the Town's new high school and a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department. With this bond issue, Moody's Investors Service affirmed the Town's bond rating of Aaa. Additional information on debt is included in the non-departmental section on page 137 and in the appendix on page 169.

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 except the General Purpose School Fund.

STATE STREET AID FUND accounts for the Town's share of the State's gas tax revenues which is distributed on a per capita basis and is restricted to street related maintenance and repair. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase is \$0.04 with two subsequent year increases of \$0.01. Projected FY 2020 revenue is expected to be \$1,700,000.

Expenditures for State Street Aid are expected to be \$1,996,630 in FY 2020. The budget for the annual paving contract for asphalt overlay of streets is \$1,500,000. Funding for traffic signal maintenance and street striping is \$143,700 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$224,000. Since the State Street Aid fund operates on a cash basis, funds must be available before the paving contract may be bid. Therefore, each year's paving contract is based on cash on hand at the time of the award of the contract.

HISTORIC PRESERVATION FUND. The Historic Preservation Fund is a special revenue fund used to maintain Town buildings, sidewalks, fencing and landscaping on the historic Town Square and other historic properties within the Town. A Historic Preservation fee of \$.25 per square foot is collected from all new commercial and office development within the corporate limits of the town. Revenues are expected to be only \$10,000 for FY 2020. Rarely are there any expenditures associated with this fund. However, in FY 2019, the restoration of Frisco 1351 locomotive located on Historic Town Square was paid from this fund and expenditures of \$15,000 are budgeted for FY 2020.

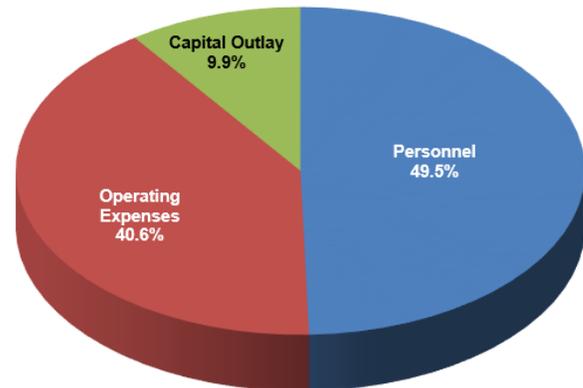
THE SANITATION FUND is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$4,291,457 in FY 2020. The major source of revenue in this fund is the solid waste collection fee projected at \$4,191,957. The remainder of revenue from cart

establishment fees projected at \$90,500 and an \$8,000 recycling grant. Budgeted revenue is expected to increase 1.8% above the FY 2019 budget.

The most recent rate increase occurred in FY 2015 when the BMA approved a \$3/month increase to \$22. In that same year, the Department added two equipment operators and purchased two recycle trucks in order to resume the recycling function that had been outsourced.

Personnel accounts for 49.5% of expenditures in the Sanitation Fund. Operating expenditures are 40.6% of total expenditures, and 9.9% is for capital outlay as shown in the chart, *Sanitation Fund Expenditures by Category*.

Figure 5: Sanitation Fund Expenditures by Category



E-CITATION FUND. The Tennessee General Assembly enacted Public Chapter 750, effective July 1, 2014, which authorized municipalities following a majority vote of their local legislative body to charge and collect electronic citation fees through their municipal court. This five dollar fee is collected on each traffic citation that results in a plea of guilt, nolo contendere, or a judgment of guilt for traffic offenses. Of the amount collected, one dollar (\$1.00) will go into the General Fund and be used for computer hardware purchases, computer related expenditures, or replacements for the Municipal Court. The remaining four dollars (\$4.00) of the fee will be maintained in a special revenue fund for the sole purpose of developing and operating an electronic traffic citation system. In accordance with state legislation and Ordinance 2014-08, adopted by the Board of Mayor and Aldermen, electronic citation collections are scheduled to cease on December 8, 2019, five years from Ordinance passage date unless the legislature grants an extension.

For the remainder of FY 2019, revenue is estimated to be almost \$29,000 and for FY 2020 it is projected to be at \$28,000. Expenditures are projected to be \$7,500 for FY 2020. Plans are to accumulate funds to be used for an electronic traffic citation system.

EXECUTIVE SUMMARY

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 \$30,500 for FY 2020 and must be used to reduce drug-related crime. State law requires that half of this amount must go into the General Fund. However, it is then returned to the Drug Fund as an operating transfer. Revenue from seizures is projected at \$25,000. Anticipated expenditures total \$108,890 which include the purchase of training equipment, funding for narcotics “buy money” for undercover operations, turnout gear for drug task force officers, specialized training, vehicle fuel and maintenance, phone service, computer programs, K-9 operations, public education materials, and software maintenance for Federal Task Force related systems.

GENERAL PURPOSE SCHOOL FUND. Established in November 2013 following legislative enactments, the Collierville Schools began operating as its own municipal school district. Having acquired five elementary schools, two middle schools, and one high school from the Shelby County School System, the doors were opened to the first group of Collierville Schools’ students in August 2014. For the school year that began in August 2018, the Collierville Schools system has constructed and opened its new state-of-the art high school, converted the former high school to a middle school, and converted the former middle school to an elementary school. Funding of public education is shared between the State of Tennessee and the local school districts. In the state, educational monies are generated and distributed through the Basic Education Program (BEP) that was enacted by the General Assembly in 1992. BEP payments are made to school districts 10 times per year.

Additionally, all residents of Shelby County pay property taxes to the County, a portion of which is distributed to all school districts in the county based on attendance. Half of the local option sales taxes collected in the county (except the .5% increase approved for school funding) also is distributed to the school districts. The local districts must spend each fiscal year for the current operation of its public schools an amount at least equal to a fifteen cents tax levy on each \$100.00 of taxable property. The local option sales tax increase provides that funding amount for Collierville Schools.

The General Purpose School Fund is a major fund and the primary fund for school operations. All expenditures related to school operations are accounted for in this fund except food services which is funded from special federal revenues and grants. These are accounted for in separate funds.

As a cost-saving measure, several services, including software, transportation, and nutrition, are shared by Collierville and other municipal school systems located in Shelby County.

Table 3: General Purpose School Fund Revenue

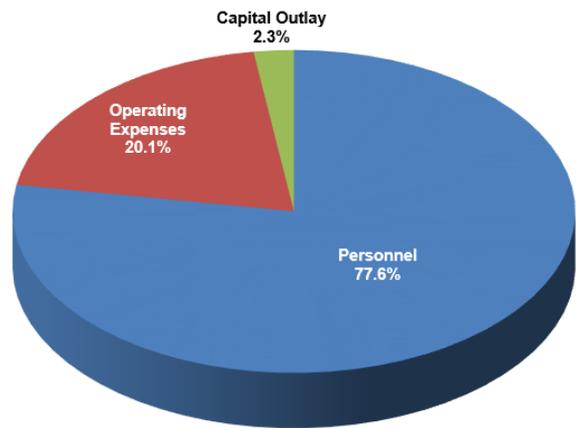
	ACTUAL		BUDGET	ESTIM'D	ADOPTED
	FY17	FY18	FY19	FY19	FY20
Beginning Fund Balance	\$ 16,193,494	\$ 22,721,029	\$ 15,024,039	\$ 15,024,039	\$ 15,024,038
REVENUE					
County and Municipal Taxes	35,325,240	37,008,663	39,811,090	39,628,544	41,232,313
Charges for Services	1,322,189	1,087,084	1,366,287	1,495,108	1,172,839
Recurring Local Revenue	37,022	-	7,250	7,250	-
Non-recurring Local Revenue	253,449	201,763	254,000	254,000	2,000
State Education Funds	36,802,022	39,898,776	41,795,834	43,587,381	46,023,923
Other State Revenue	189,176	228,879	225,503	225,503	233,522
Federal Funds Received thru State	37,393	-	-	79,000	98,570
Other	356,025	711,726	400,932	323,092	887,626
Total Revenue	74,322,516	79,136,891	83,860,896	85,599,878	89,650,793

Table 4: General Purpose School Fund Expenditures

	ACTUAL		BUDGET	ESTIM'D	ADOPTED
	FY17	FY18	FY19	FY19	FY20
Expenditures					
Personnel	53,042,136	57,745,980	65,289,541	65,147,440	69,596,575
Operating Expenses	12,125,001	13,192,208	17,671,822	17,497,244	17,988,973
Capital Outlay	2,636,120	5,170,516	1,898,535	2,955,194	2,065,245
Total Expenditures	67,803,257	76,108,704	84,859,898	85,599,878	89,650,793
Revenue over (under) expenditures	6,519,259	3,028,187	(999,002)	-	-
Fund Balance appropriation	-	-	999,002	-	-
Operating Transfers	8,276	(10,725,177)	-	-	-
Restricted	-	-	-	-	-
Ending Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 14,025,036	\$ 15,024,038	\$ 15,024,038

The chart, *General Purpose School Fund Expenditures by Category*, shows the percentage for each category of expenditures in the Schools General Fund. Personnel is the largest expenditure and accounts for 77.6%. Operating expenditures are 20.1% and capital outlay is 2.3%. The school district is not allowed to issue debt since the district has no taxing authority. Any debt for major capital projects must be issued by the Town. The total expenditures for the fund equals the total revenue.

Figure 6: General Purpose School Fund Expenditures by Category



SCHOOL NUTRITION FUND. The School Nutrition Fund is a separate special revenue fund that accounts for activities concerned with providing meals to students and staff. Each school has a cafeteria and personnel who provide breakfasts and lunches. All revenue and expenditures for food services are accounted for in this fund. Revenue comes from payments made by students and staff for meals, State matching funds, interest earned, and Federal reimbursements. Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such

EXECUTIVE SUMMARY

food service. Total projected revenue for FY 2020 is \$2,819,643. Expenditures for FY 2020 total \$2,819,643, as well, and include personnel costs for cafeteria workers, food supplies, and food services equipment.

SCHOOL FEDERAL FUNDS. The School Federal Funds is a separate special revenue fund that accounts for federal funding for programs to support student achievement in two Collierville Schools, to provide for support of children eligible for special education between the ages of 3 and 21, to recruit, train, prepare, and retain high quality teachers, and to provide professional development. Federal revenue for FY 2020 is projected to be \$4,705,783. Expenditures are equal to projected revenue.

SCHOOL DISCRETIONARY GRANTS FUND. The School Discretionary Grants Fund is a separate special revenue fund that accounts for grants to fund special programs such as school health and safe schools. Budgeted revenue for FY 2020 is \$388,660 and expenditures are equal to budgeted revenue.

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 another major fund of the Town.

In FY 2005, a sewer engineering report and rate study was approved to determine a rate structure necessary to provide for operations and maintenance and debt service for capital investments in infrastructure and sewer treatment. The study was initiated because the fund had operated in a deficit for the three years prior to the study, and state law requires that the fund be completely self-supporting. A ten-year rate schedule was approved. An update to the original rate study was conducted in the spring of 2008 and resulted in a new ten-year rate schedule allowing the Town to postpone the previously scheduled increase. During 2012, another update to the rate study was conducted which included operating and capital needs for the next ten years. Over this period capital investments in infrastructure will be funded from cash reserves and development fees. Bonds will be issued for major expansion projects.

Water and Sewer Fund revenue is expected to be \$13,221,100, an increase of 4.3% more than the FY 2019 budget. The sewer revenue generates the greatest percentage of revenue at 59.3% followed by water revenue at 37.7%. Service establishment contributes 0.3% of revenue, and other revenue, which includes interest income, makes up 2.7% of total revenue. The chart, *Water and Sewer Fund Revenue by Type*, shows the percentage of

total revenue of each category. A summary of the fund’s revenue is shown in the table, *Water and Sewer Fund Revenue*.

Figure 7: Water and Sewer Fund Revenue by Type

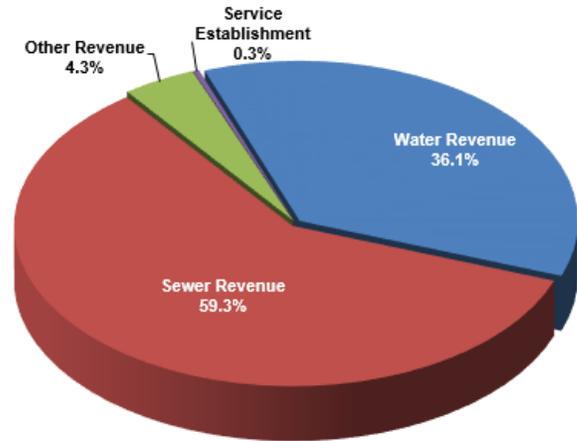


Table 5: Water and Sewer Fund Revenue

Revenue	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY17	FY18	FY19	FY19	FY20
Water Revenue	\$ 4,900,022	\$ 4,896,529	\$ 4,863,720	\$ 4,930,200	\$ 4,988,500
Service Establishment	47,980	43,350	44,203	44,203	45,000
Sewer Revenue	7,441,822	7,594,742	7,665,698	7,738,100	7,836,000
Other Revenue	210,461	476,159	102,547	491,676	351,600
Total Revenue	\$ 12,600,285	\$ 13,010,780	\$ 12,676,168	\$ 13,204,179	\$ 13,221,100

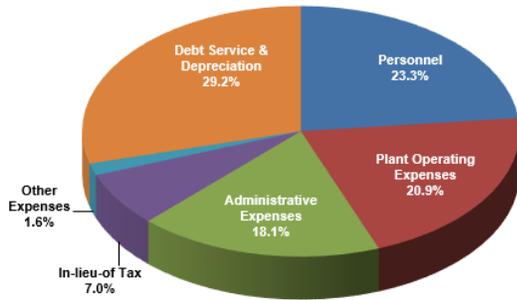
Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$13,194,818. This is a 4.4% increase over the FY 2019 budget. Personnel expense increased 7.9% above the FY 2019 budgeted expense. Operating expenses increased 7.4% over the FY 2019 budget. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, shows an increase of 10.5%.

Debt service and depreciation accounts for the largest portion of expenses at 29.2% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. Current debt service is related to \$26 million in water and sewer bonds issued FY 2006 to fund an upgrade and expansion at the Northwest Wastewater Treatment Plant and an expansion of the Shelton Road Wastewater Treatment Plant.

Personnel expense is 23.3% while plant operating expense accounts for 20.9%. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 18% of the expenses for FY 2020. The chart, *Water and Sewer Fund Expenses by Category*, shows each category as a percentage of total expense.

EXECUTIVE SUMMARY

Figure 8: Water and Sewer Fund Expenses by Category



The table, *Water and Sewer Fund Expenses*, lists each category of expense. 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.

Table 6: Water and Sewer Fund Expenses

Expenses	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY17	FY18	FY19	FY19	FY20
Personnel	\$ 2,621,505	\$ 2,680,415	\$ 2,852,938	\$ 2,808,018	\$ 3,077,355
Operating	2,273,973	2,371,588	2,565,797	2,576,807	2,755,463
Capital	82,633	6,900	11,000	11,000	58,000
Administrative Charges	1,919,629	1,958,496	2,123,692	2,074,004	2,191,427
Insurance	163,909	204,717	187,667	190,000	193,000
Special Appropriations	900,877	851,482	1,021,785	1,004,229	1,129,781
Debt Svc & Depreciation	4,088,360	4,032,324	3,883,633	3,872,183	3,847,792
Total	\$ 12,050,886	\$ 12,105,922	\$ 12,646,512	\$ 12,536,241	\$ 13,252,818
Capital Outlay Funded through retained earnings	(82,633)	(6,900)	(11,000)	(11,000)	(58,000)
Total	\$ 11,968,253	\$ 12,099,022	\$ 12,635,512	\$ 12,525,241	\$ 13,194,818

FIDUCIARY FUNDS

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

In FY 2008, \$16,993,590 in assets from the other plans was transferred into the new plant. Current assets total just over \$76.4 million. Projected expenses for FY 2020 are \$2,193,000 and include attorney and trustee fees, administration fees and distributions to retirees.

THE OPEB FUND was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund, a trust fund, accounts for other post-employment 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 2020, the total projected revenue is \$1,020,649. Projected expenses are \$534,600.

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 is 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. Collierville continues to provide this higher level of services our citizens have come to expect while still maintaining our sound financial position through our philosophy of "living within our means".

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

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

This executive summary is not intended to substitute for the comprehensive details contained in the Town Budget. We have attempted to cover only the highlights here. 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 Mark Krock, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, www.collierville.com.

BASIS OF ACCOUNTING AND BUDGETING

(Excerpted from the June 30, 2017, CAFR Note 1)

The Town of Collierville, Tennessee (the “Town”) complies with accounting principles generally accepted in the United States of America (“GAAP”) as codified by Governmental Accounting Standards Board (“GASB”) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The accounting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

FINANCIAL REPORTING ENTITY

The Town of Collierville, Tennessee (the “Town”) is a municipal corporation governed by an elected mayor and five-member Board of Aldermen. The Executive Branch is organized into the following departments: Administration, Mayor, Finance, Education, Police, Fire, Parks and Recreation, Public Works, Planning and Economic Development, Code Enforcement, General Services, Engineering, and Utilities. The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”) as codified by the Governmental Accounting Standards Board (“GASB”). The financial statements present the government and its component units, entities for which the government is considered to be financially accountable. However, currently there are no component units. The financial statements of the Town included the financial statements of Collierville Schools (the “Schools”). The Town has determined that the School’s general purpose school fund, education capital projects fund #177, federal projects fund, nutrition fund, and discretionary grants fund represent special revenue funds of the Town, the School’s OPEB trust fund represents a fiduciary fund of the Town and the School’s student activity funds are an agency fund of the Town. The Town’s officials are responsible for appointing the members of the boards of other organizations; however, the Town’s accountability for these organizations does not extend beyond making appointments. There were no material transactions with these organizations during the year ended June 30, 2018.

BASIS OF ACCOUNTING

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual 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. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues, expenses, gains, losses, assets, deferred outflows of resources,

liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. 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 taxes, other local taxes, and intergovernmental revenues. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Proprietary and fiduciary funds utilize the accrual basis of accounting, whereby revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses. Revenues in the fiduciary funds are those additions to the plan that are generated from contributions from the Town and participants and investment related income. Expenses are those deductions to the assets of the plan that arise from the payment of benefits and administrative expenses.

BASIS OF BUDGETING

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.** The only exception is that fund balances that are presented for the Town’s Water and Sewer Fund do not reflect the total equity of the fund but rather only available spendable resources of the current fiscal period.

POLICY OVERVIEW/GOALS AND OBJECTIVES

A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, in work sessions with the Board of Mayor and Aldermen, the Town leadership has adopted the following policies, long-term goals, and objectives for FY 2019.

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 improved highway systems, and captures and utilizes advanced technology that provides improved services, promotes compatible industry, and supports a stronger, quality educational system. To accomplish this mission, the Town will:

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

FINANCIAL POLICIES

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

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

OPERATING BUDGET POLICIES

- The Town Administrator will present the recommended budget to the Board of Mayor and Aldermen forty-five days before the beginning of the ensuing fiscal year beginning July 1.

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

FUND BALANCE RESERVE POLICIES

Factors for maintaining sufficient Fund Balance include the ability to:

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

POLICY OVERVIEW/GOALS AND OBJECTIVES

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

general obligation debt service payments for the first few months of the year.

REVENUE POLICIES

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

ACCOUNTING/AUDITING/REPORTING POLICIES

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

INVESTMENT POLICIES

- Town funds will be deposited at financial institutions at which deposits are insured by the Federal Deposit Insurance Corporation, the Federal Saving and Loan Insurance Corporation, or the local government investment pool (LGIP).
- The investments shall be diversified by:
 - Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities).
 - Limiting investment in securities that have higher credit risks.
 - Investing in securities with varying maturities.
 - Continuously investing a portion of the portfolio in readily available funds such as the Local Government Investment Pool (LGIP), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.
- The Town will require institutions in which funds are deposited to pledge collateral whose market value is equal to one hundred five percent (105%) of the value of the Town’s deposits secured thereby.
- Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.
- The investment portfolio will be designed to obtain an average rate of return during budgetary and economic cycles, consistent with the investment objectives and cash flow needs.

POLICY OVERVIEW/GOALS AND OBJECTIVES

CAPITAL BUDGET POLICIES

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

DEBT POLICIES

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

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

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

- To guide the Town and its managers in policy and debt issuance decisions.
- To maintain appropriate capital assets for present and future needs.

- To promote sound financial management.
- To protect and enhance the Town's credit rating.
- To ensure the legal use of the Town's debt issuance authority.
- To promote cooperation and coordination with other stakeholders in the financing and delivery of services.
- To evaluate debt issuance options.

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

- General Fund Balance Requirement = 25%.
- Average Life of Total Debt ≤ 10 Years.
- Percentage of Principal Paid within 10 Yrs ≥ 60%.
- Net Direct Debt/Full Value ≤ .75%.
- Net Direct Debt/Operating Revenues < .67%.

In addition to the preceding policies, the Board of Mayor and Aldermen have set forth long-term goals and objectives for the Town. These goals and objectives, which also serve to guide department directors during the budget process, are more fully described in the Performance Budgets section related to the Board of Mayor and Aldermen.

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.

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. Inspect buildings, homes and businesses.
5. Educate citizens on community safety and their responsibility.
6. Seek compliance with codes and regulations.

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.

POLICY OVERVIEW/GOALS AND OBJECTIVES

6. Inspect buildings and properties for life safety.

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.

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.

Advocate for the interests of Collierville.

Operating Elements:

1. Lobby at federal, state, and county levels.
2. Work on school-related issues.
3. Work with the county and neighboring cities to address issues of common concerns.
4. Work with businesses to address issues and concerns.
5. Represent “Town of Collierville” to the outside world.
6. Communicate with our citizens.

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.

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.

BUDGET PROCESS

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

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

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

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 ten (10) days before the public hearing, public notice of the time and place, along with a summary of the budget tentatively approved by the board, is published in a newspaper of general circulation.

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

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

EMERGENCY APPROPRIATIONS. Upon a declaration by the Board that there exists a public emergency affecting life, health, property, or the public peace, the Board may make emergency appropriations. If there are not available un-appropriated revenues to meet such appropriations, the Board is authorized to borrow sufficient funds to meet the emergency.

BUDGET BASIS

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

GOVERNMENTAL FUNDS. The budgets of the Town are prepared on a modified accrual basis for the governmental funds (those through which most governmental functions are financed — General Fund and Special Revenue Funds, including State Street Aid Fund, Historic Preservation Fund, E-Citation Fund, Sanitation Fund, Special Drug Fund, General Purpose School Fund, Schools Federal Funds, School Nutrition Fund, and School Discretionary Grants Fund). Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Town, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. All annual appropriations lapse at fiscal year end to the extent that they have not been expended or lawfully encumbered.

PROPRIETARY FUNDS. The budget of the Town's proprietary fund (Water and Sewer Fund) uses the accrual basis. Under the accrual basis, revenues are recorded as earned and expenses are recorded as incurred.

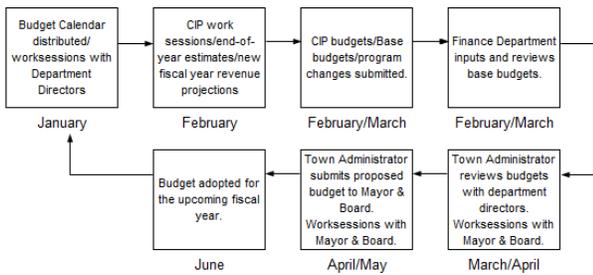
BUDGET PROCESS

FIDUCIARY FUNDS. The budgets of the fiduciary funds (Retirement Fund and OPEB Fund) use the accrual basis of accounting.

BUDGET CALENDAR

The budget process began in January with the distribution of the budget calendar to department directors. Department directors submit proposed program change requests for the coming year to Human Resources and their year-end estimates 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 below.

Figure 9: Budget Process Flowchart



- January 14----- Budget calendar distributed to Departments.
- January 24----- Initial budget work session with Department Heads
- Each Thursday as needed -----Work session with the Board of Mayor and Aldermen.
- February 25 ----- Departments submit new responsibilities & new expenses.
- February 28 ----- Departments submit preliminary CIP requests/fee schedule changes to Finance.
- March 1-----Departments submit end-of-year operation estimates and 2020 Revenue projections.
- Each Thursday as needed -----Work session with the Board of Mayor and Aldermen.

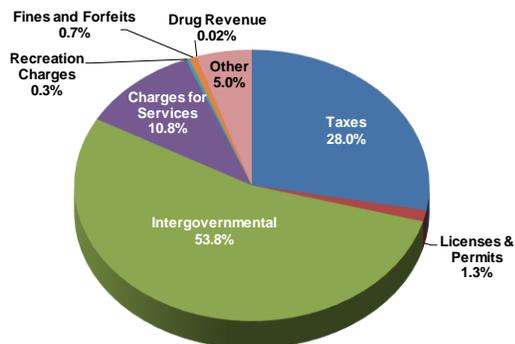
- February 28-----Departments submit base budgets to Finance Department.
- March 1 ----- Personnel end of year estimates due from Human Resources
- March 7 ----- Finance Department submits draft budgets to Town Administrator.
- March 11-15 ----- Spring Break – no work sessions.
- March/April----- Town Administrator reviews draft budget.
- Each Thursday as needed----- Work session with the Board of Mayor and Aldermen.
- April 2-----Deadline for changes to draft budgets.
- April 22 ----- Town Administrator submits the proposed budget to Board.
- May 22 ----- Deadline for changes to final draft budgets.
- May 23 -----Deadline for submission of budget summaries for public notice.
- May 28 -----First reading of ordinance on the tax levy.
- May 28 -----Public notice of public hearing on the proposed budget.
- May 28 ----- Second reading of ordinance on the tax levy; public hearing on the proposed budget.
- May 31 ----- Deadline for changes to final draft budget.
- June 10----- Third and final reading of ordinance on the tax levy; adoption of the FY 2020 budget.
- July 1 ----- Fiscal year begins.

REVENUE ANALYSIS AND PROJECTIONS

FY 2020 projected revenue for all funds except the CIP totals \$187,426,402. When considering revenue by fund, the General Purpose School Fund revenues make up the greatest percentage at 47.83%. General Fund is next with 35.1%. Water and Sewer Fund brings in 7.1% of total revenue. Following these funds are: Retirement Fund, 2.8%; School Federal Fund, 2.5%; Sanitation Fund, 2.3%; School Nutrition Fund, 1.5%; State Street Aid, 0.9%; OPEB Fund, 0.5%; School Discretionary Grants and Special Drug Fund, 0.2%; E-Citation Fund and Historic Preservation Fund, 0.01%. (For chart representation, please refer to Table 7 on page 38.)

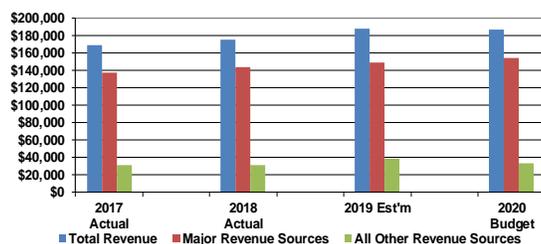
When considering revenue by type, intergovernmental revenue is the greatest amount of the total revenue at 53.8%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 28.0%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 10.8%. The chart, *All Funds Revenue by Source*, shows the percentage of total each revenue source contributes.

Figure 10: All Funds Revenues by Source



The next chart depicts the Town’s major revenue sources (i.e. Taxes, Licenses/Permits, Intergovernmental/State Revenue, Court Revenue, Charges for Services) compared to non-major sources. Major sources account for 82.2% or \$154,050,946 of total revenue. Included are charts depicting the revenue history of some of these sources. The *Major and Non-major Revenues* chart compares the major revenue sources and all other revenue sources to total revenue.

Figure 11: Major and Non-major Revenues (000s)



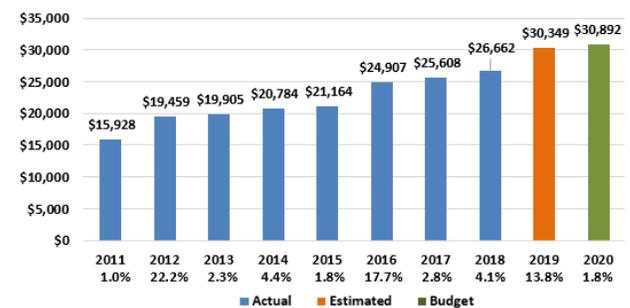
Details of the Town’s major revenue sources follows:

Real Property Tax \$ 30,892,240

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 set by the county tax assessor; (2) the level of assessment for that kind of property set by state Constitution; and (3) the tax rate 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%.

For FY 2016, the Board of Mayor and Aldermen increased the tax rate by \$0.25 to \$1.78 to cover debt service associated with a bond issue to fund the construction of a new high school. As a result of reappraisal, the Town was required to set a certified rate for the FY 2018 fiscal year that would be “revenue neutral”. With an 11.0% increase in property values, the certified rate was decreased \$0.15 to \$1.63. For the FY 2019 budget, the BMA voted to increase the rate \$0.20 resulting in the current rate of \$1.83.

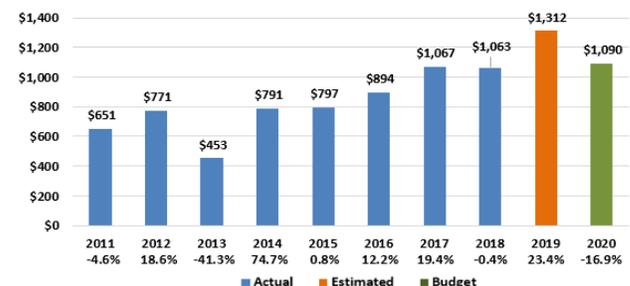
Figure 12: Real Property Tax Revenue (000s)



Personal Property Tax \$ 1,089,728

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. The FY 2012 revenue increase is due to a tax increase. The significant decrease in FY 2013 is the refund of PILOT taxes charged in error. The personal property tax assessment is reduced by a sales ratio except in reappraisal years when it is assessed at 100%. The FY 2019 increase is a result of the \$0.20 tax increase. The projected decrease in FY 2020 is due to a reduction in personal property appraisal ratios by the State Board of Equalization.

Figure 13: Personal Property Tax Revenues (000s)



REVENUE ANALYSIS AND PROJECTIONS

Ad Valorem Tax \$ 595,000

This is a separate tax which applies to utility property. The state comptroller's office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties, and adjusts utility appraisals accordingly. The FY 2020 revenue projection is based on the State's appraised value.

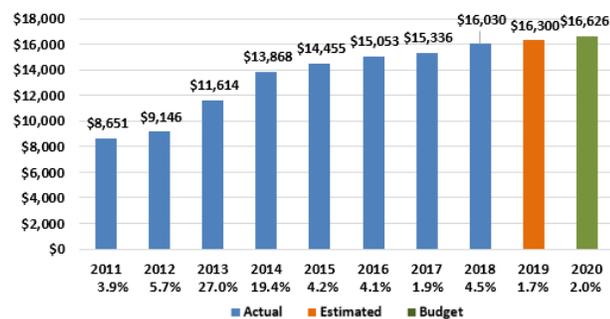
Local Option Sales Tax \$ 16,626,000

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 receives 50% of 2.25% of the taxes collected with 2.125% divided between the state and Shelby County for administration fees. The other 50% is distributed to school systems within the county based on student attendance. 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.

In FY 2013, the citizens of Collierville voted to establish a municipal school district and voted to increase the local sales tax rate from 2.25% to 2.75% to fund the schools. The additional 0.50% is reserved for school-related expenditures. The FY 2013 increase in local option sales tax revenue reflects a partial year of collections for the additional 0.50% and FY 2014 reflects a full year of collections.

Over the last decade, sales tax revenue has shown positive growth in all but one year. This growth is beginning to slow and is mainly attributable to online spending. For this reason, FY 2020 revenue is projected to increase slightly when compared to FY 2019 estimated collections.

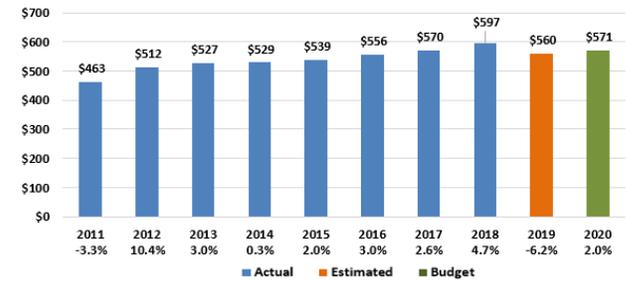
Figure 14: Local Option Sales Tax Revenue (000s)



Wholesale Beer Tax \$ 571,200

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. The ten-year history shows an overall increase. FY 2020 estimates considered the slightly erratic nature of collections and an unusually high collections in December 2016 and September 2017. As a result, the FY 2020 budget projection shows an increase when compared to the estimated FY 2019 collections.

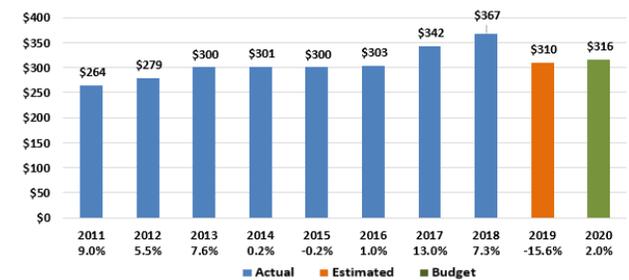
Figure 15: Wholesale Beer Tax Revenue (000s)



Wholesale Liquor Tax \$ 316,200

The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. State lawmakers enacted legislation authorizing the sale of wine in grocery stores effective July 1, 2016 which results in a significant increase compared to prior years' collection. FY 2020 revenue is projected to increase over FY 2019 estimate revenue.

Figure 16: Wholesale Liquor Tax Revenue (000s)

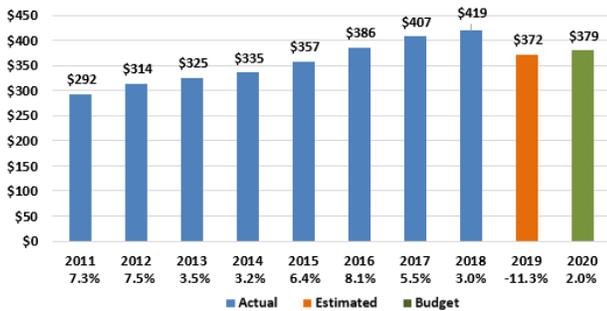


REVENUE ANALYSIS AND PROJECTIONS

Hotel/Motel Tax **\$ 379,440**

Each municipality in Tennessee is authorized to levy by ordinance a privilege tax upon occupancy in any hotel. The tax may be charged per transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Ordinance 95-15 authorized the Town to collect an occupancy tax of 5% on the rate charged by the operator of hotels and motels within the Town limits. Although the growth in this category is showing some signs of slowing, budget projections for FY 2020 show a slight increase compared to estimated FY 2019 collections.

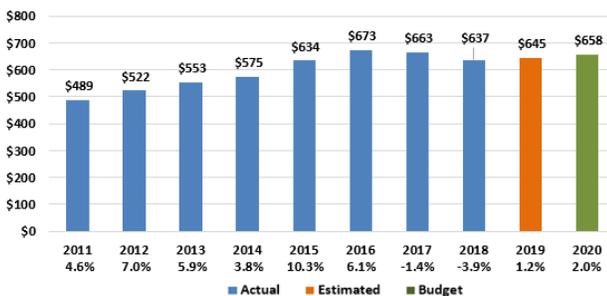
Figure 17: Hotel/Motel Tax Revenue (000s)



Cable TV Franchise **\$ 657,900**

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, this revenue source began to recover in FY 2012. A state franchise agreement with AT&T resulted in additional revenue for the Town as well. Budget projections for FY 2020 show an increase compared to estimated FY 2019 collections.

Figure 18: Cable TV Franchise Revenue (000s)

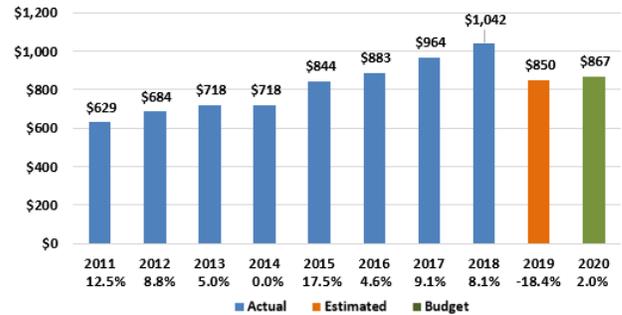


Business Tax **\$ 867,000**

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

Since the start of the economic recovery period, business tax revenue has consistently shown positive growth. However, collections for this revenue source slowed in FY 2019. As a result, a conservative 1% growth is projected for FY 2020.

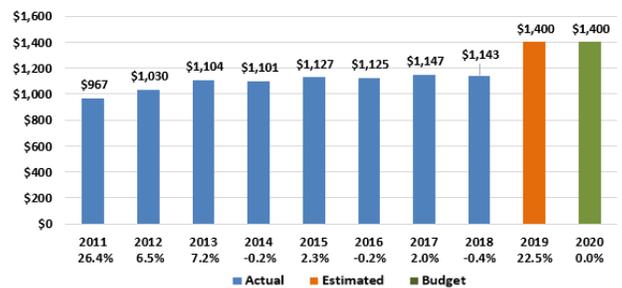
Figure 19: Business Tax Revenue (000s)



Automobile Registration **\$ 1,400,000**

The Town receives a portion of the revenue from each car licensed within Town limits less an administrative fee charged by the Shelby County Clerk's office which distributes the funds. Auto registration revenue trends closely with the rate of residential property development. For the FY 2011 budget, the Board of Mayor and Aldermen approved an increase to the registration fee from \$20 to \$27. Since that time, revenue collections have been somewhat flat. For the FY 2019, the BMA approved an increase of \$8.00 bringing the rate to \$35.00. This revenue source is generally budgeted at the same level annually.

Figure 20: Automobile Registration Revenue (000s)



Building Permits **\$ 325,000**

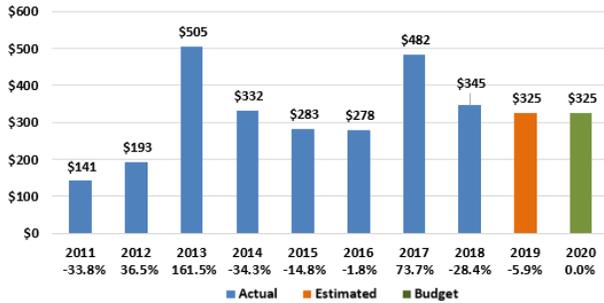
The chart below reflects a reduction in all permit revenues (building, plumbing, electrical and mechanical) in FY 2010 – FY 2012 due primarily to a decreased rate of single family home construction in the years following the economic downturn.

FY 2013 has proven to be the most active post-recession year for residential construction, primarily due to the number of apartment units built. Since 2013 revenue began to decline annually. However, FY 2017 revenue spiked as a result of commercial/industrial development activity.

REVENUE ANALYSIS AND PROJECTIONS

During this period, the Town issued permits for just over 700,000 square feet of new buildings. During this same period, permits issued for new single-family detached homes were at their highest (195) since the recession. In recent years, new single-family home construction activity has been relatively stable.

Figure 21: Building Permit Revenue (000s)



TVA Payments in Lieu of **\$ 536,900**

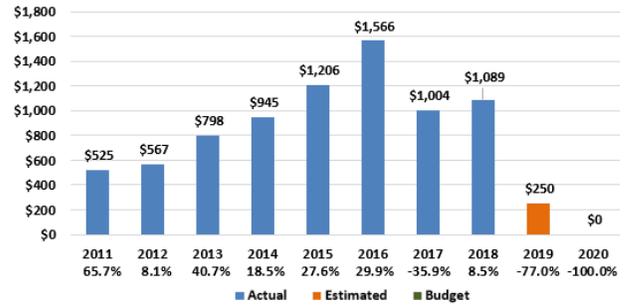
The state requires TVA to pay 5% of gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. The 2010 federal census count of 43,965 was a decrease of 339 in population. The Town annexed a portion of its reserve area in December 2011. This increased the certified population by 1,585. The revenue projection for FY 2020 is based on the per capita amount provided by the state. In addition to the per capita component of the calculation, this revenue source is strongly influenced by changes in energy costs. Given the challenge in predicting changes in energy costs, revenue collection trends are difficult to develop.

State Income Tax **\$ 0**

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 allocation is affected by fluctuations in population and investment earnings. The downturn in the economy resulted in a decrease of 26.5% for FY 2009; and 30.8% in FY 2010. Revenue had begun to recover with the economy and was up 40.7% in FY 2013 and 18.5% in FY 2014.

In 2016, the Tennessee Legislature enacted a bill that reduces the six percent (6.0%) income tax rate by 1% annually until it is completely eliminated in 2022. The FY 2019 estimate and the FY 2020 projection reflect the loss of revenue from this source.

Figure 22: State Income Tax (000s)

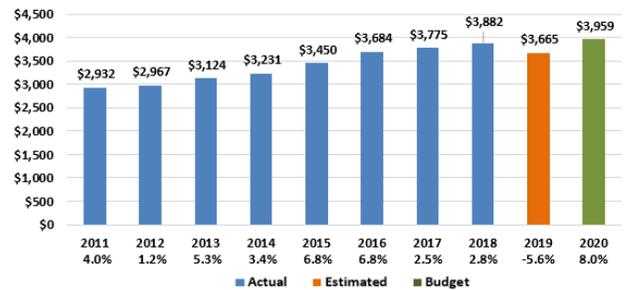


State Sales Tax **\$ 3,958,500**

Of the revenues collected from the State's 7% sales tax rate, 4.5925% is appropriated to the incorporated municipalities within the state of Tennessee to be distributed monthly based on the municipality's population, according to the latest federal census and other censuses. The recovering economy and an annexation in FY 2013 resulted in increases in State Sales Tax.

Effective July 1, 2017, state lawmakers enacted legislation that cut the sales tax on food from 5% to 4%. This reduction will impact the amounts shared with municipalities but is expected to be minimal. A decrease is shown in FY 2019 estimate with an increase in the FY 2020 projection.

Figure 23: State Sales Tax Revenue (000s)

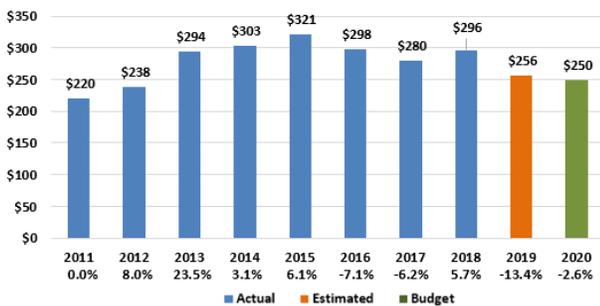


REVENUE ANALYSIS AND PROJECTIONS

City Court Fines **\$ 249,598**

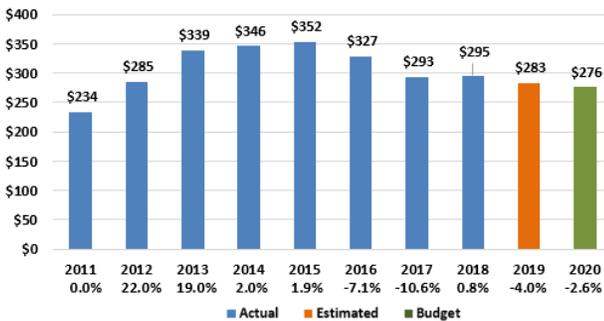
City Court Fines are assessed for criminal and traffic offenses. Like most court revenue (including Court Cost revenue and Court Forfeiture revenue shown below), it is erratic in nature making growth trends difficult to predict. The loss in these court revenue sources since FY 2016 is reflective of the decline in new traffic citations and new criminal cases for the same time period. The average decline for new traffic citations was down 14% and new criminal cases was down 16%. Without data that demonstrates an increase in new traffic citations and criminal cases, projections for Court Fines, Court Costs, and Court Forfeitures are projected to remain flat in FY 2020.

Figure 24: City Court Fines (000s)



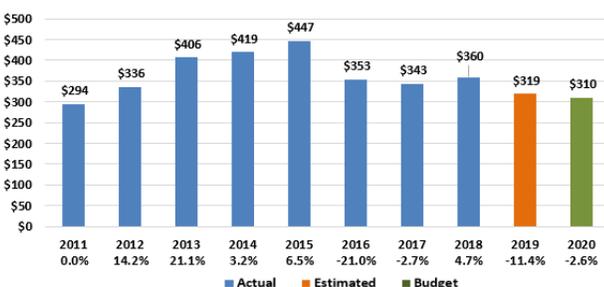
Court Costs **\$ 275,625**

Figure 25: Court Cost Revenue (000s)



Court Costs Forfeitures **\$ 310,307**

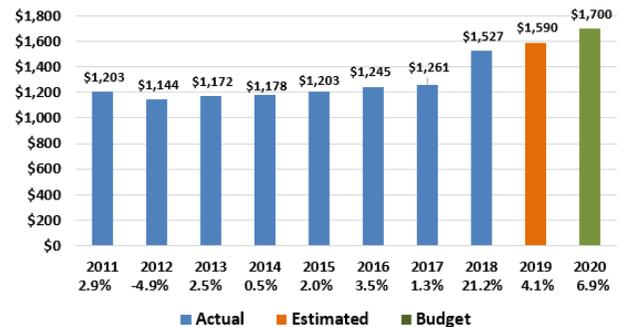
Figure 26: Court Cost Forfeitures (000s)



State Street Aid Revenue **\$ 1,700,000**

The State Street Aid Fund is a special revenue fund which derives its operating revenue from state shared gasoline taxes. Distributed on a per capita basis, this revenue is dependent on the amount of gasoline taxes collected and is restricted to street maintenance and repair. Revenue for the last ten years has been very stable. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by six cents over the next three years. The initial increase was \$0.04 with two subsequent year increases of \$0.01. For FY 2020 revenue is projected to increase slightly compared to estimated FY 2019.

Figure 27: State Street Aid (000s)

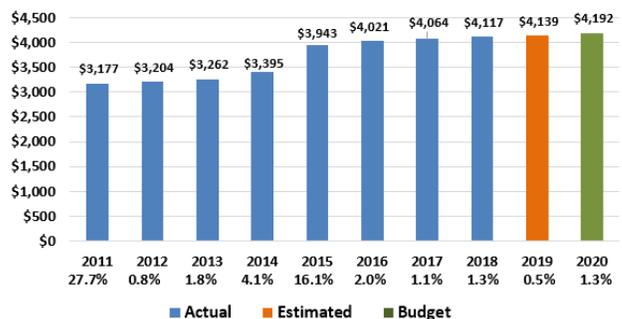


Solid Waste Collection **\$ 4,191,957**

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. The Solid Waste Collection Fee is the largest portion (98.1%) of the fund's total estimated revenue of \$4,213,800.

In FY 2010 the Board of Mayor and Aldermen approved a fee increase of \$4/month from \$15 to \$19, resulting in a 25.2% increase in estimated revenue. In FY 2015 the Board increased the fee \$3/month, and the Town resumed the collection of recyclables that was outsourced several years ago. The growth in revenue shown since the FY 2015 rate increase, is reflective of growth in residential service.

Figure 28: Solid Waste Collection Fee (000s)

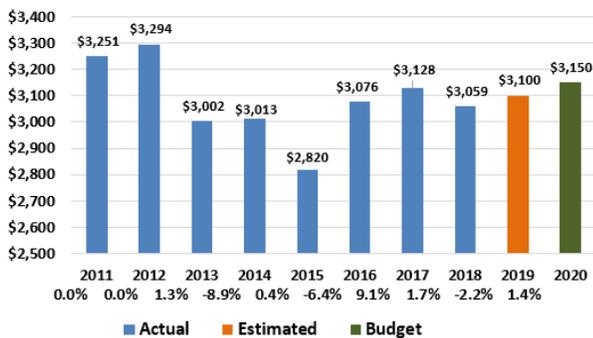


REVENUE ANALYSIS AND PROJECTIONS

Water Volume Charge **\$ 3,150,000**

This revenue is reported in the Water and Sewer fund and is derived from charges for water sold to Town residents and businesses. Water also is sold to residents of Piperton, a neighboring community in Fayette County, and rates are higher than for Collierville residents (see rates in the Public Utilities section). Since the Water and Sewer Fund is a proprietary fund, it must be self-supporting. Revenue must be sufficient to cover operating expenditures, including debt service. Volume charges are determined by the amount of water used. Revenue in this category depends, in part, on rainfall amounts since water usage for irrigation is a contributing factor. Generally, volume charge revenue is highest in summer months and lowest in winter months.

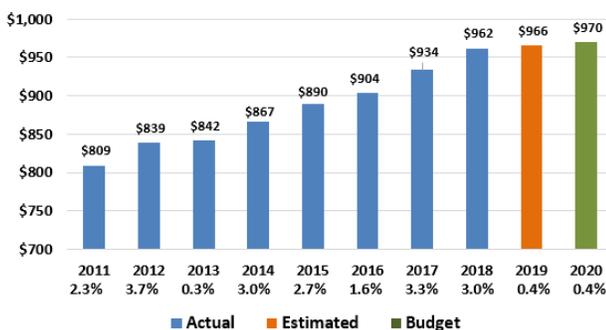
Figure 29: Metered Water Sales (000s)



Water Base Rate **\$ 970,000**

The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the 3/4" meter size. This revenue covers the costs associated with the creation of the Utility and its readiness to meet customer capacity demands, such as debt service and other capital costs. Growth in this revenue is directly associated with development.

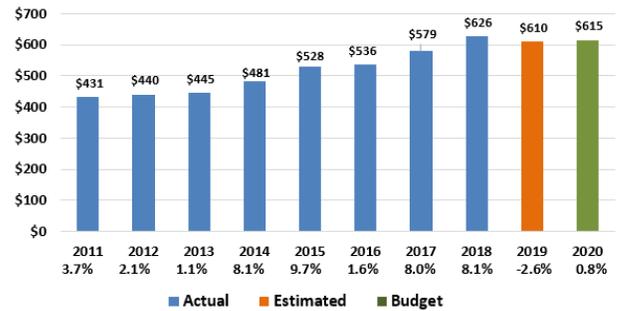
Figure 30: Water Base Rate Revenue (000s)



Water Customer Service **\$ 615,000**

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

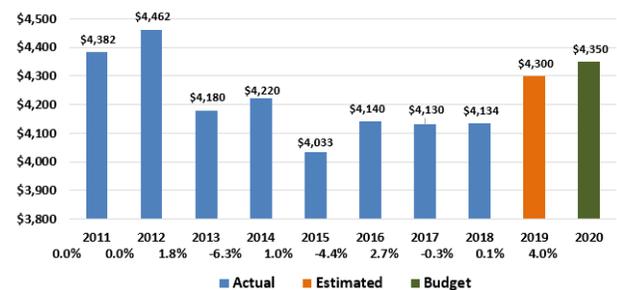
Figure 31: Water Customer Service (000s)



Sewer Volume Charge **\$ 4,350,000**

Sewer service charges are charged according to water usage of Town residents and businesses. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Residential sewer volume charges are capped at 20,000 gallons of water usage. Much like water revenue, this revenue category is affected by seasonal conditions, population growth, and development.

Figure 32: Sewer Volume Charge (000s)

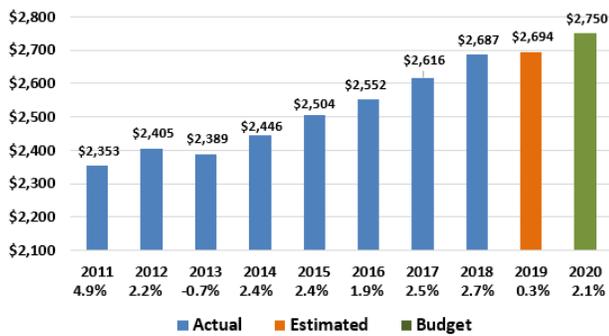


REVENUE ANALYSIS AND PROJECTIONS

Sewer Base Rate \$ 2,750,000

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. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. The base rate is determined by the water meter size (the larger the meter size the larger the base rate). All residential customers are charged at the 3/4" meter size. Growth in this revenue is directly associated with development.

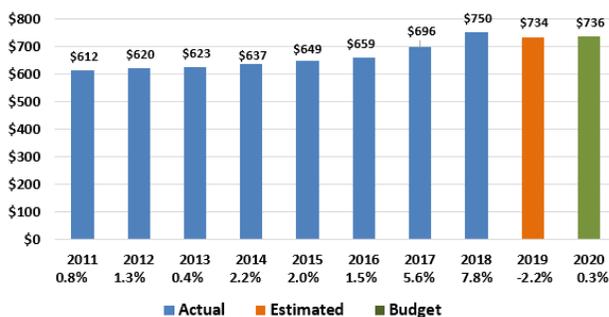
Figure 33: Sewer Base Charge (000s)



Sewer Customer Service \$ 736,000

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. In FY 2008, the Town began providing sewer service to some residents outside the Town limits in the annexation reserve area which are not on the Town's water system. Growth in this revenue is directly associated with development.

Figure 34: Sewer Customer Service Charge (000s)



Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 82.2% of revenue and total \$154,050,946. The State of Tennessee provides

education funding to schools based on a formula which allocates funds according to student attendance. Property tax and local option sales tax revenue from the County is distributed to all school districts in the county based on average daily attendance as well.

The chart *Major and Non-major Revenue* shows the percentage of each category relative to total revenue. The chart *Major Revenue Sources by Category* shows the percent of each category of major revenue. Taxes make up 57.0% of the 82.2% followed by state revenue at 29.8%. Charges for services is 11.2%, licenses and permits 1.5% and court revenue is 0.5%.

Figure 35: Major and Non-major Revenue

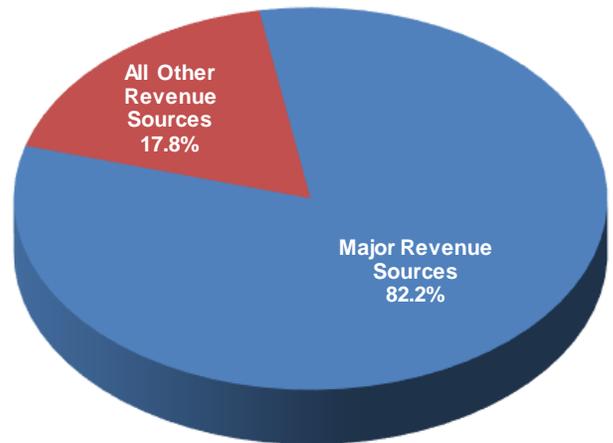
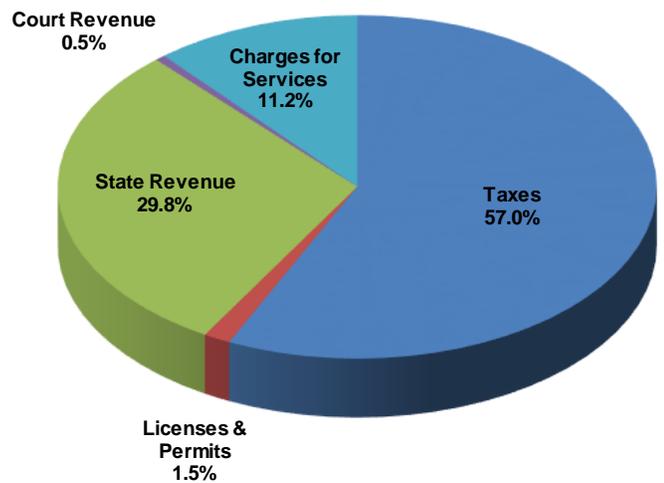


Figure 36: Major Revenue Sources by Category



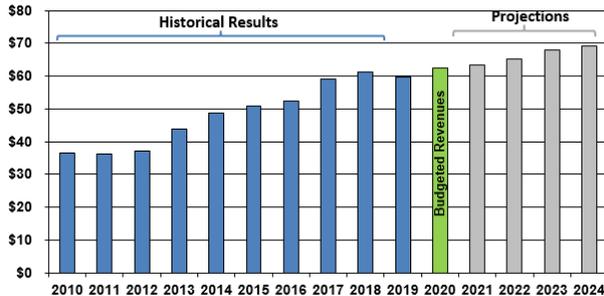
REVENUE ANALYSIS AND PROJECTIONS

5-Year Projected Revenue

The next two charts show actual and projected operating revenue for two of the Town’s major funds: General Fund and Water and Sewer Fund. Projections for FY 2019-2023 are based on economic conditions as they appear at this time. We are aware that a severe downturn in the national or regional economy will affect Collierville’s future outlook as well. In that event, adjustments to these projections will be made and steps will be taken that will preserve the financial viability of the Town.

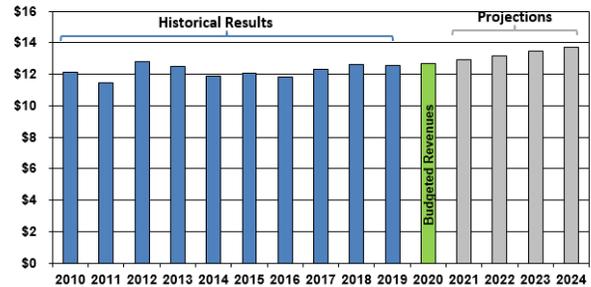
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations. As new information becomes available or as circumstances change, projections are revised.

Figure 37: General Fund Projected Revenue (millions)



For the Water and Sewer Fund, revenue is actual operating revenue for FY 2009 through 2017; estimated for 2018 and projected for FY 2019 through 2023. Amounts depicted are in millions of dollars. The Water & Sewer chart reflects new rate study conducted in late FY 2012. A 10-year rate schedule was approved according to the study outcome. The current study calls for a rate increase in FY 2020.

Figure 38: Water & Sewer Fund Projected Revenue (millions)





FUND STRUCTURE BY BUDGETARY BASIS

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

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

Figure 39: Modified Accrual Basis of Budgeting

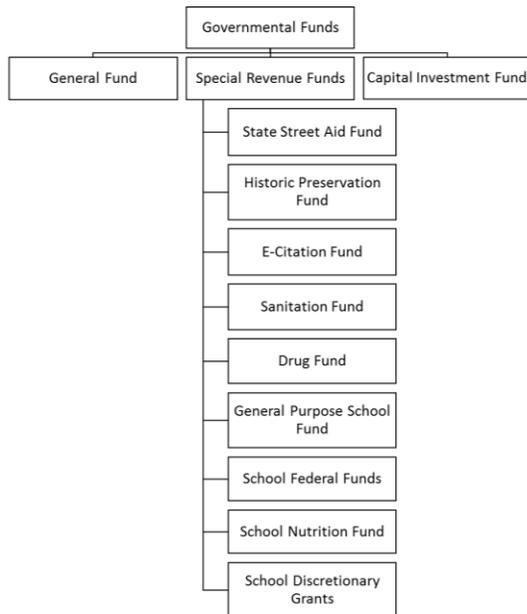
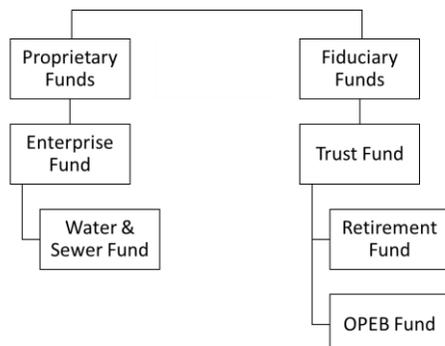


Figure 40: Accrual Basis of Budgeting



The charts, *Modified Accrual Basis of Budgeting* and *Accrual Basis of Budgeting*, show the fund structure for all budgeted funds of the Town, major and non-major. A fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Although the Town adopts and publishes a number of funds, the State of Tennessee requires only the adoption of the General Fund and the State Street Aid Fund.

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

The Special Revenue Funds of the Town are 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 E-Citation Fund, the Sanitation Fund, the Special Drug Fund, the General Purpose School Fund (classified as a major governmental fund), the School Federal Funds, the School Nutrition Fund, and the School Discretionary Grants Fund. The Capital Investment Fund is a governmental fund which accounts for all of the Town's capital improvements.

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

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

BUDGET SUMMARY - ALL FUNDS

	ACTUAL		BUDGET	ESTM'D	APPROVED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Balance	\$ 191,545,296	\$ 213,796,217	\$ 223,768,905	\$ 233,529,546	\$ 235,310,170
REVENUE					
Taxes					
Property Taxes	27,925,244	28,757,196	32,705,338	32,592,168	32,936,968
Local Option Sales Tax	15,336,312	16,029,675	14,963,477	16,300,000	16,626,000
Business Taxes	3,098,293	3,223,303	2,635,778	2,815,505	2,809,395
Licenses & Permits	3,381,820	3,402,746	2,527,370	2,835,606	2,498,445
Intergovernmental	84,190,048	89,079,003	94,508,045	98,702,056	100,831,061
Charges for Services	19,440,363	19,369,808	19,561,508	19,949,730	20,258,014
Recreation Charges	588,505	516,007	580,464	577,039	583,169
Fines and Forfeits	1,452,313	1,438,586	1,318,851	1,379,988	1,323,990
Drug Revenue	97,717	94,617	32,500	51,000	30,000
Other	13,861,859	13,699,839	8,980,716	12,966,335	9,529,360
Total Revenue	169,372,475	175,610,778	177,814,047	188,169,427	187,426,402
EXPENDITURES					
Legislative & General Government	7,364,951	10,680,521	11,410,202	11,127,343	12,043,376
Public Safety	22,137,024	22,826,141	24,487,005	23,985,943	26,757,608
Roads and Public Works	7,053,297	5,835,840	5,799,691	5,681,763	6,601,431
Culture and Recreation	4,766,186	2,119,842	2,138,283	2,108,141	2,182,808
State Street Aid	946,245	1,492,049	1,488,630	1,788,630	1,996,630
Historic Preservation	-	24,066	112,850	169,000	15,000
Sanitation	3,627,738	3,604,073	4,162,340	4,757,686	4,261,541
Drug Prevention	95,955	413,336	54,376	50,976	108,890
Education	72,567,784	80,398,686	92,136,792	96,539,167	97,564,879
Water & Sewer Systems	10,163,950	10,362,311	10,798,528	10,741,437	11,372,837
Debt Service	10,357,244	10,282,363	9,389,839	9,376,389	9,295,331
Special Appropriations	3,974,594	3,996,360	4,506,079	4,378,873	4,643,528
Insurance	762,076	761,501	961,167	1,018,100	1,076,224
Retirement	1,625,876	1,808,129	1,948,000	1,968,500	2,193,000
OPEB	371,348	427,770	491,987	495,500	534,600
Total Expenditures	145,814,267	155,032,989	169,885,769	174,187,448	180,647,684
Revenue over (under) expenditures	23,558,208	20,577,790	7,928,278	13,981,979	6,778,718
Fund Balance Appropriation	-	306,972	1,249,036	742,085	377,520
Other Sources (bond proceeds)	-	-	-	-	-
Other Uses (bond retirement)	-	-	-	-	-
Gain/Loss on Disposal of Assets	(831)	-	-	-	-
Operating Transfer	(3,308,710)	(13,803,047)	850,364	(1,238,900)	924,784
Non-operating Revenue	1,328,077	1,416,706	1,000,000	1,000,000	1,000,000
Capital Contribution	674,177	726,831	-	-	-
W & S Capital Outlay/Projects	-	(6,900)	(18,000)	(11,000)	(58,000)
Retained Earnings	60,400,544	63,312,541	62,512,710	64,975,577	65,943,858
Fund Balance:					
Nonspendable	3,046,729	2,176,142	3,036,761	3,036,761	293,724
Restricted	80,786,695	89,018,826	88,941,136	93,484,162	96,712,665
Committed	2,922,857	2,828,084	1,183,148	1,203,043	2,538,703
Assigned	43,601,666	43,275,117	54,814,815	45,276,875	48,771,071
Unassigned	23,037,726	22,075,785	23,040,977	39,285,208	29,695,652
Ending Balance	\$ 213,796,217	\$ 222,707,597	\$ 233,529,546	\$ 247,261,625	\$ 243,955,673

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 2018 and FY 2019, 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 summary of revenues and expenditures for all funds is detailed in this table.

The table, *Major and Non-Major Funds*, shows actual and estimated budgets for prior years and the approved budget for the current fiscal year.

BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS

	MAJOR FUNDS (GOVERNMENTAL)						NON-MAJOR FUNDS		
	General Fund			General Purpose School Fund			FY 18 ACTUAL	FY 19 ESTM'D	
	FY 18 ACTUAL	FY 19 ESTM'D	FY 20 ADOPTED	FY 18 ACTUAL	FY 19 ESTM'D	FY 20 ADOPTED			
Beginning Balance	\$ 51,567,845	\$ 55,989,759	\$ 63,322,030	\$ 22,721,029	\$ 15,024,039	\$ 15,024,039	\$ 3,285,692	\$ 3,767,427	
REVENUE									
Taxes									
Property Taxes	28,757,196	32,592,168	32,936,968	-	-	-	-	-	
Local Option Sales Tax	16,029,675	16,300,000	16,626,000	-	-	-	-	-	
Business Taxes	3,168,192	2,785,505	2,799,395	-	-	-	55,111	30,000	
Licenses & Permits	3,402,746	2,835,606	2,498,445	-	-	-	-	-	
Intergovernmental	6,555,196	5,494,385	5,915,350	77,136,318	83,520,428	87,588,328	5,387,488	9,687,243	
Charges for Services	374,509	318,845	202,675	1,087,084	1,495,108	1,172,839	5,376,347	5,426,277	
Recreation Charges	516,007	577,039	583,169	-	-	-	-	-	
Fines and Forfeits	1,410,061	1,351,888	1,295,990	-	-	-	28,525	28,100	
Drug Revenue	-	-	-	-	-	-	94,617	51,000	
Other	2,071,457	2,313,112	1,821,841	913,489	584,342	889,626	471,076	1,752,848	
Total Revenue	62,285,038	64,568,548	64,679,833	79,136,891	85,599,878	89,650,793	11,413,163	16,975,468	
EXPENDITURES									
Legislative & General Government	10,680,521	11,127,343	12,043,376	-	-	-	-	-	
Public Safety	22,826,141	23,984,443	26,750,108	-	-	-	-	1,500	
Roads and Public Works	5,835,840	5,681,763	6,601,431	-	-	-	-	-	
Culture and Recreation	2,119,842	2,108,141	2,182,808	-	-	-	-	-	
State Street Aid	-	-	-	-	-	-	1,492,049	1,788,630	
Historic Preservation	-	-	-	-	-	-	24,066	169,000	
Sanitation	-	-	-	-	-	-	3,604,073	4,757,686	
Drug Prevention	-	-	-	-	-	-	413,336	50,976	
Education	-	-	-	76,108,704	85,599,878	89,650,793	5,398,185	10,939,289	
Water & Sewer Systems	-	-	-	-	-	-	-	-	
Debt Service	9,601,851	8,786,814	8,796,131	-	-	-	-	-	
Special Appropriations	3,144,878	3,374,644	3,513,747	-	-	-	-	-	
Insurance	556,784	828,100	883,224	-	-	-	-	-	
Retirement	-	-	-	-	-	-	-	-	
OPEB	-	-	-	-	-	-	-	-	
Total Expenditures	54,765,857	55,891,248	60,770,826	76,108,704	85,599,878	89,650,793	10,931,709	17,707,081	
Revenue over (under) expenditures	7,519,181	8,677,299	3,909,008	3,028,187	-	-	481,455	(731,613)	
Fund Balance Appropriation	-	-	-	-	-	-	306,972	742,085	
Other Sources	-	-	-	-	-	-	-	-	
Other Uses	-	-	-	-	-	-	-	-	
Gain/Loss on Disposal of Assets	-	-	-	-	-	-	-	-	
Operating Transfer	(3,097,267)	(1,344,828)	919,284	(10,725,177)	-	-	280	110,928	
Non-operating Revenue	-	-	-	-	-	-	-	-	
Capital Contribution	-	-	-	-	-	-	-	-	
W & S Capital Outlay/Projects	-	-	-	-	-	-	-	-	
Retained Earnings	-	-	-	-	-	-	-	-	
Fund Balance:									
Nonspendable	2,169,278	3,036,761	293,724	-	-	-	6,863	-	
Restricted	1,890,775	1,533,675	1,908,249	-	-	-	3,643,526	3,108,704	
Committed	2,711,047	1,165,005	2,505,665	-	-	-	117,038	38,038	
Assigned	28,251,078	30,252,837	33,747,032	15,024,039	15,024,039	15,024,039	-	-	
Unassigned	20,967,581	27,333,954	29,695,650	-	-	-	-	-	
Ending Balance	\$ 55,989,759	\$ 63,322,231	\$ 68,150,321	\$ 15,024,039	\$ 15,024,039	\$ 15,024,039	\$ 3,767,427	\$ 3,146,742	

(GOVERNMENTAL)	PROPRIETARY FUND			FIDUCIARY FUND			TOTAL ALL FUNDS		
FY 20 ADOPTED	FY 18 ACTUAL	FY 19 ESTM'D	FY 20 ADOPTED	FY 18 ACTUAL	FY 19 ESTM'D	FY 20 ADOPTED	FY 18 ACTUAL	FY 19 ESTM'D	FY 20 ADOPTED
\$ 3,146,752	\$ 60,264,147	\$ 63,312,541	\$ 64,975,577	\$ 75,936,122	\$ 83,484,525	\$ 88,841,782	\$ 213,774,835	\$ 221,578,292	\$ 235,310,180
-	-	-	-	-	-	-	28,757,196	32,592,168	32,936,968
-	-	-	-	-	-	-	16,029,675	16,300,000	16,626,000
10,000	-	-	-	-	-	-	3,223,303	2,815,505	2,809,395
-	-	-	-	-	-	-	3,402,746	2,835,606	2,498,445
7,345,883	-	-	-	-	-	-	89,079,003	98,702,056	100,849,561
5,994,500	12,531,868	12,709,500	12,869,500	-	-	-	19,369,808	19,949,730	20,239,514
-	-	-	-	-	-	-	516,007	577,039	583,169
28,000	-	-	-	-	-	-	1,438,586	1,379,988	1,323,990
30,000	-	-	-	-	-	-	94,617	51,000	30,000
568,160	478,912	494,776	351,600	9,784,303	7,821,257	5,898,133	13,719,518	12,966,335	9,529,350
13,976,533	13,010,780	13,204,276	13,221,100	9,784,303	7,821,257	5,898,133	175,630,457	188,169,437	187,426,392
-	-	-	-	-	-	-	10,680,521	11,127,343	12,043,376
7,500	-	-	-	-	-	-	22,826,141	23,985,943	26,757,608
-	-	-	-	-	-	-	5,835,840	5,681,763	6,601,431
-	-	-	-	-	-	-	2,119,842	2,108,141	2,182,808
1,996,630	-	-	-	-	-	-	1,492,049	1,788,630	1,996,630
15,000	-	-	-	-	-	-	24,066	169,000	15,000
4,261,541	-	-	-	-	-	-	3,604,073	4,757,686	4,261,541
108,890	-	-	-	-	-	-	413,336	50,976	108,890
7,914,086	-	-	-	-	-	-	81,506,890	96,539,167	97,564,879
-	10,362,311	10,741,437	11,372,837	-	-	-	10,362,311	10,741,437	11,372,837
-	680,513	589,575	499,200	-	-	-	10,282,363	9,376,389	9,295,331
-	851,482	1,004,229	1,129,781	-	-	-	3,996,360	4,378,873	4,643,528
-	204,717	190,000	193,000	-	-	-	761,501	1,018,100	1,076,224
-	-	-	-	1,808,129	1,968,500	2,193,000	1,808,129	1,968,500	2,193,000
-	-	-	-	427,770	495,500	534,600	427,770	495,500	534,600
14,303,647	12,099,022	12,525,241	13,194,818	2,235,899	2,464,000	2,727,600	156,141,192	174,187,448	180,647,684
(327,114)	911,758	679,034	26,283	7,548,403	5,357,257	3,170,533	19,489,266	13,981,989	6,778,708
377,520	-	-	-	-	-	-	306,972	742,085	377,520
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,500	-	(5,000)	-	-	-	-	(13,822,164)	(1,238,900)	924,784
-	1,416,706	1,000,000	1,000,000	-	-	-	1,416,706	1,000,000	1,000,000
-	726,832	-	-	-	-	-	726,832	-	-
-	(6,900)	(11,000)	(58,000)	-	-	-	(6,900)	(11,000)	(58,000)
-	63,312,542	64,975,576	65,943,859	-	-	-	63,312,542	64,975,576	65,943,859
-	-	-	-	-	-	-	2,176,142	3,036,761	293,724
2,792,100	-	-	-	83,484,525	88,841,782	92,012,315	89,018,826	93,484,162	96,712,665
33,038	-	-	-	-	-	-	2,828,084	1,203,043	2,538,703
-	-	-	-	-	-	-	43,275,117	45,276,875	48,771,071
-	-	-	-	-	-	-	20,967,581	27,333,954	29,695,650
\$ 2,825,138	\$ 63,312,542	\$ 64,975,576	\$ 65,943,859	\$ 83,484,525	\$ 88,841,782	\$ 92,012,315	\$ 221,578,293	\$ 235,310,380	\$ 243,955,672

BUDGET SUMMARY BY FUND

Table 7: Summary of Revenues by Fund and Expenditures by Category

	GENERAL FUND	STATE ST. AID	HIST. PRES.	SANITATION FUND	DRUG FUND	E-CIT. FUND	GP SCHOOL FUND	FEDERAL FUNDS	NUTRITION FUND	GRANTS FUND	W & S FUND	RETIRE. FUND	OPEB FUND	TOTAL ALL FUNDS
Beginning Balance	\$ 63,322,030	\$ 692,447	\$ 38,038	\$ 1,831,522	\$ 302,215	\$ 129,999	\$ 15,024,039	\$ -	\$ 124,680	\$ 27,841	\$ 64,975,577	\$ 75,044,611	\$ 13,797,172	\$ 235,310,170
REVENUE														
Taxes														
Property Taxes	32,936,968	-	-	-	-	-	-	-	-	-	-	-	-	32,936,968
Local Option Sales Tax	16,626,000	-	-	-	-	-	-	-	-	-	-	-	-	16,626,000
Business Taxes	2,799,395	-	10,000	-	-	-	-	-	-	-	-	-	-	2,809,395
Licenses & Permits	2,498,445	-	-	-	-	-	-	-	-	-	-	-	-	2,498,445
Intergovernmental	5,915,350	1,700,000	-	8,000	-	-	87,588,328	4,705,783	913,600	-	-	-	-	100,831,061
Charges for Services	202,675	-	-	4,266,957	-	-	1,172,839	-	1,746,043	-	12,869,500	-	-	20,258,014
Recreation Charges	583,169	-	-	-	-	-	-	-	-	-	-	-	-	583,169
Fines and Forfeits	1,295,990	-	-	-	-	28,000	-	-	-	-	-	-	-	1,323,990
Drug Revenue	-	-	-	-	30,000	-	-	-	-	-	-	-	-	30,000
Other	1,821,841	2,500	-	16,500	500	-	889,626	-	160,000	388,660	351,600	4,877,483	1,020,649	9,529,360
Total Revenue	64,679,833	1,702,500	10,000	4,291,457	30,500	28,000	89,650,793	4,705,783	2,819,643	388,660	13,221,100	4,877,483	1,020,649	187,426,402
EXPENDITURES														
Personnel	36,593,099	-	-	2,110,177	-	-	69,596,575	4,416,229	1,099,943	231,008	3,077,355	-	-	117,124,386
Operating Expense	10,280,609	1,996,630	15,000	1,729,364	98,890	7,500	17,988,973	276,372	1,685,700	142,652	2,755,463	2,193,000	534,600	39,704,753
Capital Outlay	704,015	-	-	422,000	10,000	-	2,065,245	13,182	34,000	15,000	-	-	-	3,263,442
Debt Service	8,796,131	-	-	-	-	-	-	-	-	-	3,847,792	-	-	12,643,923
Administrative Charges	-	-	-	-	-	-	-	-	-	-	2,191,427	-	-	2,191,427
Insurance	883,224	-	-	-	-	-	-	-	-	-	193,000	-	-	1,076,224
Special Appropriations	3,513,747	-	-	-	-	-	-	-	-	-	1,129,781	-	-	4,643,528
Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	60,770,826	1,996,630	15,000	4,261,541	108,890	7,500	89,650,793	4,705,783	2,819,643	388,660	13,194,818	2,193,000	534,600	180,647,684
Revenue +/- exp.	3,909,008	(294,130)	(5,000)	29,916	(78,390)	20,500	-	-	-	-	26,282	2,684,483	486,049	6,778,718
Fund Balance Approp.	-	294,130	5,000	-	78,390	-	-	-	-	-	-	-	-	377,520
Non-operating Rev.	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000
Operating Transfer	919,284	-	-	-	5,500	-	-	-	-	-	-	-	-	924,784
W & S Capital	-	-	-	-	-	-	-	-	-	-	(58,000)	-	-	(58,000)
Retained Earnings	-	-	-	-	-	-	-	-	-	-	65,943,858	-	-	65,943,858
Fund Balance:														
Nonspendable	293,724	-	-	-	-	-	-	-	-	-	-	-	-	293,724
Restricted	1,908,249	398,317	-	-	229,325	150,499	-	-	124,680	27,841	-	77,729,094	14,283,221	94,851,226
Committed	2,505,665	-	33,038	1,861,438	-	-	-	-	-	-	-	-	-	4,400,141
Assigned	33,747,032	-	-	-	-	-	15,024,039	-	-	-	-	-	-	48,771,071
Unassigned	29,695,652	-	-	-	-	-	-	-	-	-	-	-	-	29,695,652
Ending Balance	68,150,323	398,317	33,038	1,861,438	229,325	150,499	15,024,039	-	124,680	27,841	65,943,858	77,729,094	14,283,221	243,955,673

The table, *Summary of Revenues by Fund and Expenditures by Category*, shows information for all budgeted funds of the Town except for the Capital Investment Fund which is shown in the section beginning on page 150.

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

A new special revenue fund was created in FY 2015 to account for fees charged on traffic citations – the E-Citation Fund. These funds will be used exclusively to develop and operate an electronic traffic citation system.

The fund will terminate five years from the date on which it was adopted.

State law requires that half of the drug fine revenue accounted for in the special Drug Fund go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return the revenue to the Drug Fund as an operating transfer (\$5,500) to fund police activities related to reducing drug-related crime.

The Town’s municipal school district funds include the General Purpose School Fund which funds general operations, the Nutrition Fund which funds the cafeterias services at each school, the Federal Funds for special programs, and Discretionary Grants Fund which are used for special purposes as well.

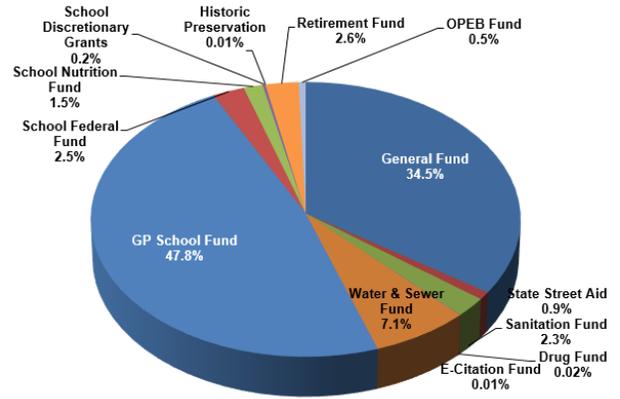
Capital outlay and capital projects are not accounted for in the operating budget of the Water and Sewer Fund, but are shown as a decrease to retained earnings.

The fund balances in the governmental fund types are shown divided into four categories. These categories are explained in detail in the reserve policy on page 18 and in the fund balance chart on page 40.

FY 2020 REVENUE - ALL FUNDS

The chart, *Total Revenue All Funds*, shows the percentage of total revenues of each fund reported. The General Purpose School Fund revenues make up the greatest percentage at 47.8%. General Fund is next with 34.5%. Water and Sewer Fund brings in 7.1% of total revenue. Following these funds are: Retirement Fund, 2.6%; School Federal Fund, 2.5%; Sanitation Fund, 2.3%; School Nutrition Fund, 1.5%; State Street Aid, 0.9%; OPEB Fund, 0.5%; School Discretionary Grants Fund, 0.2%; Special Drug Fund and E-Citation Fund, 0.01%; and, Historic Preservation Fund, 0.01%.

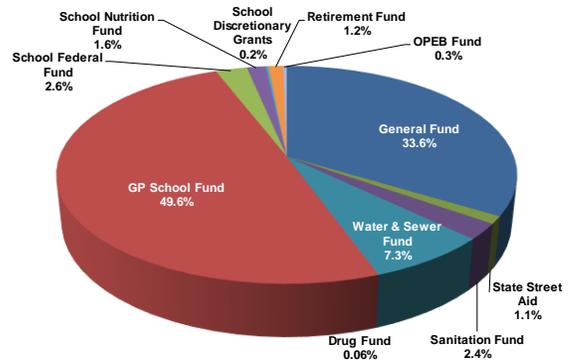
Figure 41: Total Revenue All Funds – 187,426,402



FY 2020 EXPENDITURES - ALL FUNDS

The chart, *Total Expenditures All Funds*, depicts the percentage of total expenditures of each fund reported. General Purpose School Fund expenditures make up the greatest percentage at 49.3%. General Fund is next with 32.7%. Water and Sewer Fund expends 10.1% of total. Following these funds are School Federal Fund, 1.6%; Sanitation Fund with 2.4%; School Nutrition Fund, 1.6%; Retirement Fund, 0%; State Street Aid, 1.1%; OPEB Fund, 0%; School Discretionary Grants Fund, 0.2%; and Special Drug Fund, -0.04%. There were no expenditures budgeted for E-Citation Fund and Historic Preservation Fund.

Figure 42: Total Expenditures All Funds - \$180,647,684



GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 47,409,375	\$ 51,567,845	\$ 55,989,759	\$ 55,989,759	\$ 63,322,230
REVENUE					
Taxes					
Property Taxes	27,925,244	28,757,196	32,705,338	32,592,168	32,936,968
Local Option Sales Tax	15,336,312	16,029,675	14,963,477	16,300,000	16,626,000
Business Taxes	3,036,033	3,168,192	2,625,778	2,785,505	2,799,395
Licenses & Permits	3,381,820	3,402,746	2,527,370	2,835,606	2,498,445
Intergovernmental	7,338,166	6,555,196	5,776,785	5,494,385	5,915,350
Charges for Services	455,159	374,509	204,000	318,845	202,675
Recreation Charges	588,505	516,007	580,464	577,039	583,169
Fines and Forfeits	1,424,682	1,410,061	1,290,851	1,351,888	1,295,990
Other	1,715,657	2,071,457	1,915,097	2,313,112	1,821,841
Total Revenue	61,201,578	62,285,038	62,589,160	64,568,548	64,679,833
EXPENDITURES					
Personnel	32,682,320	34,331,374	35,274,389	34,531,528	38,732,026
Operating Expense	9,943,290	8,636,675	10,136,590	9,588,023	10,280,610
Capital Outlay	583,207	434,093	866,308	820,893	704,015
Debt Service	9,562,738	9,601,851	8,788,814	8,786,814	8,796,131
Insurance	598,167	556,784	773,500	828,100	883,224
Special Appropriations	3,105,987	3,163,579	3,549,444	3,409,894	3,513,747
Total Expenditures	56,475,708	56,724,355	59,389,045	57,965,252	62,909,753
Reduction to Expenditures					
Water & Sewer Fund	(1,919,629)	(1,958,498)	(2,123,692)	(2,074,004)	(2,138,927)
Total General Fund Expenditures	54,556,079	54,765,857	57,265,353	55,891,248	60,770,826
Revenue over (under) expenditures	6,645,499	7,519,181	5,323,807	8,677,299	3,909,008
Fund Balance Appropriation	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating Transfer	(2,487,030)	(3,097,267)	(507,475)	(1,344,828)	919,284
Fund Balance:					
Nonspendable	3,036,761	2,169,278	3,036,761	3,036,761	293,724
Restricted	1,527,711	1,890,775	1,497,157	1,533,675	1,908,249
Committed	2,849,714	2,711,047	1,070,011	1,165,005	2,505,665
Assigned	20,871,637	28,251,078	29,096,628	30,252,837	33,747,032
Unassigned	23,282,021	20,967,581	26,105,534	27,333,953	29,695,852
Ending Fund Balance	\$ 51,567,845	\$ 55,989,759	\$ 60,806,091	\$ 63,322,230	\$ 68,150,523

GENERAL FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 47,409,375	\$ 51,567,845	\$ 55,989,759	\$ 55,989,759	\$ 63,322,230
REVENUE					
Taxes					
Property Taxes	27,925,244	28,757,196	32,705,338	32,592,168	32,936,968
Local Option Sales Tax	15,336,312	16,029,675	14,963,477	16,300,000	16,626,000
Business Taxes	3,036,033	3,168,192	2,625,778	2,785,505	2,799,395
Licenses & Permits	3,381,820	3,402,746	2,527,370	2,835,606	2,498,445
Intergovernmental	7,338,166	6,555,196	5,776,785	5,494,385	5,915,350
Charges for Services	455,159	374,509	204,000	318,845	202,675
Recreation Charges	588,505	516,007	580,464	577,039	583,169
Fines and Forfeits	1,424,682	1,410,061	1,290,851	1,351,888	1,295,990
Other	1,715,657	2,071,457	1,915,097	2,313,112	1,821,841
Total Revenue	61,201,578	62,285,038	62,589,160	64,568,548	64,679,833
EXPENDITURES					
Personnel	32,682,320	34,331,374	35,274,389	34,531,528	38,732,026
Operating Expense	9,943,290	8,636,675	10,136,590	9,588,023	10,232,109
Capital Outlay	583,207	434,093	866,308	820,893	805,015
Debt Service	9,562,738	9,601,851	8,788,814	8,786,814	8,796,131
Insurance	598,167	556,784	773,500	828,100	883,224
Special Appropriations	3,105,987	3,163,579	3,549,444	3,409,894	3,513,747
Total Expenditures	56,475,708	56,724,355	59,389,045	57,965,252	62,962,253
Reduction to Expenditures					
Water & Sewer Fund	(1,919,629)	(1,958,498)	(2,123,692)	(2,074,004)	(2,191,427)
Total General Fund Expenditures	54,556,079	54,765,857	57,265,353	55,891,248	60,770,826
Revenue over (under) expenditures	6,645,499	7,519,181	5,323,807	8,677,299	3,909,008
Fund Balance Appropriation	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating Transfer	(2,487,030)	(3,097,267)	(507,475)	(1,344,828)	919,284
Fund Balance:					
Nonspendable	3,036,761	2,169,278	3,036,761	3,036,761	293,724
Restricted	1,527,711	1,890,775	1,497,157	1,533,675	1,908,249
Committed	2,849,714	2,711,047	1,070,011	1,165,005	2,505,665
Assigned	20,871,637	28,251,078	29,096,628	30,252,837	33,747,032
Unassigned	23,282,021	20,967,581	26,105,534	27,333,953	29,695,852
Ending Fund Balance	\$ 51,567,845	\$ 55,989,759	\$ 60,806,091	\$ 63,322,230	\$ 68,150,523

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, expenditures are indicated for each category of expenditure.

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

is explained on the following page and shows the transfer and fund balance detail for the above categories. Also, see the reserve policies on page 18.

Operating transfers include transfers in for a Water and Sewer In-Lieu-Of payment and a transfer out to the Drug Fund of \$5,500. The majority of operating transfers out are transfers to the CIP (which are only reflected in actual and estimated results.)

FUND BALANCE SUMMARY - GENERAL FUND

The table, *Fund Balance Summary*, shows the General Fund fund balance summary. The beginning fund balance is the estimated amount of total fund balance remaining at June 30, 2019. The total revenue contains revenue that has been assigned to specific purposes. If not used for current expenditures, the revenue is assigned in fund balance for future expenditures for that purpose.

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

The fund balance portion of the table shows the balance of those special revenues and others that have been assigned or committed by the Board of Mayor and Aldermen for a particular purpose. The Board may change that designation if they so choose.

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

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

The operating transfers are from General Fund to the Drug Fund which returns one-half of the drug-related fines back to that fund. The ending fund balance is the amount remaining after all revenues have been added and the expenditures and transfers have been subtracted from the beginning fund balance.

The overall financial condition of the Town is strong as indicated by the unassigned portion of fund balance for fiscal year ending 2018 was 54.7% of expenditures. The estimated ending unassigned fund balance for FY 2019 is 40.5% of expenditures, and in FY 2020 it is projected to be 48.9%.

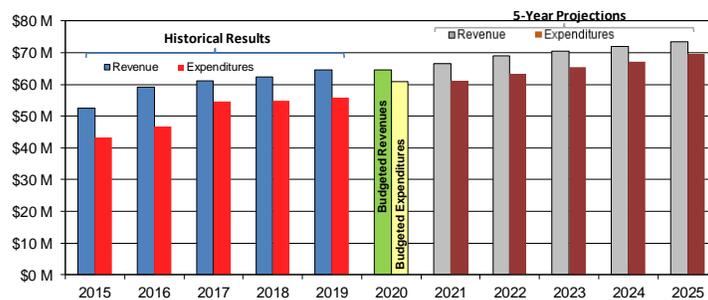
Table 8: Fund Balance Summary

Beginning Fund Balance	\$ 63,322,230
Total Revenue	\$ 64,679,833
Less Non-Operating Revenue	
Half-cent sales tax for schools	5,300,369
Property tax for debt service on school bond	4,220,251
Parks Improvement/CIP Funds	1,100,000
Stormwater Fees	1,070,000
Total Non-Operating Revenue	11,690,620
Total Operating Revenue	\$ 52,989,213
EXPENDITURES	
Total Expenditure	\$ 60,770,826
Expenditures Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required "maintenance of effort"	2,532,151
Debt Service on High School Bonds	5,423,800
Parks Improvement Funds used for debt service	218,571
Reserved for CIP	1,962,500
Total Expenditures Funded by Non-Operating Revenues	10,137,022
Total Operating Expenditures	\$ 50,633,804
Revenue over (under) expenditures from operations	2,355,409
Fund Balance Appropriation	-
Change in Fund Balance from Non-Operating Revenues	1,553,598
Operating Transfer	
Transfer from Water In Lieu of Tax	924,784
Transfer to Drug Fund	(5,500)
Ending Fund Balance	\$ 68,150,523
Fund Balance Detail	
Non-spendable	
Multiple departments - inventories	293,724
Restricted	
Fees in Lieu of Construction	1,387,710
Reserved for Sidewalks	200,791
Reserved for Court	67,575
Law Enforcement	15,812
Donations	236,362
Committed	
Parkland Dedication Fees	1,393,960
Fire Facility Fee	537,437
Alternate Transportation	39,508
Police Privilege Tax	534,760
Assigned	
Police body cameras	140,000
Health Insurance Trust Call	400,000
Street and median lighting	2,323,903
Sales tax reserved for Schools	4,224,645
Assigned for CIP	24,058,971
Parks Improvement Fund	1,156,966
Tree Replacement	173,709
Crime Stoppers	1,200
Cartwright agreement (designated from Stormwater Fees)	93,400
Stormwater Fees	1,174,239
Unassigned	29,695,852
Ending Fund Balance	\$ 68,150,523

HISTORICAL RESULTS AND FUTURE OUTLOOK

The table and accompanying chart below, provide a historical and long-range outlook of the Town's General Fund Revenues and Expenditures. Future year projections are based on historical trends, any identifiable economic or statutory changes that may have an impact on revenue and/or expenditures, and economic conditions at the time prepared. It should be noted that the five-year outlook is used to provide a baseline fiscal forecast for the Town and caution should be exercised in the interpreting of the forecast. The Town's future outlook estimates are inherently subject to a variety of risks and uncertainties such as downturns in the national or regional economy that could cause actual results to differ materially from the projections presented below. The estimates and forecasts made here are as of the date they were prepared and will change as economic, business, political and/or statutory changes dictate. At such time, projections will be revised and additional steps will be taken to preserve the Town's financial viability.

GENERAL FUND						BUDGET PROJECTION SUMMARY				
	ACTUAL			ESTIMATED	BUDGETED	PROJECTED				
	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
Beginning Fund Balance	\$35,603,828	\$47,409,375	\$51,567,845	\$55,989,759	\$63,322,230	\$68,150,523	\$73,735,616	\$79,819,661	\$85,091,726	\$89,998,478
REVENUES										
Taxes										
Property Taxes	26,902,128	27,925,244	28,757,196	32,592,168	32,936,968	33,925,077	35,960,582	36,679,793	37,413,389	38,161,657
Local Option Sales Tax	15,129,725	15,336,312	16,029,675	16,300,000	16,626,000	17,291,040	17,809,771	18,344,064	18,894,386	19,461,218
Business Taxes	2,926,205	3,036,033	3,168,192	2,785,505	2,799,395	2,827,389	2,912,211	2,999,577	3,089,564	3,151,356
Licenses	3,618,804	3,381,820	3,402,746	2,835,606	2,498,445	2,548,414	2,599,382	2,651,370	2,704,397	2,758,485
Intergovernmental	6,739,911	7,338,166	6,555,196	5,494,385	5,915,350	5,915,350	5,856,197	5,856,197	5,856,197	5,856,197
Charges	357,428	455,159	374,509	318,845	202,675	208,755	215,018	221,468	228,112	234,956
Recreation Charges	474,303	588,505	516,007	577,039	583,169	589,001	594,891	600,840	606,848	612,916
Fines and Forfeits	1,506,975	1,424,682	1,410,061	1,351,888	1,295,990	1,308,950	1,322,039	1,335,260	1,348,612	1,362,099
Other	1,467,182	1,715,657	2,071,457	2,313,112	1,821,841	1,803,623	1,839,695	1,858,092	1,876,673	1,895,440
Total Revenue	\$59,122,662	\$61,201,578	\$62,285,038	\$64,568,548	\$64,679,833	\$66,417,598	\$69,109,785	\$70,546,661	\$72,018,179	\$73,494,323
EXPENDITURES										
Mayor and Board of Aldermen	142,944	170,617	208,506	240,557	270,431	273,135	275,867	278,625	281,412	284,226
Town Administrator's Office	767,988	812,771	867,204	706,524	830,772	855,695	881,366	907,807	935,041	963,092
Morton Museum	185,327	160,475	165,504	172,651	194,079	196,020	197,980	199,960	201,959	203,979
Library	1,149,871	1,061,204	1,077,378	1,094,869	1,159,358	1,182,545	1,206,196	1,230,320	1,254,926	1,280,025
Human Resources	444,066	488,038	539,995	616,078	637,414	656,536	676,233	696,519	717,415	738,938
Financial Administration	1,104,566	1,121,826	1,122,339	1,185,495	1,281,422	1,319,865	1,359,461	1,400,244	1,442,252	1,485,519
Information Technology	689,781	642,819	589,877	761,789	841,475	883,549	927,726	974,112	1,022,818	1,104,644
General Services - Administration	1,600,111	1,856,595	540,376	595,262	646,445	659,374	672,561	686,013	699,733	755,711
General Services - Buildings	-	-	1,388,422	1,469,635	1,532,001	1,577,961	1,625,300	1,674,059	1,724,281	1,862,223
General Services - Grounds & Pa	-	-	3,062,035	3,214,845	3,520,562	3,626,179	3,734,964	3,847,013	3,962,424	4,279,417
Development	-	-	-	-	-	-	-	-	-	-
Administration	263,021	290,421	304,200	305,180	321,363	334,218	347,586	361,490	375,949	390,987
Office of Planning	720,430	760,185	814,685	764,459	808,053	824,214	840,698	857,512	874,663	892,156
Office of Engineer	808,077	2,200,863	892,176	1,115,255	1,742,206	1,811,894	1,884,370	1,959,745	2,038,135	2,119,660
Construction Codes	1,023,795	1,076,470	1,107,513	1,161,614	1,263,499	1,276,134	1,288,895	1,301,784	1,314,802	1,327,950
Public Safety	-	-	-	-	-	-	-	-	-	-
Animal Services	560,324	532,166	534,525	483,016	527,963	570,200	615,816	665,081	718,288	775,751
Municipal Court	875,451	885,182	902,890	950,351	1,057,289	1,110,153	1,165,661	1,223,944	1,285,141	1,349,398
Police Department	10,874,738	12,006,883	12,485,451	13,593,670	15,399,428	16,015,405	16,656,021	17,322,262	18,015,153	18,735,759
Fire Department	7,124,463	7,636,323	7,795,761	7,795,793	8,501,929	8,927,025	9,373,377	9,842,046	10,334,148	10,850,855
Public Works	-	-	-	-	-	-	-	-	-	-
Administration	345,070	374,045	419,680	414,583	444,015	452,895	461,953	471,192	480,616	490,228
Vehicle Maintenance	703,456	748,595	764,057	742,655	835,661	877,444	921,316	967,382	1,015,751	1,066,539
Streets and Drainage	3,699,908	3,729,795	3,759,926	3,409,269	3,579,549	3,758,526	3,946,453	4,104,311	4,268,483	4,439,223
Parks and Recreation	4,485,372	4,766,186	2,119,842	2,108,141	2,182,808	2,291,948	2,360,707	2,407,921	2,456,079	2,505,201
Non-Departmental Accounts	-	-	-	-	-	-	-	-	-	-
Special Appropriations	3,060,259	3,073,717	3,144,878	3,374,644	3,513,747	3,619,159	3,727,734	3,839,566	3,954,753	4,073,396
Debt Service	5,344,492	9,562,738	9,601,851	8,786,814	8,796,131	6,919,544	7,018,244	7,147,744	6,778,141	6,390,413
Insurance	634,482	598,167	556,784	828,100	883,224	927,385	973,754	1,022,442	1,073,564	1,127,243
Total Expenditure	46,607,991	54,556,079	54,765,857	55,891,248	60,770,826	60,947,006	63,140,240	65,389,096	67,225,927	69,492,533
Revenue over (under) expenditure	12,514,671	6,645,499	7,519,181	8,677,299	3,909,008	5,470,593	5,969,545	5,157,565	4,792,252	4,001,790
Fund Balance Appropriation	-	-	-	-	-	-	-	-	-	-
Other Sources	9,109,200	-	-	-	-	-	-	-	-	-
Other Uses	(7,745,000)	-	-	-	-	-	-	-	-	-
Operating Transfer	(2,308,619)	(2,487,030)	(3,097,267)	(1,344,828)	919,284	114,500	114,500	114,500	114,500	114,500
Fund Balance:										
Nonspendable	3,035,410	3,036,761	2,169,278	3,036,761	293,724	293,724	293,724	293,724	293,724	293,724
Restricted	1,323,734	1,527,711	1,890,775	1,533,675	1,908,249	1,908,249	1,908,249	1,908,249	1,908,249	1,908,249
Committed	2,337,876	2,849,714	2,711,047	1,165,005	2,505,665	2,505,665	2,505,665	2,505,665	2,505,665	2,505,665
Assigned	16,060,400	20,871,637	28,251,078	30,252,837	33,747,032	16,637,479	17,130,239	16,643,738	16,341,975	16,348,948
Unassigned	24,417,887	23,282,021	20,967,581	27,333,953	29,695,852	52,390,499	57,981,784	63,740,350	68,948,865	73,058,182
Ending Fund Balance	\$47,174,080	\$51,567,845	\$55,989,759	\$63,322,230	\$68,150,523	\$73,735,616	\$79,819,661	\$85,091,726	\$89,998,478	\$94,114,768



STATE STREET AID FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 528,640	\$ 843,573	\$ 879,577	\$ 879,577	\$ 692,447
REVENUE					
State Revenue	1,260,751	1,527,477	1,500,000	1,590,000	1,700,000
Interest Income	427	576	350	11,500	2,500
TOTAL REVENUE	1,261,178	1,528,053	1,500,350	1,601,500	1,702,500
EXPENDITURES					
Operating Expenses	940,346	1,492,049	1,788,630	1,788,630	1,996,630
Capital Outlay	5,899	-	-	-	-
TOTAL EXPENDITURES	946,245	1,492,049	1,788,630	1,788,630	1,996,630
Revenue over (under) expenditures	314,933	36,004	(288,280)	(187,130)	(294,130)
Fund Balance Appropriation	-	-	288,280	187,130	294,130
Restricted	843,573	879,577	591,297	692,447	398,317
Ending Fund Balance	\$ 843,573	\$ 879,577	\$ 591,297	\$ 692,447	\$ 398,317

The State Street Aid Fund is a special revenue fund and the only fund other than the General Fund that is required to be published by the State of Tennessee. Gasoline tax revenue is distributed to municipalities by the state on a per capita basis and use is restricted to street-related expenditures. Any remaining fund balances are restricted for use only as allowable by state statute.

Expenditures in FY 2020 are for traffic signal maintenance, streets maintenance, and the annual paving contract. Of the operating expenditures for FY 2020, \$1.99 million is being used for street overlays and repairs. The fund balance of \$398,317 is maintained for cash flow purposes.

DRUG FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 580,170	\$ 592,156	\$ 291,731	\$ 291,731	\$ 302,215
REVENUE					
Drug Revenue	97,717	94,617	32,500	51,000	30,000
Substance Tax	-	-	-	-	-
Other Revenue	181	11,747	120	4,960	500
TOTAL REVENUE	97,897	106,364	32,620	55,960	30,500
EXPENDITURES					
Operating Expenses	33,497	64,363	56,376	50,976	98,890
Capital Outlay	62,458	348,973	-	-	10,000
TOTAL EXPENDITURES	95,955	413,336	56,376	50,976	108,890
Revenue over (under) expenditures	1,942	(306,972)	(23,756)	4,984	(78,390)
Fund balance appropriation	-	306,972	23,756	-	78,390
Operating Transfer	10,044	6,547	-	5,500	5,500
Restricted	592,156	291,731	267,975	302,215	229,325
Ending Fund Balance	\$ 592,156	\$ 291,731	\$ 267,975	\$ 302,215	\$ 229,325

The Drug Fund is a special revenue fund. This fund was created in FY 1998 to comply with state law to budget funds which were previously kept in a confidential special account. Revenue is derived from drug fines and sale of seized and forfeited property. State law requires that half of the revenue from drug fines go into the General Fund. However, the Board of Mayor and Aldermen made the decision to return this revenue to the Drug Fund to be used to combat drug-related crime. It is returned as an operating transfer. For FY 2020, that amount is \$5,500. The fund is under the administration of the Police Department.

Expenditures for FY 2020 include:

- Educational material for drug education and public relations programs.

- Cell service for surveillance cameras.
- “Buy money”, informant money for narcotic investigations and their set-up.
- Specialized narcotics and crime scene training for officers.
- Turn-out gear with identification for officer safety.
- Repair and maintenance on vehicles and equipment for drug task force units.
- Technology and equipment to be used for various operations.
- Software and software maintenance for case tracking and Federal Task Force accounts.

SANITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 2,124,110	\$ 1,629,805	\$ 2,224,011	\$ 2,224,011	\$ 1,831,522
REVENUE					
Recycling Grant	8,979	8,913	8,000	150,720	8,000
Solid Waste Collection Fee	4,063,772	4,116,881	4,132,000	4,139,157	4,191,957
Special Refuse Pick-up Fee	1,200	520	800	2,320	1,000
Cart Establishment Fee	74,470	71,965	73,000	73,000	74,000
Recycling Revenue	-	-	-	-	16,500
Donations	-	-	-	-	-
Total Revenue	4,148,421	4,198,279	4,213,800	4,365,197	4,291,457
EXPENDITURES					
Personnel	1,731,695	1,807,763	1,963,535	1,958,761	2,110,177
Operating Expenses	1,341,972	1,434,938	1,585,805	1,619,676	1,729,364
Capital Outlay	554,071	361,372	904,810	1,179,249	422,000
Debt Service	54,989	-	-	-	-
Total Expenditure	3,682,727	3,604,073	4,454,150	4,757,686	4,261,541
Revenue over (under) expenditures	465,695	594,206	(240,350)	(392,489)	29,916
Fund balance appropriation	-	-	240,350	392,489	-
Operating transfer from General Fund	-	-	-	-	-
Operating transfer to GF (Interfund Loan)	(960,000)	-	-	-	-
Nonspendable	9,968	6,863	-	-	-
Restricted	1,619,837	2,224,011	1,983,661	1,831,522	1,861,438
Ending Fund Balance	\$ 1,629,805	\$ 2,224,011	\$ 1,983,661	\$ 1,831,522	\$ 1,861,438

The Sanitation Fund is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and recyclables. The monthly residential Sanitation rates remained at \$15 from FY 2001 through FY 2009. For FY 2010, the Mayor and Board of Aldermen approved a \$4/month rate increase. An additional increase of \$3/month was approved for FY 2015. The recycling function that was outsourced was resumed by the Sanitation Department again in FY 2015. In FY 2014 an interfund loan from General Fund was used to purchase two new automated recycle trucks and new 95 gallon recycle carts. The final payment of which was made in FY 2017.

Since the Sanitation Fund is a special revenue fund, any operating deficit not covered by fund balance reserves is subsidized by the General Fund. Any fund balance is committed for Sanitation operations or capital equipment purchases.

Beginning in FY 2011, capital equipment purchases have been accounted for as a capital expenditure in the Fund, and listed in the Capital Investment Program with the Sanitation Fund as the source of funds.

HISTORIC PRESERVATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 10,882	\$ 73,143	\$ 117,038	\$ 117,038	\$ 38,038
REVENUE					
Building Assessments	62,261	55,111	10,000	30,000	10,000
TOTAL REVENUE	62,261	55,111	10,000	30,000	10,000
EXPENDITURES					
Operating Expenses	-	24,066	172,850	169,000	15,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	24,066	172,850	169,000	15,000
Revenue over (under) expenditures	62,261	31,045	(162,850)	(139,000)	(5,000)
Fund Balance Appropriation	-	-	162,850	117,038	5,000
Operating Transfer	-	12,850	141,340	60,000	-
Restricted	73,143	117,038	95,528	38,038	33,038
Ending Fund Balance	\$ 73,143	\$ 117,038	\$ 95,528	\$ 38,038	\$ 33,038

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

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

This special revenue fund accounts for all revenue received from the historic preservation tax and all expenditures

made in the development and maintenance of the Historic Town Square and maintenance of other historic Town property.

With the decline in growth, revenue in this fund steadily decreased. The only budgeted expenditure between FY 2011 and FY 2015 was for debt service on the original Town Square renovation project, and there was a transfer from General Fund to cover the deficit. The debt has been retired.

E-CITATION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 46,393	\$ 74,024	\$ 102,549	\$ 102,549	\$ 129,999
REVENUE					
Electronic Traffic Citation Fee	27,631	28,525	28,000	28,100	28,000
Other Revenue	-	-	-	850	-
TOTAL REVENUE	27,631	28,525	28,000	28,950	28,000
EXPENDITURES					
Operating Expenses	-	-	1,500	1,500	7,500
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	1,500	1,500	7,500
Revenue over (under) expenditures	27,631	28,525	26,500	27,450	20,500
Fund balance appropriation	-	-	-	-	-
Operating Transfer	-	-	-	-	-
Restricted	74,024	102,549	129,049	129,999	150,499
Ending Fund Balance	\$ 74,024	\$ 102,549	\$ 129,049	\$ 129,999	\$ 150,499

The Tennessee General Assembly enacted Public Chapter 750, effective July 1, 2014, which authorized municipalities following a majority vote of their local legislative body to charge and collect electronic citation fees through their municipal court. A five-dollar fee is collected on each traffic citation that results in a plea of guilt, nolo contendere, or a judgment of guilt for traffic offenses. Four dollars of this fee will be maintained in a Police Department special revenue account for the sole purpose of developing and operating an electronic traffic citation system. An electronic citation system is a paperless means of generating a traffic citation through the use of mobile data terminals or license scanning devices and will wirelessly interface with the Police Department's records management system. A special revenue fund is required to account for the four dollars that will be maintained for the Police Department. The remaining one dollar of this fee is assigned in General Fund fund balance

to be used for computer hardware purchases, usual and necessary computer related expenditures, or replacements for the Municipal Court Clerk's office. Pursuant to Public Chapter 750, Section 4 subsection (e)(4), any electronic traffic citation fee imposed pursuant to an ordinance or resolution under this section shall terminate five years from the date on which the ordinance or resolution was adopted. The special revenue fund will terminate at that time as well.

On December 8, 2014, the Board of Mayor and Aldermen approved Ordinance 2014-08 amending the municipal code to impose the electronic citation fee, and on January 12, 2015, they approved Resolution 2015-01 establishing the E-Citation Fund, a special revenue fund, to account for the fee.

Revenue for FY 2020 is projected at \$28,000. Expenditures planned are mainly for supplies related to thermal ticket printing.

GENERAL PURPOSE SCHOOL FUND – PROGRAM SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 16,193,494	\$ 22,721,029	\$ 15,024,039	\$ 15,024,039	\$ 15,024,039
REVENUE					
County and Municipal Taxes	35,325,240	37,008,663	39,811,090	39,628,544	41,232,313
Charges for Services	1,322,188	1,087,084	1,366,287	1,495,108	1,172,839
Recurring Local Revenue	37,022	-	7,250	7,250	-
Non-recurring Local Revenue	253,449	201,763	254,000	254,000	2,000
State Education Funds	36,802,022	39,894,060	41,795,834	43,587,381	46,023,923
Other State Revenue	189,176	228,879	225,503	225,503	233,522
Federal Funds Received thru State	37,393	-	-	79,000	93,570
Other	356,026	716,443	400,932	323,092	892,626
Total Revenue	74,322,516	79,136,891	83,860,896	85,599,878	89,650,793
EXPENDITURES					
Regular Instruction Program	35,078,891	37,864,422	41,985,908	44,283,196	46,116,252
Alternative Education Program	157,953	136,813	235,410	229,410	115,609
Special Education Program	5,548,086	5,693,433	6,623,637	6,623,637	7,523,345
Career and Technical Education Program	919,787	1,088,777	1,026,812	1,026,812	1,050,120
Student Services	614,988	647,398	632,593	695,676	706,040
Health Services	923,332	969,985	1,188,624	1,196,124	1,241,366
Other Student Support	1,675,958	1,791,891	2,160,542	2,160,542	2,300,941
Support-Regular Instruction	1,949,528	1,958,316	2,074,837	1,992,753	2,155,922
Support-Alternative Instruction	-	1,423	2,000	2,000	2,000
Support-Special Education	1,348,989	1,529,748	1,816,365	1,820,525	2,027,441
Support-Career and Technical Education	34,164	25,548	60,470	62,870	-
Board of Education	1,280,852	1,373,708	1,608,888	2,140,352	1,804,992
Office of the Superintendent	440,504	416,538	465,172	484,172	403,561
Office of the Principal	4,543,637	4,902,918	5,483,909	5,590,674	5,751,412
Fiscal Services	772,861	903,976	1,025,666	1,057,666	990,577
Human Resources	282,191	303,696	342,379	342,379	545,183
Operation of Plant	2,981,881	3,339,641	5,036,052	5,052,688	5,442,492
Maintenance of Plant	1,241,925	1,214,135	1,521,755	1,611,755	1,608,390
Transportation	2,710,218	2,860,248	3,644,318	3,577,943	4,434,686
Technology	4,623,370	5,407,844	7,104,561	4,404,329	4,790,464
Regular Capital Outlay	674,142	3,678,246	820,000	1,244,375	640,000
Total Expenditure	67,803,257	76,108,704	84,859,898	85,599,878	89,650,793
Revenue over (under) expenditures	6,519,259	3,028,187	(999,002)	-	-
Fund Balance Appropriation	-	-	999,002	-	-
Operating Transfers	8,276	(10,725,177)	-	-	-
Assigned	22,721,029	15,024,039	14,025,037	15,024,039	15,024,039
Ending Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 14,025,037	\$ 15,024,039	\$ 15,024,039

GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 16,193,494	\$ 22,721,029	\$ 15,024,039	\$ 15,024,039	\$ 15,024,039
REVENUE					
County and Municipal Taxes	35,325,240	37,008,663	39,811,090	39,628,544	41,232,313
Charges for Services	1,322,188	1,087,084	1,366,287	1,495,108	1,172,839
Recurring Local Revenue	37,022	-	7,250	7,250	-
Non-recurring Local Revenue	253,449	201,763	254,000	254,000	2,000
State Education Funds	36,802,022	39,894,060	41,795,834	43,587,381	46,023,923
Other State Revenue	189,176	228,879	225,503	225,503	233,522
Federal Funds Received thru State	37,393	-	-	79,000	93,570
Other	356,026	716,443	400,932	323,092	892,626
Total Revenue	74,322,516	79,136,891	83,860,896	85,599,878	89,650,793
EXPENDITURES					
Personnel	53,042,136	57,745,981	65,289,541	65,147,440	69,596,575
Operating Expenses	12,134,983	13,192,209	17,671,822	17,497,244	17,988,973
Capital Outlay	2,626,138	5,170,515	1,898,535	2,955,194	2,065,245
Total Expenditure	67,803,257	76,108,704	84,859,898	85,599,878	89,650,793
Revenue over (under) expenditures	6,519,259	3,028,187	(999,002)	-	-
Fund balance appropriation	-	-	999,002	-	-
Operating Transfers	8,276	(10,725,177)	-	-	-
Assigned	-	-	-	-	-
Ending Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 14,025,037	\$ 15,024,039	\$ 15,024,039

The General Purpose School Fund was created in FY 2014 to account for expenditures related to creating a municipal school district. It is a special revenue fund and the primary operating fund for Collierville Schools. The FY 2015 budget was for the first year of school operations. The summary on the previous page shows the expenditures for each function of the school district. The summary on this page shows the expenditures in each category of expense.

The largest source of revenue is the Basic Education Program funding from the State of Tennessee. This revenue is distributed to all the school districts in the county based on student attendance. County and municipal taxes are the next largest revenue source. One-half of county property tax and local option sales tax revenue is distributed to the school districts based on average daily attendance figures. Collierville is required to spend a

specified minimum amount of local funds for school operations. This required spending amount is calculated based upon the total revenue that would be produced by an additional fifteen cents increase in the Collierville municipal property tax. The ½ cent local option sales tax increase is used for this purpose.

In FY 2015, \$5 million was transferred from the Town General Fund. This was the residual half-cent local option sales tax after expenses in FY 2014 and provided funding for cash flow during the first few months of operation. An additional \$259,800 was transferred to renovate the high school track. In FY 2016, there was a transfer from the Education Capital Projects fund to repay an interfund loan. Transfers in all years include expenditures associated with indirect costs.

SCHOOL FEDERAL FUNDS SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE					
TITLE I	531,575	1,134,846	2,713,381	4,976,319	2,541,634
IDEA-B Special Education Grants to State	1,555,902	1,602,589	1,704,002	1,802,962	1,777,611
IDEA-B Discretionary Supplemental Grants	-	36,122	-	-	-
IDEA Preschool Incentive	19,284	18,762	17,739	27,255	24,595
TITLE III English Language Acquisition	24,278	38,042	34,908	39,586	35,254
TITLE II	252,802	191,023	203,186	246,284	172,261
Consolidated Administration	140,705	147,025	151,317	151,317	154,428
Total Revenue	2,524,546	3,168,410	4,824,533	7,243,723	4,705,783
EXPENDITURES					
Personnel	2,083,885	2,210,680	3,098,048	4,476,668	4,416,229
Operating Expenses	364,686	684,554	905,302	1,923,665	276,372
Capital Outlay	75,975	273,175	821,184	843,390	13,182
Total Expenditure	2,524,546	3,168,410	4,824,533	7,243,723	4,705,783
Revenue over (under) expenditures	-	-	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	\$ -				

The School Federal Funds is a special revenue fund created in FY 2015 that accounts for federal revenue to fund specific programs including:

The IDEA-B (Individuals with Disabilities Education Act) program provides for support of children eligible for special education between the ages of 3 and 21. It includes the cost of salaries, benefits, and contracted services used in the IDEA program

The Preschool Incentive is for support of preschool children under the IDEA program. It includes the cost of materials, supplies, out of town travel and equipment used in the Preschool Incentive program.

Title I funds are used to support programs to improve student achievement in two targeted assistance schools in

Collierville. This includes the cost of materials, out of town travel, other charges and equipment used in the TITLE I program.

Title II-A funds are used to recruit, train, prepare, and retain high quality teachers and to provide professional development. This includes the cost of salaries, benefits, materials, supplies, and services used in the Title II-A program.

Title III funds support instructional services for English Language Learners and includes the cost of materials, supplies, and out of town travel for the Title III-A program.

SCHOOL NUTRITION FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ (6,018)	\$ 53,520	\$ 124,680	\$ 124,680	\$ 124,680
REVENUE					
Income from Lunches/Breakfasts	677,649	752,798	774,100	774,100	1,100,793
Ala Carte Sales	436,304	429,269	434,500	404,500	575,000
Other Charges for Services	19,798	4,914	3,200	33,200	51,750
Other Local Revenue	248,764	150,895	158,900	1,162,260	160,000
School Nutrition - State Matching	14,901	18,948	1,100	1,100	18,500
USDA Lunch, Breakfast, and Other	688,874	682,688	702,800	702,800	913,600
Total Revenue	2,086,290	2,039,513	2,074,600	3,077,960	2,819,643
EXPENDITURES					
Personnel	1,102,044	1,092,121	1,137,528	1,137,528	1,099,943
Operating Expenses	916,668	860,149	948,500	1,956,860	1,685,700
Capital Outlay	8,040	16,083	34,000	29,000	34,000
Total Expenditure	2,026,752	1,968,353	2,120,028	3,123,388	2,819,643
Revenue over (under) expenditures	59,538	71,160	(45,428)	(45,428)	-
Fund balance appropriation	-	-	45,428	45,428	-
Operating transfer	-	-	45,428	45,428	-
Fund Balance:					
Restricted	53,520	124,680	124,680	124,680	124,680
Ending Fund Balance	\$ 53,520	\$ 124,680	\$ 124,680	\$ 124,680	\$ 124,680

The School Nutrition Fund is a special revenue fund which accounts for the activities concerned with providing meals to students and staff in the school system. The fund was created in FY 2014 with the creation of the municipal school district. This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Activities of the Nutrition Fund should stand alone and be reported in a separate fund. That fund must be used exclusively when the school system has a centralized food service program rather than each school cafeteria maintaining its own accounting records. There are nine Collierville Schools, each with its own cafeteria which provides meals to the students and staff.

Expenditures include personnel expenditures for those involved in the activities of the School Nutrition Program, supplies and materials related to the individual school cafeterias and to the office functions, and expenditures for the initial, additional, and replacement items of equipment used in the Food Service Program. This would include such items as computers, desks, chairs, and other equipment.

The fund is supported by payments made by students and staff for meals, State matching funds, interest earned and Federal reimbursements (when approved by the USDA). Federal guidelines also require that revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service.

SCHOOL DISCRETIONARY GRANTS FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 7,499	\$ 19,752	\$ 27,841	\$ 27,841	\$ 27,841
REVENUE					
PD for Teachers	-	2,250	-	-	4,697
Wal-Mart Grant	-	500	-	-	-
Race 4 the Ville	15,975	11,990	16,705	-	16,705
STEM Initiative	-	5,000	-	-	822
CPR Training	-	2,180	-	-	1,584
Read to be Ready	-	11,192	-	-	-
Safe Schools Grant	38,030	38,960	38,960	84,430	84,430
Voluntary Pre-K	88,436	95,272	186,668	186,668	186,668
Competency Based Learning	-	13,270	-	-	-
VPK Donations	-	-	-	-	754
Athletic Fund	-	-	-	-	3,000
School Safety	-	-	-	211,080	-
Coordinated School Health Grant	83,041	88,898	90,000	90,000	90,000
Total Revenue	225,482	269,512	332,333	572,178	388,660
EXPENDITURES					
Personnel	123,731	131,547	220,647	231,008	231,008
Operating Expenses	69,523	106,131	90,272	125,170	142,652
Capital Outlay	19,975	21,891	21,414	216,000	15,000
Total Expenditure	213,229	259,568	332,333	572,178	388,660
Revenue over (under) expenditures	12,253	9,944	-	-	-
Fund balance appropriation	-	-	-	-	-
Operating transfer	-	-	-	-	-
Fund Balance:					
Restricted	19,752	29,696	27,841	27,841	27,841
Ending Fund Balance	\$ 19,752	\$ 29,696	\$ 27,841	\$ 27,841	\$ 27,841

The Discretionary Grants Fund was created during FY 2015 to account for grant funding for specific programs. Unlike a formula grant, a discretionary grant awards funds on the basis of a competitive process. Grants maintained in this fund have consisted of those funded through state and federal agencies, private companies and foundations, and local and civic groups and organizations. Grants received in prior years can be categorized as follows:

Federally supported

- Healthy, Hunger-Free Kids Act

State supported

- Safe Schools Grant
- Coordinated School Health Grant
- Teacher Leader Council Grant
- Voluntary Pre-K

Other support

- America's Farmers Grow
- Race 4 the Ville
- Spark Grant
- Walmart Grant

RETIREMENT FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Balance	\$ 56,406,531	\$ 63,788,593	\$ 70,108,111	\$ 70,108,111	\$ 75,044,611
REVENUE					
Contributions - Employer	3,066,497	3,081,617	3,203,331	3,210,000	3,138,917
Contributions - Employee	562,840	606,552	547,522	560,000	538,566
Contrib. Reimb. - non vested	(29,130)	(76,089)	(100,000)	(140,000)	(100,000)
Gain/Loss	1,388,606	1,081,213	500,000	2,200,000	500,000
Unrealized Gain/Loss	2,691,681	1,949,823	-	-	-
Interest/Dividend Revenue	1,327,444	1,484,530	800,000	1,075,000	800,000
Total Revenue	9,007,938	8,127,647	4,950,853	6,905,000	4,877,483
OPERATING EXPENSES					
Attorney Fees	2,458	2,702	6,000	4,500	6,000
Premium/Discount	69,661	72,565	67,000	65,000	80,000
Trustee/Advisor Fees	162,115	182,025	170,000	169,000	172,000
Plan Administrator Fee	16,485	20,275	25,000	30,000	35,000
Distributions - Retirees	1,375,157	1,530,562	1,680,000	1,700,000	1,900,000
Total Expenses	1,625,876	1,808,129	1,948,000	1,968,500	2,193,000
Revenue over (under) expenses	7,382,062	6,319,518	3,002,853	4,936,500	2,684,483
Fund balance appropriation	-	-	-	-	-
Adjustments	-	-	-	-	-
Transfer	-	-	-	-	-
Restricted	63,788,593	70,108,111	73,110,964	75,044,611	77,729,094
Ending Balance	\$ 63,788,593	\$ 70,108,111	\$ 73,110,964	\$ 75,044,611	\$ 77,729,094

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 has 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. There was a transfer in FY 2008 from the assets of the two other plans for employees who opted out of those plans.

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

OPEB (OTHER POST-EMPLOYMENT BENEFITS) FUND SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Balance	\$ 10,712,427	\$ 12,147,529	\$ 13,376,415	\$ 13,376,415	\$ 13,797,172
REVENUE					
Contributions - Employer	574,737	656,482	655,000	164,257	640,649
Contributions - Employee	105,722	102,610	150,000	150,000	150,000
Gain/Loss	253,249	252,815	100,000	412,000	100,000
Unrealized Gain/Loss	628,124	369,831	-	-	-
Dividend/Interest Revenue	244,620	274,918	130,000	190,000	130,000
Total Revenue	1,806,451	1,656,655	1,035,000	916,257	1,020,649
OPERATING EXPENSES					
Attorney Fees	477	1,161	600	500	600
Trustee/Advisor Fees	28,475	32,267	34,000	30,000	34,000
Medical Claims	228,498	275,126	319,147	325,000	350,000
Supplemental Reimbursement	101,148	111,091	123,240	125,000	135,000
Plan Administrator Fee	12,750	8,125	15,000	15,000	15,000
Total Expenses	371,348	427,770	491,987	495,500	534,600
Revenue over (under) expenses	1,435,103	1,228,886	543,013	420,757	486,049
Fund balance appropriation	-	-	-	-	-
Adjustments	-	-	-	-	-
Transfer	-	-	-	-	-
Restricted	12,147,529	13,376,415	13,919,428	13,797,172	14,283,221
Ending Balance	\$ 12,147,529	\$ 13,376,415	\$ 13,919,428	\$ 13,797,172	\$ 14,283,221

The OPEB Fund was created in FY 2008 to comply with the Governmental Accounting Standards Board (GASB) statement 45. The OPEB Fund is a trust fund that accounts for other post-employment 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 2019, the total projected revenue is \$1,035,000. Projected expenses are \$491,987. Expenses are rather low at this time as the Town has a relatively low number of retirees enrolled in the Town's health plan.

WATER & SEWER FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Retained Earnings	\$ 57,688,123	\$ 60,264,147	\$ 63,312,541	\$ 63,312,541	\$ 64,975,577
REVENUE					
Water Revenue	4,900,021	4,896,530	4,863,720	4,930,200	4,988,500
Service Establishment	47,980	43,350	44,203	44,300	45,000
Sewer Service Charge	7,441,822	7,591,988	7,665,698	7,735,000	7,836,000
Other Revenue	210,462	478,912	102,547	494,776	351,600
Total Revenues	12,600,285	13,010,780	12,676,168	13,204,276	13,221,100
EXPENSES					
Water Treatment Plant	1,073,306	1,072,678	1,203,478	1,206,083	1,397,413
Water Distribution System	1,768,215	1,930,258	1,952,429	1,951,342	2,076,656
Wastewater Collection	608,492	646,170	750,941	721,328	758,538
Wastewater Treatment	1,420,262	1,402,896	1,511,887	1,506,072	1,600,211
Town Administrator's Office	143,392	153,036	127,039	124,681	128,960
Human Resources	86,111	95,293	112,277	108,720	112,485
Information Technology	62,164	61,797	66,439	68,786	74,863
General Services - Administration	152,910	83,144	88,828	88,004	93,476
General Services - Facilities Maint	-	84,724	85,859	79,080	100,127
General Services - Parks & Grounds Maint	-	31,220	31,220	31,220	31,220
Financial Administration	603,932	604,336	652,297	638,343	689,997
Development Administration	51,243	53,682	55,167	53,855	56,711
Office of Planning	134,125	143,768	134,186	134,905	142,597
Office of Engineer	310,433	297,392	393,826	371,752	340,235
Public Services Administration	311,829	331,405	343,404	339,409	368,256
Parks & Recreation	31,220	-	-	-	-
Attorney's Fees	32,270	18,701	33,150	35,250	52,500
Insurance Costs	163,909	204,717	187,667	190,000	193,000
Non-Departmental Accounts					
Special Appropriations	900,877	851,482	1,021,785	1,004,229	1,129,781
Debt Service & Depreciation	4,088,360	4,032,324	3,883,633	3,872,183	3,847,792
Total Expenses	11,943,051	12,099,022	12,635,512	12,525,241	13,194,818
Revenue over (under) expenses	657,234	911,758	40,656	679,035	26,282
Retained earnings appropriation	-	-	-	-	-
Gain/Loss on Disposal of Assets	(831)	-	-	-	-
Non Operating Revenue	1,328,077	1,416,706	1,000,000	1,000,000	1,000,000
Capital Contribution	674,177	726,831			
Operating Transfer	-	-	(5,000)	(5,000)	-
Capital Outlay/Projects	(82,633)	(6,900)	(11,000)	(11,000)	(58,000)
Ending Balance	\$ 60,264,147	\$ 63,312,541	\$ 64,337,197	\$ 64,975,577	\$ 65,943,858

WATER & SEWER FUND CATEGORY SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Retained Earnings	\$ 57,688,123	\$ 60,264,147	\$ 63,312,541	\$ 63,312,541	\$ 64,975,577
REVENUE					
Water Revenue	4,900,021	4,896,530	4,863,720	4,930,200	4,988,500
Service Establishment	47,980	43,350	44,203	44,300	45,000
Sewer Service Charge	7,441,822	7,591,988	7,665,698	7,735,000	7,836,000
Other Revenue	210,462	478,912	102,547	494,776	351,600
Total Revenues	12,600,285	13,010,780	12,676,168	13,204,276	13,221,100
EXPENSES					
Personnel	2,621,505	2,680,414	2,852,338	2,807,418	3,077,355
Operating Expenses	2,248,770	2,371,587	2,566,397	2,577,407	2,755,463
Administrative Charges	1,919,629	1,958,498	2,123,692	2,074,004	2,191,427
Insurance	163,909	204,717	187,667	190,000	193,000
Special Appropriations	900,877	851,482	1,021,785	1,004,229	1,129,781
Debt Service & Depreciation	4,088,360	4,032,324	3,883,633	3,872,183	3,847,792
Total Expenses	11,943,051	12,099,022	12,635,512	12,525,241	13,194,818
Revenue over (under) expenses	657,234	911,758	40,656	679,035	26,282
Retained Earnings Appropriation	-	-	-	-	-
Gain/Loss on Disposal of Assets	(831)	-	-	-	-
Non Operating Revenue	1,328,077	1,416,706	1,000,000	1,000,000	1,000,000
Capital Contribution	674,177	726,831	-	-	-
Operating Transfer	-	-	(5,000)	(5,000)	-
Capital Outlay/Projects	(82,633)	(6,900)	(11,000)	(11,000)	(58,000)
Ending Balance	\$ 60,264,147	\$ 63,312,541	\$ 64,337,197	\$ 64,975,577	\$ 65,943,858

The summary on the previous page shows expenses for each division of the Water and Sewer Fund. The amount of administrative fees paid to each General Fund department is shown. Insurance costs and attorney fees are indicated as well. Special Appropriations includes \$810,436 utility in-lieu-of tax paid to General Fund which is used to offset the expenses of the Burch Library.

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 Town conducted a water and sewer rate study in FY 2005. As a result, 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

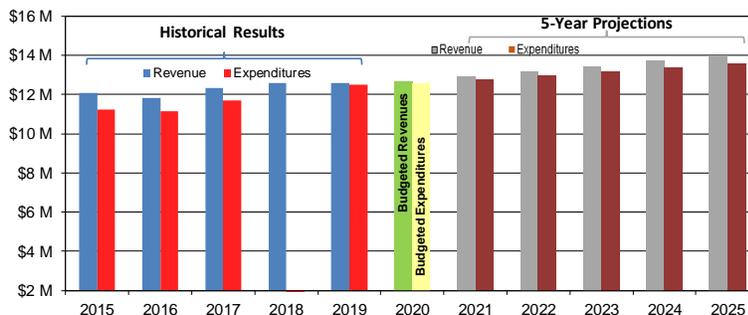
were sufficient to recover the revenue requirements or if the revenue collected exceeded these requirements.

In 2008, the Town conducted an update to the 2005 rate study. This resulted in water rates remaining unchanged and the sewer volume charge reduced until January 2010. The Board approved postponing a scheduled increase in fees for the FY 2011 budget. A rate study update was conducted again in 2012 which set rates for the next ten years. The Town experienced a wetter than normal spring and summer resulting in decreased water sales. The current season has begun the same.

WATER & SEWER FUND - HISTORICAL RESULTS AND FUTURE OUTLOOK

The Water and Sewer Fund revenue presented below is actual operating revenue for FY 2014 through 2017, estimated for 2018, budgeted for FY 2019, and projected for 2020 through 2024. A 10-year rate schedule was approved by the Board of Mayor and Aldermen in late FY 2012. Based on that study, rates are scheduled to increase in FY 2020. As with the Town's General Fund projections, water and sewer revenue projections are also vulnerable to certain risks such as technological change, weather, pricing sensitivity, and policy implementation. The projections provided are as of the date prepared and will be revised as economic and other conditions change in order to preserve the Water and Sewer System's financial viability.

	ESTIMATED					BUDGETED	PROJECTED					
	FY 16	FY 17	FY 18	FY 19	FY 20		FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Retained Earnings	53,582,706	57,688,123	60,264,147	63,312,541	64,975,577		65,943,858	65,633,049	65,288,856	64,987,879	65,211,607	65,476,412
REVENUES												
Interest	71,357	163,630	427,037	440,000	300,000		306,000	312,120	318,362	324,730	331,224	337,849
Public Auction	-	-	-	-	-		-	-	-	-	-	-
Miscellaneous Revenue	6,009	5,657	4,809	3,576	3,500		3,500	3,500	3,500	3,500	3,500	3,500
Miscellaneous Refunds	-	-	(966)	-	-		-	-	-	-	-	-
Insurance Reimbursements	-	-	3,128	-	-		-	-	-	-	-	-
Water Volume Charge	3,088,703	3,128,020	3,058,505	3,100,000	3,150,000		3,213,000	3,277,260	3,342,805	3,409,661	3,477,855	3,547,412
Water Base Rate	904,440	934,035	962,213	966,000	970,000		989,400	1,009,188	1,029,372	1,049,959	1,070,958	1,092,378
Water Customer Service	536,968	579,057	626,354	611,000	615,000		627,300	639,846	652,643	665,696	679,010	692,590
Hydrant Water Sales	-	3,280	7,676	1,500	2,000		-	-	-	-	-	-
Water System Analysis	8,617	5,483	6,710	3,700	3,500		3,570	3,641	3,714	3,789	3,864	3,942
Forfeited Discount	214,738	219,973	201,003	213,000	213,000		217,260	221,605	226,037	230,558	235,169	239,873
Servicing Customer	43,525	41,175	42,150	48,100	48,100		49,062	50,043	51,044	52,065	53,106	54,168
Service Establishment	47,700	47,980	43,350	44,300	45,000		45,000	45,000	45,000	45,000	45,000	45,000
Misc. Water Revenue	30,488	30,174	34,068	35,000	35,000		35,350	35,704	36,061	36,421	36,785	37,153
Sewer Volume Charge	4,146,020	4,129,688	4,154,553	4,300,000	4,350,000		4,437,000	4,525,740	4,616,255	4,708,580	4,802,751	4,898,807
Sewer Base Rate	2,555,389	2,616,255	2,687,227	2,700,000	2,750,000		2,805,000	2,861,100	2,918,322	2,976,688	3,036,222	3,096,947
Sewer Customer Service	659,850	695,879	750,207	735,000	736,000		750,720	765,734	781,049	796,670	812,603	828,856
Miscellaneous Sewer Revenue	-	-	2,755	3,100	-		-	-	-	-	-	-
Total Revenues	12,313,804	12,600,286	13,010,780	13,204,276	13,221,100		13,482,162	13,750,482	14,024,164	14,303,317	14,588,049	14,878,472
EXPENSES												
Water Treatment Plant	1,082,013	1,073,306	1,072,678	1,206,083	1,397,413		1,425,361	1,453,868	1,482,945	1,512,604	1,542,856	1,573,713
Water Distribution System	1,565,555	1,768,215	1,930,258	1,951,342	2,076,656		2,138,956	2,203,125	2,269,218	2,337,295	2,407,414	2,479,636
Wastewater Collection	795,119	608,492	646,170	721,328	758,538		781,294	804,733	828,875	853,741	879,354	905,734
Wastewater Treatment	1,200,073	1,420,262	1,402,896	1,506,072	1,600,211		1,648,217	1,697,664	1,748,594	1,801,052	1,855,083	1,910,736
City Administrator's Office	135,527	143,392	153,036	124,681	128,960		132,829	136,814	140,918	145,146	149,500	153,985
Human Resources	78,365	603,932	604,336	638,343	689,997		710,697	732,018	753,978	776,598	799,896	823,893
Information Technology	59,969	86,111	95,293	108,720	112,485		115,860	119,335	122,915	126,603	130,401	134,313
Financial Administration	138,595	62,164	61,797	68,786	74,863		77,109	79,422	81,805	84,259	86,787	89,390
General Services - Administrative	594,767	134,125	143,768	134,905	142,597		146,875	151,281	155,820	160,494	165,309	170,268
General Services - Buildings	-	152,910	83,144	88,004	93,476		96,280	99,169	102,144	105,208	108,364	111,615
General Services - Grounds & Pa	-	-	84,724	79,080	100,127		103,131	106,225	109,411	112,694	116,075	119,557
Development Administration	46,415	-	31,220	31,220	31,220		32,157	33,121	34,115	35,138	36,193	37,278
Office of Planning	127,135	51,243	53,682	53,855	56,711		57,845	59,002	60,182	61,386	62,614	63,866
Office of Engineer	269,359	311,829	331,405	339,409	368,256		379,304	390,683	402,403	414,475	426,910	439,717
Public Services Administration	288,073	310,433	297,392	371,752	340,235		350,442	360,955	371,784	382,937	394,426	406,258
Parks & Recreation	31,220	31,220	-	-	-		-	-	-	-	-	-
Attorney's Fees	30,164	163,909	204,717	190,000	193,000		198,790	204,754	210,896	217,223	223,740	230,452
Insurance Costs	191,908	32,270	18,701	35,250	52,500		54,075	55,697	57,368	59,089	60,862	62,688
Non-Departmental Accounts												
Special Appropriations	927,225	900,877	851,482	1,004,229	1,129,781		1,163,675	1,198,585	1,234,543	1,271,579	1,309,726	1,349,018
Debt Service & Depreciation	4,128,392	4,088,360	4,032,324	3,872,183	3,847,792		3,790,075	3,733,224	3,677,226	3,622,067	3,567,736	3,514,220
Total Expenses	11,689,873	11,943,051	12,099,022	12,525,241	13,194,818		13,402,971	13,619,675	13,845,141	14,079,589	14,323,244	14,576,338
Revenue over (under) expenses	623,931	657,234	911,758	679,035	26,282		79,191	130,807	179,023	223,728	264,805	302,134
Retained earnings appropriation	-	-	-	-	-		-	-	-	-	-	-
Gain/Loss on Disposal of Assets	(119)	(831)	-	-	-		-	-	-	-	-	-
Non Operating Revenue	2,238,706	1,328,077	1,416,706	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Contributed Capital	1,321,865	674,177	726,831	-	-		-	-	-	-	-	-
Operating Transfer	-	-	-	(5,000)	-		-	-	-	-	-	-
Capital Outlay/Projects	-	(82,633)	(6,900)	(11,000)	(58,000)		(1,390,000)	(1,475,000)	(1,480,000)	(1,000,000)	(1,000,000)	(1,000,000)
Ending Balance	57,767,089	60,264,147	63,312,541	64,975,577	65,943,858		65,633,049	65,288,856	64,987,879	65,211,607	65,476,412	65,778,546

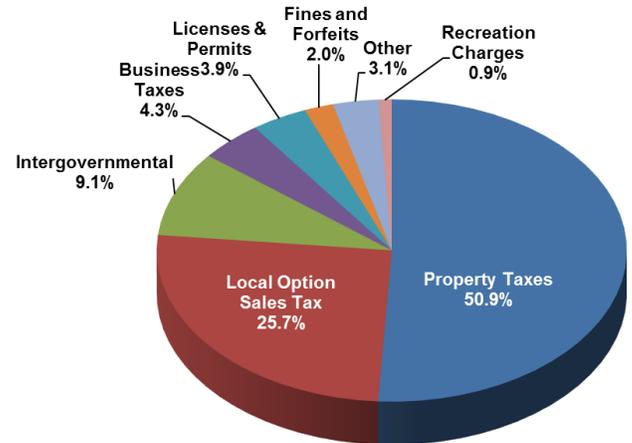


REVENUES BY SOURCE – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Revenue by Category*, shows the percentage of total revenues for each revenue category. Overall General Fund revenues for FY 2020 total \$64,679,833. Property tax revenue accounts for the largest portion of total revenue at 50.9% followed by local option sales tax at 25.7%. Intergovernmental revenues make up 9.1%, and licenses and permits, 3.9%. Business taxes are 4.3%, fines and forfeits 2.0%, recreation charges 0.9%, and other revenue, which includes interest income, is 3.1% of the total.

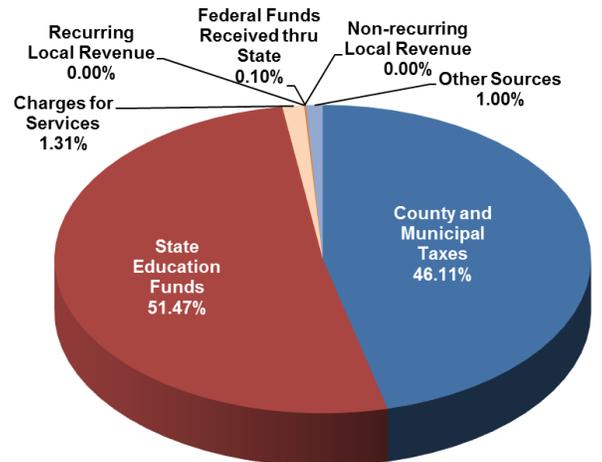
Figure 43: General Fund Revenue by Category



GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$89,650,793. The chart, *General Purpose School Fund Revenue*, shows the percentage of total revenues of each category. State education funds are the greatest percentage of revenue at 51.47% followed by county and municipal taxes (including the state alcoholic beverage tax) at 46.11%. Other revenues are: charges for services (this includes tuition payments), 1.31%; federal funds received through the state, 0.10%; recurring local revenue, 0.00%; non-recurring local revenue, 0.00%; and other sources (federal grants), 1.00%.

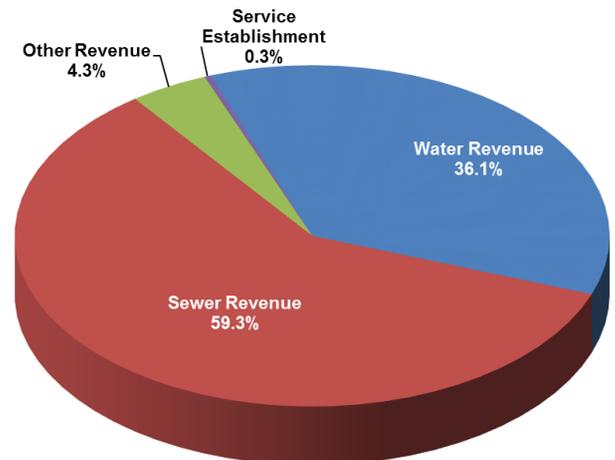
Figure 44: General Purpose School Fund Revenue



WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$13,221,100, an increase of 4.3% compared to the FY 2019 budget. The chart, *Water and Sewer Fund Revenue*, shows the percentage of total revenues of each category. The sewer revenue generates the greatest percentage of revenue at 59.3% followed by water revenue at 36.1%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 4.3%.

Figure 45: Water & Sewer Fund Revenue

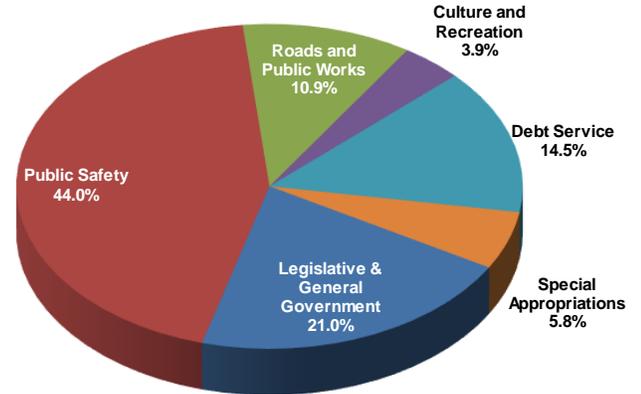


EXPENDITURES BY FUNCTION – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Expenditures*, shows the percentage of total expenditures of each unit or function of Town Government. Public safety, comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 44.0% of expenditures. Legislative and General Government expends 21.0%, Roads and Public Works, 10.9%, and Culture & Recreation, 3.9%. The remainder is for debt service (including debt service related to the construction of a new high school) with 14.5% and special appropriations 5.8%.

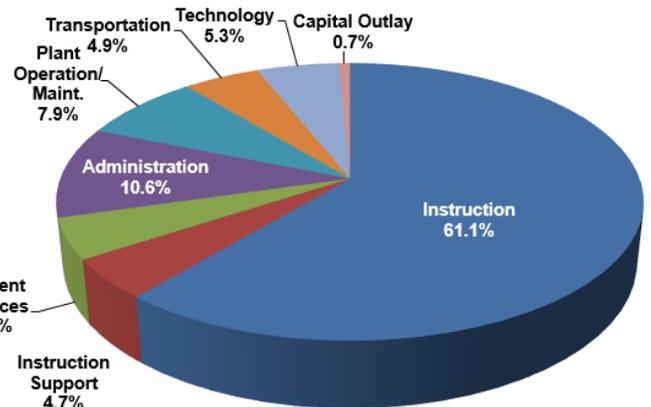
Figure 46: General Fund Expenditures



GENERAL PURPOSE SCHOOL FUND

The chart to the right shows the percentage of total expenses each unit or function expends. Classroom instruction expends 61.1%, Administration, including the Board of Education, Superintendent, Principal’s Office Finance, HR, Special Services, Planning and School Safety 10.6%, Student Services 4.7%, Operation and Maintenance of Plant 7.9%, Transportation 4.9%, Instruction Support 4.7%, Technology 5.3% and Regular Capital Outlay 0.7%.

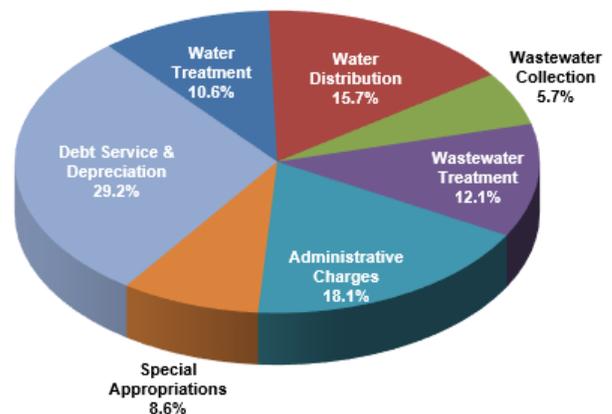
Figure 47: General Purpose School Fund Expenditures



WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenses*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 10.6%, Water Distribution 15.7%, Wastewater Collection 5.7%, Wastewater Treatment 12.1%, Administrative charges by General Fund departments are 18.1% of total expenses, Special Appropriations 8.6%, and Debt Service & Depreciation make up 29.2%.

Figure 48: Water and Sewer Fund Expenses



DEPARTMENTAL USE OF FUNDS

Department	% General Fund	% W & S Fund	% State St. Aid Fund	% San. Fund	% Drug Fund	% E-Citation Fund	% Gen. Purpose School Fund	% Nutrition Fund	% Federal Funds	% Disc. Grant Funds
<i>Legislative</i>										
Mayor and Board of Aldermen	100.00									
<i>General Government</i>										
Town Administrator's Office	85.00	15.00								
Morton Museum	100.00									
Library	100.00									
Financial Administration	65.00	35.00								
Human Resources	85.00	15.00								
Information Technology	91.83	8.17								
General Services	87.37	12.63								
General Services - Facilities	93.87	6.13								
General Services - Parks & Grounds	99.12	0.88								
<i>Education</i>										
							100.00	100.00	100.00	100.00
<i>Development</i>										
Administration	85.00	15.00								
Office of Planning	85.00	15.00								
Code Enforcement	100.00									
Office of Engineer	75.00	25.00								
<i>Public Safety</i>										
Animal Services	100.00									
Municipal Court	100.00									
Police Department	100.00				100.00	100.00				
Fire Department	100.00									
<i>Public Services</i>										
Administration	54.66	45.34								
Fleet Maintenance	95.10			4.90						
Streets and Drainage	100.00		100.00							
Sanitation				100.00						
<i>Parks and Recreation</i>										
	100.00									
<i>Public Utilities</i>										
Water Treatment Plant		100.00								
Water Distribution System		100.00								
Wastewater Collection		100.00								
Wastewater Treatment		100.00								

The Chart above shows the funding percentage for Town functions from each fund.

BOARD OF MAYOR AND ALDERMEN

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

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

The Town Board adopts the annual budget and appropriates all funds for expenditures. The Board meets yearly to update the Town of Collierville Strategic Plan. In addition to its Strategic Plan, the Board's overall mission and vision for the Town can be summarized by the 4 S's: Stewardship, Safety, Service, and Schools.

FY 2019 Goals and Objectives

STEWARDSHIP

Goal: Effectively manage the Town's financial, human, environmental, physical, and technology resources.

Objectives:

- Provide an accessible, transparent, efficient, and accountable Town Hall.
- Develop and apply sound management practices and fiscal policies.
- Develop a more diversified tax base.
- Maintain adequate reserves and fund balances.
- Set a fiscally responsible tax rate.
- Diversify revenues to be less dependent on property tax.

Goal: Preserve the Town's heritage and character.

Objectives:

- Promote Collierville as a "community for family living."
- Ensure Town facilities, parks, greenways, and public spaces are safe, clean, attractive, structurally sound, and well maintained.
- Approve developments designed with Collierville's unique character and vision in mind.
- Foster a sense of community through frequent communication, citizen engagement, active involvement, education, and family-oriented activities and events.

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 ensuring Collierville's interests are a priority.
- Forge a strong relationship with local legislators based upon mutual respect.

SAFETY

Goal: Provide the highest level of public safety services and prepared responses to emergencies and disasters.

Objectives:

- Protect lives and property through a visible, responsive public safety presence.
- Provide timely response to all police, fire and medical emergencies.
- Remain prepared to react and respond to any natural or man-made disasters.
- Educate citizens on community safety, prevention, and personal responsibility.
- Inspect buildings, homes, and businesses for compliance with safety standards and regulations.

Goal: Administer programs so that employees work under safe and healthy conditions.

Objectives:

- Support and promote the efforts of the Town's Safety Committee.
- Maintain a work environment free of safety hazards.
- Educate employees on safe work procedures, safe conditions, and the safe operation of equipment.
- Reduce employee exposure to hazards that might cause injury or illness.
- Comply with all applicable safety and health laws, regulations, standards, codes, and policies.

Goal: Preserve and protect the environment.

Objectives:

- Design and operate facilities in a safe, secure, and environmentally sound manner.
- Protect the physical and environmental health of the built and natural resources of our community.
- Promote the conservation and efficient use of energy, water, and other resources.
- Promote pollution prevention and minimization of waste.
- Encourage and support recycling within Town government, within the business community, and for citizens.

Goal: Improve mobility and traffic flow to increase traffic safety.

Objectives:

- Aim to reduce trip times within Collierville.
- Provide better signal synchronization within the Town.
- Improve the quality of major corridors and Town streets.

BOARD OF MAYOR AND ALDERMEN

- Develop safe, convenient trail systems for biking and walking throughout our community.

SERVICE

Goal: Continue to be 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 “core services”.
- Continue to value and practice the Town’s core values with ever greater accountability.
- Deliver services to citizens with professionalism and courtesy.

Goal: Construct and maintain reliable, sustainable infrastructure.

Objectives:

- Provide a public infrastructure network that is well-maintained, accessible, and enhances traffic flow and mobility.
- Maintain a reliable utility infrastructure that delivers a safe, clean water supply, controls storm water drainage, and efficient sewage treatment.
- Construct and maintain a well-designed, well-maintained, transportation system of safe and sustainable streets, sidewalks and bridges.
- Plan adequate infrastructure system improvements to meet the Town’s growth needs.
- Provide accessible, attractive bikeways, trails, medians, and greenways that connect the community and provide safe mobility options for pedestrians and cyclists.

Goal: Encourage economic develop that creates a sustainable local economy within Collierville.

Objectives:

- Attract, retain, and grow a diverse and sustainable business community that contributes to the local economy and stimulates job growth.

- Facilitate small business development through community partnerships, incentives, and efficient, "user-friendly" processes.
- Encourage development of visually appealing neighborhoods with quality housing that meet the community's needs and maintain the Town’s identify and character.
- Maintain a reputation as a business-friendly Town government and community.

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

Objectives:

- Provide a park system including open spaces, greenways, trail systems, and recreation areas that are safe, convenient, well-maintained, accessible and connected.
- Provide family-oriented recreational and leisure amenities and facilities.
- Offer a variety of indoor and outdoor recreational/leisure programs to meet a wide variety of interests for all generations.
- Encourage a variety of diverse activities that focus on the arts, Town history, cultural enrichment, and entertainment.
- Respect our past and historical roots.
- Maintain a strong sense of community pride with involved citizens.
- Promote job opportunities in the community.

SCHOOLS

Goal: Develop a productive, long term partnership with the Collierville School Board.

Objectives:

- Work with the School Board to quantify long term facility and capital needs of Collierville Schools.
- Explore operational synergies between the Town and Schools to increase efficiency and mitigate risk.
- Identify existing Town resources (parks, museum, library, etc.) that can be utilized to expand the learning environment.

BOARD OF MAYOR AND ALDERMEN

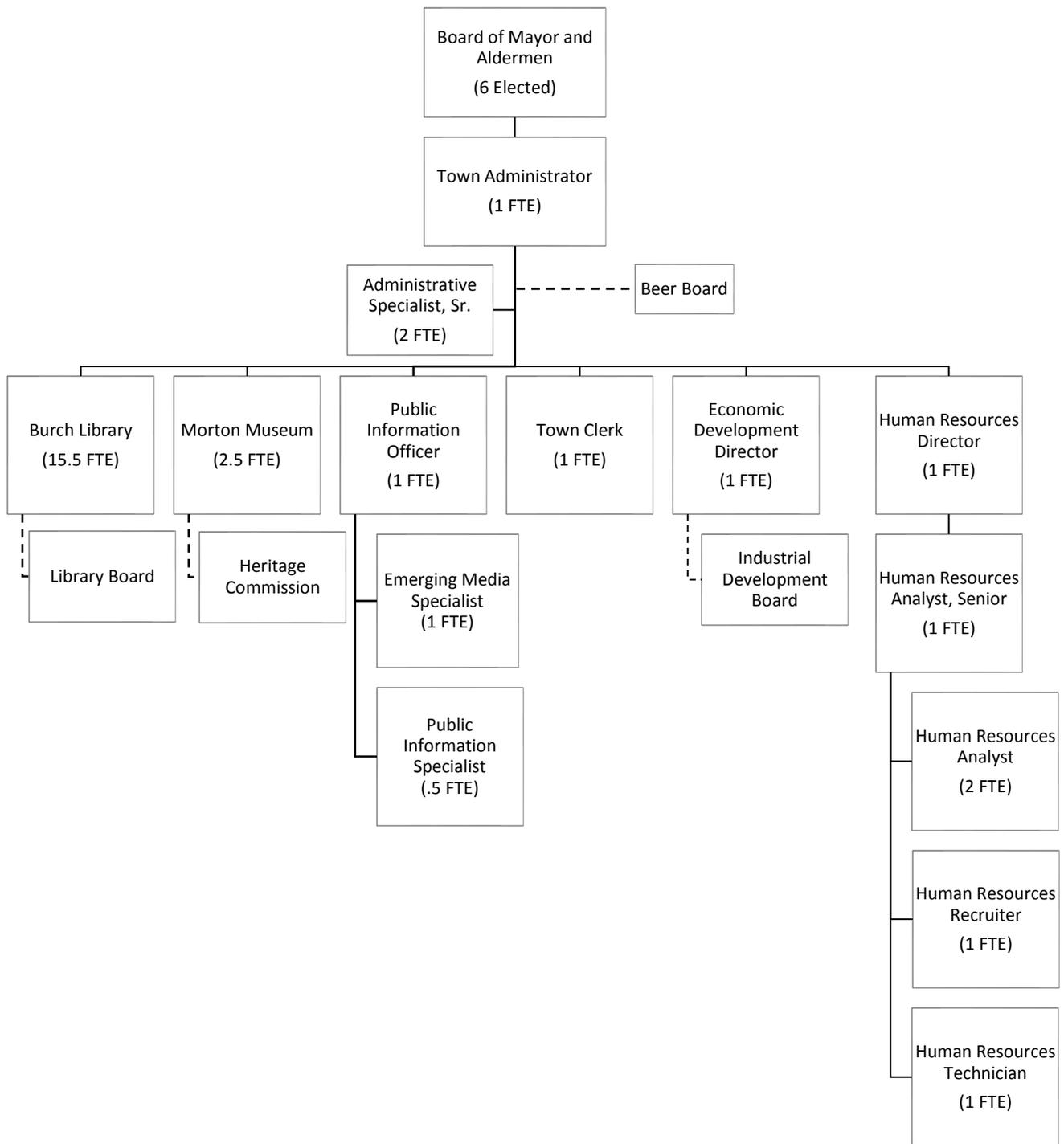
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 132,061	163,294	175,094	183,437	200,471
Operating Expense	37,927	45,212	71,063	57,120	69,961
Capital Outlay	630	-	-	-	-
Total	\$ 170,618	\$ 208,506	\$ 246,157	\$ 240,557	\$ 270,432
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 170,617	\$ 208,506	\$ 246,157	\$ 240,557	\$ 270,432

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	6.0	\$ 97,187	6.0	\$ 98,000	6.0 \$ 98,000
Wages	0.0	-	0.0	-	0.0 -
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		66,097		85,437	102,471
Merit & General Adjustment		-		-	-
Other Personnel	0.0	-	0.0	-	0.0 -
Total	6.0	\$ 163,284	6.0	\$ 183,437	6.0 \$ 200,471

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 are 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.

The Town Administrator's Management Agenda is closely aligned with the vision, mission, and goals of the Board of Mayor and Aldermen.

STEWARDSHIP

- Continue to assess Collierville's citizens' needs and issues, reacting to address these by adjusting plans, policies and strategies to deal with changing trends.
- Continue to keep the Board of Mayor and Aldermen well informed of the matters under our control and the various issues facing the Town.
- Implement a centralized communications plan to increase and encourage informed citizen engagement with local government.
- Continue working better to coordinate the activities of the operating departments regarding capital projects, and continue to explore communication efforts to inform the public about these projects' progress.
- Build on community strengths and distinguished character of Collierville while preparing for the Town's future through tourism and continued development of our historic downtown, Town Square growth, and other objectives.
- Assess immediate and five year internal staffing needs. Develop and prepare staff through succession

planning, workforce development training, and certification programs.

- Submit organizational achievements for professional association recognition and publications and continue to achieve recognition of excellence by professional organizations.
- Maintain regular communication with state and federal representatives on community priorities and federal and state mandates.
- Keep abreast of changes in state and federal law that affect Town operations.

SAFETY

- Assess public safety service and infrastructure needs and develop plans and strategies accordingly.
- Stay abreast of public safety service delivery including response times, public education efforts, and opportunities for personal interactions with the community.
- Deliver public safety services to our residents in an efficient, effective and fiscally responsible manner.

SERVICE

- Deliver services effectively and efficiently.
- Continue to encourage feedback on resident satisfaction through a variety of channels such as the Mayor's Action Center, and customer surveys.
- Expand and sustain community partnerships in order to foster local government engagement.
- Support and implement an economic development program to grow and sustain a local balanced economy that supports the expansion and retention of our residents and businesses.
- Keep abreast of technological resources and values to realize opportunities for improving service delivery and communication among staff, citizens and community.
- Improve the effectiveness of customer service delivery and the cost efficiency of Town operations. Implement process improvement projects to reduce processing time and costs, or increase revenues.
- Pursue appropriate alternative service delivery models through the use of regional collaborative partnerships, private contracting, volunteers, and other innovative methods.

SCHOOLS

- Facilitate a productive working relationship between Town government and Collierville Schools. Work to ensure that elected and appointed officials from both entities communicate effectively.

TOWN ADMINISTRATOR'S OFFICE

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 840,708	930,094	737,717	726,145	764,754
Operating Expense	113,894	90,146	109,210	105,060	194,978
Capital Outlay	1,560	-	-	-	-
Total	\$ 956,162	\$ 1,020,240	\$ 846,927	\$ 831,205	\$ 959,732
Reduction to expenditures					
Water & Sewer Fund	(143,392)	(153,036)	(127,039)	(124,681)	(128,960)
General Fund	\$ 812,771	\$ 867,204	\$ 719,888	\$ 706,524	\$ 830,772

STAFFING SUMMARY

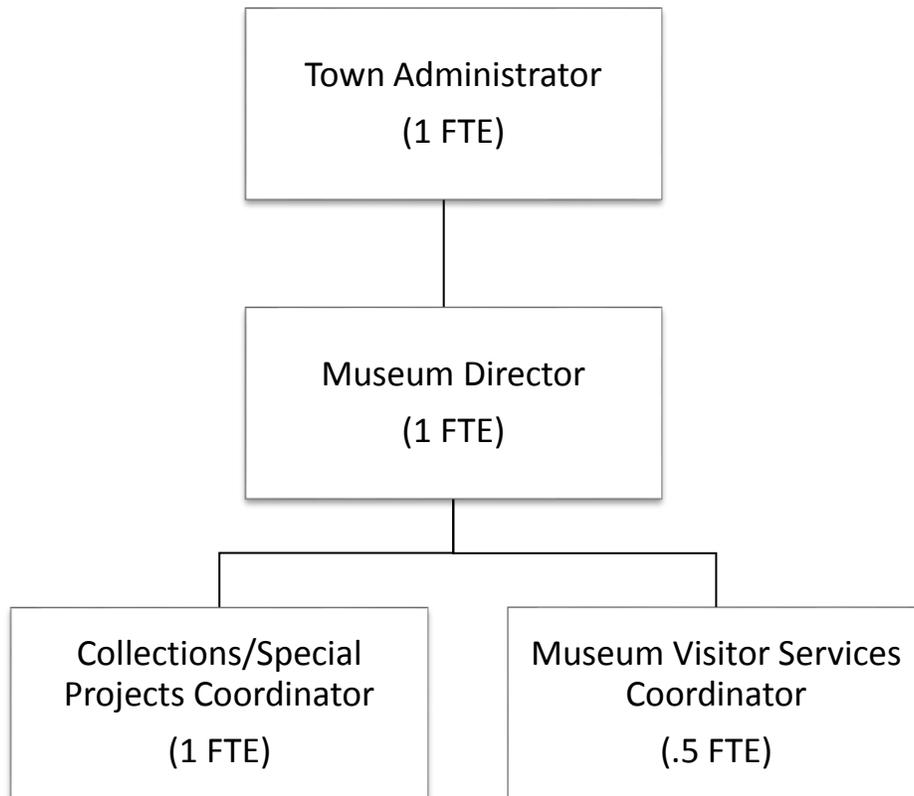
	Actual		Estimated		Budget
	FY 18	FY 19	FY 19	FY 20	FY 20
Salaries	6.0	\$ 542,367	4.0	\$ 404,077	4.0 \$ 415,241
Wages	3.0	91,556	3.0	103,366	3.0 109,779
Part-time	2.0	14,242	1.0	13,667	1.0 20,235
Other Compensation		38,031		12,677	-
Benefits		243,899		192,358	209,572
Merit & General Adjustment		-		-	9,927.00
Other Personnel	0.0	-	0.0	-	0.0 -
Total	11.0	\$ 930,094	8.0	\$ 726,145	8.0 \$ 764,754

STATISTICS

Measure	Target	Actual FY 17	Actual FY18	Estimated FY19
Total Budget Managed*	182,831,111	\$ 145,978,178	\$ 156,141,192	\$ 176,028,123
Total Value of all Capital Projects	8,545,500	10,029,000	11,826,791	11,063,891
Total Number of Capital Projects	26	26	25	26
Full-Time Employees Managed	506	512	511	502
% of Personnel Expenses to Overall Budget	63.4	62.8	63	60.7
# of Policy Revisions		4	7	6
# of Ordinance Amendments		14	12	19
# of Resolutions		57	41	52
Public Information				
Press Releases		192	197	220
# of subscribers to community distribution list		3,500	10,126	12,000
# of Town Facebook page likes		14,240	15,889	16,500
# of press releases generating coverage or republished		155	150	170
Public Hearings Conducted		27	31	33
Mayors Action Center requests reviewed		933	1,002	1,000

* Does not include CIP budget

MORTON MUSEUM



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

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

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

FY 2019 Accomplishments

- Received 4 awards of Excellence, the highest award given, from the Tennessee Association of Museums for Educational Program: Teen Art of Paper Workshop Series; Temporary Exhibition: How it Works: Collierville’s Public Works; Special Event: Stories of Service; and Volunteerism: Mike Ellicott.
- Offered an average of 2.5 programs a week, which attributes to about half of the Museum’s annual attendance.
- 1,100 people attended Train Heritage Day held August 11, 2018 to celebrate the Town’s railroad history. Events included model train displays, crafts for youth, tours of the train depot, and partnership with nine area railroad groups.
- The Museum successfully added additional Teen and adult programming options.
- The Museum coordinated with 140 local artists through its Community Art Gallery program.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To improve management and access of Museum’s collection.

Objectives:

- Review and update existing collections management procedures and documentation.
- Improve current collection storage practices and explore new methods for maximizing collection storage.

- Train staff to maintain, revise, and promote the online collections catalog.
- Improve accessibility and finding aids for the permanent collection.
- Promote the museum and trained staff as a trusted resource for collection management and preservation.
- Share the collection with the public through social media, outreach, off-site displays, and collections based programming.

Goal: To provide a well-trained staff to support the needs of the Museum and the community.

Objectives:

- Provide opportunities for staff to attend webinars and workshops.
- Network with the local Museum community for the benefit of professional development and collaboration.
- Improve volunteer training and engagement.

Goal: To maximize efficiencies in Museum revenue.

Objectives:

- Promote the Museum as a rental facility for corporate events and small meetings in addition to weddings, through targeted advertising online and in print.
- Improve the Museum gift shop display by selling products that reinforce the Museum’s mission, exhibitions, and the historic district.
- Continue to work with Friends of the Morton Museum to support the Museum’s field trip program and other needed materials beyond the regular budget, such as grants.
- Continue to partner with the Collierville Contemporary Club and Shelby East Garden Club to support the Museum.

SAFETY

Goal: To provide a safe environment for Museum visitors and staff.

Objectives:

- Review programs, museum gallery spaces, and wayfinding signs to ensure the Museum environment is safe and adapted for visitors with physical or mobility impairments
- Maintain best practices in safely handling collections objects. Examples include but are not limited to: Mold, lead, B-72, and dust.
- Train staff on conflict resolution in preparation for dealing with difficult conversations and/or scenarios.
- Review and/or participate in fire drills twice annually.

SERVICE

Goal: To enhance the Museum’s exhibition of collections.

Objectives:

MORTON MUSEUM

- Acquire relevant objects that enhance the Museum's permanent collection and track using the Museum's collection database.
- Focus on collecting primary historical voices through oral history interviews to add meaning to the collection and extend its potential for use by broader audiences.
- Partner with community organizations and schools to develop exhibitions that explore unique aspects of Collierville's diverse community.
- Provide exhibits and an improved digital kiosk that enhances the visitor experience and knowledge of Collierville.

Goal: To attract more visitors by appealing to a larger audience.

Objectives:

- Offer family programs that focus on the arts, Town history, cultural enrichment, while complimenting the permanent and temporary exhibitions with the goal to increase repeat visitation.
- Utilize the Beverly Morton McCormick Memorial Garden to expand the learning environment at the Museum.
- Partner with the Tourism division to increase awareness of the Morton Museum's services and promote group visits.

Goal: To promote the Town's Heritage.

Objectives:

- Work to diversify the collection through research, collecting, special projects, and oral histories.
- Develop living history programming and extend the Museum's reach to the log cabin and Town Square.
- Expand partnerships with local railroad groups and contacts to grow Collierville's Train Heritage Day.

SCHOOLS

Goal: Promote the Museum as an education partner.

Objectives:

- Inform local educators of learning opportunities that support classroom teaching and school curriculums, including field trips, professional development workshops, in-class programs, library pop-up exhibits, and guided tours.
- Strengthen the Museum's communication and participation with Collierville and area schools.
- Increase the number of volunteers who have specialties related to the past to provide varied subject matter and can help the museum expand its interpretation.
- Increase program options for higher grade levels.
- Offer professional development workshops for educators.
- Continue to support Collierville Schools by participating in District Learning Day, CES Reads, and other opportunities as available.
- Develop new opportunities for area college students through internships, exhibit projects, and volunteerism.

MORTON MUSEUM

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
# of acquired objects	30	49	156	51
# of students participating in Museum programs	1,200	1,031	1,464	1,017
# of educational programs held	140	146	117	132
# of Community Partner programs held	45	59	43	56
Amount of secured grant funding*	\$0	\$0	\$500	\$0
Corporate donations	\$0	\$0	\$0	\$0
Individual Donations	\$700	\$647	\$455	\$948
Facility rental revenue	\$5,000	\$4,499	\$5,624	\$5,628
Number of new Museum Facebook Fans	400	348	379	209
Number of Museum volunteers	60	116	56	75
Number of Museum visitors	9,000	7,941	8,620	8,956
Gift shop revenue	\$500	\$446	\$765	\$796
Revenue from fee-based programming**	\$0	\$929	\$109	\$0

* Grant Funds obtained through the Friends of the Morton Museum

** No fee based programs planned for FY 20

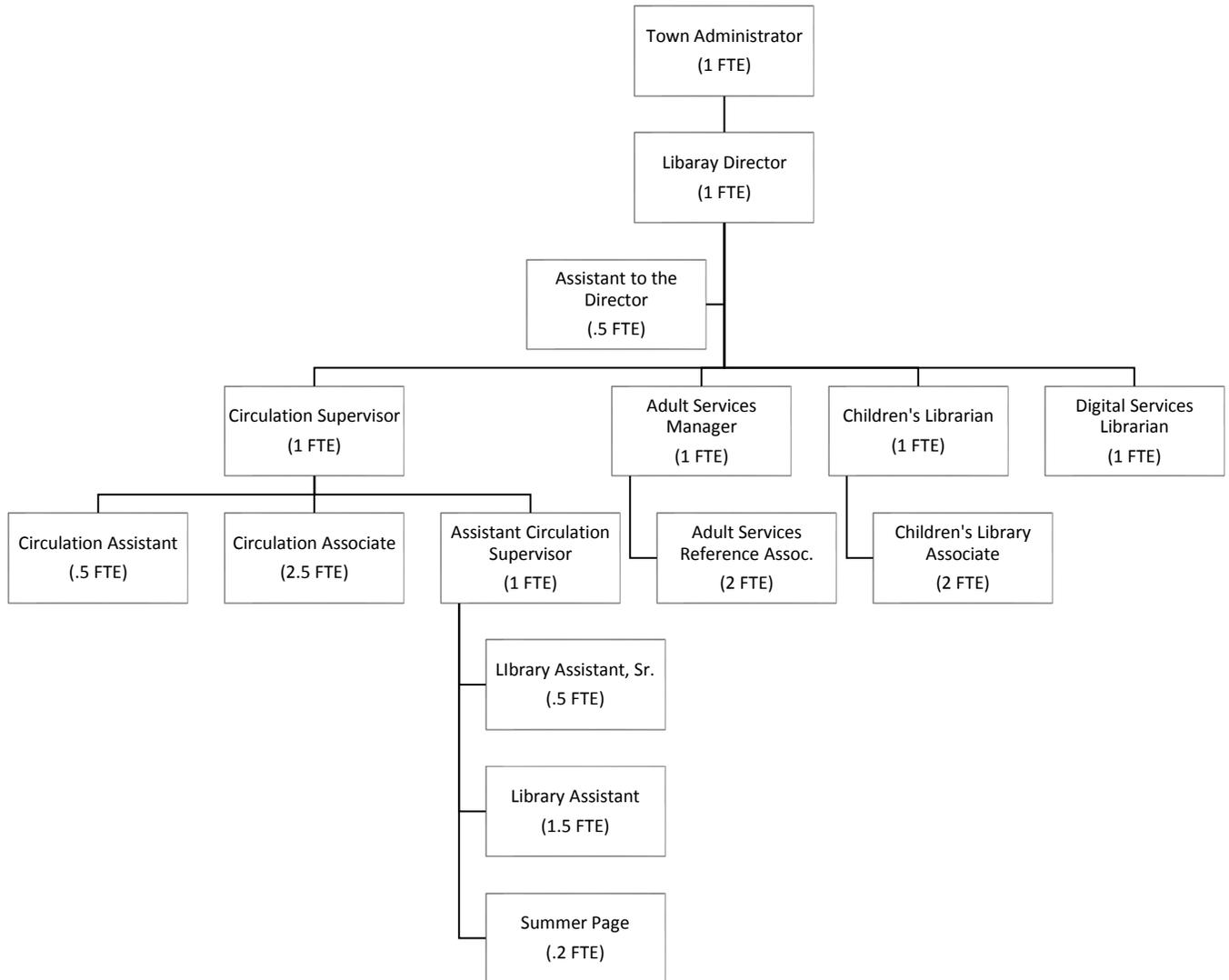
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 106,891	116,016	125,731	118,477	130,404
Operating Expense	53,585	49,488	64,586	54,174	63,675
Capital Outlay	-	-	-	-	-
Total	\$ 160,475	\$ 165,504	\$ 190,317	\$ 172,651	\$ 194,079

STAFFING SUMMARY

	Actual		Estimated		Budget
	FY 18	FY 19	FY 18	FY 19	FY 20
Salaries	1.0	\$ 48,813	1.0	\$ 49,013	1.0 \$ 50,367
Wages	1.0	24,604	1.0	27,913	1.0 28,684
Part-time	1.0	12,053	1.0	13,050	1.0 15,787
Other Compensation		-		-	-
Benefits		30,546		28,500	30,462
Merit & General Adjustment		-		-	5,103
Other Personnel	0.0	-	0.0	-	0.0 -
Total	3.0	\$ 116,016	3.0	\$ 118,477	3.0 \$ 130,404

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



It is the mission of the Lucius E. and Elsie C. Burch, Jr. Library Board and staff to provide access to information, content, and services in order to meet the evolving educational, informational, recreational, and cultural needs of our patrons with courtesy, professionalism and competence. The Library provides a broad array of programs and services to educate, entertain, and enrich people.

The Library is open 7 days per week for 60 hours per week. The staff consists of the Director, 3 librarians, 4 full-time, and 16 part-time staff.

The Library owns over 125,000 volumes and subscribes to 140 magazine titles and 13 local and national newspapers. Thirty-one magazine titles are available digitally, and the Knoxville News-Sentinel, the Tennessean and The Commercial Appeal newspapers are available full-text through the Tennessee Electronic Library. Access to 68 electronic databases are offered. All of the databases may be accessed both in-house and remotely except Ancestry, a genealogy database, restricted by the vendor to in-house use only. Over 91,361 digital eBooks, eAudiobooks, and film titles are available through R.E.A.D.S. and OverDrive. Also, the Library offers additional audiobooks through Recorded Books

FY 2019 Accomplishments

- Launched a new streaming service, Hoopla, which allows patrons to borrow over 600,000 movies, music, audiobooks, ebooks, comics and TV shows on their computer, tablet, or phone – and even TV. Titles can be streamed immediately, or downloaded to phones or tablets, with no waiting. New titles are added daily.
- Added ten new STEM backpack kits covering new topics geared to the very young, including kits about healthy eating, camping, the alphabet, space, science adventures, cooking, tall tales, travel, weather, and art.
- Increased subscribers for the Library’s monthly online newsletter using Constant Contact, to 6,424 patron subscriptions.
- Offered software classes for Microsoft Word, Microsoft PowerPoint, and MS Excel, in addition to a general Introduction to Computers class, in which 230 patrons attended.
- Implemented a new weekly children’s STEAM story time, a hands-on exploratory story time featuring various topics in science, technology, engineering, art, and math.
- All staff participated in professional development activities covering the topics of play in public libraries, books for storytime, summer reading, marketing, volunteer engagement, free online learning, the Children’s Association of Museums, Google, leadership, serving older adults, visual merchandising, burn out, difficult patrons, training new staff, digital photography, Excel and other subjects.
- Hosted multiple successful author events including Professor James Crank, from The University of Alabama, who discussed his book *New Approaches to Gone with the Wind*; bestselling author Lisa Patton who discussed her new novel *Rush*; and Julie H. Williams, Assistant Professor, Samford University, whose new book, *A Rare Titanic Family* told the story of author Julie Williams’ great-uncle Albert Caldwell, who survived the tragic sinking of the Titanic in 1912 at age 26.
- Provided an All-Library Staff Training Day at the Collierville High School which included a tour and presentations from teachers and administrators.
- Friends of the Library donations to the Library totaled \$23,701. Other donations of \$3,830 were received from private citizens including Edith Caywood Burch, and local organizations including the Kappa Gamma Fraternity, the Contemporary Club, and the Collierville Women’s Club.
- Secured in-kind donations from local businesses including, Chick-fil-A, Domino’s Pizza, Frost, Lenny’s, Malco Theaters, McDonald’s, Memphis Pizza Café, Memphis Zoo, and Smoothie King for Summer Reading prizes.
- Received 7,600 hours (the equivalent of 3.65 full time staff positions) of volunteer service for programming and other activities.
- Provided the 2019 A Universe of Stories Summer Reading Program, which offered a record number of 144 programs for children, teens and adults.
- Hosted the AARP Tax Aide program every Tuesday from February 5th through April 9th which served 254 individual taxpayers.
- Sponsored 152 individual programs for adults covering topics such as health, art, science, retirement, music, and computer software.
- Social media activity included, 385 Library Facebook posts and 173 Facebook events with 2,493 followers, and 209 Tweets with 523 followers, a 15% increase in Twitter followers.
- Partnered with both the Morton Museum and Collierville Tourism to coordinate the very successful Art on the Move program, highlighting the works of local artists.
- Created 209 new articles for the website to promote events, resources, news, and services.
- Provided outreach activities to the local schools and daycares: Read Across America at Crosswind; Bailey Station Bear Fair; Tara Oaks Open House; judge for Sycamore Reflection Writing contest; Collierville Elementary Open House; judge for a creative writing contest at Sycamore Elementary; presentation, Schilling Farms Literacy Night; mediators, multiple Battle of the Books events; presentations to promote Summer Reading at Schilling Farms, Bailey Station and Collierville Elementary Schools; story times at

Goddard School, Incarnation School, Faith Lutheran School, and Collierville United Methodist Church School; CHS Teacher’s Fair; CHS Open House; ACT/SAT Information Night at Collierville High School; Library Card Sign-Up Month in September, all Collierville schools.

- Implemented a new document scanning service providing patrons the ability to use a flatbed scanner for digital scanning of photos and single pages or multiple pages. These documents can be converted into searchable PDF and Word files. Photos can be converted into TIFF, JPEG, and PNG files. This equipment has the capability for saving scanned files to flash drives and for sending the scanned files directly to email and Google Drive accounts and to tablets and smartphones via QR codes.
- Provided 5 student interns from the Collierville High School’s *Work to Learn* program 170 hours of volunteer activities.
- Created two streaming videos with the Public Relations Department to promote both STEAM story times and the importance of story times in general.
- Implemented a new weekly children’s Learn N’ Play program which is an open playgroup that enhances problem solving skills and motor skills through play and hands-on activities.
- Hosted multiple Resume and Job Search Drop-in Assistance for patrons courtesy of Gavin Versi, Customer Communications Director for Juice Plus+.
- Implemented a new online service called Creative Bug which provides unlimited access to over 1,000 art and craft classes.
- Partnered with many organizations to provide diverse programs for the community: *STEAM Toward the Future* program with the University of Memphis and Christian Brothers University faculty; Dixon Art to Grow program; Chess Camp with Mid-South Chess Club; India Fest with the India Association of Memphis; Healthy Eyes with Dr. Walley, Collierville Vision Center; the Memphis Symphony Orchestra for musical story times; Job the Comfort Dog with Christ the King Lutheran Church; Starbucks Coffee Tasting; Chili Night Out program with both the Collierville Fire Department and Chili’s Restaurant; Germantown High School National Spanish Honor Society for a Cinderella Spanish story time; Joshua Lennon, Neurology Clinic in Cordova for a sleep program, Memphis Area Legal Services for an information session regarding their free services; Books from Birth Foundation for storytime with the Mayor and BFB graduation ceremony; Ham Radio with the Delta Amateur Radio Club; Gina Harden of Women Mentoring Women for a four-part personal growth series; Amanda Ling of Peak Potential Physiotherapy & Wellness for multiple aging well programs, the Aging Commission of the Mid-South for a Medicare

program; Fire Safety Story Time with Erin Daniels, Collierville Fire Department; and ACT Practice Test with Princeton Review.

- Provided many special programs for youth including: Phone Photography Workshop; Science Rocks with Dr. Frass; Camp Half Blood Escape Room; Back to the Future Escape Rooms, Family Cardboard Challenge; monthly LEGO Club; PAWS for Reading with Mid-South Therapy Dogs; VEXIQ Robotics; the 12 Days of Craftmas; Teen Library Lock-In; the Happily Ever After Ball; Children’s Vision Screening; Down on the Farm; DIY Paper Beads; Live-Action Storytelling; Hip Hop Hooray; Reading Without Walls; Volunteer Fair; Poetry Slam; Book Art Show; Space Crafts; and a Robotics Camp.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To provide staff exceptional opportunities for professional development.

Objectives:

- Improve job knowledge and skills through ongoing training.
- Attend and participate in conferences, seminars, webinars, workshops, and other activities.
- Provide a two-hour Customer Service workshop for all new staff.

SAFETY

Goal: To perform operations safely and in accordance with regulations.

Objectives:

- Participate in Town Safety Committee activities to ensure safe work practices and a safe environment for staff and library patrons.
- Review fire drill procedures twice per year and participate in a practice fire drill once per year.
- Review intruder procedures and participate in practice drill once per year.
- Participate in safety related activities hosted by both the Fire and Police Departments.

SERVICE

Goal: Seek additional and alternative funding sources to support library services and collections

Objectives:

- Submit a budget enhancement request to the Friends of the Library to support programs or needed materials beyond the appropriated budget.
- Secure funding from the Collierville Contemporary Club for library service enhancements.
- Secure in-kind donations from area merchants to both support reading prizes and generate interest in the annual Summer Reading program.

Goal: To improve access and encourage use of library services for all Collierville residents.

Objectives:

- Organize a library GeekCon program with TAB.
- Partner with the Chamber of Commerce to provide a series of Google workshops for small businesses.
- Distribute monthly electronic newsletters to inform patrons concerning Library events and services.
- Partner with the Books from Birth Foundation to host a literacy program.
- Emphasize communication through print and digital channels.
- Educate patrons about library events and services by implementing a semi-annual program newsletter with both fall and winter editions.
- Implement a monthly Fandom Club for children in grades 3 and up.
- Launch a monthly Family Night Out program.
- Apply for a museum traveling exhibit for children.
- Improve consistency in the provision of bibliographic records for the public access catalog and Collierville Library app by setting minimum standards for both required fields and record format.

SCHOOLS

Goal: Maintain a partnership with the local schools by exploring ways to enhance the learning environment.

Objectives:

- Meet with school librarians in each public school to discuss Burch Library programs, resources, and services.
- Work with both the Middle School and High School teachers to create monthly study sessions for students.
- Meet with the Collierville Schools Curriculum Supervisor to discuss partnerships, programs and services.

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

PERFORMANCE MEASURES

Activity	Target	Actual	Actual	Estimated
		FY17	FY18	FY19
Total circulation transactions per staff	23,000	21,701	22,348	23,567
Circulations per capita	7	6.9	6.9	7.2
Circulations per registered borrower	15	14	13	14.5
New cards issued	2,000	2,721	2,218	2,013
Total collection size	122,000	126,015	120,862	122,000
Total reference questions answered per staff	1,700	1,666	1,623	1,364
Total programs offered / total attendance	510/12,500	480/12,038	548/14,040	595/14,500
Average Attendance	25	25	26	24
Total patron visits	182,000	180,822	176,044	199,900
Total ILL requests	50	94	50	42
Total Donations to Library	\$20,500	\$19,342	\$11,996	\$25,531
Percentage of population who are registered borrowers	50.0%	46.4%	55.5%	49.70%
Operating expenditures per capita	22	21.3	21.3	21.4
Total Circulation	350,000	340,713	350,858	370,000
Total Facebook Fans	2,250	2,003	2,254	2,500
%Increase from Previous Year	9.00%	42.4%	13%	11%

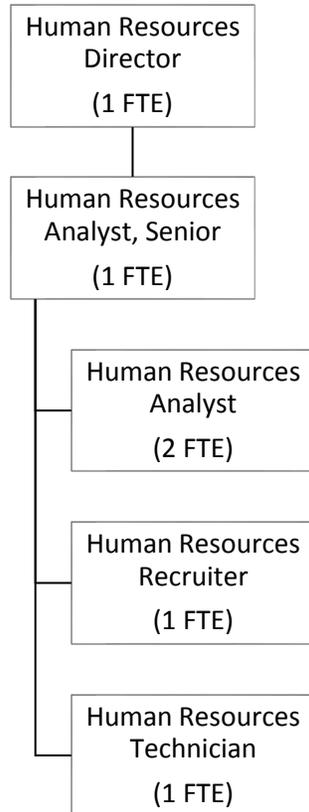
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 647,046	656,985	684,408	659,356	728,039
Operating Expense	412,187	419,595	453,652	429,473	431,320
Capital Outlay	1,971	797	6,040	6,040	-
Total	\$ 1,061,204	\$ 1,077,378	\$ 1,144,100	\$ 1,094,869	\$ 1,159,358

STAFFING SUMMARY

		Actual		Estimated		Budget
		FY 18		FY 19		FY 20
Salaries	1.0	\$ 85,609		1.0	\$ 78,722	1.0 \$ 80,897
Wages	7.0	253,897		7.0	243,154	7.0 267,379
Part-time	16.0	178,892		15.0	186,495	15.0 210,355
Other Compensation		-			-	-
Benefits		135,197			147,146	158,718
Merit & General Adjustment		-			-	6,850
Other Personnel	2.0	3,390		2.0	3,840	2.0 3,840
Total	26.0	\$ 656,985		25.0	\$ 659,356	25.0 \$ 728,039

HUMAN RESOURCES



HUMAN RESOURCES

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

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

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

FY 2019 Accomplishments

- Completed transition to a new Patient Protection and Affordable Care Act (PPACA) vendor resulting in expense reduction.
- Full implementation of innovative health benefit plan design.
- Completed evaluation, selection and implementation of new life insurance administrators resulting in a reduction in cost.
- Completed compensation benchmarking evaluations for several positions and departments.
- Developed several new recruiting channels creating greater applicant outreach.
- Completed additional Town-wide Workplace Respect training.
- Analyzed, selected and implemented a new Human Resources Information System (HRIS) resulting in cost savings.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To continue the re-engineering of the Town's Classification and Compensation system.

Objectives:

- Evaluate and identify job classifications below market value.
- Benchmark, evaluate and revise job descriptions.

Goal: To evaluate the Town's health plan design.

Objective:

- Re-evaluate health care plan design for sustainability in light of legislative and claims trends.
- Evaluate cost effective approaches to health care delivery.

Goal: To develop and expand the recruiting channel.

Objective:

- Continue to develop non-traditional networking resources.
- Continue to develop and create community-based recruiting networks.
- Develop a pilot online application process.

SERVICE

Goal: To continue compliance with the evolving requirements of the PPACA and its successors.

Objectives:

- Continue to provide timely and accurate reporting as required.
- Maintain compliance with changing coverage requirements.
- Reconcile mismatched records with the Federal Government database.

Goal: To continue evaluation, re-structuring and compliance with Fair Labor Standards Act (FLSA) revisions.

Objectives:

- Research, develop and implement strategies to comply with Department of Labor revisions to the FLSA.

Goal: To continue management development training.

Objectives:

- Continue classes in leadership and workforce development.

Goal: To develop and test HRIS online self-service option for employees.

HUMAN RESOURCES

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Applications processed	1,000	1,144	1,319	1,304
Employee Orientation Programs conducted	12	12	12	12
New employees hired	50	60	71	74
Workman's compensation claims processed	45	39	45	44
Unemployment compensation costs	\$40,700	\$811	\$16,500	\$5,888
# days to process an application	2	2	2	1
% employees assisted with health insurance claims	75%	85%	55%	55%
% open positions filled within 90 days	80%	68%	75%	50%
% performance evaluations submitted to payroll by 1st pay period after being received	96%	95%	95%	97%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	93%	88%	91%	89%

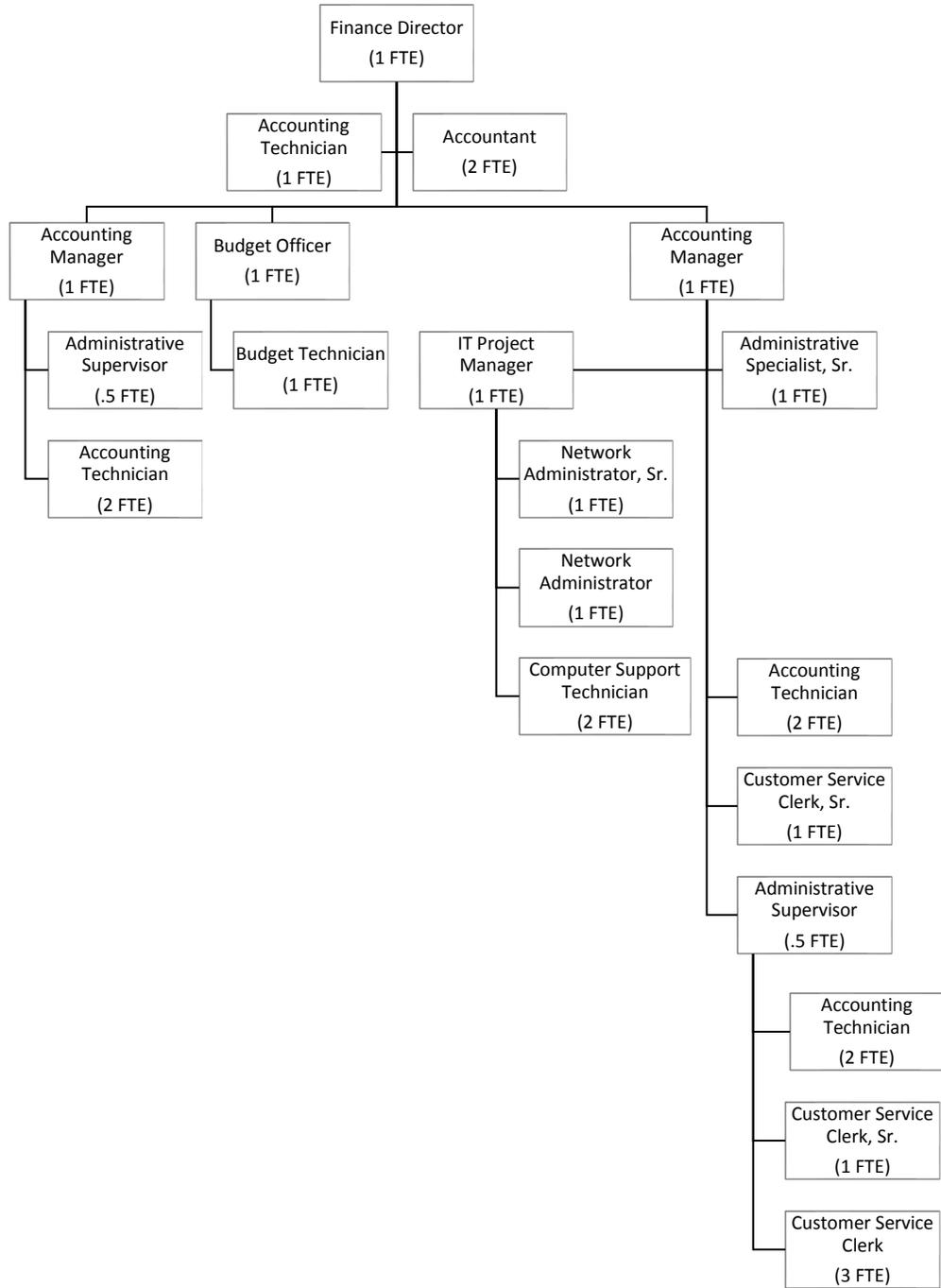
BUDGET SUMMARY

	Actual		Budget		Estimated		Approved	
	FY 17	FY 18	FY 19	FY 19	FY 19	FY 19	FY 20	
Personnel	\$ 449,389	513,975	539,122	557,705	573,838			
Operating Expense	124,760	121,313	209,393	167,093	174,337			
Capital Outlay	-	-	-	-	1,725			
Total	\$ 574,149	\$ 635,288	\$ 748,515	\$ 724,798	\$ 749,900			
Reduction to expenditures								
Water & Sewer Fund	(86,111)	(95,293)	(112,277)	(108,720)	(112,485)			
General Fund	\$ 488,038	\$ 539,995	\$ 636,238	\$ 616,078	\$ 637,414			

STAFFING SUMMARY

	Actual		Estimated		Budget	
	FY 18	FY 19	FY 19	FY 19	FY 20	
Salaries	4.0 \$ 317,254	4.0 \$ 307,509	4.0 \$ 321,505			
Wages	2.0 57,497	2.0 94,132	2.0 74,866			
Part-time	0.0 -	0.0 -	0.0 -			
Other Compensation	-	-	-			
Benefits	139,224	156,064	167,224			
Merit & General Adjustment	-	-	10,243			
Other Personnel	0.0 -	0.0 -	0.0 -			
Total	6.0 \$ 513,975	6.0 \$ 557,705	6.0 \$ 573,838			

FINANCIAL ADMINISTRATION



FINANCIAL ADMINISTRATION

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

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

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

FY 2019 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 2018 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2019 budget.
- Year-end financial statements prepared and audit-ready by the end of August.
- Reviewed situs reports for four revenue sources to identify misclassifications.
- Maintained financial ratios and standards as required by the Town's debt policy.
- Conducted eight internal audits.
- Distributed all monthly financial reports in a timely manner.
- Provided for a minimum of eight hours job-related training for all full-time finance employees.

- Provided seven training sessions to internal customers on various finance functions.
- Sent property tax courtesy reminders a minimum of four times during the year.

FY 2020 Goals and Objectives

STEWARDSHIP

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

- Earn the twenty-second Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the twenty-eighth Certificate of Achievement of Excellence in Financial Reporting from GFOA.
- Have the financial statements audit-ready by the end of August.
- Maximize revenue collection by reviewing four situs reports.
- Perform eight internal audits by June 30, 2020.

SERVICE

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 at least eight hours of job-related training for all full-time employees of the department by June 30, 2020.
- Provide seven training sessions on various finance functions to internal customers.
- Send out property tax courtesy reminder notices a minimum of four times a year.

FINANCIAL ADMINISTRATION

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Number of adjusting entries for audit purposes	10	10	11	10
Percent of property tax levy collected	97.50%	98.99%	98.70%	98.70%
Revenue collected as a percent of budgeted revenue	100%	103%	107%	103%
Internal audits performed	8	8	8	8
Percent of monthly financial reports delivered by 20th of following month	100%	100%	100%	100%
Percent of total payments received at drive through window	2.10%	2.20%	2.15%	2.18%
Percent of customers utilizing electronic payment options	55%	50%	52%	54%
Percent of full-time employees completing 8 hours of in-service training	100%	100%	100%	100%
Number of training sessions to internal customers	7	7	7	7
Situs reports reviewed	4	4	4	2
Times per year courtesy reminders sent	4	4	4	5

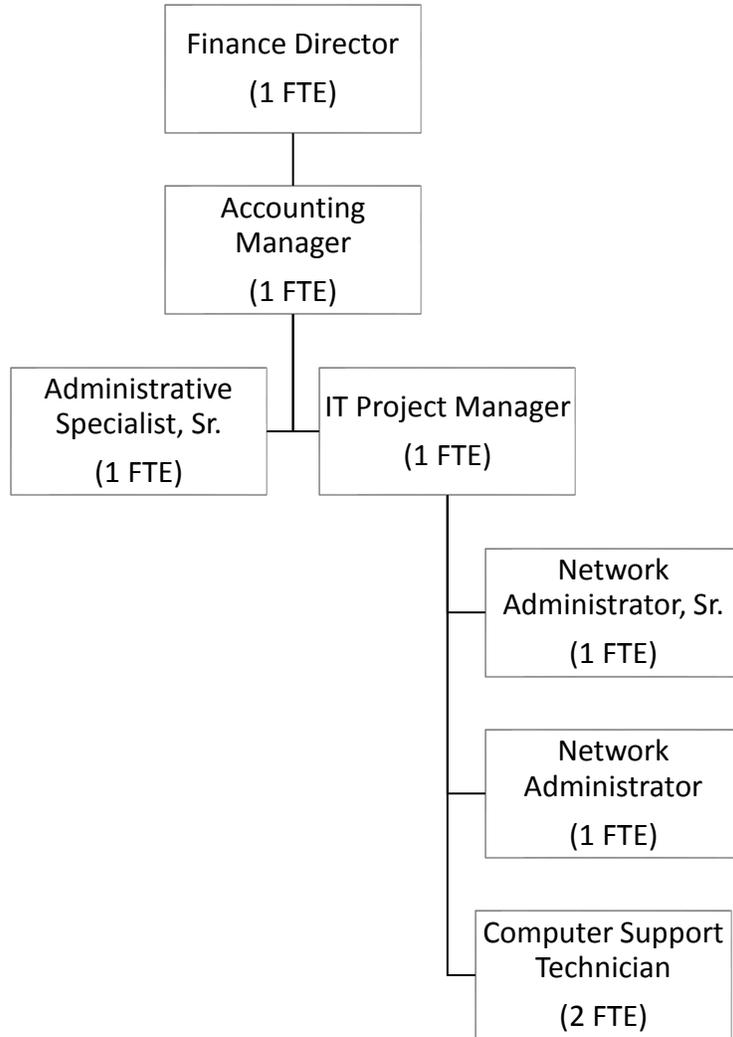
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 1,405,054	1,426,786	1,534,943	1,508,236	1,644,184
Operating Expense	306,954	299,889	327,264	315,602	327,235
Capital Outlay	13,750	-	-	-	-
Total	\$ 1,725,758	\$ 1,726,675	\$ 1,862,207	\$ 1,823,838	\$ 1,971,419
Reduction to expenditures					
Water & Sewer Fund	(603,932)	(604,336)	(652,297)	(638,343)	(689,997)
General Fund	\$ 1,121,826	\$ 1,122,339	\$ 1,209,910	\$ 1,185,495	\$ 1,281,422

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	7.0	\$ 517,474	7.0	\$ 507,874	7.0 \$ 532,852
Wages	13.0	450,344	13.0	470,620	13.0 499,342
Part-time	1.0	14,846	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		444,122		529,742	592,973
Merit & General Adjustment		-		-	19,016
Other Personnel	0.0	-	0.0	-	0.0 -
Total	21.0	\$ 1,426,786	20.0	\$ 1,508,236	20.0 \$ 1,644,184

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

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

The division is under the supervision of the Accounting Manager and consists of six employees—a project manager, a senior network administrator, a network administrator, two full-time computer support technicians, and an administrative specialist, senior.

The IT Department's responsibilities include:

- Network security and maintenance:
 - Currently, the Department manages a municipal area network built on a fiber backbone which connects Town Hall to the Police Department, the Emergency Dispatch Center, Public Services, the Community Center, all Fire Stations, Facilities Maintenance, Parks Maintenance, the Animal Shelter, the Fleming Road water plant, both wastewater treatment plants, the Morton Museum, and the Library. This includes a number of switches and fiber modules.
 - VPNs (virtual private networks) through Comcast Cable provide connections to the laptops for Police Officers in the field, services for the Linda Kerley Center, the Tourism office, and to 3 water plants and 11 sewer lift stations for monitoring purposes.
- Support and maintenance of phone systems and computer assets:
 - The Department maintains 430 desktop PCs and laptops and 25 physical servers, the Town's phone system and numerous switches, routers, and wireless mobile devices.
- Research and development:
 - IT assists departments with researching the best hardware and software options.
 - IT designs network configurations for all new Town facilities.
- Hardware and software specification approval:
 - When a department needs a specific program or piece of equipment, IT must check to see if it is compatible with our systems and will function as intended.

FY 2019 Accomplishments

- Purchase and install 60 new and replacement desk top computers and 15 laptops and servers
- Purchased and installed 5 keyboard video monitor consoles for each of the town's data centers.
- Completed rollout of Office 365 for 401 users and converted the Town's email to the collierville.tn.gov domain.
- Completed development of interface between Public Services work order system and utilities software.

- Supported implementation of online account access and payment services for utility customers.
- Installed switches for Police, Library and Fire.
- Upgrade memory for Police and Dispatch servers.
- Continued maintenance and support responsibilities of Polaris, Envisionware and other Library systems.
- Continued support and additional staff training on the Police software system.
- Configured and installed virtual servers in support of the interface between public services work orders and utility systems.
- Completed the virtual server install in support of online utility access for Town customers.
- Improved feedback to end users on help desk tickets
- Provided a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.
- Staff member is progressing toward MS Server Certification.
- Utilizing the helpdesk tracking system to provide measurements of staff's workload.
- Replaced the Town's firewall.
- Built virtual server for new Tax software.
- Assisted Police with access system upgrade.
- Connected 32 new copier/printers to the network.
- Provided continuity of service to relocated firehouse #2 employees.
- Installed 5 training computers for Fire department.
- Installed first mobile data collector for Utilities.
- Built server for new document management system.

FY 2020 Goals and Objectives

SERVICE

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

Objectives:

- Purchase and install 40 new and replacement desk top computers and 8 laptops.
- Document management system implementation.
- Installation of switches
- Selection of telecom service provider.
- Upgrade Tritech servers to Windows Server 2016.
- Assist utilities in installation of new meter reading equipment, including additional mobile data collectors.
- Support finance in installation and conversion of tax software.
- Support installation of services at the new general services/parks maintenance facility.
- Install 7 new security cameras throughout town hall.
- Perform a Security Audit on town systems.
- Update 8 wireless access points
- Assist purchasing in the Buy Speed upgrade.

INFORMATION TECHNOLOGY

- Assist Police in TriTech upgrade.
- Update VMWare software.

Goal: Maintain high levels of productivity from staff and service to our internal customers.

Objectives:

- Provide a minimum of eight hours of training to each staff member in order to remain abreast of latest technological developments.

- Staff member to complete MS Server Certification.
- Utilize the helpdesk tracking system to provide measurements of staff's workload.
- Provide Office 365 training resources to departmental users.

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Servers maintained (including virtual machines)	85	63	63	77
PCs maintained	430	426	426	427
Routers maintained	36	36	36	36
VLANs	85	85	85	85
VPNs	30	30	30	30
PBXs	0	1	1	1
Network Availability	>99%	>99%	>99%	>99%
% time spent on repairs	25%	30%	40%	30%
% time spent on administration & support	75%	70%	60%	70%

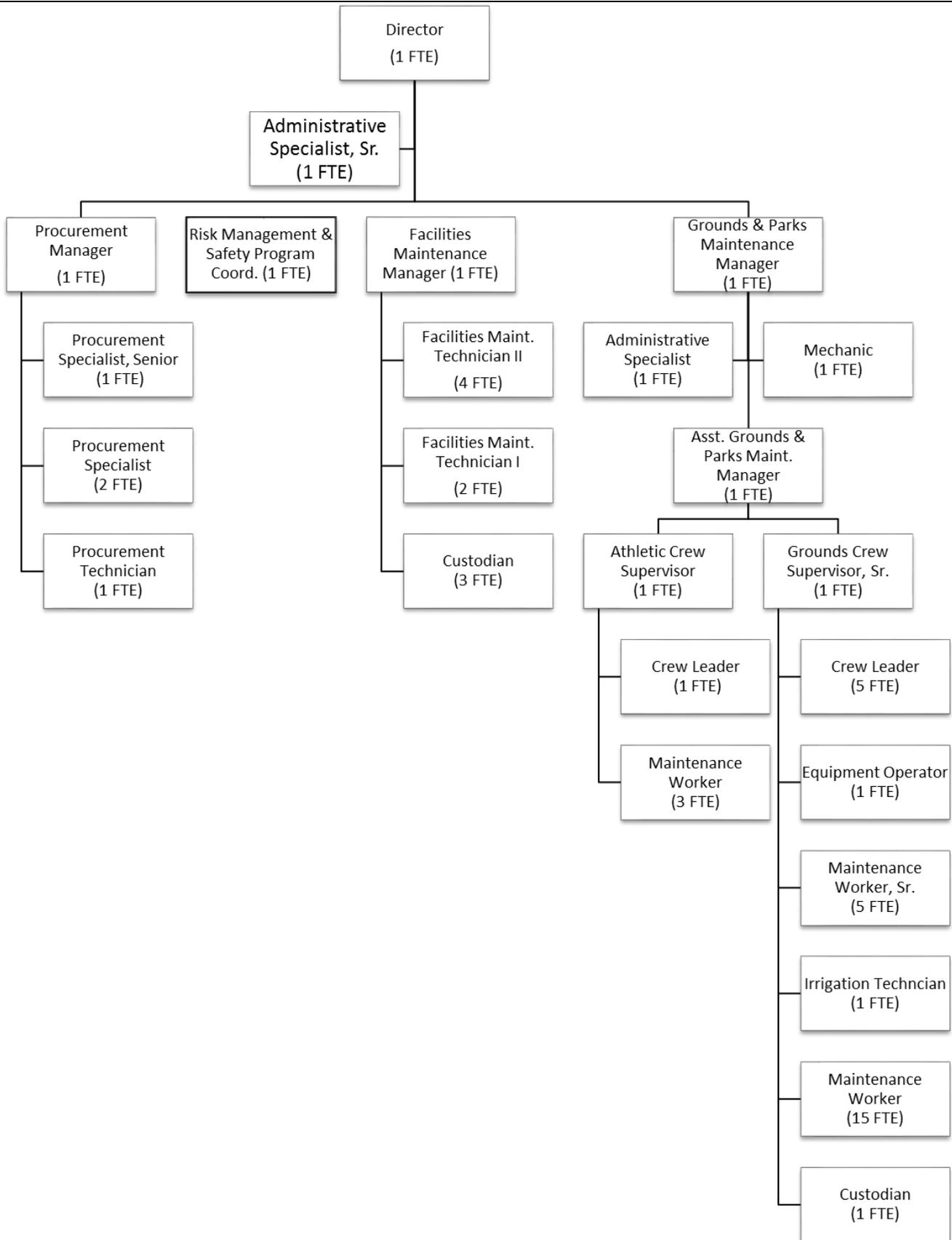
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 414,511	411,978	436,629	458,571	499,086
Operating Expense	231,054	157,031	284,740	269,003	321,252
Capital Outlay	59,419	82,666	103,000	103,000	96,000
Total	\$ 704,984	\$ 651,675	\$ 824,369	\$ 830,574	\$ 916,338
Reduction to expenditures					
Water & Sewer Fund	(62,164)	(61,797)	(66,439)	(68,786)	(74,863)
General Fund	\$ 642,819	\$ 589,877	\$ 757,930	\$ 761,789	\$ 841,475

STAFFING SUMMARY

	Actual		Estimated		Budget
	FY 18	FY 19	FY 18	FY 19	FY 20
Salaries	3.0	\$ 199,619	3.0	\$ 200,079	3.0 \$ 208,107
Wages	3.0	109,866	3.0	124,642	3.0 130,585
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		102,493		133,850	152,260
Merit & General Adjustment		-		-	8,134
Other Personnel	0.0	-	0.0	-	0.0 -
Total	6.0	\$ 411,978	6.0	\$ 458,571	6.0 \$ 499,086

GENERAL SERVICES



GENERAL SERVICES - ADMINISTRATION

The General Services Department was created during the FY 2004 budget year and was placed under the direction of the Finance Director. 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. In 2011, the Town-wide Safety Program responsibilities were added to the department and six (6) years later the Grounds and Parks Maintenance Division was moved into the Department.

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 Aldermen. To improve the delivery of internal services, the purchasing and contract administration functions were combined in 2017 creating the Administration (Procurement Division). The Facilities Maintenance Division preserves all of the Town's buildings and structures through repair, predictive and preventative maintenance programs. The Grounds and Parks Maintenance Division performs and cultivates all of the Town's public grounds including buildings, landscape beds, athletic fields, parks and playgrounds, greenbelt trails, and streetscapes. The Risk Management and Safety Program provides property and causality risk control while creating a safe environment for employees, visitors, and citizens.

The Director of General Services directs the department and receives office support from an Administrative Specialist, Senior, with the Procurement Division being managed by a Procurement Manager who supervises three (3) Procurement Specialists and a Procurement Technician. A Facilities Maintenance Manager operates the Facilities Maintenance Division with four (4) Facilities Maintenance Technicians II, two (2) Technicians I, and four (4) custodians. The Grounds and Parks Maintenance Manager and Assistant Manager manages the division's maintenance programs through thirty-nine (39) employees that include an office assistant, mechanic, supervisors, crew leaders, and maintenance workers. All risk control and safety program responsibilities are carried out by one Risk Management and Safety Program Coordinator.

FY 2019 Accomplishments

Administration / Procurement

- The Procurement Division has a reputation for excellence, and staff has provided consultation service, document templates and contract administration counseling to numerous cities and counties within the State of Tennessee, as well as, nationwide this year.
- Managed the asbestos and lead paint abatement project of the entire train locomotive, tender car and caboose undercarriages with primer and industrial paint applied for the finished project.

- Worked with an architect and engineers to design, publicly bid the project and performed project management responsibilities for the expansion and renovation of Fire Station #2.
- Initiated and managed the sale of surplus items/property for a total revenue of \$48,531.97.
- Performing contract administration, a savings of \$95,688.84 was gained for fiscal year 2019.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: Utilize approved budget amounts to prudently execute services, acquire materials and resources to achieve Town operational goals.

Objectives:

- Investigate cost saving initiatives by thoroughly vetting vendors, performing materials research and testing, and acquiring appropriate services.
- Provide accurate and real-time expenditure data to managers and supervisors each month for planning future projects and expenses.
- Review weekly expenditures and account balances for conformity to estimated funding amounts for achieving operating objectives for the fiscal year.

SAFETY

Goal: To execute all division operations and responsibilities safely and in accordance with OSHA, TOSHA, and Town adopted safety policies and regulations.

Objectives:

- Provide quarterly safety training sessions to develop safe work habits and attitudes among employees.
- To quarterly review past incident data for trends by types of incidents, repeats, etc.
- Perform hazard assessment and risk mitigation of the work environment every day and perform monthly review of findings to develop "best practices" for safe operations.

SERVICE

Goal: Provide exceptional internal and external customer service through effective communications and knowledgeable responses to inquiries.

Objective:

- Respond to customer within 24 to 48 hours of receiving an inquiry.
- Train employees on customer service protocol giving them confidence on how to respond knowledgeably and courteously.
- Track customer satisfaction through follow-up communications and surveys to adjust according to the results.

GENERAL SERVICES - ADMINISTRATION

Goal: To complete p-Card research and present research analysis to administrative staff.

Objective:

- Determine feasibility of current p-Card trends as it relates to the Town’s fiscal spend and staffing impacts.

STATISTICS

Statistics	Actual	Actual	Actual	Actual
	FY16	FY17	FY18	FY19
Number of formal bids to solicit	59	45	45	35
Number of formal bids awarded	57	44	42	32
Procedural infractions found during purchase order audits	15	4	3	0
Number of RFPs/SOQs solicited	4	6	5	8
Number of RFPs/SOQs awarded	4	5	5	7
Total number of contracts executed	94	81	85	74
Contracts administered				
Construction contracts	39	23	25	24
Term contracts	136	145	148	146
One-time and professional services contracts	57	33	35	44

PERFORMANCE MEASURES

Activity	Target	Actual	Actual	Actual
		FY17	FY18	FY19
Amount of facility work orders completed	NA	969	1494	1020
Average cost per completed work order	NA	\$231	\$229	\$232
Average number of hours spent on work orders	NA	1.98	1.49	1.98
Average amount of preventative maintenance work order completed	NA	1309	1613	1785
Average cost per completed preventative maintenance work order	NA	\$8	\$7	\$13
Average number of hours spent on preventative maintenance work orders	NA	0.39	0.41	0.46
Property and Casualty Claims:				
Claims received	NA	43	34	36
Claims processed thru TML	NA	27	25	22
Total amount paid out due to claims	NA	\$18,575	\$16,787	\$20,527

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 1,021,405	554,297	592,186	586,690	623,171
Operating Expense	988,101	89,224	97,818	95,443	116,750
Capital Outlay	-	-	1,132	1,132	-
Total	\$ 2,009,506	\$ 643,521	\$ 691,136	\$ 683,265	\$ 739,921
Reduction to expenditures					
Water & Sewer Fund	(152,910)	(83,144)	(88,828)	(88,004)	(93,476)
General Fund	\$ 1,856,595	\$ 540,376	\$ 602,308	\$ 595,262	\$ 646,445

GENERAL SERVICES - ADMINISTRATION

STAFFING SUMMARY

		Actual FY 18		Estimated FY 19		Budget FY 20
Salaries	2.0	\$ 175,107	2.0	\$ 175,511	2.0	\$ 180,360
Wages	6.0	203,685	6.0	244,772	6.0	254,250
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		-		-		-
Benefits		175,505		166,408		180,604
Merit & General Adjustment		-		-		7,958
Other Personnel	0.0	-	0.0	-	0.0	-
Total	8.0	\$ 554,297	8.0	\$ 586,690	8.0	\$ 623,171

GENERAL SERVICES – FACILITIES MAINTENANCE

FY 2019 Accomplishments

Facilities Maintenance

- Managed the replacement of the 135-ton HVAC system chiller and accessory pumps at Community Center that was completed on-time and within budget.
- Performed the re-lighting project of the Herald Theater transitioning approximately 100 fixtures from incandescent bulbs to LED bulbs that will generate both labor hours and energy savings for the Town.
- Maintenance service levels remained high during a good economy that saw the construction industry extremely busy creating a maintenance labor shortage and difficulties filling open positions.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: Utilize approved budget amounts to prudently execute services, acquire materials and resources to achieve Town operational goals.

Objectives:

- Investigate cost saving initiatives by thoroughly vetting vendors, performing materials research and testing, and acquiring appropriate services.
- Provide accurate and real-time expenditure data to managers and supervisors each month for planning future projects and expenses.
- Review weekly expenditures and account balances for conformity to estimated funding amounts for achieving operating objectives for the fiscal year.

SAFETY

Goal: To execute all division operations and responsibilities safely and in accordance with OSHA, TOSHA, and Town adopted safety policies and regulations.

Objectives:

- Provide quarterly safety training sessions to develop safe work habits and attitudes among employees.

- To quarterly review past incident data for trends by types of incidents, repeats, etc.
- Perform hazard assessment and risk mitigation of the work environment every day and perform monthly review of findings to develop “best practices” for safe operations.

SERVICE

Goal: Provide exceptional internal and external customer service through effective communications and knowledgeable responses to inquiries.

Objectives:

- Respond to customer within 24 to 48 hours of receiving an inquiry.
- Train employees on customer service protocol giving them confidence on how to respond knowledgeably and courteously.
- Track customer satisfaction through follow-up communications and surveys to adjust according to the results.

Goal: Improve equipment preventative maintenance program to eliminate downtime due to maintenance related failures and extend the operating life of the equipment.

Objectives:

- Review and adjust preventative maintenance calendar for a more even flow of work.
- Write new and/or review current preventative maintenance procedures to improve program.
- Use data generated by Computer Maintenance Management software to determine effectiveness of program.

BUDGET SUMMARY

		Actual		Budget	Estimated	Approved
		FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$	-	564,824	572,392	527,200	667,513
Operating Expense		-	824,855	1,081,515	1,021,515	964,615
Capital Outlay		-	83,467	-	-	-
Total	\$	-	\$ 1,473,146	\$ 1,653,907	\$ 1,548,715	\$ 1,632,128
Reduction to expenditures						
Water & Sewer Fund		-	(84,724)	(85,859)	(79,080)	(100,127)
General Fund	\$	-	\$ 1,388,422	\$ 1,568,048	\$ 1,469,635	\$ 1,532,001

GENERAL SERVICES – FACILITIES MAINTENANCE

STAFFING SUMMARY

			Actual FY 18		Estimated FY 19		Budget FY 20
Salaries	1.0	\$	54,341	1.0	\$	54,466	1.0 \$ 60,971
Wages	10.0		269,699	10.0		223,286	8.0 272,910
Part-time	0.0		-	0.0		-	0.0 -
Other Compensation			10,007			9,500	9,500
Benefits			230,777			239,948	315,762
Merit & General Adjustment			-			-	8,370
Other Personnel	0.0		-	0.0		-	0.0 -
Total	11.0	\$	564,824	11.0	\$	527,200	9.0 \$ 667,513

GENERAL SERVICES - GROUNDS AND PARKS MAINTENANCE

FY 2019 Accomplishments

Grounds and Parks Maintenance

- Successfully completed the planning, bidding and contracting of the annual mowing contract which included the addition of eighteen property locations to the previous 314 locations for a decrease in total contract pricing compared to past contracts.
- Managed milling and asphalt overlay project of the Greenbelt Wagon Trail that included the bridging process of numerous tree roots preserving the tree canopy of the trail.
- Performed the renovation of numerous playground structure renovations, replaced compromised wooden flower bed walls with new block decorative walls, and replaced 1060 LF of split rail fencing and managed the replacement of Poured-in-Place safety surface at two separate playgrounds.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: Utilize approved budget amounts to prudently execute services, acquire materials and resources to achieve Town operational goals.

Objectives:

- Investigate cost saving initiatives by thoroughly vetting vendors, performing materials research and testing, and acquiring appropriate services.
- Provide accurate and real-time expenditure data to managers and supervisors each month for planning future projects and expenses.
- Review weekly expenditures and account balances for conformity to estimated funding amounts for achieving operating objectives for the fiscal year.

SAFETY

Goal: To execute all division operations and responsibilities safely and in accordance with OSHA, TOSHA, and Town adopted safety policies and regulations.

Objectives:

- Provide quarterly safety training sessions to develop safe work habits and attitudes among employees.

- To quarterly review past incident data for trends by types of incidents, repeats, etc.
- Perform hazard assessment and risk mitigation of the work environment every day and perform monthly review of findings to develop “best practices” for safe operations.

SERVICE

Goal: Provide exceptional internal and external customer service through effective communications and knowledgeable responses to inquiries.

Objectives:

- Respond to customer within 24 to 48 hours of receiving an inquiry.
- Train employees on customer service protocol giving them confidence on how to respond knowledgeably and courteously.
- Track customer satisfaction through follow-up communications and surveys to adjust according to the results.

Goal: Plan and implement new operational structure to achieve efficient and effective results, through optimal and standardized grounds maintenance processes.

Objectives:

- To develop a new operational structure and implement it during fiscal year 2019-2020.
- To standardize processes and document those processes for improved efficiencies and effectiveness of grounds maintenance program.
- Use data generated by new maintenance operation structure to adjust as needed for a sustaining program.

Goal: Identify flowering types of perennial plants to substitute for flowering annual plantings to address reductions to Landscape Materials/flowers budget.

Objectives:

- Produce list of all bed locations and square footage of beds receiving yearly annual flower change out.
- Identify flower beds best suited for conversion from annual flowers to perennial type flowers.
- Research and identify 3-5 perennial flower types to plant in place of annual flowers in the spring of 2020.

GENERAL SERVICES - GROUNDS AND PARKS MAINTENANCE

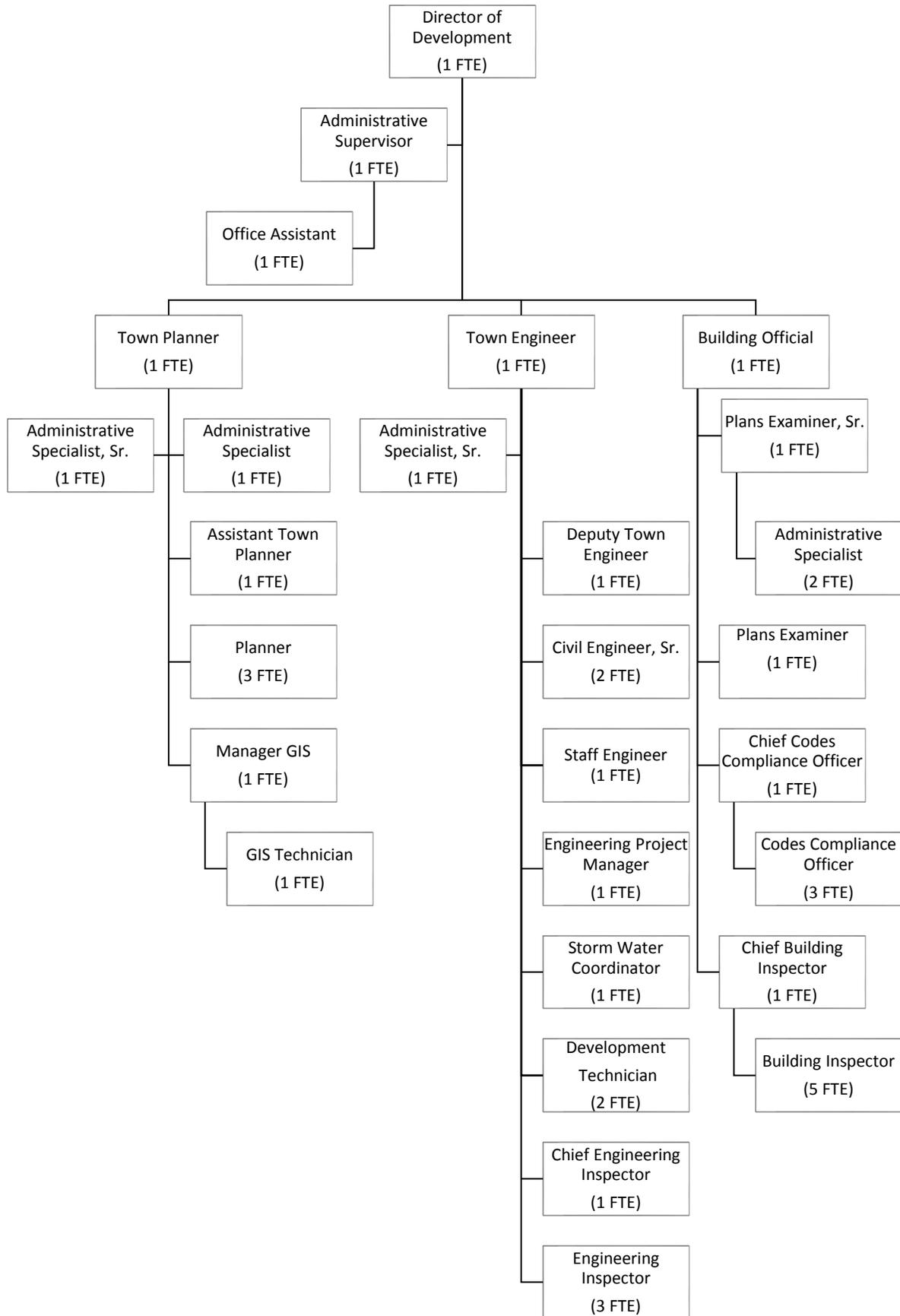
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ -	2,010,956	2,132,901	2,062,071	2,349,955
Operating Expense	-	1,039,279	1,153,377	1,153,377	1,100,827
Capital Outlay	-	43,021	30,617	30,617	101,000
Total	\$ -	\$ 3,093,256	\$ 3,316,895	\$ 3,246,065	\$ 3,551,782
Reduction to expenditures					
Water & Sewer Fund	-	(31,220)	(31,220)	(31,220)	(31,220)
General Fund	\$ -	\$ 3,062,036	\$ 3,285,675	\$ 3,214,845	\$ 3,520,562

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18	FY 19	FY 19	FY 20
Salaries	1.0	\$ 77,734	1.0	\$ 78,185	1.0 \$ 80,345
Wages	38.0	1,224,855	37.0	1,162,537	37.0 1,271,818
Part-time	1.0	-	0.0	-	0.0 -
Other Compensation		30,339		32,200	32,200
Benefits		678,028		789,150	916,133
Merit & General Adjustment		-		-	49,459
Other Personnel	0.0	-	0.0	-	0.0 -
Total	40.0	\$ 2,010,956	38.0	\$ 2,062,071	38.0 \$ 2,349,955

DEVELOPMENT DEPARTMENT



DEVELOPMENT - ADMINISTRATION

The Town of Collierville Development Department oversees the implementation of set policies and procedures that ensure the ethical, orderly, cost effective, and timely development of residential and commercial properties for current and future generations. The department's 39 employees continuously improve and build upon Collierville's great qualities and characteristics. Capital planning projects guarantee that citizens will benefit from state-of-the-art infrastructure. Life safety codes, site and plan review, inspections, and zoning codes are applied and enforced daily to provide a livable city that protects the needs of residents, businesses, and the environment. The Town of Collierville's Mission and Vision guide the formation of quality, efficient services provided by the Development Department.

The **Development Administration** staff works collaboratively with the three departmental divisions of Planning, Engineering, and Building Safety and Codes Compliance to ensure citizens have a safe, healthy, and beautiful place to live and work. The **Planning Division's** primary function involves development application review for site plans, subdivision plats, planned unit developments, rezoning requests, variances, and conditional use permits. The Town's Geographic Information System (GIS) operates within the Planning Division. The Planning Division also provides staff support to various boards and commissions including: the Board of Mayor and Aldermen, Planning Commission, Board of Zoning Appeals, Design Review Commission, Historic District Commission, and the Departmental Review Team. The **Engineering Division's** primary responsibility involves the review, approval, and inspection of the infrastructure related to private and public funded projects administered through the Town's Capital Investment Program (CIP). The Development Department's **Building Safety and Codes Division** works diligently to administer and enforce the adopted Town construction, maintenance, and zoning codes for residential and commercial properties. The Codes Division is divided into two branches: Building Inspections and Codes Compliance. Construction Codes is charged with the responsibility of permitting, review and inspection of all new construction within the Town. Compliance staff inspects for compliance with standards established by the Town Maintenance Code and the Zoning Ordinance.

The goals and objectives of the Development Department align with the Mission and Vision of the Board of Mayor and Alderman (BMA) which are characterized and summarized by the four "S's": Stewardship, Safety, Service, & Schools. These principles provide the framework for this active document to guide daily

operations of staff at all levels to ensure that top quality services are provided. The four "S's" represent the Development Department's ongoing commitment to develop invaluable places that foster a healthy, happy, and prosperous community. The collaborative efforts of the Development Department division's goals ensure that all duties are carried out in a safe, economical, and efficient manner.

FY 2019 Accomplishments

STEWARDSHIP

- Scheduled monthly and bi-monthly specialized leadership and customer service trainings for the entire department to further implement the use of SmartGov software.
- Established the following specialized meeting schedules that promote priority setting and open communication throughout the department.
 - Monthly SmartGov Implementation Meetings
 - Bi-Monthly SmartGov Training Sessions for key staff members
 - Specialized meetings, as needed, with Command Consulting

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To invest in our human capital to create a work environment that promotes unity within our department.

Objectives:

- Continue to encourage and promote team building to create unity in the department and to create a better understanding of work load, processes and procedures, and the missions and objectives of our organization.

Metrics

- By December 1, 2019, schedule additionally needed training sessions for key departmental staff to fully implement the use of SmartGov software.
- By December 1, 2019, complete a SWOT Analysis and restructuring plan for the Development Department with Command Consulting to present to the BMA.
- By January 1, 2020, have key staff members attend a Technical Writing Class to train staff on clear and concise staff report writing.

DEVELOPMENT - ADMINISTRATION

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 229,893	250,491	247,456	247,652	259,846
Operating Expense	111,041	107,392	120,323	111,384	118,228
Capital Outlay	730	-	-	-	-
Total	\$ 341,664	\$ 357,883	\$ 367,779	\$ 359,036	\$ 378,074
Reduction to expenditures					
Water & Sewer Fund	(51,243)	(53,682)	(55,167)	(53,855)	(56,711)
General Fund	\$ 290,421	\$ 304,200	\$ 312,612	\$ 305,180	\$ 321,363

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	2.0	\$ 166,039	2.0	\$ 157,248	2.0 \$ 159,619
Wages	1.0	25,978	1.0	26,170	1.0 26,893
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		58,474		64,234	68,318
Merit & General Adjustment		-		-	5,016
Other Personnel	0.0	-	0.0	-	0.0 -
Total	3.0	\$ 250,491	3.0	\$ 247,652	3.0 \$ 259,846

DEVELOPMENT - PLANNING

The Planning Division processed a high volume of development applications and related documents:

- 137 Land Use Applications
- 587 Site Inspections
- 210 Sign Permits
- 224 Board/Commission Staff Reports
- 653 Miscellaneous Administrative Reviews

FY 2019 Accomplishments

Stewardship

- Provided opportunities to learn new planning trends for all Boards and Commissions. They earned cumulatively 74 hours of continuing education credits (4 required by state law for PC and BZA members).
- Provided opportunities for planners to obtain 32 hours per year of training (8 required by state law and certified planners must obtain 32 hours every two years).
- GIS staff participated in educational opportunities to stay on top of the rapidly changing profession by obtaining 80 hours of training.
- Planning Staff continued to use a monthly internal training program that was developed to help train staff on the BMA's adopted policies and to maintain consistency in development application review.
- The Planning Module of the SmartGov software was fully implemented to create a web-based project tracking system, that is fully integrated with GIS, for all development applications (subdivisions, site plans, CUPs, rezonings, and Planned Developments, etc.).
- Completed over 50% of the construction of "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant.
- Helped the Board of Mayor and Aldermen update the Zoning Ordinance and Historic District Design Guidelines to address the TN: Traditional Neighborhood Zoning District and building setbacks.
- Organized quarterly meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Provided Public Services (Solid Waste/Recycling) with updated GIS data and maps to manage their various routes.

Safety

- Provided GIS data updates to be used within the InformCAD dispatching application.
- Provided quarterly map updates to ensure all emergency services staff have access to current maps

and the geospatial information that is critical for timely responses.

Service

- Provided quarterly updates to the online interactive Development Activity Map to communicate the status of development applications to the public, which included posting the report on the website each month (also in PDF format). The format of this map was updated.
- Several checklists and permit applications used by Planning were reviewed and updated to better highlight submittal requirements.
- Won an award from the Tennessee Municipal League for the Storm Water Inspection application launched in FY2018.
- Provided monthly updates to support Planning staff on changes to zoning, land use, and other planning related GIS data.
- Coordinated with Code Enforcement staff and Paladin Data Systems (vendor) to ensure all necessary geospatial information is available and current within the SMARTGov application.
- Provided updates to support Public Services staff on the tracking and maintenance of the Town's infrastructure, including traffic signs, storm water, sanitary sewer, and water supply infrastructure.
- Provided project scoping for requests for new GIS mapping applications within 60 days of the initial request.

Schools

- Provided local housing trend demographics to municipal school planners to help with the recent school zone boundary adjustments and long-term facility planning.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To provide the education, training, and support needed for employees, as well as Board and Commission members, to perform assigned duties.

Objectives:

- Provide opportunities to learn new planning trends for all Boards and Commissions so that they can earn at least 4 hours of continuing education credits (required by state law).
- Within 90 days, create Planning-related curriculum for "Collierville Development 101" which will include the explaining of processes, application requirements, recent regulatory changes, and SmartGov.
- Provide opportunities for planners to obtain 8 hours per year of training (required by state law) and

DEVELOPMENT - PLANNING

certified planners to obtain the required 32 hours (required by AICP) every two years.

- GIS staff will participate in educational opportunities to stay on top of the rapidly changing profession by obtaining at least 16 hours per year of training.
- Current Planning Staff will continue to use a monthly internal training program that was developed to help train staff on the BMA's adopted policies and to maintain consistency in development application review

Goal: Provide an effective application review process and proper oversight of the changing built environment with Collierville's unique character and vision in mind.

Objective:

- Within 180 days, revise the Planned Development process to allow for a less time consuming and more predictable application process for projects consistent with the Land Use Plan.

Goal: Encourage high quality development patterns and promote activities that maintain Collierville's distinctive character.

Objectives:

- Complete construction of "Phases 1 and 2" of the "Collierville Center Connect" project funded by a Tennessee Department of Transportation (TDOT) Enhancement grant, including grant close-out, within the first 30 days of the fiscal year.
- Within 90 days of the BMA making a request to annex any portion of the remainder of the Town's unincorporated reserve area, staff will coordinate any property owner requests, initiate any required referendums, draft the necessary ordinances, resolutions, and prepare a cost/benefit annexation analysis report.

Goal: Encourage high quality development by implementing the land use plan and its policies.

Objectives:

- Within 180 days, complete an update of the Zoning Ordinance to consolidate and modernize the Town's policies related to existing trees and landscaping, also amending the Design Guidelines and Subdivision Regulations as needed.
- By the end of the fiscal year, submit to the Planning Commission an update of the Zoning Ordinance to update regulations pertaining to site lighting and signage.
- By the end of the fiscal year, submit to the Planning Commission an update of the Zoning Ordinance to add food trucks and similar transient vendors to the listing of temporary uses with conditions for when they would be allowed.

Goal: Equip employees with GIS tools and resources needed to perform effectively. Explore operational

synergies, related to geospatial information that will promote increased productivity, mobile computing, workflow automation, and improved citizen access

Objectives:

- Organize quarterly meetings of the Data Directions group to expose users to GIS data, services, and technological advances and to gain feedback in the prioritization of GIS related needs.
- Within 180 days, comprehensively update the application used to generate labels for mailed public notices to the new ESRI template.

Goal: To Support the Preservation of the Town of Collierville's Heritage.

Objectives:

- Within 180 days, comprehensively update the Town's 2004 Historic Resources Survey by surveying all structures in Town that were 50 years old or older as of 2019.

SAFETY

Goal: To provide GIS data to support timely response to all police, fire, and medical emergencies.

Objectives:

- Provide monthly GIS data updates to be used within the InformCAD dispatching application.
- Provide quarterly map updates to ensure all emergency services staff have access to current maps and the geospatial information that is critical for timely responses.
- By the end of the fiscal year, support the Police Department during the scheduled update to the CAD dispatching application.

Goal: To provide proper regulatory oversight of landscaping, lighting, and mobility (pedestrian and vehicular) in the built environment.

Objectives:

- By the end of the fiscal year, a comprehensive review and update of all checklists, application forms, required notes, details, and data charts shall be made.

SERVICE

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

Objectives:

- Provide quarterly updates to the online interactive Development Activity Map to communicate the status of development applications to the public.
- Within 30 days all Planning application processes (sign permits, fence permits, site plans, subdivision, planned developments, etc.) will be fully implemented in SmartGov software.
- By the end of the fiscal year, allow for the online submission of most Planning applications (sign

DEVELOPMENT - PLANNING

permits, fence permits, site plans, subdivision, planned developments, etc.) through SmartGov software

Goal: Create and maintain the Town's geospatial information

Objectives:

- Provide monthly updates to support Planning staff on changes to Zoning, Land Use, and other planning-related GIS data.
- Every 90 days, coordinate with Code Enforcement staff and Dude Solutions (vendor) to ensure all necessary geospatial information is available and current within the SMARTGov application.
- Every 90 days, coordinate the Shelby County Assessor's quarterly parcel updates into the Town's various business systems including SMARTGov (Code Enforcement), InformCAD (Emergency Services), and Comcate (Administration). Comcate updates only occur annually.
- Provide quarterly updates to support Public Services staff on the tracking and maintenance of the Town's infrastructure, including traffic signs, storm water, sanitary sewer, and water supply infrastructure.

Goal: Implement, configure, and maintain GIS servers, software, and mapping applications.

Objective:

- Provide monthly updates for the thirteen (13) web mapping applications in the Map Gallery.
- Within 60 days, provide project scoping for requests for new GIS mapping applications.

Goal: Integrate the GIS System with other Town Business Systems.

Objective:

- Within 60 days of a request, provide a scoping plan to Town departments that request integration of GIS data in their software implementation efforts.

SCHOOLS

Goal: Work with School Board in their development of long term facility and capital plans for Collierville Schools.

Objective:

- Provide quarterly, yearly, and customized (as needed) local housing trend demographics to municipal school planners.

DEVELOPMENT - PLANNING

PERFORMANCE MEASURES

Measure	Target	Actual FY17	Actual FY18	Estimated FY19
No. of Applications Received				
Rezoning (Conventional)	8	10	5	11
Zoning Ordinance or Guidelines Text Amendments	10	5	12	8
Planned Developments (new and revisions)	16	7	17	14
Land Use Map or Text Amendments	2	4	2	2
Variances/Administrative Appeals	12	23	9	14
Annexation	1	1	0	1
Conditional Use (includes non-exempt Class II Events)	7	8	3	12
Preliminary Site Plan	12	14	12	12
Final Site Plan	13	15	11	15
Site Plan Modifications/Ext Alts (including cell co-locations)	16	35	20	13
Subdivision Sketch Plan	1	4	2	0
Subdivision Preliminary Plat	21	17	24	19
Subdivision Final Plat	22	24	18	26
Right-of-Way or Easement Vacation	2	1	1	6
Total Applications	143	168	136	153
No. of Planning Permits Received				
Produce Vendor Permits	3	2	3	4
Charitable Solicitor Permits	13	2	11	14
Sign Permits	209	191	207	210
Fence Permits (Residential)	285	306	299	271
Total Planning Permits	510	501	520	499
No. of Board/Commission Reports Produced				
Board of Mayor and Aldermen	64	86	59	69
Planning Commission	70	67	76	64
Board of Zoning Appeals	11	16	12	11
Design Review Commission	22	27	24	20
Historic District Commission	27	36	26	28
DRT Items Reviewed (full staff review)	33	47	34	33
Total Reports	227	279	231	225
No. of Development and Pre-application Meetings	142	116	129	154
Misc. Admin. Reviews (Zoning Letters & Business Licenses)				
Zoning Letters	28	20	23	33
Accessory Structures	35	29	21	49
Special Events (Class 2)(exempt from CUP)	20	12	15	25
Business Licenses	201	227	224	177
Home Occupations	72	85	76	69
Total reviews	356	373	359	353
Field/Site Inspections (approx)	648	678	710	587
Avg. No. of Days btwn. Application and Response	10	10	10	10
*Measure began with FY 2010				
* This task was not formally tracked during that FY				

DEVELOPMENT - PLANNING

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 822,252	852,012	783,659	789,672	834,707
Operating Expense	72,057	105,081	109,961	108,911	115,943
Capital Outlay	-	1,360.00	950	780	-
Total	\$ 894,309	\$ 958,453	\$ 894,570	\$ 899,363	\$ 950,650
Reduction to expenditures					
Water & Sewer Fund	(134,125)	(143,768)	(134,186)	(134,905)	(142,597)
General Fund	\$ 760,185	\$ 814,685	\$ 760,384	\$ 764,459	\$ 808,053

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	7.0	\$ 467,903	6.0	\$ 417,006	6.0 \$ 428,528
Wages	3.0	113,845	3.0	117,393	3.0 120,637
Part-time	1.0	9,637	1.0	-	0.0 -
Other Compensation		15,094		5,031	-
Benefits		245,276		248,216	271,288
Merit & General Adjustment		-		-	12,230
Other Personnel	0.0	257.00	0.0	2,025.00	0.0 2,025
Total	11.0	\$ 852,012	10.0	\$ 789,672	9.0 \$ 834,707

DEVELOPMENT - ENGINEERING

FY 2019 Accomplishments

Stewardship

- Secured Surface Transportation Program (STP) funding for signalization of Winchester Road at Shea Road and Byhalia Road at Collierville Road.
- Secured funds through the Memphis Metropolitan Planning Origination (MPO) for the overlay and upgrade of American with Disabilities Act (ADA) ramps for Wolf River Boulevard.
- Secured funds through the Memphis Metropolitan Planning Origination (MPO) for the design of Shelton Road Bridge and to update the Town's Traffic Model.
- Staff continues to work with TDOT on developing the intersection improvements at Poplar Avenue and Houston Levee Road based on their safety audit.
- Coordinated with Tennessee Department of Transportation (TDOT) to secure funding for widening of State Route 57 from Easley Street to SR 385 (I-269).
- Actively managed and inspected 14 on-going Capital Improvement Projects for the Town.
- Employee education: Staff Engineer attended Level 2 Traffic Signal Class training, various staff members achieved Level 2 Stormwater Certification, the Stormwater Coordinator attended Tennessee Stormwater Association annual conference, an inspector attended concrete and asphalt training class hosted by Tennessee Department of Transportation

Safety

- Completed the widening of Shelby Drive and Sycamore Road across Collierville High School.
- Completed the signalization at the intersection of Byhalia Road and Shelby Drive.
- Completed the signalization at the intersection of Shelby Drive and Sycamore Road.
- Completed the construction of a second left turn lane at the intersection of Byhalia Road and Shelby Drive.
- Completed Wilson Street drainage and water improvements.
- Completed Alcorn Village Phase 3 Drainage Improvements.
- Completed Alcorn Village Phase 4 Drainage Improvements.
- Completed Sycamore Road box culvert project.
- Completed the Downtown Drainage Project Phase 1 from Sycamore Road to U.S. Highway 72.
- Inspectors actively inspecting or inspected 21 Capital Projects, 45 Residential Projects, and 30 Commercial Projects.
- Since July 1, 2018 to May 31, 2019, we responded to 12 general engineering cases on the Mayor's Action Center (MAC).

- Completed traffic counts for 83 stations at various locations around Town.

Service

- Responded and resolved 34 traffic signal cases on the Mayor's Action Center (MAC).
- Secured additional funds through the Memphis Metropolitan Planning Origination (MPO) to prepare an American with Disabilities Act (ADA) transition plan.
- Organized and conducted a workshop and meetings to meet TDEC MS4 requirements that included an off-site Tennessee Smart Yards Workshop.
- Completed the annual mailing of approximately 26,663 storm water brochures.
- Collaborated with the Environmental Commission representative at Fair on the Square for storm water education.
- Trained 25 new Town Employees regarding Storm water Pollution Prevention.
- Responded and resolved 44 drainage cases on the MAC from July 1, 2018 to May 31, 2019.
- Created and managed Development Agreements for 17 developments, 13 were approved by the BMA, 4 were approved administratively, 12 bond reductions, 9 conversions for plat recording, 13 project releases and 12 development agreement amendments.
- Assisted citizens in efforts to help reduce localized flooding.
- Managed the construction for the Shelby Drive and Sycamore Road Improvements related to the new Collierville High School.
- Completed the design for a second left hand turn lane at Byhalia Road and Shelby Drive to accommodate additional school traffic.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: Reduce cost of capital projects.

Objectives:

Improve job satisfaction and knowledge/performance.

Objectives:

- Attend classes, seminars offered and take on line classes.

Metrics

- Professional Engineers are required to have 24 professional development hours.
- Required employees to take at least one class every year in their related field.
- Maintain staff training and certification as mandated by OSHA and TDEC.

DEVELOPMENT - ENGINEERING

Goal: Meet Municipal Separate Storm Sewer Systems (MS4) Permit Requirements.

Objectives:

- Complete the educational requirements of MS4 for the Town.

Metrics

- Annually provide education outreach by way of our website, pamphlets, workshops, utility bill messages, and/or a mass mailer of at least 2,500 pamphlets containing storm water information.
- Educate new employees on how to detect storm water violations.
- Track storm water video training, including illicit discharges detention, for new employees.
- Improve communication with the community regarding storm water related issues.

Metrics

- Contact home owners by way of e-mails, notices, mailers, and activities such as Fair on the Square

Goal: Improve areas of localize flooding

- Educate property owners by way of personal contact, brochures, e-mails, videos and Capital Improvement Projects (CIP).

Metrics

- Meet citizens at their home site to discuss drainage issues and make suggestions on what can be done to help.
- Prepare brochures for citizens on keeping passive drainage ways clear, keeping obstructions away from inlets, and make a video to post online regarding bagging of leaves by September 30, 2020.
- Complete the drainage projects listed in the Town's Capital Investment Plan (CIP) by June 30, 2020.

SAFETY

Goal: Help improve transportation safety and level of service around Town.

Objectives:

- Complete the design for two projects by June 30, 2020.

Metrics

- Complete the design for signalization of Collierville Road and Byhalia Road.
- Complete the design for signalization of Winchester Road and Shea Road.
- Improve field response time for traffic signal maintenance/repair.

Metrics

- Complete bench technician training class to allow for faster response time to traffic signal repair by our in house engineering staff.
- Complete sidewalk project in various neighborhoods around Town
- Seek Community Development Block Grant (CDBG) funding for sidewalk network in the Allison Heights Neighborhood.

SERVICE

Goal: Make Progress on Stormwater Projects.

Objectives:

- Help reduce flooding and maintenance issues around the Town through infrastructure projects as outlined in the Capital Improvement Projects (CIP) report.

Metrics

- Complete the six drainage infrastructure projects by June 30, 2020:
- Complete the construction of the Lateral I Grade Control Structure.
- Complete the construction of Frank Road Bridge Stabilization.
- Complete construction of the Peterson Lake at Powell Road Drainage Improvements.
- Complete construction of Tamburlaine Cove Drainage Improvements.
- Complete the design for Sanders Creek Bank Stabilization.

DEVELOPMENT - ENGINEERING

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Private Development projects				
Number of Projects Reviewed (site plans, plats, etc.)	150	168	160	167
Number of New Residential Lots Approved (plats recorded)	140	187	154	209
Amount Approved Commercial/Industrial (sq. ft.)	140,000	466,541	168,116	634,584
Average Plan Review Time (Number of Days)	10	9	6	6
Percent of Reviews within 3 weeks	100%	100%	100%	100%
Capital Investment Program				
Number of Capital Investment Projects - Design Start	11	7	9	5
Number of Capital Investment Projects - Design Complete	6	9	7	6
Number of Capital Investment Projects - Bid Opening	8	6	7	6
Number of Capital Investment Projects -Construction Start	10	6	6	6
Number of Capital Investment Projects -Construction Complete	6	5	0	8

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 1,005,794	1,043,507	1,074,908	1,048,123	1,160,670
Operating Expense	1,505,501	143,760	691,495	438,884	921,771
Capital Outlay	-	2,300.00	-	-	-
Total	\$ 2,511,295	\$ 1,189,567	\$ 1,766,403	\$ 1,487,007	\$ 2,082,441
Reduction to expenditures					
Water & Sewer Fund	(310,433)	(297,392)	(393,826)	(371,752)	(340,235)
General Fund	\$ 2,200,863	\$ 892,176	\$ 1,372,577	\$ 1,115,255	\$ 1,742,206

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	7.0	\$ 503,370	7.0	\$ 486,567	7.0 \$ 529,253
Wages	5.0	227,020	5.0	225,377	5.0 235,666
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		313,117		336,179	382,001
Merit & General Adjustment		-		-	13,750
Other Personnel	0.0	-	0.0	-	0.0 -
Total	12.0	\$ 1,043,507	12.0	\$ 1,048,123	12.0 \$ 1,160,670

DEVELOPMENT – CODE ENFORCEMENT

FY 2019 Accomplishments

Stewardship

- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Safety and Codes Compliance Division Staff attended over 36 classes for a total of more than 105 training hours. The training hours were applicable to the Building, Mechanical, Plumbing, Electrical codes and Tennessee Emergency Management Agency (TEMA) natural disaster damage assessment. In addition, the Building Official and Chief Building Inspector attended the annual Tennessee Building Officials Association (TBOA) Education conference which was held in Chattanooga, Tennessee. The Building Official has been elected to serve on the TBOA Board of Directors for 2019-20. Several Codes staff members attended local Southwest Tennessee Building Official Association monthly meetings. The Building Official met with other local Building Officials for code consistency, gained knowledge of surrounding jurisdictions, and discussed adoption of a new Code.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Eighteen (18) of the zoning code cases required court action during the fiscal year.

Safety

- Staff initiated 2,645 zoning code actions and responded to 167 citizen initiated complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module.

Service

- The Building Safety and Codes Compliance Division held eight Pre-Construction Meetings in FY 2019 for major commercial projects. At the pre-construction meetings, the Town reviews requirements and expectations with the owner, architect, and contractor on new commercial projects. Last year’s projects included LA Fitness, Ulta retail shell and StoryPoint senior apartments.
- The total number of building trade inspections was 7,957 for the fiscal year, with a pass rate of 77 percent. The trade inspectors averaged 9.7 inspections per day, per inspector.
- The total number of building trade inspections was 11,473 for the fiscal year, with a pass rate of 78 percent. The trade inspectors averaged 11.9 inspections per day, per inspector.
- The completion time for commercial plan reviews, measured from submission to comments being issued, continued to be 10 working days.
- There were a total of 476 plans reviewed. Three hundred eighty six (386) were residential plans, which

consisted of 177 new single-family dwellings and 209 other residential projects. Ninety (90) were commercial plans, which consisted of 11 new commercial projects, 79 other commercial projects, and 0 multi-family units.

- There were a total of 3,061 construction permits issued for the year. The breakdown of each permit type was: 890 Building, 586 Electrical, 925 Mechanical and 660 Plumbing.
- There were a total of 48 new businesses visited for the year.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To ensure Collierville’s Division of Building Safety and Codes Compliance remains a leader in the codes enforcement field.

Objectives:

- Attend and represent the Town at local, state, and regional Code Enforcement Association meetings and conferences.

Metrics

- Attend the annual Tennessee Building Officials Association (TBOA) Education Conference in April 2020. The Building Official is serving on the TBOA Board of Directors.
- Attend the monthly Southwest Tennessee Building Officials Association (SWTBOA) Chapter monthly meetings in Bartlett.
- Encourage staff growth by providing 16 hours of training in job related classes by professional programs.

Metrics

- Obtain at least eight credit hours from an International Code Council (ICC) presented class by June 30, 2020.
- Obtain a minimum of four credit hours of training by attending the SWTBOA monthly meetings by June 30, 2020.
- Obtain at least four credit hours of training from an ICC preferred provider by June 30, 2020.
- Conduct regular staff meetings for improved consistency and communication.

Metrics

- Overall division meets monthly.
- Code Compliance Officers and Building Inspectors meet bi-monthly to focus on specific challenges and/or training.
- Adopt a more current set of construction codes to be consistent with other regional municipalities and in compliance with the State of Tennessee.

Metric

- Make a recommendation to the BMA for adopting the 2015 International Code Council family of

DEVELOPMENT – CODE ENFORCEMENT

codes and the 2014 National Electrical Code by November 1, 2019.

Goal: To ensure Collierville’s Division of Building Safety and Codes Compliance is fiscally sound.

Objectives:

- Cross-train staff for other trades with the goal of obtaining one additional certification per building inspector.

Metric

- Have at least one more inspector that can perform two or more trade inspections by June 30, 2020.

SAFETY

Goal: Public Safety/Efficient Enforcement: Provide services that are efficient and ensures a safe built environment to keep the value of Collierville above other areas in demand.

Objectives:

- Educate the community on the purpose and safety associated with obtaining construction permits.

Metric

- By January 1, 2020, update and improve the “Frequently Asked Questions” portion of our website for better understanding.

SERVICE

Goal: To develop and implement community outreach to build better relationships.

Objectives:

- Update web page to better communicate who the Codes Division is and the services we provide.

Metric

- By January 1, 2020, add at least two informational documents to the Town of Collierville webpage.
- Create an informational annual mailer to educate the community about permit requirements and property maintenance requirements.

Metric

- Have a mailer prepared and ready to distribute by January 31, 2020.
- Create a list of local organizations willing to provide assistance to those who are unable to properly maintain their properties.

Metrics

- By January 1, 2020, research and contact organizations that are willing to provide assistance.
- Have an organization list ready to be circulated by February 1, 2020.

Goal: To provide high quality service level in all areas of Building Safety and Code Compliance.

Objectives:

- Provide accountability through positive customer service survey feedback.

Metrics

- Continue to distribute and encourage submittal of surveys by builders and homeowners.
- By December 1, 2019 research new ways of evaluating customer service.
- Conduct all building inspections within 24 hours (next workday) of inspection request.

Metric

- At the end of each month, evaluate response times. If necessary and possible, adjust resources to address deficiencies.
- Investigate all citizen-initiated complaints within 24 hours (next workday).

Metric

- Once a month, evaluate response times. If necessary, adjust resources to address deficiencies.
- Visit all new businesses to Collierville within one week of opening.

Metric

- By October 15, 2019, evaluate and create new ideas and methods to welcome businesses.
- Effectively communicate Division process changes to builders/contractors through email and posted notifications.

Metrics

- Through email and postings at the front counter, provide builders with periodic updates to the Electric Code Adoption process.
- Allow builders the opportunity to provide input in the Code Adoption process.

SCHOOLS

Goal: Ensure the new school facilities are designed and constructed to the latest adopted health and safety standards.

Objective:

- Review construction documents to assure any proposed improvements are designed to the minimum adopted building codes.

Metric

- Be available to provide solutions to construction challenges.
- Provide plan review and inspections services at no cost.

DEVELOPMENT – CODE ENFORCEMENT

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Zoning Code Compliance Activity				
New Cases				
Town Staff Initiated	3,300	3,380	4,344	3,208
Citizen Initiated	280	289	289	192
Total New Cases	3,580	3,669	4,633	3,400
Open Cases Carried Over From Previous Month	500	622	463	463
Permit Activity - Key Indicators				
Number of Commercial/Industrial New Buildings or Expansion	10	14	21	6
Amount of Commercial/Industrial Square Footage Permitted	200,000	802,056	277,312	235,904
Number of Commercial/Industrial Buildouts	50	60	74	75
Amount of Commercial/Industrial Buildouts (sq.ft.)	100,000	163,182	275,476	253,083
Number of Single Family Units Permitted	175	199	182	159
Number of Multi-Family Units Permitted	-	207	-	-
Total Units Permitted	175	406	182	159
Construction Activity				
Number of Permits				
Building	800	849	874	636
Electrical	800	698	730	543
Plumbing	800	821	837	617
Mechanical	1,200	1,217	1,050	867
Fences	250	287	299	232
Total Permits	3,850	3,872	3,790	2,895
Number of Inspections				
Building	3,800	3,885	4,281	3,522
Electrical	2,300	2,354	2,807	2,055
Plumbing	2,500	2,425	3,238	2,492
Mechanical	2,200	2,397	1,679	1,399
Total Inspections	10,800	11,061	12,005	9,468
Number of Failed Inspections	2,376	2,327	2,687	1,902
Number of Courtesy Inspections	-	-	-	-
Average Number of Inspections per Work Day	9	9.1	9.7	11.9
Rate of Past Inspections (%)	78.0%	79.0%	78.0%	78.0%
Financial Tracking				
Fees				
Building	\$ 335,000	\$ 408,081	\$ 342,089	\$ 337,743
Electrical	83,000	79,735	85,037	72,980
Plumbing	94,000	115,178	98,100	59,507
Mechanical	138,000	157,365	148,295	140,095
Re-Inspections	13,000	15,300	35,500	11,400
Building Plans Review	160,000	140,346	171,537	122,502
Other (Sign, Fence, etc.)	22,000	24,910	23,850	19,900
Total Fees	845,000	940,914	904,407	764,127
Valuations				
Dwelling	60,000,000	75,451,270	69,782,354	\$ 71,674,675
Commercial/Industrial	15,000,000	130,797,872	49,690,474	43,268,961
Miscellaneous	6,000,000	9,605,941	9,987,652	9,336,320
Total Valuations	81,000,000	215,855,083	129,460,480	124,279,956

DEVELOPMENT – CODE ENFORCEMENT

BUDGET SUMMARY

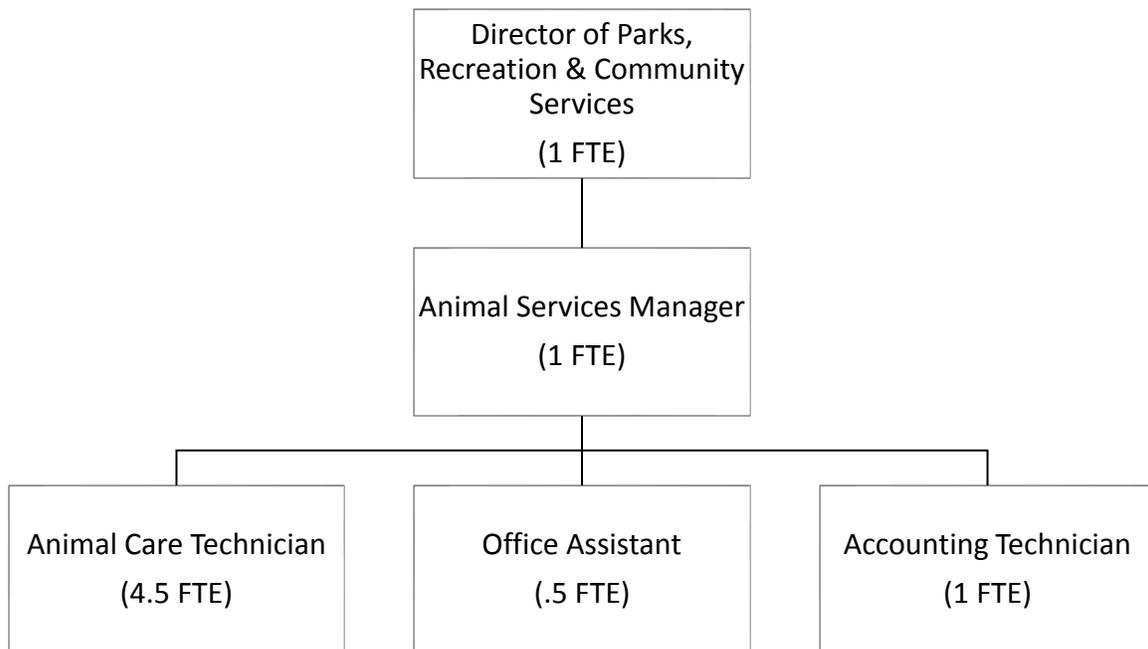
	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 985,608	1,030,790	1,053,241	1,037,240	1,165,820
Operating Expense	71,486	76,723	97,878	78,374	97,679
Capital Outlay	19,377	-	46,000	46,000	-
Total	\$ 1,076,471	\$ 1,107,513	\$ 1,197,119	\$ 1,161,614	\$ 1,263,499
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 1,076,470	\$ 1,107,513	\$ 1,197,119	\$ 1,161,614	\$ 1,263,499

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	4.0	\$ 275,230	3.0	\$ 214,228	3.0 \$ 224,147
Wages	11.0	469,935	12.0	477,532	12.0 531,440
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		-		-	-
Benefits		285,626		345,479	399,304
Merit & General Adjustment		-		-	10,928
Other Personnel	0.0	-	0.0	-	0.0 -
Total	15.0	\$ 1,030,790	15.0	\$ 1,037,240	15.0 \$ 1,165,820



ANIMAL SERVICES



ANIMAL SERVICES

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

The mission of the Collierville Animal Services is to provide animal care, control and safety for citizens of the Town of Collierville and to ensure the health, safety and welfare of the animals in our trust. We do this by responsibly and humanely enforcing state, county and city animal laws and ordinances; providing nourishment, medical care, and a safe environment for unwanted stray, abused, impounded, and unlicensed animals; educating the public about responsible pet ownership through humane education and community awareness programs; finding new loving homes for the adoptable animals at the shelter, and providing a humane euthanasia to those animals that are not adoptable due to aggression or health related issues. This is also accomplished by providing rabies control, bite, animal attacks, cruelty and neglect investigations; injured animal rescue; animal placement, adoption and disaster animal rescue.

The Collierville Animal Shelter strives:

- To protect the public and animal health safety in the community, maintaining a safe environment.
- To enforce state, county and Town animal laws and ordinances.
- To provide temporary refuge to those animals that are homeless or rescued from cruelty and neglect, adopt out temperamentally sound, healthy pets and present a positive adoption experience and increase efforts to reunite lost pets and their owners.
- To reduce animal cruelty through stronger ordinances, investigations, partnerships, and educating the public regarding responsible pet ownership, and control of pet overpopulation through aggressive spaying/neutering.
- To promote and support positive impact positions to enhance the quality of life for animals.
- To prevent euthanasia of adoptable animals.
- To place adoptable animals with responsible pet owners.

FY 2019 Accomplishments

- Welcomed the addition of the Paw Pals to the campus clubs at the new Collierville High School - a club dedicated to everything pets.
- Partnered with the Shelby County Humane Society for an all-day offsite adoption event.
- Provided Humane Education and awareness to the Girl Scouts and Brownie members in our area.
- Partnered with Mercedes of Memphis to promote canine ownership.

- Worked with Eagle Scouts on projects to provide equipment for our dog playgrounds and to build a bridge in the back of our building.
- Met with the children at The Goddard School, St. Georges' Independent School, and St. Louis Catholic School to talk about animals.
- Shelter Manager attended Humane Society of the United States conference to learn about new avenues in humane education, animal rescue, and partnership opportunities to save more animals.
- Shelter Manager attended National Animal Control Association Code 3 emergency training.
- Welcomed area rescues, shelters, and agencies to a Dogs Playing for Life seminar to teach how to provide fun, safe, quality enrichment and evaluations of dogs.
- Shelter staff attended several webinars addressing animal cruelty investigations, employee emotional respect, dog fighting in and outs, vicious dogs, and emergency management.
- Updated our section of the Town's website to better assist the public with lost animal reports, placing animal control complaints, FAQ's, available animals at the Shelter, and Collierville ordinances.

FY 2020

Goals and Objectives

STEWARDSHIP

Goal: To effectively manage Town of Collierville Animal Services' resources and donations.

Objectives:

- Continue to seek outside funding through donations and grants to enhance Animal Services' operations, including: animal enrichment, animal safety, public safety awareness, and outreach programs

SAFETY

Goal: To provide a safe and efficient work environment for staff, volunteers, animals, and the Public.

Objectives:

- Implement updated department policies and procedures.
- Enforce the Town's ordinances involving animals and the public's safety.
- Update the Towns' safety committee manual.
- Continue to work with Shelby County's Department of Homeland Security and Emergency Management to ensure safe management of Shelter personnel and the public during emergencies.

ANIMAL SERVICES

SERVICE

Goal: To assist the Town of Collierville residents with animal control and care of unwanted animals.

Objectives:

- Answer animal control calls and complaints about at large animals.
- Help owners find new homes and rescues for pets that they are no longer able to care for.
- Assess and care for unwanted and stray animals within the Town limits by providing shelter, medical needs, and rehoming through adoptions at our Shelter.

Goal: To help the animal owners within the Town keep and maintain their animals.

Objectives:

- Provide low cost spay/neuter program for low income families to help prevent over population of unwanted animals.
- Provide low cost rabies and microchipping semiannually to pet owners.

Goal: To help with the feral cat concerns of the Town.

Objectives:

- Continue to provide support for the Town’s TNR program which vaccinates and fixes free roaming cats.

Goal: Update Town ordinances related to the care of the animals within the Town of Collierville.

Objectives:

- To finalize the updates to the current ordinances to allow for more humane treatment of owned animals

SCHOOLS

Goal: To continue to foster a healthy understanding of animal ownership with our youth.

Objectives:

- Work within the schools and community to help promote safe and happy relationships with animals, at an early stage of development.
- Provide career talks and guidance for the older youth.
- Continue to offer volunteer hours for high school and college students for their scholarship and club requirements.

Statistics

Statistics	Actual FY17	Actual FY18	Estimated FY19
Animals taken in at shelter	1,255	1,164	704
Surrenders	238	180	127
Strays	628	718	601
Reclaimed	188	215	197
Wildlife	5	4	3
Adoptions	600	545	391
Euthanasias	188	167	95
Animals Neutered	577	410	330
Dogs Spayed	182	93	72
Dogs Neutered	112	119	80
Cats Spayed	169	95	85
Cats Neutered	114	103	84
No Cost Spay/Neuter Program	58	39	35
TNR (Trap, Neuter, Release)	124	110	40
Donation Dollars	\$ 147,323	\$ 46,399	\$ 64,000

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
% of Animals Adopted out	60.0%	55.0%	67.0%	56.0%
% of Animals Reclaimed	50%	30%	34%	29%
Volunteer Hours (including foster care)	20,000	60,000	60,000	15,005
Eagle Scout Projects	4	4	2	2

ANIMAL SERVICES

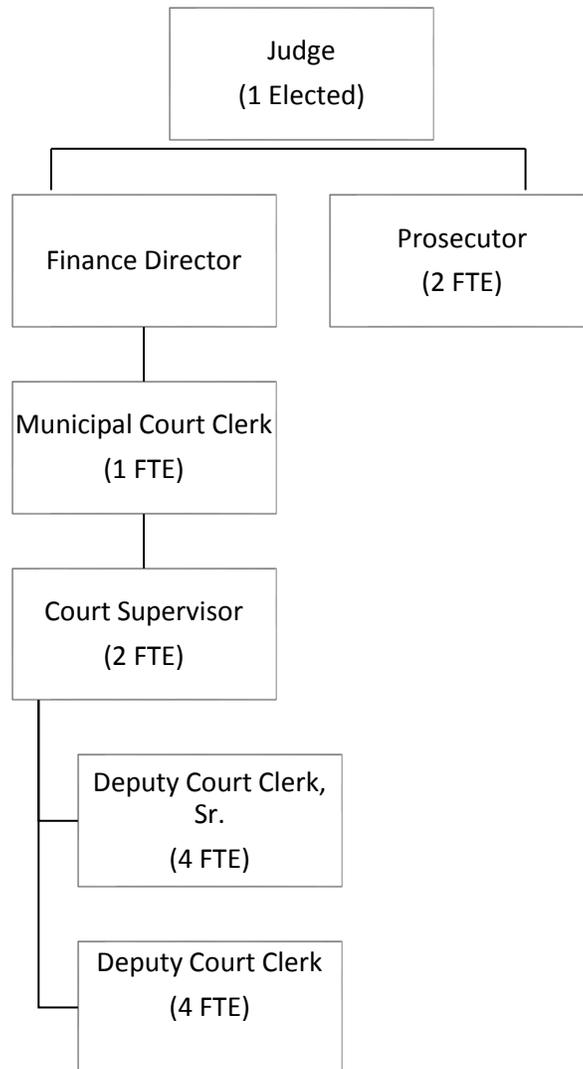
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 376,822	367,273	324,308	323,659	376,711
Operating Expense	155,344	167,252	183,027	159,357	151,252
Capital Outlay	-	-	-	-	-
Total	\$ 532,166	\$ 534,525	\$ 507,335	\$ 483,016	\$ 527,963
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 532,166	\$ 534,525	\$ 507,335	\$ 483,016	\$ 527,963

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	1.0	\$ 75,640	0.0	\$ -	0.0 \$ -
Wages	4.0	99,318	4.0	141,746	4.0 154,194
Part-time	6.0	67,532	5.0	76,000	5.0 89,260
Other Compensation		6,617		4,000	4,000
Benefits		118,166		101,913	116,454
Merit & General Adjustment		-		-	12,804
Other Personnel	0.0	-	0.0	-	0.0 -
Total	11.0	\$ 367,273	9.0	\$ 323,659	9.0 \$ 376,711

MUNICIPAL COURT



MUNICIPAL COURT

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

THE COURT CLERK'S OFFICE prepares, processes, and maintains all legal documents and records pertaining to Court; collects and accounts for all fines, forfeitures, fees and court costs; and reports and distributes funds to city, county and state agencies on a monthly basis.

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

FY 2019 Accomplishments

- With the untimely and unexpected death of Judge Wm. Craig Hall, Court maintained normal court operations by securing Special Judges throughout a two months span until the appointment of Judge Lee Ann Pafford Dobson.
 - Collaborated with Judge Dobson, Court Prosecutors and Public Defenders in realigning Court's morning and afternoon docket sessions to provide a better balance of court cases resulting in the increased service to in-custody defendants and the elimination of overtime usage.
 - Partnered with Court's software vendor, Application Data Systems, Inc., in migrating to Version 6; its most recently updated court management system, in order to utilize its functionality enhancements and increased online security features.
 - Continued collaborating with the CLIF2012 Foundation, in conducting monthly Distracted Driving Presentations, targeting teenage traffic offenders, in an effort to warn drivers of the dangers of texting while driving and promote public safety. More than 1,200 teenage drivers attended these presentations which continues to serve as the centerpiece of the Juvenile Probation Program.
 - Redesigned Court Subpoenas to readily identify victims that are subpoenaed to Court to testify in preliminary hearings allowing for their being escorted to a secure location within the courthouse until the hearing begins.
- Strengthened internal controls and policies regulating domestic violence cases and bench warrants designed to ensure the strict adherence to Court Orders.
 - Continued to strengthen staff training within the Traffic and Criminal Divisions to ensure the respectively assigned courtroom clerks were individually and collectively knowledgeable and proficient in performing all aspects of their respective dockets and providing seamless interchange as needed.
 - Developed a comprehensive Customer Service Training Manual to serve as a centralized repository for policies and procedures and a resource to existing and new employees.
 - Increased online and phone court payments by 18%, which resulted in generating \$543,953 in costs and fines.
 - Collected \$1,425,660 in Court revenue resulting in a 1% increase over FY 2018 collections.
 - Consistently met deadlines to prepare and accurately process court docket.
 - Judge and Court Clerk completed state required training with Administrative Office of the Courts and MTAS.
 - Electronically reported traffic convictions and failure to pay traffic violations to the Tennessee Department of Safety within three (3) business days of the court judgment.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To continually improve efficiency of Court procedures and operate within budget.

Objectives:

- Collaborate with Court's software vendor to evaluate the recently implemented V6 court management system to formulate system enhancements and strengthen internal controls to prevent potential errors and reduce manual processes.
- Perform periodic evaluations of divisional work processes to achieve greater efficiencies and assess the need for additional internal controls to reduce or eliminate the potential risk of errors.
- Evaluate Court calendar case settings and apply adjustments to achieve optimal efficiencies to continue to avoid overtime costs.
- Monitor new legislation and amendments to state statutes for compliance with state laws.
- Monitor daily and monthly balance reports to ensure the accuracy of costs and fines collections and disbursements.

MUNICIPAL COURT

Goal: To continue staff training and policy review.

Objectives:

- Continue to conduct cross-training initiatives for the Traffic and Criminal Divisions' courtroom clerks to achieve a seamless interchange among divisions to strengthen the staff's working job knowledge and preparedness.
- Conduct Legal Training as to mechanics of Criminal Law in an effort to increase working knowledge and understanding of laws affecting courtroom work processes.
- Realign and streamline Court's I drive that stores departmental policies and procedures to increase its accessibility to all staff members that outlines proper documentation and guidelines for all job processes.

Goal: To implement paperless E-Citations.

Objectives:

- Collaborate with Collierville Police Department and Court software vendor to plan, design and implement E-Citations.
- Redesign departmental and Court workflows to incorporate paperless traffic citations.
- Conduct staff training on new Court E-Citation processes.

SAFETY

Goal: To continue safety training initiatives.

Objectives:

- Conduct periodic safety training related to case file management and storage procedures to ensure personal safety within the workplace.
- Collaborate with Collierville Police Department to train Court staff in safety awareness issues and methods to ensure the safety of Court visitors.
- Monitor and review work practices to ensure Court staff operate in a safe work environment.

SERVICE

Goal: To improve external and internal customer service performance and customer satisfaction.

Objectives:

- Seek guidance and information from the Shelby County District Attorney General's Office in learning resources for Victims Assistance in pending criminal cases.
- Promote the value of the Juvenile Program's Distracted Driving Presentations efforts to stop teenage texting while driving to parents and juveniles alike.
- Develop an informational brochure for parents/guardians with teenagers entering the Court's Juvenile Program to serve as a guide for requirements for successful completion.
- Promote discussions with Collierville Police Department to exchange ideas for process improvements to benefit both operations in areas of mutual concern.

Goal: To enhance collections of costs and fines.

Objectives:

- Review and evaluate Court costs and fine assessments are in compliance with state law.
- Promote the convenience of online and phone credit card payments of traffic tickets and enhance the online payment option's visibility on the Town's website.
- Timely reporting of delinquent traffic violations to the Department of Safety to initiate driver's license suspension to promote payment.
- Monitor, process and submit delinquent defendant accounts to collections, garnishment and bankruptcy attorney by the 15th day of each month.

MUNICIPAL COURT

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Total Charges				
Charge Dispositions	16,306	16,382	15,754	15,908
Held to state (Grand Jury)	291	324	301	284
Guilty plea	5,834	5,935	5,862	5,692
Guilty verdict	137	195	227	134
Dismissed with cost	4,319	4,400	4,190	3,744
Dismissed without cost	855	1,099	1,093	834
Not guilty	12	4	10	12
Traffic Forfeit (paid after court judgment)	973	978	1,035	949
Active pac (unpaid tickets)	1,365	1,169	1,183	1,332
Other (nolle prosequi)	1,079	1,051	1,101	1,053
Total Cases				
Case Dispositions				
Criminal cases	1,677	1,868	1,526	1,636
Traffic cases	10,587	10,343	10,347	10,329
Total case dispositions	12,264	12,211	11,873	11,965
Total cases on docket	18,149	18,733	18,269	17,706
Percent of cases disposed	68%	65%	65%	68%
Case files prepared for court docket	17,987	18,733	18,269	17,548
Defendants w/misdemeanor dispositions	1,313	1,406	1,271	1,281
Warrants processed	927	1,034	825	904
Subpoenas issued	826	538	852	806
Traffic tickets processed	10,787	11,357	10,486	10,524
Parking tickets processed	125	299	297	122
Traffic ticket cases paid (closed status-without court hearing)	4,200	4,118	4,186	4,098
Scheduled court docket				
Sessions	140	162	160	141
Days	81	83	82	84
Revenue collected				
	\$ 1,292,842	\$ 1,398,352	\$ 1,397,968	\$ 1,425,660
Online Credit Card Transactions in Dollars	\$ 550,125	\$ 461,013	\$ 532,728	\$ 543,953
Online Credit Card Transactions	4,100	3,431	3,828	3,924
Cash Bond Activity				
Cash Bonds Posted	\$ 281,150	\$ 217,490	\$ 258,368	\$ 287,174
Cash Bond Forfeits	\$ 45,349	\$ 50,550	\$ 41,575	\$ 48,125
Cash Bonds Transferred to fines	\$ 159,123	\$ 158,512	\$ 152,277	\$ 157,125
Cash Bonds Refunded	\$ 72,148	\$ 72,583	\$ 71,197	\$ 69,349
Active Bonds	\$ 207,799	\$ 222,217	\$ 193,093	\$ 203,839

MUNICIPAL COURT

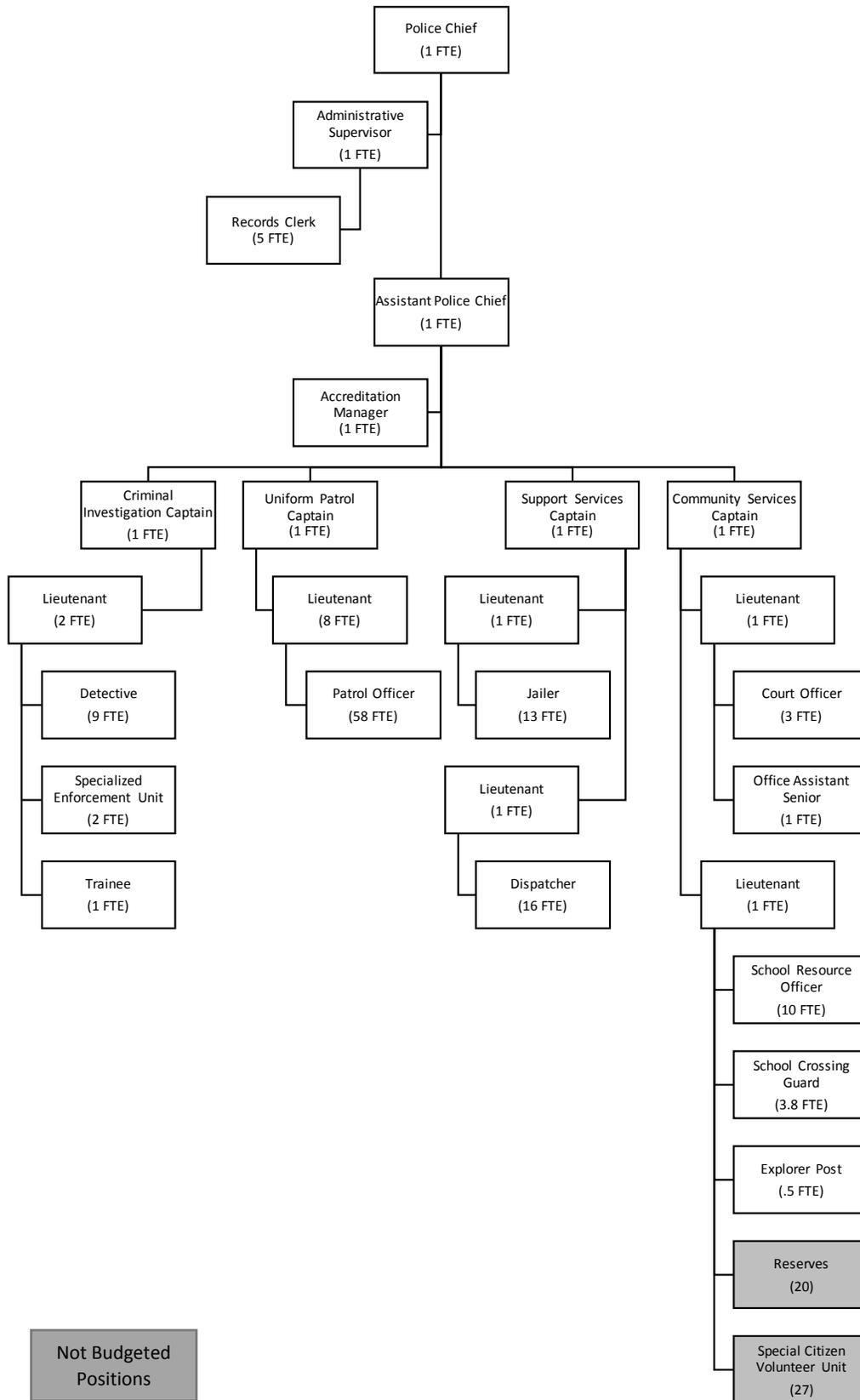
BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 823,326	845,518	909,320	868,362	963,170
Operating Expense	61,856	57,372	93,319	81,189	94,119
Capital Outlay	-	-	800	800	-
Total	\$ 885,182	\$ 902,890	\$ 1,003,439	\$ 950,351	\$ 1,057,289
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 885,182	\$ 902,890	\$ 1,003,439	\$ 950,351	\$ 1,057,289

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	2.0	\$ 129,972	2.0	\$ 132,821	2.0 \$ 143,734
Wages	9.0	298,606	9.0	307,967	9.0 324,770
Part-time	6.0	140,856	6.0	144,079	6.0 158,226
Other Compensation		-		1,000	3,600
Benefits		276,084		282,495	323,483
Merit & General Adjustment		-		-	9,358
Other Personnel	0.0	-	0.0	-	0.0 -
Total	17.0	\$ 845,518	17.0	\$ 868,362	17.0 \$ 963,170

POLICE DEPARTMENT



POLICE DEPARTMENT

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

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

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

THE CRIMINAL INVESTIGATION DIVISION provides the Town with professional and skilled investigators who are available twenty-four hours a day, seven days a week.

These multifunctional employees complete all crime scene investigations, criminal investigations, interrogations, personnel background checks, and internal affairs complaints. This division also houses the Victim/Witness Assistance, Domestic Violence Unit, and the Specialized Enforcement Unit that investigates illegal narcotics.

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

THE COMMUNITY SERVICES DIVISION is responsible for educating the public on crime issues and focuses on educating the public on crime issues and prevention efforts and improving public/police communications by working with Community Organizations to solve problems. This division also is responsible for supplying specialized support services for the basic delivery of police services in addition to those of general patrol. This division is commanded by a Captain and staffed with two Lieutenants, School Resource Officers, Volunteer Reserve Officers, School Crossing Guards, Training/public relations office, the Law Enforcement Explorer Post and the Special Citizen Volunteer Program members.

FY 2019 Accomplishments

- The department underwent our tri-annual reaccreditation on-site inspection by Tennessee Law Enforcement Accreditation in March 2018. The inspection revealed our agency was compliant with more than 166 individual standards. Based on the report submitted by the inspection team, the agency received its 3rd reaccreditation certification on May 30, 2018.
- The department raised more than \$30,000 during the annual Classic Car Show sponsored by Lander's Ford of Collierville. These funds were distributed to teachers in Collierville schools for classroom programs and technology through a series of grants coordinated by the CEF.

POLICE DEPARTMENT

FY 2020 Goals and Objectives

STEWARDSHIP

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

Objectives:

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

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

Objectives:

- Conduct relevant roll call training for patrol officers.
- Continue to provide relevant in-service training for our employees. Allow specialized units to attend task-specific team training.
- Continue to provide leadership and managerial training for supervisory personnel.

SAFETY

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

Objectives:

- Detect offenders.
- Conduct preliminary investigations and commence prosecutions.
- Maintain a high level of marked police car visibility – perception and deterrence.
- Aggressively investigate/solve crimes to maintain high clearance rates.
- Enforce traffic laws and code violations.
- Recognize changing crime trends and formulate crime fighting strategies.
- Maintain strong community partnerships to build trust and confidence between citizens and government.

Goal: To improve traffic safety efforts.

Objectives:

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

- Increase public information campaigns.
- Seek funding for safety programs through THSO traffic safety grants.
- Maintain or increase voluntary compliance with traffic laws as compared to state averages as reported by the State of Tennessee.

SERVICE

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

Objectives:

- Continue to give presentations to various civic groups and organizations upon request.
- Continue to support the neighborhood watch groups and establish new groups.
- Continue to utilize social media outlets as a tool for good citizen communication.
- Continue to support and expand the Police Explorer program.

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

Objectives:

- Ensure proper staffing of police districts.
- Analyze call volume and district boundaries.
- Timely and accurate crime trend information provided via our Crime Mapping program.
- Expanded crime prevention messaging through the use of our social media platforms.

SCHOOLS

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

Objectives:

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

POLICE DEPARTMENT

STATISTICS

Statistics	Actual	Estimated	Projected
	FY18	FY19	FY20
Population	49,676	50,424	51,291
Sworn Officer Complement	103	103	109
Civilian Employees	39	39	39
Volunteers	27	27	27
Reserves	4	4	4
Explorers	5	5	6
Total Incoming/Outgoing Phone Calls	134,201	129,716	132,310
Total CAD Entries / Police	48,186	48,266	49,231
Alarm Calls	3,526	2,843	2,899
911 Calls	9,610	9,970	10,169
Traffic Warnings	13,643	12,157	12,400
Traffic Citations	10,230	9,742	9,936
Total DUIs	143	138	140
Total Crashes	1,328	1,271	1,296
Auto Thefts	31	32	33
Burglaries	68	96	97
Larcenies (All Inclusive)	855	544	555

PERFORMANCE MEASURES

Activity	Target	Actual	Actual	Estimated
		FY18	FY19	FY20
Total CAD Entries / Police	42,705	43,499	48,186	41,868
Average Response Time (All Calls)	5:45	5:37	5:40	5:43
Officers per 1,000 Population	2.06	2.04	1.99	2.12
Assigned Criminal Cases to CID	1,095	1,030	1,075	1,074
Percentage of Criminal Cases Cleared	61%	45%	41%	41%
FBI Part 1 Offenses Clearance Rate	35%	31%	30%	31%
Prisoners Processed	2,062	2,107	2,059	2,100

Note: Actual and Estimated figures represent totals from 2018/2019 calendar years respectively. FY 20 projections are based on a 2% increase from FY 19 estimates.

BUDGET SUMMARY

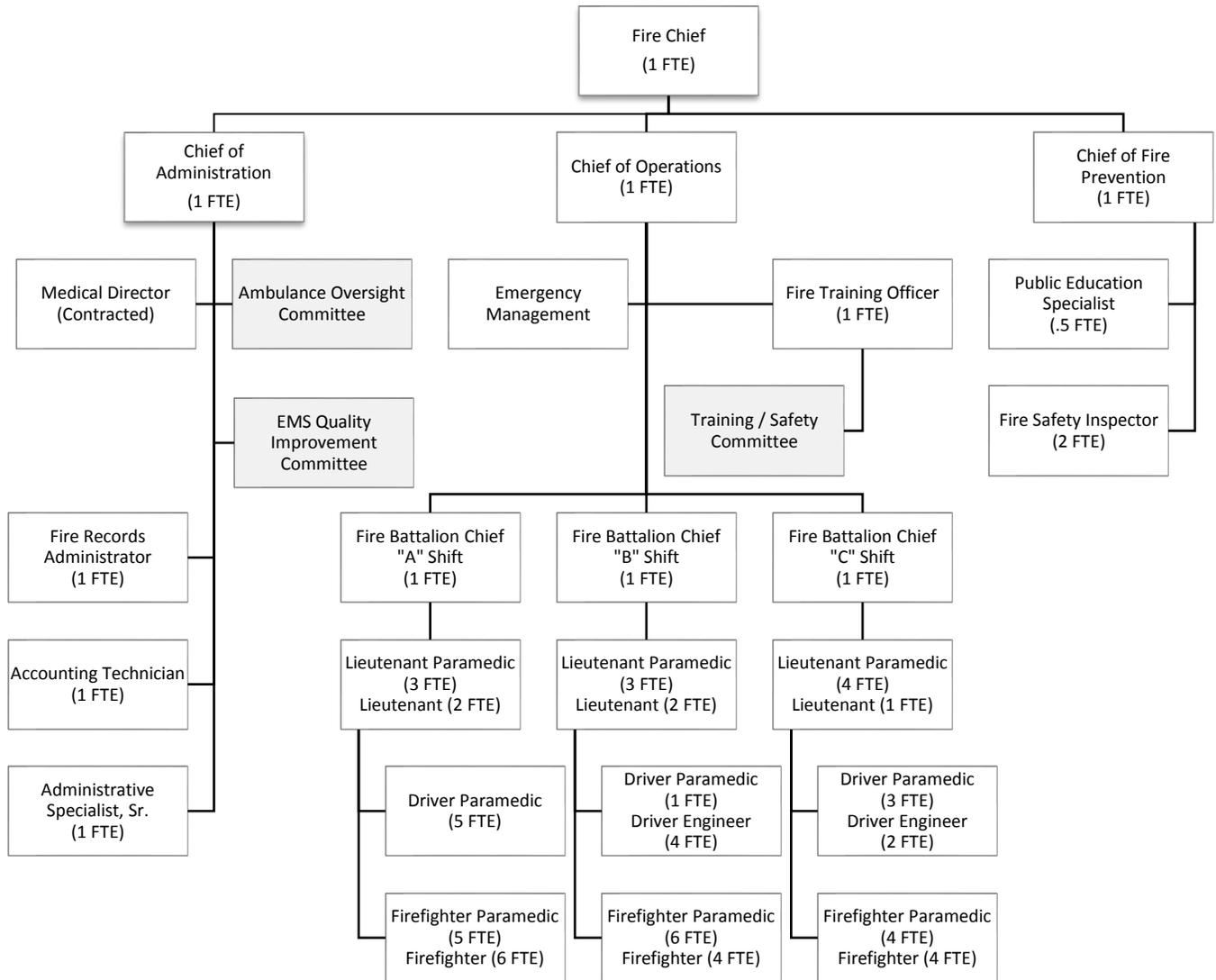
	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 10,819,400	11,507,588	12,080,823	11,733,056	13,631,705
Operating Expense	846,798	933,347	1,284,554	1,270,061	1,343,033
Capital Outlay	340,686	44,516	634,858	590,553	424,690
Total	\$ 12,006,884	\$ 12,485,451	\$ 14,000,235	\$ 13,593,670	\$ 15,399,428
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 12,006,883	\$ 12,485,451	\$ 14,000,235	\$ 13,593,670	\$ 15,399,428

POLICE DEPARTMENT

STAFFING SUMMARY

		Actual FY 18		Estimated FY 19		Budget FY 20
Salaries	8.0 \$	819,941		8.0 \$ 665,316	8.0 \$	689,167
Wages	132.0	6,871,536		133.0 6,810,191	139.0	7,554,410
Part-time	17.0	79,083		17.0 96,895	17.0	124,750
Other Compensation		321,681		412,000		423,044
Benefits		3,415,348		3,748,654		4,526,424
Merit & General Adjustment		-		-		313,910
Other Personnel	0.0	-		0.0 -	0.0	-
Total	157.0 \$	11,507,588		158.0 \$ 11,733,056	164.0 \$	13,631,705

FIRE DEPARTMENT



FIRE DEPARTMENT

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

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

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

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

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

OFFICE OF THE FIRE CHIEF is responsible for ensuring that our citizens and taxpayers are receiving the level and quality of fire and emergency services that they are paying for. This office encompasses the command staff of the

department and includes the Chief of Administration, Chief of Fire Prevention and the Chief of Operations. Overall organizational management and leadership are focused in this division. 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. The primary responsibility of the Fire Chief and the Office of the Fire Chief as a whole is to ensure that all divisions are working collectively with one thought in mind: "Serving the community of Collierville." Responsible for coordinating and carrying out all associated activities relating to efficient Fire Department operations. The Office of the Fire Chief oversees compliance with department policies, regulations, and employment laws, monitors and evaluates the effectiveness of our operational activities, and purposefully adjusts and improves current and future strategies accordingly. This office is key in providing vision and leadership to the members and in providing a healthy environment for employee development and moral. It is the Fire Chief's responsibility to provide direction to the organization and evaluating the capabilities of meeting the specific needs of the community. It is also the central point of contact for citizen and government inquiries.

FIRE ADMINISTRATION is under the direction of the Chief of Administration. The division provides clerical, data processing, maintenance, and other administrative support to all other divisions within the Department. Specific areas of responsibility include: Financial Management, Grant Management, Emergency Medical Services, Inventory and Supply Control, Facility Maintenance Management, Research and Development, Management Information Systems, Fire Records Management, Public Information Management and Human Resource Management Services include policy direction and development, problem resolution, comprehensive departmental human resource functions, long range and short term planning, payroll, purchasing, monitoring and accounting for department expenditures, preparation of Board of Mayor and Aldermen agenda items, maintenance of department response statistical data and records administration. Projects include all department capital improvements, contracts for specialized services, emergency service contracts and agreements, annexation service contracts, insurance rating programs, performance measurement, organizational management and benchmarking, as well as being liaisons with other Town departments, general counsel, and works in collaboration with the Fire Chief to develop operational and strategic planning.

FIRE PREVENTION is under the direction of the Chief of Fire Prevention who is responsible for enhancing life safety and property protection in the community, primarily

FIRE DEPARTMENT

through education, inspection and enforcement of the fire code.

Certified Code Enforcement; Fire Inspectors are trained and certified pursuant to rules and regulations of the Department of Commerce and Insurance and enforce state and local adopted fire and building construction safety codes and standards. Fire Inspectors inspect 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.

Fire Investigations; Fire Investigators are trained and certified pursuant to rules and regulations of the Department of Commerce and Insurance and conduct fire investigations to determine the cause and origin determination of all fires occurring with the Town of Collierville. Such investigations have led to product recalls, identification of juvenile fire setters, and arrests related to state arson laws. When fires are determined to be incendiary in nature, coordination with the Collierville Police Criminal Investigation Division is initiated.

Plans Review; provides new construction plans review and new construction inspections. Review of plans for construction within the town for proper fire and life safety code adherences. Interpretation of fire prevention codes and ordinances concerning the properties.

Public Education; Fire and injury prevention services are provided through this division to the public through Community Risk Reduction Program Strategies which are designed to target at-risk groups such as children, elderly, and low income. Kids Safe Program; educates preschool children about how to recognize and avoid common fire dangers in order to mitigate incidents of injury and/or death; Station Tours; Speaking Engagements; Fair-on-the-Square.

FIRE OPERATIONS is under the direction of the Chief of Operations who is responsible for minimizing the loss of life, personal injury and property damage from fires, other disasters and EMS emergencies out of five strategically located firehouses.

Emergency Response Operations; includes fire suppression, emergency medical services, technical rescue, hazardous material mitigation, and life safety business surveys and preplanning.

Training and Development; supervised by the Training Chief is responsible to provide comprehensive training and educational programs for all public safety personnel in order to create and maintain a competent and professional work force needed to support and accomplish the mission of the Fire Department; Employee Training & Professional Development, Training Records, Occupational Safety & Health, Emergency Operations Training, Emergency Medical Training, Tennessee State Fire Service Certification Programs.

Vehicle, Small Engine & Hydrant Maintenance; includes scheduling of both small engine equipment and vehicle fleet apparatus repairs and preventative maintenance with the Fleet Services Manager; includes annual preventative maintenance of fire hose, apparatus pump testing, and fire hydrant preventative maintenance.

Emergency Management; the Chief of Operations serves as the town's EMA Coordinator to mitigate the potential effects of the various hazards that might impact the town, to prepare for the implementation of measures which will preserve life and minimize damage, to respond effectively to the needs of the citizens during emergencies, and to provide a recovery system to return the community to a normal status as soon as possible after such emergencies. Also, is responsible for notification of all weather related incidents.

FY 2019 Accomplishments

- **Staffing**; the command staff conducted a hiring assessment to fill the vacant positions of (3) Firefighter-Paramedics, (4) firefighters and (1) fire safety inspector.
- **Staffing**; the command staff conducted an internal promotional assessment to fill the vacant positions of (2) Lieutenant-Paramedics, (1) Lieutenant, (1) Driver-Engineer Paramedic and (2) Driver-Engineers.
- **Administration**; The command staff developed a Career Development Program, which is designed to recognize and reward employees for their training and job related achievements; maximize employee potential and promote growth and development within the Department; and enhance the credibility of the Department by providing the highest level of professional service to the community. It also provides the Department with knowledgeable, effective and productive employees who are working to improve themselves and their jobs.
- **Administration**; The command staff worked in collaboration with General Services Department and the Engineering Division on the addition and renovation of Firehouse #2 (391 N. Byhalia Road). The project included a revised layout to correct outdated allocation of usable workspace for livable and office areas. Additional bathroom/shower spaces were added; as well as, a new dormitory with separate sleeping quarters for firefighters.
- **Employee Recognition**; Conducted a Promotional Badge Pinning Ceremony for (2) Lieutenant-Paramedics, (1) Lieutenant, (1) Driver-Engineer Paramedic and (2) Driver-Engineers and Swearing-In Ceremony for (3) Firefighter-Paramedics, (4) firefighters and (1) fire safety inspector.
- **Employee Recognition**; Acknowledged years of service awards to Chief Buddy Billings (40 yrs.), Chief Kelley (30 yrs.) Lieutenant-Paramedic Hailey

FIRE DEPARTMENT

(30 yrs.), Lieutenant-Paramedic Hailey (30 yrs.), Driver-Paramedic Casey (20 yrs.)

- **Technical Specifications;** the command staff worked with the Apparatus Advisory Committee to create detailed technical specifications for a replacement rescue-pumper.
- **EMS Improvement;** implemented pediatric dosage software designed to give paramedics rapid access to lifesaving dosing information while documenting in real-time. Software collaborates with Electronic Health Care (EHC) software.
- **EMS Improvement;** In order to protect firefighters from accidental exposure to Fentanyl (scheduled narcotic), the fire department switched to Fentanyl-resistant medical gloves when treating patients, especially overdose patients. This is in accordance with the guideline by the National Institute for Occupational Safety's (NIOSH).
- **EMS Improvement;** Purchased an Advanced Life Support (ALS) module for the SimMan Advanced Patient Simulator. The SimMan ALS is used for the complete training of the American Heart Association (AHA) and European Resuscitation (ERC) Advanced Cardiac Life Support (ACLS) course, as well as a wide range of skills from basic assessment to critical care for the renewal of EMS licenses for paramedics and advanced emergency medical technicians (AEMT).
- **Training;** Obtained accreditation from Commission on Accreditation for Pre-Hospital Continuing Education (CAPCE) in order to teach paramedics and advanced emergency medical technicians (AEMT) in-house in lieu of outsourcing, which resulted in an \$87,356 annual savings over a five-year contract period.
- **Safety;** In order to protect our firefighters and enhance life-saving efforts to support the rapid triage, treatment, and extrication of the wounded during an Active Shooter/Hostile Event Response (ASHER) event. The fire department purchased forty (40) sets of Ballistic Protective Equipment to outfit all on-duty responding personnel.
- **Safety;** In order to enhance life-saving efforts and access victims of swiftwater/flood rescue more expediently, the fire department purchased two (2) inflatable search and rescue boats with outboard motors. The inflatable boats are used to transport firefighters, their equipment and victims during swiftwater and search & rescue operations.
- **Safety;** In order reduce the exposure to potentially carcinogen carrying soot and other toxins found at a fireground, the fire department replaced all existing firefighting hoods with the new particulate-blocking hood, which increase the protection to the neck and throat, which are highly sensitive to the exposure areas to carcinogens. This is in accordance with 2018 revision of National Fire Protection Association

(NFPA) 1971-Standard on Protective Ensembles for Structural Firefighting.

- **Records Management;** In order to make better patient-care decisions, improve productivity and efficiency, the fire department switched from hard-copy patient care reports to web-based Electronic Health Care (EHC) Software. The EHC data is now readily accessible to both the fire department's Medical Director and EMS Coordinator for audit review and quality assurance compliance with the state and is NEMESIS3 and HIPAA Compliant.
- **Records Management;** In accordance with the provisions of the of the Fire Records Retention and Disposition Schedule provided by the Municipal Technical Advisory Service (MTAS), staff was able to destroy and dispose of fire and business records designated as no significant value or importance from records storage going back to the 1940's. This greatly increased our storage capacity allowing better organization, management and retrieval cost of existing files.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: Work with the Human Resources Department to develop a diversity recruitment plan for future fire department needs

Objectives:

- Utilize the media, Internet, social media and State publications
- Attend job fairs, career days, community colleges and State Fire Academy

SAFETY

Goal: Maintain all equipment in a state-of-readiness

Objectives:

- Maintain annual fit testing for all SCBA air mask
- Maintain all aerial and ground ladder testing
- Maintain annual pump testing of all fire pumps
- Maintain annual hose testing

Goal: Educate and train all employees to maintain required certifications in-house

Objectives:

- Utilize State certification check-off requirements for all personnel for appropriate training level
- Utilize area training grounds, tower and other facilities to simulate real time training
- Continue to train with area departments to ensure compatibility for mutual-aid assistance
- Develop classes for our training officer to instruct in-house continuing education units (CEU's) for medical training.

FIRE DEPARTMENT

SERVICE

Goal: Enhance the department's Fire Records Management System by implementing additional cloud based software add-ons.

Objectives:

- Implement Rollcall, First Response MDT, Command and Control, Station Alert and Video Conferencing in order to streamline the overall process to improve efficiency, reduce labor, control cost, improve response times and firefighter safety.
- Provide technical training for all employees
- Work with Information Technology (I/T) Department to implement.

Advanced Emergency Medical Technician (AEMT) or Paramedic

- Continue to develop Public Fire and Life Safety Courses

Goal: Work with School Administration and Local Law enforcement to develop and maintain proper response plans for all emergency hazards

Objectives:

- Develop needs and responsibilities for each department
- Review equipment and recommend additional resources

SCHOOLS

Goal: Continue to work with School Administration to maintain a close relationship geared toward safety and technical advances for students

Objectives:

- Work to develop a technical course or a course path geared toward a Public Safety degree, such as

FIRE DEPARTMENT

Statistics (Calendar Year)	Actual CY16	Actual CY 17	Actual CY18	Projected CY19
Population	49,587	49,292	50,424	51,291
Total Number of Calls	3,481	3,494	3,903	4,000
Average Travel Time (min:sec)	4:46	4:58	4:58	5:00
Fire Dollar Loss	\$553,991	\$1,102,737	\$1,097,634	\$1,100,000
Dollar Value Saved	\$7,197,798	\$11,985,005	\$23,631,251	\$15,000,000
Fire Dollar Loss per Capita	11.18	22.37	21.40	21.00
Structure Fires	34	39	46	50
Vehicle Fires	18	18	16	20
Outside Fires	40	23	43	45
Other Calls (Public Assistance & Alarms)	963	1,101	1,314	1,400
Emergency Medical Calls	2,426	2,313	2,589	2,634
Percent of Calls that are false alarms	15%	16%	16%	16%
Civilian Injuries	2	6	9	0
Civilian Fatalities	0	2	4	0
Mutual Aid Given	32	37	41	45
Mutual Aid Received	11	13	22	15
Total Number of Inspections	3,226	4,427	3,737	3,800
Total Hazards	3,613	6,643	4,279	4,300
Total Hazards corrected within 90 days	3,047	4,902	3,751	3,800
Hours spent inspecting	652	1,428	1,267	1,300
Total Fire Investigations	9	14	14	15
Training Hours	16,243	18,399	21,890	23,000

PERFORMANCE MEASURES

Activity	Target	Actual 2016	Actual 2017	Actual 2018	Projected 2019
Engine Company on-scene within eight (8) minutes or less	90%	94%	93%	97%	95%
Ambulance Transport on-scene within nine (9) minutes or less	90%	97%	95%	96%	95%

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 6,911,416	7,117,383	7,259,975	7,139,792	7,846,328
Operating Expense	630,866	632,664	642,645	642,645	635,201
Capital Outlay	94,041	45,714	13,358	13,356	20,400
Total	\$ 7,636,323	\$ 7,795,761	\$ 7,915,978	\$ 7,795,793	\$ 8,501,929
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 7,636,323	\$ 7,795,761	\$ 7,915,976	\$ 7,795,793	\$ 8,501,929

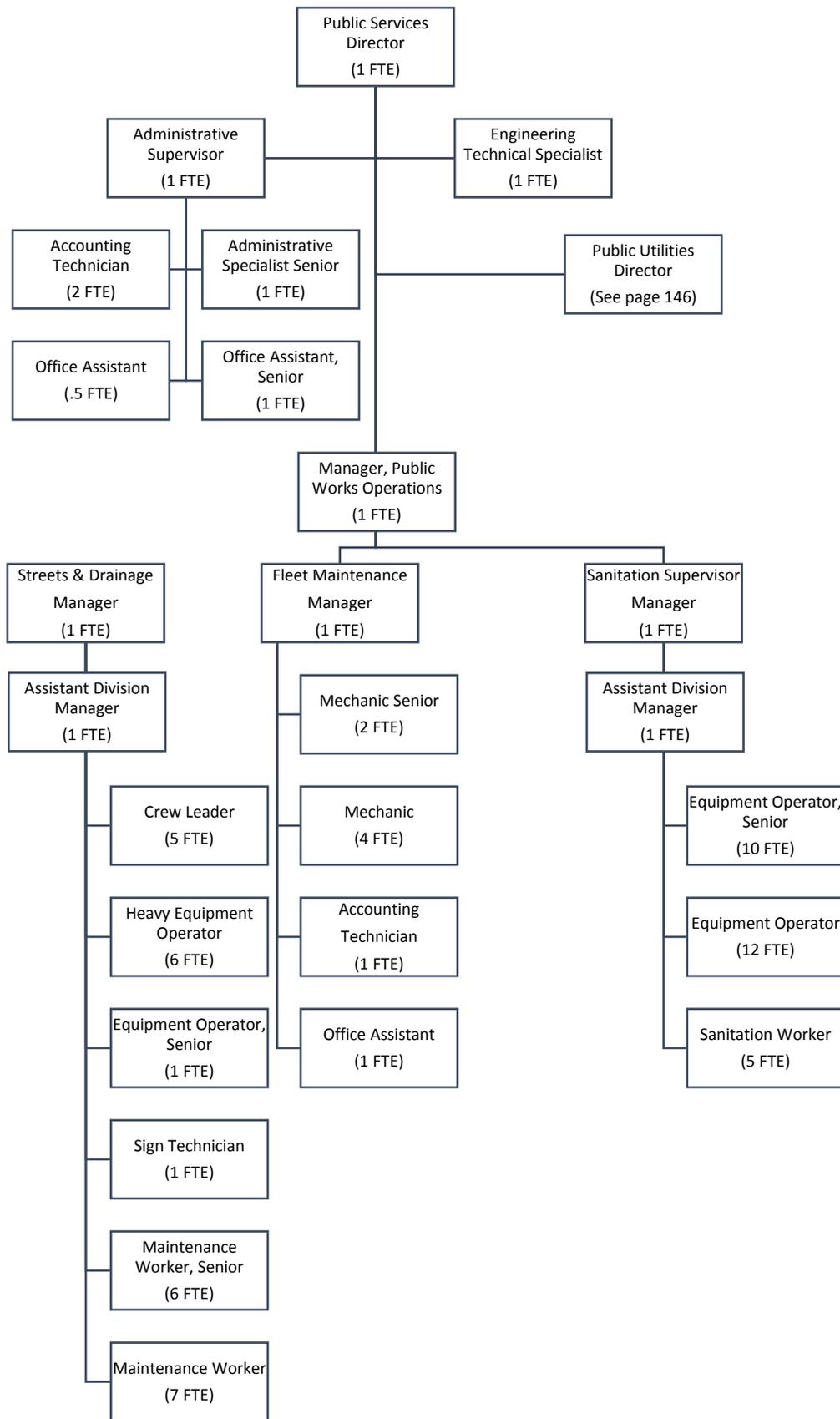
FIRE DEPARTMENT

STAFFING SUMMARY

		Actual FY 18		Estimated FY 19		Budget FY 20	
Salaries	8.0	\$ 651,522		8.0	\$ 716,238	8.0	\$ 742,148
Wages	65.0	4,058,503		64.0	3,871,277	64.0	4,001,421
Part-time	1.0	15,243		1.0	15,036	1.0	19,860
Other Compensation		302,234			315,466		364,918
Benefits		2,089,880			2,187,618		2,570,525
Merit & General Adjustment		-			34,157		147,456
Other Personnel	0.0	-		0.0	-	0.0	-
Total	74.0	\$ 7,117,383		73.0	\$ 7,139,792	73.0	\$ 7,846,328



PUBLIC SERVICES



PUBLIC SERVICES - ADMINISTRATION

The Public Services Administration Division provides central direction to the department's activities and is the first point of contact between the public and the department. The department consists of a department director and administrative personnel that oversee and manage the department budget, purchasing, personnel, and 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 Collection and Wastewater Treatment.

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

FY 2019 Accomplishments

- Senior staff members are encouraged to assist fellow employees by scheduling time to teach specialized skills. Many of the middle managers are now using computerized data devices on the job and others are training to receive their commercial drivers' licenses.
- Administrative staff identified new employee training classes for Public Service employees and increased training opportunities across the Division with the goal of increasing the Departments operational efficiency and professionalism.
- Public Service Administration promotes employee career and job success by supporting training, employee recognition and activity events. This success is seen in the numerous departmental promotions, frequent citizen compliments, and high employee retention.
- Administrative employees worked closely with the Human Resource Department by assisting with and attending local job fairs to increase the availability of qualified and knowledgeable applicants to fill open positions throughout the Department.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To manage department expenses and operate within budget.

Objectives:

- Perform department services efficiently and effectively working within means of department budget.
- Work with division managers to keep them informed about their budgets.
- Review contracts on a quarterly basis to assure accurate pricing and correct billing on invoices.
- Perform quarterly evaluations of department operations to identify areas where improvements can be made to increase efficiencies and lower costs.

Goal: To continue implementation of New World (new integrated finance software).

Objectives:

- Provide and complete training for administrative staff, division managers and assistant division managers before the end of the fiscal year.
- Provide in house software support on an as needed basis throughout the year.

SAFETY

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

Objectives:

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

SERVICE

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

Objectives:

- Once a month perform three random call-backs after completion of jobs and deliver results to Department Director.
- Perform training of supervisors on an as needed basis when new updates are implemented into the Comcate work order system to ensure all managers are familiar with the new features.
- Review work orders monthly to ensure that all work order program notes are updated on a regular basis.

Goal: To track and manage division activities cost effectively and efficiently.

Objectives:

- Look for higher efficiency procedures while performing maintenance activities and perform written reviews of activities on a bi-annual basis.

PUBLIC SERVICES - ADMINISTRATION

Goal: To communicate operational advice and activity information to citizens.

Objectives:

- Use utility bill to share department guidelines and other helpful information for residents as needed.

- Work with the Town’s Public Information office to improve public awareness of Public Services activities.
- Distribute helpful procedural information to residents by mail, door hangers, or handouts quarterly.

STATISTICS

Activity	Actual	Actual	Estimated	Projected
	FY17	FY18	FY19	FY20
Safety Meetings	12	12	12	12
Number of workman's compensation claims processed	15	15	21	20
Man hours lost due to on the job injury	752	800	1,344	1,200
Total number of department employees	120	117	117	117
Purchase orders processed	2,542	2,500	1,464	1,490
Check requests processed	230	230	219	225
% of purchase orders/check requests voided	10%	10%	12%	12%

PERFORMANCE MEASURES

Activity	Target	Actual	Actual	Estimated	
		FY17	FY18	FY19	
Customer Call Back Survey Resposne					
	Very Satisfied	165	49*	261	266
	Satisfied	50	41*	31	32
	Not Satisfied	10	2*	2	2

*FY17 only includes three months of call backs

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 623,776	662,811	686,808	678,819	736,512
Operating Expense	62,098	64,134	75,759	75,174	75,759
Capital Outlay	-	24,141	-	-	-
Total	\$ 685,874	\$ 751,086	\$ 762,567	\$ 753,993	\$ 812,271
Reduction to expenditures					
Water & Sewer Fund	(311,829)	(331,405)	(343,404)	(339,409)	(368,256)
General Fund	\$ 374,045	\$ 419,680	\$ 419,163	\$ 414,583	\$ 444,015

PUBLIC SERVICES - ADMINISTRATION

STAFFING SUMMARY

		Actual FY 18		Estimated FY 19		Budget FY 20
Salaries	4.0	\$ 320,303		4.0	\$ 327,084	4.0 \$ 342,709
Wages	4.0	143,028		4.0	145,076	4.0 149,085
Part-time	1.0	12,309		1.0	13,000	1.0 16,624
Other Compensation		-		-		-
Benefits		187,171		193,659		212,110
Merit & General Adjustment		-		-		15,985
Other Personnel	0.0	-		0.0	-	0.0 -
Total	9.0	\$ 662,811		9.0	\$ 678,819	9.0 \$ 736,512

PUBLIC SERVICES – STREETS AND DRAINAGE

Streets and Drainage has five crews responsible for pavement repair, infrastructure construction and maintenance, street signage, drainage system repair, right-of-way litter collection and street sweeping. The division also assists with leaf pick-up and special activity events. The division works under the general direction of the Streets and Drainage Manager who coordinates the daily work schedules of twenty-eight employees.

FY 2019 Accomplishments

- Responded to approximately 1,150 calls for service for signs, street repair and drainage repairs.
- Replaced 722 regulatory, warning, guide and street name signs throughout Town to meet the Hi-intensity reflective requirements as outlined by the Manual of Uniform Traffic Control Devices.
- Revitalized 5,600ft of vertical walled concrete ditches.
- Decorated the Town Square for the Christmas Holiday hanging over 2,250 feet of garland and 2,500 strands of lights totaling over 250,000 lights. This fiscal year all lights were transferred over to LED from incandescent reducing energy consumption and improving the appearance of the square.
- Provided snow and ice removal for major streets during the winter season.
- Replaced 1,500 ft. of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Repaired approximately 85,700 square feet of asphalt.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To manage Division expenses and operate within budgeted line items.

Objectives:

- Perform streets and drainage maintenance activities efficiently and effectively working within means of the division's budget throughout the fiscal year.
- Work with managers to reduce maintenance costs through accurate ordering and tracking of maintenance supplies and materials and report on a quarterly basis.
- Review Comcate work order system data entry for accuracy and beneficial record keeping every quarter.
- Perform quarterly evaluations of division operations to identify areas where improvements can be made to increase efficiencies and lower costs.

Goal: To provide additional training opportunities for staff to improve infrastructure maintenance efficiency.

Objectives:

- Identify available training opportunities annually for division staff as they come available.
- Schedule new hire personnel for Maintenance technology training course through the Tennessee

Public Work Institute (TPWI) as they come available and are budgeted for.

- Send a minimum of three personnel to Streets and Drainage related training each year or as they are budgeted.

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division employees attend monthly employee safety meetings.
- Crew Leaders will monitor job sites and work practices on a daily basis to ensure proper safety procedures are followed by personnel. Inspections will be recorded in manager log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division managers will perform job site safety inspections on a weekly basis of each crew and will document and review findings with crew leaders and managers on a monthly basis to develop best practices for the various operations performed.

SERVICE

Goal: To improve and maintain drainage systems performance cost effectively.

Objectives:

- Perform an annual physical survey of all major drainage laterals, document problems, and schedule proactive maintenance to improve storm water drainage throughout Town.
- Inspect, document, and repair concrete curbs and water tables at various locations and replace curbs and gutters as needed ahead of the paving project.

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

Objectives:

- Install a minimum of three handicap ramps at various locations to meet ADA requirements.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.
- Repaint crosswalks/stop bars at all schools and intersections prior to the beginning of each school year.
- Continue upgrading traffic control devices to meet new MUTCD requirements over the next five years.

PUBLIC SERVICES – STREETS AND DRAINAGE

STATISTICS

Statistics	Actual FY17	Actual FY18	Estimated FY19	Projected FY20
Roadway Lane (miles)	692	898	716	734
Open ditches in miles	14	14	14	14
Curb and Gutter replacement, linear feet	3,523	1,405	1,500	1,600
Asphalt patching tons	2,405	2,597	2,250	2,500
Pavement repairs*	2,685	6,618	3,000	4,000
Street Signs	9,500	9,500	10,000	10,200
Street Signs repaired/installed	625	670	710	800
Work orders processed	973	1,213	1,150	1,200
After hour call-outs	66	55	70	65

PERFORMANCE MEASURES

Measure	Target	Actual FY17	Actual FY18	Estimated FY19
Asphalt paving, contract (lane miles)	35.0	23.5	29.4	16.6
Cost per lane mile paved	\$47,000	\$43,343	\$56,296	\$66,915
Percent of streets paved	5.0%	3.4%	4.20%	2.4%

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 1,606,621	1,666,706	1,750,721	1,726,934	1,903,463
Operating Expense	2,123,174	2,017,227	1,657,711	1,653,720	1,642,086
Capital Outlay	-	75,993	28,615	28,615	34,000
Total	\$ 3,729,795	\$ 3,759,926	\$ 3,437,047	\$ 3,409,269	\$ 3,579,549
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 3,729,795	\$ 3,759,926	\$ 3,437,047	\$ 3,409,269	\$ 3,579,549

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	1.0	\$ 84,216	1.0	\$ 86,477	1.0 \$ 88,867
Wages	28.0	983,504	28.0	981,303	27.0 1,048,436
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		19,113		25,000	25,000
Benefits		579,873		634,154	717,357
Merit & General Adjustment		-		-	23,803
Other Personnel	0.0	-	0.0	-	0.0 -
Total	29.0	\$ 1,666,706	29.0	\$ 1,726,934	28.0 \$ 1,903,463

PUBLIC SERVICES – FLEET MAINTENANCE

Fleet Maintenance is a division of the Department of Public Services and provides both preventative maintenance and repairs to Town vehicles and construction equipment. 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, and heavy construction equipment (approximately 479 vehicles and equipment). 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-drivable equipment. Special jobs bid and performed by private shops are bodywork and transmission repairs. Fleet Maintenance also provides welding and fabrication for all departments. The division works under the general direction of the Fleet Maintenance Manager who coordinates the daily work schedules of ten employees.

FY 2019 Accomplishments

- Fleet Service personnel completed over 1,700 vehicle and equipment repairs in FY19 a 35% decrease in repairs over the past two years. This reduction in repairs is due to improved preventative maintenance schedules, improvements in repair efficiencies leading to a reduction in unscheduled maintenance and breakdowns.
- In FY 19 Fleet Service mechanics maintained an average of 67 vehicles and equipment per mechanic. Based on the industry average for municipal maintenance shops of 55 vehicles and equipment per mechanic, the Fleet Maintenance Division was able to maintain 84 more vehicles and equipment annually than an average shop with equivalent staffing (21% more efficient than the industry standard).
- Worked with Town Administration and each Department to develop and improve the Towns vehicle and equipment replacement plan extending the vehicles use by transferring them to different departments.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To lower annual maintenance costs for Town vehicles and maintenance equipment.

Objectives:

- Continue large truck rebuild/overhaul program to extend the useful life of equipment by 20 to 25% over their expected life service.
- Division Manager will work with Department heads and representatives towards improving Town wide vehicle and equipment replacement procedures. This

process will include reassigning available surplus units in reasonable working order to other departments on an as needed basis to limit capital expenditures.

- Evaluate vehicles and equipment for maintenance items related to poor operator driving habits as vehicles and equipment are brought in for maintenance. Work with managers to correct any deficiencies as they are found.
- Install security surveillance cameras to safeguard parts, vehicles and equipment in the Fleet Maintenance facility and surrounding lot when budgeted.

Goal: To provide additional training opportunities for division staff to improve infrastructure maintenance efficiency.

Objectives:

- Identify and send a minimum of one employee to a master emergency vehicle technician certification course with a goal of having two master EVT technicians within the next five years.
- Identify and send a minimum of two employees to a mechanic or management related class based on the employee's skill level and the needs of the Fleet Maintenance shop each year.
- Work with other local municipal maintenance shops to identify opportunities to perform joint training throughout the year.

Goal: To schedule and provide regular preventive maintenance checks for all Town-owned vehicle and pieces of equipment to identify maintenance needs, minimize downtime and reduce major repair costs.

Objectives:

- Maintain Town Fleet with less than 10% of the Fleet due for preventative maintenance at any given time. Utilize Fleet Management Software to ensure that all vehicles are scheduled for preventive maintenance checks as required. Print monthly preventive maintenance reports to ensure the 10% goal is attained each month.
- Utilize monthly maintenance reports to track fleet repair costs and use reports to benchmark success in repair cost reduction.

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division employees attend monthly employee safety meetings.
- Senior Mechanics will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive

PUBLIC SERVICES – FLEET MAINTENANCE

and negative findings. Any negative findings will be remedied immediately.

- Division Manager will perform periodic maintenance safety inspections, document and review findings with mechanics on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director quarterly for review.

SERVICE

Goal: To improve service levels and lower annual maintenance costs for Town vehicles and maintenance equipment.

Objectives:

- Provide educational opportunities for staff in an effort to improve their job-related knowledge and skills for

- Successful completion of master emergency vehicle technician certification and every day mechanical services.
- Continue large truck rebuild/overhaul program to extend the useful life of equipment by 20 to 25% over their expected life service.
- Work to improve replacement procedures for various department equipment needs. This includes reassigning units to other departments to limit capital expenditures.

STATISTICS

Statistics	Actual FY17	Actual FY18	Estimated FY19	Projected FY20
Service Requests by Department:				
Public Services	1737	961	1035	1050
Police	571	449	444	450
Fire	169	118	132	130
Town Administration	8	4	1	2
Development	93	76	66	70
Finance	0	4	7	4
Parks	138	83	65	70
Animal Control	0	10	4	4
Number of Mechanics	7	7	7	7
Service orders completed	2,716	1705	1,754	1,780
Town Fleet Vehicles and Equipment	464	472	472	484
Fuel Gallons Purchased:				
Regular	177,043	179,300	174,156	176,000
Diesel	140,585	141,322	143,034	145,000
Fuel Average Price per Gallon				
Regular	1.55	1.9517	1.9513	1.95
Diesel	1.58	2.142	2.3084	2.5

PERFORMANCE MEASURES

Measure	Target	Actual FY17	Actual FY18	Estimated FY19
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	.75 day	1 day	1 day	.75 day
Vehicles per mechanic (target based on industry average for municipalities)	60	66	67	67

PUBLIC SERVICES – FLEET MAINTENANCE

BUDGET SUMMARY

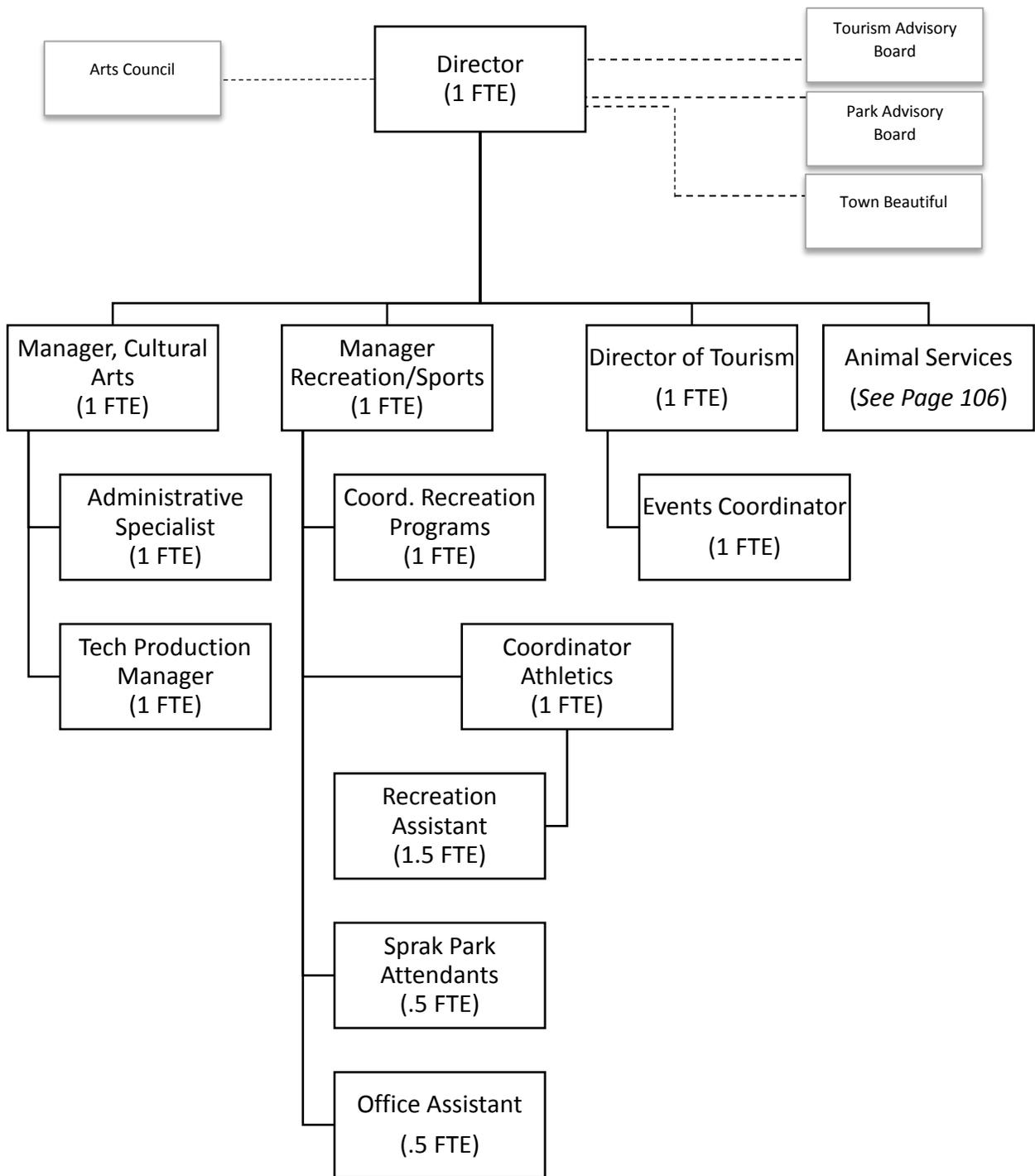
	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 694,645	695,483	664,548	648,399	713,106
Operating Expense	53,949	62,080	97,456	94,256	96,356
Capital Outlay	-	6,495	-	-	26,200
Total	\$ 748,594	\$ 764,058	\$ 762,004	\$ 742,655	\$ 835,662
Reduction to expenditures					
Water & Sewer Fund	-	-	-	-	-
General Fund	\$ 748,595	\$ 764,058	\$ 762,004	\$ 742,655	\$ 835,661

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	1.0	\$ 81,825	1.0	\$ 81,262	1.0 \$ 83,507
Wages	10.0	376,547	8.0	324,642	8.0 348,947
Part-time	0.0	-	0.0	-	0.0 -
Other Compensation		10,286			5,000
Benefits		226,825		237,496	261,668
Merit & General Adjustment		-		-	8,984
Other Personnel	0.0	-	0.0	5,000	0.0 5,000
Total	11.0	\$ 695,483	9.0	\$ 648,399	9.0 \$ 713,106



PARKS, RECREATION & CULTURAL ARTS DEPARTMENT



PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

The Collierville Parks, Recreation, & Cultural Arts Department seeks to enhance the quality of life for Collierville citizens by providing a wide variety of fun and affordable recreational, athletic, educational and cultural activities and opportunities. The staff believes that a park system should create a feeling of pride, a sense of value, the challenge of developing skills and abilities while providing the opportunity to learn and grow. In order to meet these goals, the department provides regional, neighborhood and community programming throughout the Town's approximately 750 acres of parkland, 30 athletic fields, 10 tennis courts, 10 modular play structures, 2 spray parks and 18.5 miles of Greenbelt trails for pedestrians and bicycle use.

Collierville Parks also is responsible for the management and operations of a 55,000 square-foot community center, including a 7,700 square foot contracted Fitness Center, and the 352 seat Harrell Performing Arts Theatre. Collierville Parks is responsible for the promotion and management of special events and tourism for the Town of Collierville as well.

Core Businesses of the Parks and Recreation Department:

- Guide the department's future growth and development:
 - Develop and update long term plans: Master Park Plan, Capital Investment Plan, Greenbelt Master Plan, and the Five Year Park Plan.
 - Develop a financial plan to provide for future development.
 - Oversee the budgeting process and personnel to ensure adequate operating funds and personnel to operate park services.
 - Insure Administration Staff is trained and understanding of all local, state, and federal opportunities for funding.
- Provide recreational facilities and programs:
 - Plan/develop major community facilities, greenbelts, parks, and similar amenities.
 - Plan community activities and events.
 - Plan park development and improvements.
 - Provide organized sports, camps, recreational, educational, and instructional opportunities.
 - Provide cultural arts programs and activities.
 - Partner with community organizations for leisure programs and events.
 - Develop/Support Community Initiatives to promote Collierville.

FY 2019 Accomplishments

- Received a Tennessee Parks & Recreation (TRPA) Four Star Award for Excellence in Parks and Recreation for the Renovated Facility-Linda Kerley Recreation/Senior Center with a project budget over \$500,000.

- Welcomed 5,403 visitors welcomed at the historic Depot Visitors Center (as of 5/28/19), a 23% increase over FY18.
- Published a Town Square and greater Collierville Tear-off Maps and established internal process for bi-annual updates and publication; delivered to area businesses and distributed at the Depot Visitors Center.
- Hosted quarterly model train shows, organized by community volunteers, in the Depot Visitors Center to celebrate Collierville's train heritage.
- Coordinated 40 Town sponsored special events with over 55,392 participants.
- The 2018 Collierville Independence Day Celebration celebrated the Town with featured fireworks, bands and a special program dedicated to recognizing and thanking local veterans.
- In response to attendee feedback, the inaugural Mother-Son Dance was held at the Parks Community Center. A record 265 people attended, which surpassed the event attendance of prior Mother-Son events.
- Hosted a dedication ceremony and reception to celebrate a major milestone in the Frisco 1351 renovation, May 2019.
- Upgraded wireless microphones and intercom system to the new frequency bands as mandated by the FCC.
- Replaced theatre carpet to complete the upgrades that were implemented last year with the installation of new seating and lobby furniture.
- Replaced the scrim lighting with new high efficiency LED fixtures which in addition to saving electricity are very flexible to use. They can produce any color from a push of a button, which saves major time. The old system had to be removed from the ceiling and the color gels replaced.
- Partnered with New Day Theatre to offer the most camps in our history of hosting arts camps with eight camps/workshops and attendance over 200 campers.
- Oversaw a record number of productions here at the Harrell. Three performing arts organizations call the Harrell stage their home. We also have the smallest staff for a theatre of our size in Shelby County.
- Featured fifteen (15) local artists in the Harrell Theatre Gallery.
- Presented in partnership with the Collierville Arts Council the 9th annual Symphony in the Rose Garden.
- Received the National Alliance for Youth Sports "Better Sports for Kids Quality Program Provider" designation.
- Staff attended the National Youth Sports Congress
- Expanded our 'Athletics Program Manuals' as well as updated the Athletic Section of the Departments' Policy Manual

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

- Provided six (7) sport specific skill development camps for participants and coaches – one (1) in football, four (4) in basketball, and one (1) in baseball/softball, one (1) in girls volleyball
- Created new 9th-12th grade Sr. High Girls Volleyball Program
- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for seventh (8th) consecutive year.
- WC. Johnson House hosted youth/adult programming with 77 participants in various programs, as well as, summer camps.
- Camp Smile Special Needs Camp celebrated its 22nd year! Program had 18 participants each week; 1,000 hours of inter-active programming and 600 hours of program instruction. Also through civic and business donations and grants 5 one-week scholarships were awarded to Camp Smile participants. Total of \$4,100 in donations and grants received by the department for scholarships and program activities (4 program sponsors).
- Senior Exercise class had a 34% increase in attendance in 2018/19; class averaged 51 participants per session.
- Co-sponsored with KidsRun365 to provide a summer track program for kids ages 2-14 in June/July at WC Johnson Park (200+ participants).
- Hosted a Mother's Day Tea at the Linda Kerley Sr. Center with 35 participants in attendance.
- Co-sponsored a Senior Information Panel on Health Care with Senior Helpers (28 participants/10 speakers).
- Collierville Tennis Program provided about 2,500 participants the opportunity to play in youth and adult clinics, adult recreational leagues, USTA competitive play, and USTA Junior Team Tennis play and tournaments. General public usage of Tennis Courts averages about 57,000+ hours of court usage on the Town's 10 courts. Programs are offered in the spring, summer, and fall. The Recreation programs (youth/adult clinics) saw a 30.6% increase in program participation this year.
- Department coordinated usage of 700+ hours of court time with Collierville High School Tennis Program that included practices M-F and hometown matches with visiting opponents

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: Establish a local brand of tourism in Collierville

Objectives:

- Develop events to celebrate and highlight 150 years of Collierville history.
- Engage local partners in the promotion of Collierville's 150th anniversary.

- Develop marketing plan to promote Collierville's history and achievements during the anniversary year.

Goal: Expand our local brand of tourism in Collierville.

Objectives:

- Highlight programs and events that highlight Collierville's unique character and small town charm.
- Preserve Town heritage through historic preservation and conservation activities.
- Enhance marketing initiatives that promote Collierville's history and achievements.
- Operate a visitor's center at the historic Square to interact with residents and promote local tourism.

SAFETY

- Continue to work with Town Departments and Collierville Emergency Management Officer in the development and implementation of an individualized emergency plan for each Town special event, as needed.
- Inventory all Park System facilities to identify areas to expand medical and safety equipment for park users.
- Review/update the departmental Emergency Management Policies and Procedure manuals, communication plans, and evacuation plans.

SERVICE

Goal: Enhance Programming for children and families with special needs.

Objectives:

- Host quarterly programming geared towards children and families with special needs
- Evaluate current program for improvements and greater inclusivity that would benefit a wide range of Collierville Families.

Goal: Expand community opportunities in all areas of recreational programming.

Objectives:

- Develop digital newsletter to expand the promotion of all recreational programming opportunities provided to our community
- Expansion of Senior Exercise programs offered at the Linda Kerley Center based on participant feedback, program evaluations and industry trends.
- Continue development of Nature Education Room at WCJ House to promote educational opportunities of the Wolf River, Peterson Lake Boardwalk and Arboretum.

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

Goal: Enhance the Cultural Arts Experience

Objectives:

- Continue our partnerships with Arts Council, New Day Theatre, and CHS Drama Department for new productions and performing arts camps/clinics.
- Develop (1) new community arts program at Hinton Park Performance Lawn.

Goal: Enhance Youth Recreational Sport Participant Experience

Objectives:

- Secure new on-line registration contract for FY20
- Highlight our ‘recreational’ philosophy through program literature, coach selection, team selection process and league components – ‘jamborees’, sportsmanship program.
- Simplify program evaluation/survey process for customer feedback.
- Expand player skill development through additional new sport specific instructional camps.
- Expand Coach’s development through additional new sport specific coaching clinics.

Goal: Provide a variety of fun and educational programs and special events for a diverse community

Objectives:

- Host regular programming at the Depot Visitors Center related to the community’s history.

- Continue to develop programming that highlights Collierville’s unique resources and amenities.
- Expand community programming to include heritage programs and movie series.

Goal: Expand Collierville Park & Greenbelt Systems

Objectives:

- Work with Park Advisory Board to identify strategic future park locations in both existing town boundaries and future annex areas.
- Submit TDEC Grant application for LPRF Grant for Hinton Park.
- Begin layout of Wolf River Trail from WC Johnson Park west to Houston Levee Road along the Wolf River.

SCHOOLS

- Partnership with Collierville High School to expand after-school enrichment opportunities for students with special needs.
- Expand opportunities to partner with Collierville Schools through continued facility reciprocation for hosting Town events and educational classes at Collierville schools.
- Expand partnerships with Collierville Schools to share athletic facilities for leagues, tournaments and events.

PERFORMANCE MEASURES

Activity	Actual FY18	Actual FY19	Estimated FY20
Special Events Attendance			
Town Sponsored Events	61,900	54,900	58,400
Non-Town Sponsored Events at Parks	26,300	32,500	33,100
Instr./Recreation Program Participants			
Instructional Classes	480	495	450
Tennis Program Participants	1,960	2,025	2,200
Senior Program / Linda Kerley Center		12,050	12,450
Athletic Programs			
Youth Athletic Participants	5,780	5,840	5,950
# Athletic Games/Practices	11,595	11,700	11,875
# of Volunteer Coaching Hours	78,220	79,010	79,800
Harrell Theatre Attendance	32,115	32,450	33,538
Greenbelt Mileage	18.5 miles	18.5 miles	18.5 miles
Park System Acreage			
Maintained Park Acreage	610	610	610
Natural Areas Acreage	165	165	165
Cost (\$) of Park Operations/Resident	\$105.13	\$106.18	\$103.84
TN Statewide Benchmarking Avg. \$87.44			
% of Costs supported by User Fees	8.8%	8.5%	8.6%
TN Statewide Benchmarking Avg. 10.07%			
Total Cost per Park Acreage	\$6,945	\$6,945	\$6,945
TN Statewide Benchmarking Avg. \$8,852			
Park Acres per 1,000 Residents	15.13	14.94	14.90
TN Statewide Benchmarking Avg. 11.83 acres			

PARKS, RECREATION & CULTURAL ARTS DEPARTMENT

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 2,765,703	942,609	907,499	901,934	958,574
Operating Expense	1,980,657	1,153,610	1,230,784	1,206,207	1,224,234
Capital Outlay	51,045	23,623	-	-	-
Total	\$ 4,797,405	\$ 2,119,842	\$ 2,138,283	\$ 2,108,141	\$ 2,182,808
Reduction to expenditures					
Water & Sewer Fund	(31,220)	-	-	-	-
General Fund	\$ 4,766,186	\$ 2,119,842	\$ 2,138,283	\$ 2,108,141	\$ 2,182,808

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18		FY 19	FY 20
Salaries	8.0	\$ 466,781	7.0	\$ 471,581	7.0 \$ 484,610
Wages	3.0	142,407	2.0	103,563	2.0 106,424
Part-time	4.0	48,509	4.0	65,233	4.0 65,233
Other Compensation		12,743		7,173	4,500
Benefits		259,064		240,885	264,712
Merit & General Adjustment		-		-	19,235
Other Personnel	1.0	13,106	1.0	13,500	1.0 13,860
Total	16.0	\$ 942,609	14.0	\$ 901,934	14.0 \$ 958,574



NON-DEPARTMENTAL

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

DEBT SERVICE is the payment of interest and principal on all general obligation debt of the Town. Included in the debt service line item are fees to the paying agent. Debt service on general obligation debt is paid by Special Revenue funds to the extent bonds are issued for projects within those funds. 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 Town's most recent bonds issues were in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of a fire ladder truck, a road widening project, and several drainage improvement projects. The Town also issued \$93,485,000 in general obligation bonds for the construction of a new, state of the art, high school. Simultaneously with the new money issues, the Town refunded \$8,015,000 of general obligation refunding bonds with net present value savings of \$661,735.

As of June 30, 2018, the Town is projected to have \$117,630,000 of general obligation bonds outstanding. The Town has an AAA bond rating from Moody's Investors Service. The rating was most recently reaffirmed during the Town's FY 2016 bond issue. This rating applies to all of the Town's outstanding debt.

Information on the Town's debt is more fully detailed in the Debt Summary section of this report beginning on page 174.

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

The Water and Sewer Fund pays a portion of all insurance costs.

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 (fifteen percent (15%) paid by the Water and Sewer Fund)
- Bank charges
- Election expenses
- Ambulance contract
- Environmental Commission
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications
- "Maintenance of Effort" payment to Collierville Schools

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:

- Collierville Literacy Council
- Alive at 25 Program
- TV 19 Contribution
- Books from Birth
- Collierville Education Foundation
- YMCA
- Neighborhood Christian Center

NON-DEPARTMENTAL BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Debt Service	\$ 9,562,738	9,601,851	8,788,814	8,786,814	8,796,131
Insurance	598,167	556,784	773,500	828,100	883,224
Special Appropriations	3,105,987	3,163,579	3,549,444	3,409,894	3,566,247
Total	\$ 13,266,892	\$ 13,322,214	\$ 13,111,758	\$ 13,024,808	\$ 13,245,602
Reduction to expenditures					
Library Fund					
Water & Sewer Fund	(32,270)	(18,701)	(33,150)	(35,250)	(52,500)
General Fund	\$ 13,234,622	\$ 13,303,513	\$ 13,078,608	\$ 12,989,558	\$ 13,193,102



PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of the Department of Public Services and is responsible for the weekly collection of household waste, yard waste, junk, home clean-outs and curbside recycling. The division works under the general direction of the Sanitation Supervisor who coordinates the daily work schedules of twenty-eight employees.

The monthly sanitation fee is \$22 for residential and \$43, \$53, \$63, \$73, and \$83 for limited commercial pick-up (dependent on the number of disposal carts). The Town contracts with Waste Connections of Walnut, Mississippi for the disposal of its household garbage. Brush, grass, junk, home clean-outs and bagged leaves are disposed of at a local private demolition landfill. Recyclable waste is collected by Town employees and clean yard waste and loose leaves are mulched for recycling at one of two delivery sites.

FY 2019 Accomplishments

- The Sanitation Division diverted approximately 7,480 tons of yard waste and 3,150 tons of household garbage from landfills in FY2019 accounting for 26% of the total solid waste collected.
- The diversion of 7,480 tons of yard waste material in FY19 saved the Town approximately \$117,000 in disposal fees.
- In FY2019 the Sanitation Division purchased an additional automated leaf machine increasing the efficiency of the Town's loose leaf collection service. Compared to the existing trailered units the automated trucks collect three times faster and reduce additional manpower required for collection.
- The Sanitation Division continues to provide a quality solid waste collection service at the lowest monthly service fee in Shelby County.

FY 2020 Goals and Objectives

STEWARDSHIP

Goal: To strive to meet the requirements set forth in the 2015-2025 Statewide Comprehensive Integrated Solid Waste Management Plan.

Objectives:

- Educate the public through the Town's website and public access television channel and the Town's public information office to promote Work towards removing yard waste from the Town's waste stream by grass and

leaf recycling in an effort to reduce the amount of yard waste landfilled each year by 5%.

- Work towards removing yard waste from the Town's waste stream by increasing the volume of brush taken to the mulch/compost site over the next year by 10%.

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by ensuring all division employees attend monthly employee safety meetings.
- Division Managers will perform periodic operational safety inspections, document and review findings with drivers on a monthly basis to develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director for review.
- Division Managers will work with Fleet Maintenance Manager to identify and correct any occurrences of poor operator habits that could result in additional maintenance or accidents. If identified managers will work with drivers to correct any deficiencies as they are found.

SERVICE

Goal: To 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:

- Review sanitation guidelines on a semiannual basis and adjust as needed.
- Review route design and efficiency annually and make adjustments as needed. Report findings to Department Director.
- Reduce the number of loads to the Walnut MS, landfill site by reviewing weight tickets on a monthly basis and working with drivers to ensure that loads are at the proper weight prior to transport.
- Cross train new drivers as time permits. Summarize training activities in a report to Department Director.
- Evaluate recycling service alternatives.

PUBLIC SERVICES - SANITATION

STATISTICS

Statistics	Actual FY17	Actual FY18	Estimated FY19	Projected FY20
Total solid waste collected (tons)	42,231	41,723	40,608	42,132
Household garbage collected (tons)	14,660	14,538	15,041	15,624
Number of loads hauled from transfer station	741	733	764	790
Yard waste mulched/composted (tons)	8,578	6,804	5,500	6,000
Yard Waste landfilled (tons)	14,898	14,561	14,173	14,500
Recycled household waste (tons)	3,095	3,058	3,150	3,200
Loose leaves collected (tons)	2,054	2,029	1,980	2,000
Number of customers per employee	482	500	520	530
Tons collected per employee	1,288	1,391	1,353	1,404
Cost per ton collected	\$87.67	\$92.00	\$103.00	\$95.00
Number of customers receiving Sanitation services:				
Households	15,308	15,492	15,612	15,800
Commercial	121	124	141	150
Appliance pickup requests	298	252	300	305
Monthly cost per house for curbside recycling	\$2.96	\$3.08	\$3.81	\$4.08
Yearly cost for loose leaf collection	\$203,000.00	\$210,000.00	\$217,000.00	\$220,000.00

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Percent of household waste recycled	20%	23%	21%	20%
Percent of total waste diverted from Class I landfill	25%	69%	61%	61%
Percent of total solid waste diverted from all landfills	25%	38%	26%	27%

PUBLIC SERVICES - SANITATION

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Personnel	\$ 1,731,695	1,807,763	1,963,535	1,958,761	2,110,177
Operating Expense	1,341,972	1,434,938	1,585,805	1,619,676	1,729,364
Capital Outlay	554,071	361,372	904,810	1,179,249	422,000
Debt Service	54,989	-	-	-	-
Total	\$ 3,682,727	\$ 3,604,073	\$ 4,454,150	\$ 4,757,686	\$ 4,261,541

STAFFING SUMMARY

	Actual		Estimated		Budget
		FY 18	FY 19		FY 20
Salaries	1.0	\$ 60,495	1.0	\$ 61,600	1.0 \$ 63,302
Wages	28.0	1,032,222	29.0	1,106,451	29.0 1,139,971
Part-time	0.0		0.0	-	0.0 -
Other Compensation		49,772		56,600	55,000
Benefits		650,117		716,299	814,523
Merit & General Adjustment		-		-	21,571
Other Personnel	0.0	15,158	0.0	17,810	1.0 15,810
Total	29.0	\$ 1,807,763	30.0	\$ 1,958,761	31.0 \$ 2,110,177



COLLIERVILLE SCHOOLS

Collierville Schools, is the culmination of the vision, dedication, and hard work of the citizens of Collierville. Collierville Schools operates in nine schools: six elementary schools, two middle schools, and one high school.

OUR MISSION Prepare our students for a life of scholarship, integrity, and service.

OUR VISION Collierville Schools will be the leader in public education, meeting the needs of a diverse student population by preparing them to succeed in a global society and celebrating their achievements of today.

OUR BELIEFS

- We believe that public education is a bridge to creating productive members of society.
- We believe that every individual is entitled to an emotionally and physically safe and respectful learning environment.
- We believe that each student deserves equal and equitable access to a quality education.
- We believe that a commitment to student success is a shared responsibility among students, parents, educators, and the community.
- We believe that students learn best when they are faced with high expectations and are active participants in their own learning.
- We believe that academics, the arts, career and technology, electives, and extracurricular activities are crucial to a well-rounded education.
- We believe that the core values of scholarship, integrity, and service should be evident in all we do.
- We believe that our schools should reflect the high standards and commitment to quality consistent with those of the Town of Collierville.

OUR GOALS

1. To increase academic achievement for our diverse student population as evidenced by state and national assessments.
2. To provide a safe, orderly and secure learning environment.
3. To create an environment that promotes active engagement, accountability, and collaboration of all families and community members to maximize student achievement.
4. To effectively communicate the systems' vision and purpose and allow involvement in an effort to build understanding and support.
5. To provide high quality support services delivered on time and within budget to promote student academic success.
6. To recruit and retain highly qualified and effective staff.

FISCAL MANAGEMENT - In fiscal management, the Collierville School Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;
2. To establish levels of funding which will provide quality education for the system's students;
3. To use the available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

HISTORY in 2011, voters of the City of Memphis special school district approved by referendum the transfer of the administration of the schools in the special school district to the Shelby County Board of Education. Memphis City Schools dissolved and merged with Shelby County Schools.

In February 2011, after the passage of state legislation to allow suburban municipal school districts to form in Shelby County, Collierville, along with five other suburban municipalities began working to create school districts of their own. Each municipality contracted for a feasibility study. The analyses of legal, operational, and fiscal data of the feasibility study report regarding the potential creation of school districts lead to the conclusion that formation of such school districts was feasible.

Referendums were held in 2012, and citizens in all the municipalities voted to create and fund their own schools. School boards were elected in November 2012. After the elections, lawsuits were filed in federal court claiming that the law initially passed in the Tennessee General Assembly was unconstitutional because it applied only to Shelby County. The judge in the case voided the elections, but new legislation was passed in the 2013 Legislative session that cleared the way for the municipalities to proceed with forming their own school districts. In November 2013, the citizens of Collierville and the other five municipalities again elected school boards. The Boards of Education each hired a superintendent and began adopting policies for the creation of municipal school districts. In March 2014, Shelby County reached a settlement with the municipalities to transfer ownership of the schools in their districts to the municipal school boards.

From January through June 2014, Collierville Schools added staff, created a budget for the 2014-2015 school year, moved into the newly renovated Historic High School building, purchased software and equipment for operations, entered into contracts with the other municipal

COLLIERVILLE SCHOOLS

school districts for shared services, and formulated plans for the education of Collierville children.

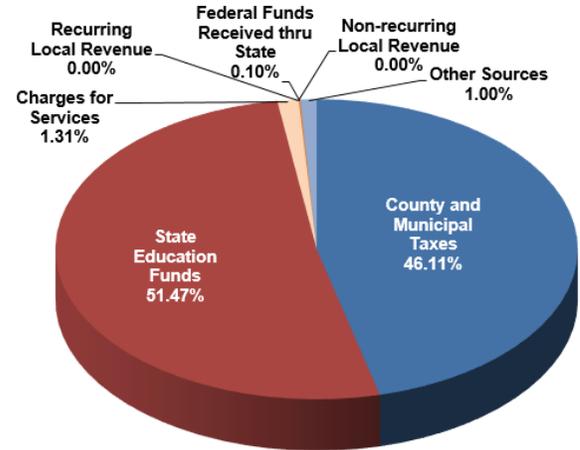
BUDGET STRUCTURE - After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school's funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund and one of three major funds of the Town. There are three other school funds: the School Federal Funds, the School Nutrition Fund, the School Discretionary Grants Fund, and the Capital Investment Program Fund. Each of these funds account for revenues and expenditures for special programs.

FUNDING SOURCES The main sources of general fund operating revenues for Collierville Schools are state funds provided by Tennessee's Basic Education Program (BEP), Shelby County property taxes, and Tennessee local option sales taxes. Because Tennessee has no state income tax, school districts are dependent primarily on local property taxes, local sales taxes, and state sales taxes to fund public education. The education portion of Shelby County property taxes is distributed among all the school districts within the county based on the number of students in attendance within each school district according to Average Daily Attendance (ADA).

Tennessee State Board of Education requires municipalities that create or reactivate city school districts to partially fund the operation of their school districts from local municipal revenue sources. Each fiscal year, a municipality must spend an amount of money on current school operations that is, at least, equal to fifteen cents (\$0.15) per one hundred dollars (\$100.00) of the local tax levy. This amount is addition to school funding received from the County. By referendum, the citizens of Collierville voted to increase the local option sales tax from 2.25% to 2.75% with the additional ½ cent collected to be used as the required funding amount.

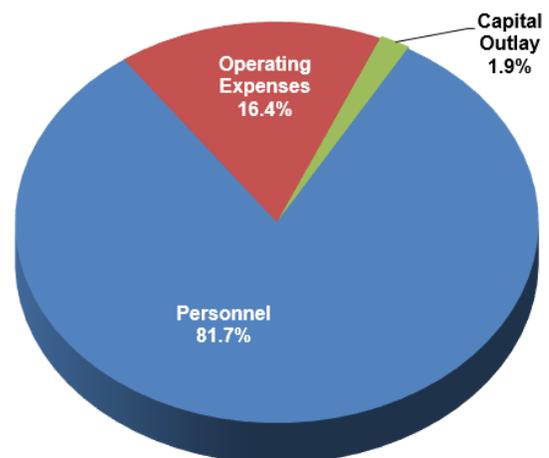
Other sources of funding include: tuition charges, payments for shared services, and mixed drink taxes.

Figure 49: General Purpose School Fund Revenue



EXPENSES include salary and benefits for principals, teachers, classroom assistants, librarians, and support staff, school counselors, textbooks, materials and supplies and instructional equipment provided to the schools. Also included are salaries and benefits for directors, supervisors, psychologists, Central Office personnel as well as clerical personnel located at every elementary, middle, and high school. Additional expenses are for contracts with outside providers, legal services, transportation services, supplies and maintenance of school buildings, including salaries and benefits for personnel in the Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, grounds maintenance, etc.), costs for all utilities, trash pickup, outsourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, elevator maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.

Figure 50: General Purpose School Fund Expenditures



The table, *Collierville Schools General Operating Budget Summary*, shows the General Purpose School Fund, the general operating fund for Collierville Schools.

COLLIERVILLE SCHOOLS

The revenue section shows the categories of funding sources for Collierville Schools and expenditures are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which includes teachers and classroom assistants, textbooks,

materials, supplies and instructional equipment including items such as computers and audio visual equipment.

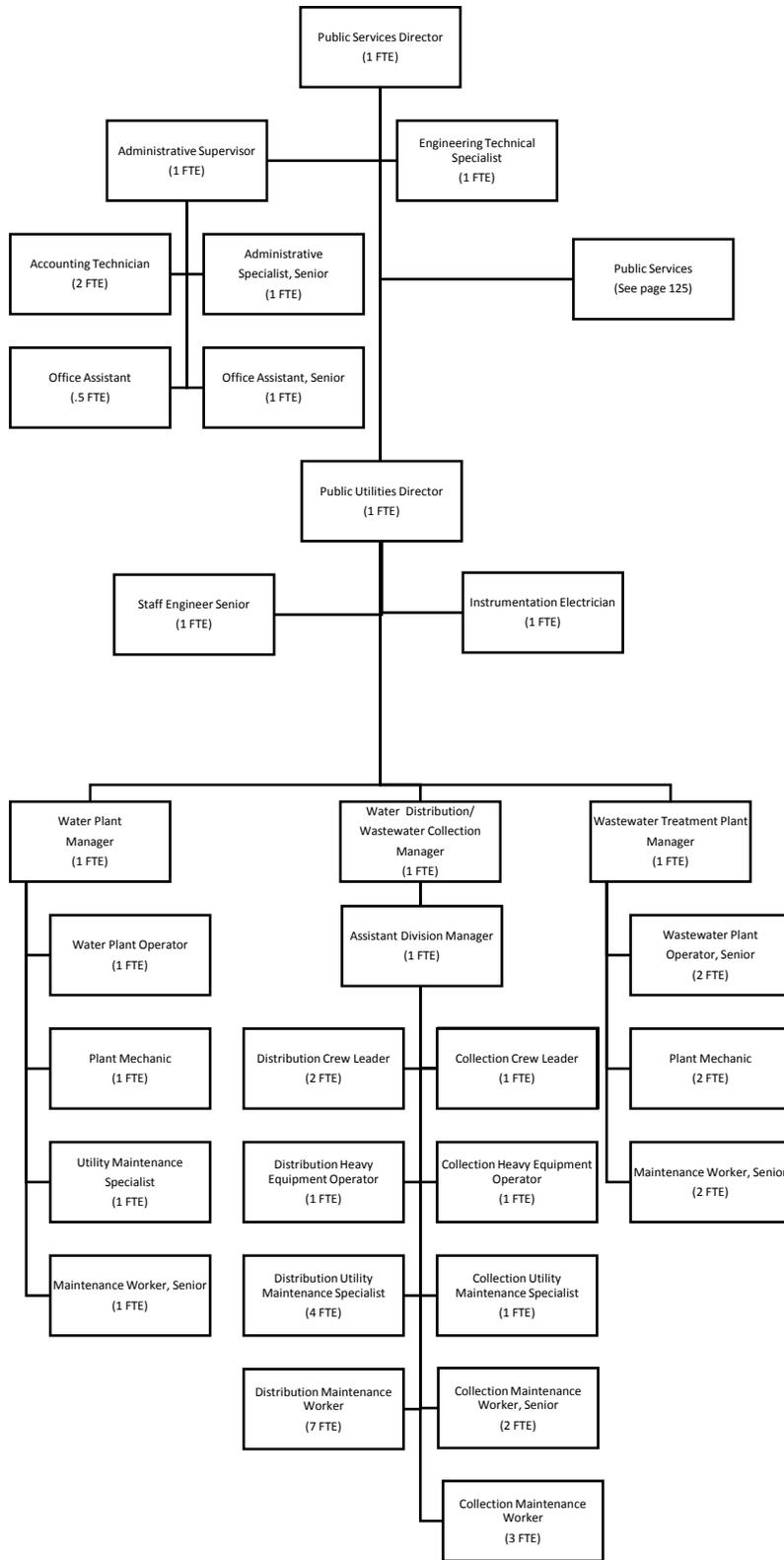
Expenses for each category are shown in the chart on page 48 in the Budget Summary section.

Table 1: Collierville Schools General Operating Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 17	FY 18	FY 19	FY 19	FY 20
Beginning Fund Balance	\$ 16,193,494	\$ 22,721,029	\$ 15,024,039	\$ 15,024,039	\$ 15,024,039
REVENUE					
County and Municipal Taxes	35,325,240	37,008,663	39,811,090	39,628,544	41,232,313
Charges for Services	1,322,188	1,087,084	1,366,287	1,495,108	1,172,839
Recurring Local Revenue	37,022	-	7,250	7,250	-
Non-recurring Local Revenue	253,449	201,763	254,000	254,000	2,000
State Education Funds	36,802,022	39,894,060	41,795,834	43,587,381	46,023,923
Other State Revenue	189,176	228,879	225,503	225,503	233,522
Federal Funds Received thru State	37,393	-	-	79,000	93,570
Other	356,026	716,443	400,932	323,092	892,626
Total Revenue	74,322,516	79,136,891	83,860,896	85,599,878	89,650,793
EXPENDITURES					
Regular Instruction Program	35,078,891	37,864,422	41,985,908	44,283,196	46,116,252
Alternative Education Program	157,953	136,813	235,410	229,410	115,609
Special Education Program	5,548,086	5,693,433	6,623,637	6,623,637	7,523,345
Career and Technical Education Program	919,787	1,088,777	1,026,812	1,026,812	1,050,120
Student Services	614,988	647,398	632,593	695,676	706,040
Health Services	923,332	969,985	1,188,624	1,196,124	1,241,366
Other Student Support	1,675,958	1,791,891	2,160,542	2,160,542	2,300,941
Support-Regular Instruction	1,949,528	1,958,316	2,074,837	1,992,753	2,155,922
Support-Alternative Instruction	-	1,423	2,000	2,000	2,000
Support-Special Education	1,348,989	1,529,748	1,816,365	1,820,525	2,027,441
Support-Career and Technical Education	34,164	25,548	60,470	62,870	-
Board of Education	1,280,852	1,373,708	1,608,888	2,140,352	1,804,992
Office of the Superintendent	440,504	416,538	465,172	484,172	403,561
Office of the Principal	4,543,637	4,902,918	5,483,909	5,590,674	5,751,412
Fiscal Services	772,861	903,976	1,025,666	1,057,666	990,577
Human Resources	282,191	303,696	342,379	342,379	545,183
Operation of Plant	2,981,881	3,339,641	5,036,052	5,052,688	5,442,492
Maintenance of Plant	1,241,925	1,214,135	1,521,755	1,611,755	1,608,390
Transportation	2,710,218	2,860,248	3,644,318	3,577,943	4,434,686
Technology	4,623,370	5,407,844	7,104,561	4,404,329	4,790,464
Regular Capital Outlay	674,142	3,678,246	820,000	1,244,375	640,000
Total Expenditure	67,803,257	76,108,704	84,859,898	85,599,878	89,650,793
Revenue over (under) expenditures	6,519,259	3,028,187	(999,002)	-	-
Fund Balance Appropriation	-	-	999,002	-	-
Operating Transfers	8,276	(10,725,177)	-	-	-
Assigned	22,721,029	15,024,039	14,025,037	15,024,039	15,024,039
Ending Fund Balance	\$ 22,721,029	\$ 15,024,039	\$ 14,025,037	\$ 15,024,039	\$ 15,024,039



PUBLIC UTILITIES



PUBLIC UTILITIES

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

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

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

In the spring of 2008, an update to the 2005 rate study was completed, and adjustments to the schedule of rates were adopted. Since that time, the slowing of the national and local economy resulted in a slowdown in growth in the Town, and in FY 2012 the Town had the water and sewer rate model updated with current operating costs and capital improvement plan data to determine projected revenue requirements and the rates to support those requirements. The primary goal of the study was to develop and recommend rates to generate revenues adequate to meet all fiscal needs for the water and wastewater systems and to promote equity in cost recovery among the customer classes of the two utility systems. An adjustment to the ten-year schedule of rates was approved and adopted.

THE WATER TREATMENT division is responsible for providing water for the Town and its citizens. Staff tests the water on a daily basis for chlorine, fluoride, Ph, carbon dioxide and alkalinity to ensure the water being supplied is safe and acceptable. 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 Manager who coordinates the daily work schedules of four employees.

The Town's water is supplied by twelve deep wells that pump from 280 foot to 600 foot deep aquifers directly to one of five water treatment plants for processing. Well capacity totals 23.5 million gallons per day (MGD). Collierville's water mains vary in size from six inches to twenty inches with pressure on those mains ranging from 50 to 110 pounds per square inch. Storage capacity is 4.20

million gallons in one overhead, two ground level and three underground reservoirs. The average daily usage was 5.93 MGD in FY 2019.

THE WASTEWATER DISTRIBUTION division is responsible for the maintenance and repair of over 307 miles of water mains that range in size from 6 inches to 20 inches, the installation and maintenance of over 3,203 fire hydrants throughout the Town, and the operation of two booster pumps; one 500 gpm pump and one 2,000 gpm pump. Water Distribution also provides meter reading services for the Town's utility billing. The division works under the general direction of Water Distribution/Collection Manager who coordinates the daily work schedules of fourteen employees and an Instrumentation Electrician who oversees all electrical issues within utilities.

THE WASTEWATER COLLECTION division is responsible for the maintenance and repair of over 262 miles of gravity sewer mains that range in size from 6 inches to 48 inches and the operation of 23 sewer lift stations. The division is also responsible for conducting infiltration and inflow studies on gravity sewer mains. Wastewater Collection works under the general direction of the Water Distribution/Collection Manager who coordinates the daily work schedules of eight 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. The Shelton Road Treatment Plant has a capacity of 3.5 MGD. The Northwest Treatment Plant has a capacity of 6.0 MGD. Average daily flows in FY 2019 was 4.46 MGD. This division consists of a Wastewater Treatment Plant Manager, who coordinates the daily activities of six employees.

DEBT SERVICE accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds and are secured by a pledge of the net revenues derived from the operation of the water and sewer system of the Town. As of June 30, 2019, the Town is projected to have Water and Sewer Fund debt outstanding as follows:

Debt	Balance 6/30/19
2012 Tax & Revenue Ref Bond	10,175,000
2015 Tax & Revenue Ref Bond	<u>3,655,000</u>
Total	\$ 13,830,000

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. In FY 2013 \$15.655 million in refunding bonds were issued. No bond issue is planned for FY 2015.

PUBLIC UTILITIES

For additional information on debt, see the debt section in the appendix beginning on page 179.

SPECIAL APPROPRIATIONS include payments of in-lieu-of property taxes to the Town of \$924,784. The Board of Mayor and Aldermen has allocated the in-lieu-of tax for the Lucius E. and Elsie C. Burch, Jr. Library.

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

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

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

- Information Technology 15%
- General Services - Administration 15%
- General Services - Facilities 15%
- Public Services Administration 50%

In FY 2009, the wastewater treatment plants were added to the Town mowing contract. This expense is accounted for in the General Services Grounds and Parks Maintenance Division, so it was added to the administrative expenses that are paid to General Fund as well.

FY 2019 Accomplishments

Water Treatment:

- Great compliance record following all state and federal guidelines with a score of 98.9.
- Water Production:
 - Yearly Average – 6.215 MGD (Through May, 2019)
 - Monthly Average Maximum – 7.954 MGD, occurred in April, 2019
 - Daily Maximum – 11.641 MMG, occurred in April, 2019
- Completed upgrade of Water Plant #5.

Water Distribution:

- Exercised all water valves in Town to insure functionality.
- Finished design of new water main in South St. and Mills St.
- Started design of Poplar Avenue water main replacement.
- GPS located all water valves in the right of way by Cyclomedia.

Wastewater Collection:

- There were 4 sewer overflows in calendar year 2018 or 1.52 overflows/100 miles of sewer.

- Upgraded pumps at Burroughs Rd. sewer pump station.
- Replaced 60' of concrete sewer pipe under the bridge at Sycamore Rd. and South St. with new Ductile Iron Pipe.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP's were in compliance with State and Federal Laws and Regulations for all of FY 2018/2019.
- Completed 90% of solids handling system replacement evaluation.

FY 2020 Goals and Objectives

SAFETY

Goal: To perform all division maintenance operations safely and in accordance with OSHA regulations.

Objectives:

- Reduce lost time accident hours by 10% each year by documenting lost time and ensuring all division's employees attend monthly employee safety meetings.
- Division's manager will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in managers log books for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division's manager will perform periodic maintenance safety inspections, document and review findings with personnel on a monthly basis and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Department Director quarterly for review.

SERVICE

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

Objectives:

- Complete five year tank inspections.
- Improve the reliability score on the non-revenue water report to the State Comptroller's Office by performing semi-annual accuracy testing on the production meters at the water treatment plants and working with Finance on written policies for unbilled accounts and create a digital water map. Completion of these two items will get the reliability score to over 83 with a score of 80 being the goal by CY2020.
- Division started bacteriological sampling using the 15 permanent sampling stations installed in the spring of 2018 to meet the new bacteriological testing regulations semi-annual accuracy testing on the production meters at the water treatment plants and working with Finance on written policies for unbilled

PUBLIC UTILITIES

accounts. Completion of these two items will get the reliability score to over 83 with a score of 80 being the goal by CY2020.

- these two items will get the reliability score to over 83

Water Distribution

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

Objectives:

- Exercise all valves in the distribution system to ensure all valves are open.
- Contract with Cyclomedia to locate all water valves in the system. The valve locations will be added to the Town’s GIS mapping system. This will aid in locating the valves when needed for emergency cut-off.
- A plan has been prepared to address potential regulation changes concerning lead in the drinking water system. The plan to include identifying the location and number of leaded service lines in the system and to eliminate the leaded service lines. Collierville has over 18,000 service connections with about 230 service connections possibly containing lead.
- Replace the failing 6 inch water main in Poplar Avenue from Eastley Street to Market Street with a 12 inch water main.
- Replace the water main in South Street from Center Street to Sycamore Road and on Mills Street from South Street to S. Rowlett Street.
- Install a 16 inch water main in Washington Street from 167 Washington to Main Street and replace the 2 inch galvanized water line on the east side of the buildings on the east side of the Town Square.

Wastewater Collection

Goal: To operate and maintain wastewater collection system without having wet weather or dry weather overflows.

Objectives:

- Upgrade the Harris Cove sewer pump station to make it reliable.
- Implement a preventative sewer jetting schedule for the southwest annexation area. This will continue until a good understanding of grease buildup amounts in the new sewer area can be achieved, helping the Wastewater Collection division prevent sewer overflows.
- Line sewer mains with cured in place pipe in various areas of Town.

Wastewater Treatment Plant

Goal: To meet Federal and State Regulations and Laws.

Objectives:

- Obtain State approval to switch from chlorine gas to bleach at the Northwest Wastewater Treatment Plant for effluent disinfection. This project eliminates safety concerns with handling chlorine gas. Work on process controls to remove nitrogen and phosphorus from the plant effluent in preparation of potential effluent limits on the next NPDES permits for both plants.
- Complete design of the replacement of the sludge solids handling system at the Shelton Road WWTP.

STATISTICS

Statistics	Actual FY17	Actual FY18	Estimated FY19	Projected FY20
Water System				
Number of customers	17,913	18,179	18,450	18,700
Miles of water main	295	308.00	309	311
Well capacity (million gallons per day)	23.50	23.50	23.60	23.60
Storage capacity (million gallons)	4.20	4.20	4.20	4.20
Average daily consumption (million gallons)	6.17	6.27	6.50	6.75
Peak day pumpage (million gallons)	11.34	11.64	12.00	12.50
	2,868	2332	2,350	2,500
Sewer System				
Number of customers				
Miles of sewer main	15,384	16,133	16,300	16,500
Treatment plant capacity (million gallons per day)	270	262	263	264
Wastewater treated (million gallons per day)	9.50	9.50	9.50	9.50
Peak day treatment (million gallons)	4.07	4.59	5.00	5.25
Sewer orders completed	6.85	7.26	7.50	7.75
TN One Call Requests	727	635	738	750
TN One call Requests requiring Collierville Utilities Assistance	6,770	8,002	9,500	10,000
	3,062	2,862	3,000	3,300

PUBLIC UTILITIES

PERFORMANCE MEASURES

Activity	Target	Actual FY17	Actual FY18	Estimated FY19
Wastewater Treatment Plant Violations	-	-	-	-
Water Treatment Plant #1 Minimum Pressure (psi)	59.00	58.15	58.25	58.50
Collection System SSOs/100 miles	4.50	3.33	1.52	3.00
Distribution System % Backflow Devices Tested	100	95	98	99
Unaccounted Water Loss %	8.00	4.87	6.96	6.00

BUDGET SUMMARY

	Actual		Budget	Estimated	Approved
	FY 17	FY 18	FY 19	FY 19	FY 20
Expenses					
Personnel	\$ 2,621,505	2,680,415	2,852,938	2,808,018	3,077,355
Operating Expense	2,248,771	2,371,588	2,565,797	2,576,807	2,755,463
Capital Outlay	82,633	6,900	11,000	11,000	58,000
Administrative Charges	1,919,629	1,958,499	2,123,692	2,074,004	2,191,427
Insurance	163,909	204,717	187,667	190,000	193,000
Special Appropriations	900,877	851,482	1,021,785	1,004,229	1,129,781
Debt Svc & Depreciation	4,088,360	4,032,324	3,883,633	3,872,183	3,847,792
Total	\$ 12,025,684	\$ 12,105,925	\$ 12,646,512	\$ 12,536,241	\$ 13,252,818
Capital Outlay Funded through retained earnings	(82,633)	(6,900)	(11,000)	(11,000)	(58,000)
Total	\$ 11,943,051	\$ 12,099,025	\$ 12,635,512	\$ 12,525,241	\$ 13,194,818

STAFFING SUMMARY

		Actual FY 18		Estimated FY 19		Budget FY 20
Salaries	5.0	\$ 399,663	5.0	\$ 379,943	5.0	\$ 370,043
Wages	34.0	1,301,433	33.0	1,318,197	34.0	1,405,984
Part-time	0.0	-	0.0	-	0.0	-
Other Compensation		97,197		105,000		106,000
Benefits		882,121		1,004,878		1,160,746
Merit & General Adjustment		-		-		34,583
Other Personnel	0.0	-	0.0	-	0.0	-
Total	39.0	\$ 2,680,414	38.0	\$ 2,808,018	39.0	\$ 3,077,356

Figure 51: Public Utilities Adopted Expenses by Category

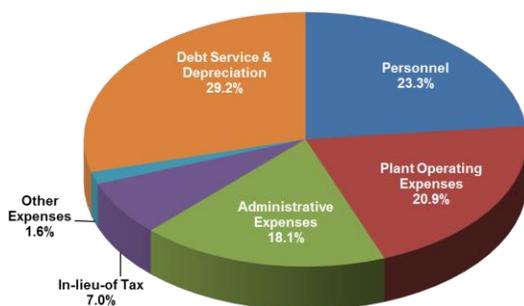
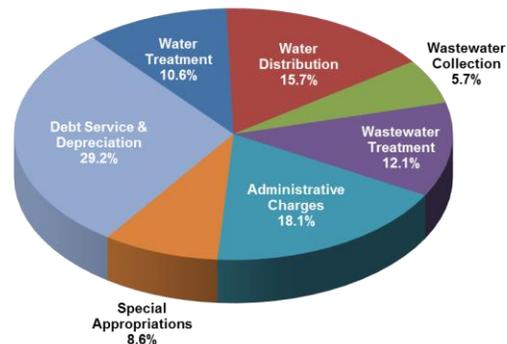


Figure 52: Public Utilities Expenses by Division



PUBLIC UTILITIES

FY 2020 Schedule of Utility Rates in Force

Monthly Rates

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

Water				Sewer			
Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.90	\$3.45	\$1.50	3/4"	\$3.85	\$11.20	\$2.60
1"	2.90	8.63	1.50	1"	3.85	28.00	2.60
2"	2.90	27.60	1.50	2"	3.85	89.60	2.60
3"	2.90	51.75	1.50	3"	3.85	168.00	2.60
4"	2.90	86.25	1.50	4"	3.85	280.00	2.60
6"	2.90	172.50	1.50	6"	3.85	560.00	2.60
8"	2.90	276.00	1.50	8"	3.85	896.00	2.60

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge	Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$2.90	\$5.18	\$2.25	3/4"	\$3.50	\$16.80	\$3.90
1"	2.90	12.95	2.25	1"	3.50	42.00	3.90
2"	2.90	41.40	2.25	2"	3.50	134.40	3.90
				3"	3.50	252.00	3.90
				4"	3.50	420.00	3.90
				6"	3.50	840.00	3.90
				8"	3.50	1,344.00	3.90

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge
2"	\$2.90	\$31.74	\$1.73
6"	2.90	198.38	1.73
8"	2.90	317.40	1.73
10"	2.90	456.26	1.73

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

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

Special Charges:

Volume charge for carrier for water plant #2 discharge (per 1,000 gal.): \$1.82

Unmetered Cotton Creek customers: \$55.75

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

CAPITAL INVESTMENT PROGRAM SUMMARY

The Capital Investment Program (“CIP”) 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.

The long-range goals of the Mayor and Board of Aldermen to be a financially sound government, to become a high performance service organization, to preserve Collierville’s heritage and character, and to be recognized as a regional leader are all part of the planning process for the CIP.

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 2020 Capital Investment Program are as follows:

- Fund balances/retained earnings in the General Fund, Sanitation Fund, and the Water & Sewer fund are used to fund pay-as-you-go projects and for equipment.
- The Parks Improvement revenue is set aside by the Board of Mayor and Aldermen to fund parks projects. For FY 2020, the approved amount is \$750,000 which will provide funding for improvements to several parks and renovations to restrooms on the Town Square.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town’s stormwater drainage system. Additionally, the Town has been awarded an Economic and Community Development (ECD) Community Development Block Grant (CDBG) to assist in funding certain stormwater projects.

CAPITAL INVESTMENT PROGRAM SUMMARY

- Tennessee Department of Transportation grant funds, along with required matches from General Fund reserves, will be used to fund road improvement projects.

The following detailed description of each capital project/equipment purchase provides information about its funding source, the responsible department, and its impact on the operating budget. For more comprehensive details including background information and maps, please see the Capital Budget document on our website www.collierville.com on the Finance Department page.

The table, *Current Year CIP Projects*, lists each project and the amount of funding that was approved in the FY 2020 CIP. The projects are divided according to the divisions responsible for oversight of the project.

Total project funding for FY 2020 is \$8,545,500. Some projects were funded in prior years (engineering, design, land acquisition, etc.), and the funding for construction is in the current year.

Following the descriptions is a chart showing the five-year CIP with proposed funding and funding sources. Approved funding is for FY 2020. Years 2-5 are for planning purposes only.

Table 10: Current Year CIP Projects

Development/Project	Cost
General Services	
Community Center Air Handlers (3) Replacement	215,000
Community Center Roof Replacement	417,500
Eastbrook Greenbelt Trail Bank Stabilization	350,000
Linda Kerley Center A/C for Gym & Lobby	60,000
Parking Lot Overlays - WC Johnson Park	170,000
Development	
ADA Project - Sidewalk/Curb Ramp Improvements	50,000
Downtown Drainage Phase III	90,000
Frank Road Bridge Ditch Bank Stabilization	50,000
Lawnwood & Retts Way (Inlets)	35,000
North Rowlett Parking Lot	75,000
Powell Road at Peterson Lake Drainage Improvement	150,000
Sanders Creek Bank Stabilization	65,000
Shelton Road Bridge (MPO)	650,000
Signalization of Byhalia Rd and Collierville Rd (MPO)	85,000
Signalization of Winchester and Shea Road (MPO)	75,000
Schilling Ditch Tarren Mills (Design)	70,000
Public Safety	
CAD / RMS Replacement Servers	230,000
Replacement Rescue/Pumper Truck (F-24)	896,000
Parks & Recreation	
Hinton Park Playground & Performance Lawn	500,000
Public Services	
Equipment - Brush Truck	140,000
Equipment - Rear Loading Garbage Truck	182,000
Equipment - Side Loader	100,000
Public Utilities	
Gallina Sewer	450,000
Halley Road Sewer	190,000
Shelton Rd. WWTP Solids Expansion	2,300,000
Southwest Annex Sewer	950,000
Total CIP	8,545,500
Funding Sources	
CDBG Grant	100,000
General Fund Reserves	2,013,500
TDOT	680,000
Parks Improvement Funds	500,000
Police Privilege Tax	230,000
Sanitation Equipment Replacement Funds	422,000
Storm Water Fees	810,000
Water & Sewer Reserves	3,790,000
Total Funding Sources	8,545,500

Community Center - HVAC Air Handlers (3) Replacement \$215,000

The purpose of this project is to replace the HVAC system air handlers which will be the second (2nd) phase of a three (3) phase process to replace all major components of the Community Center HVAC system.

Funding Source: General Fund Reserves
 Department: General Services Department
 Operating Budget Impact: Utilities savings due to a more energy efficient unit(s).

Community Center Roof Replacement \$417,500

This project will consist of replacing the flat roof system covering the Community Center and Theater. (This project will not include the newer roof on the gymnasium) Approved funding will pay the cost for a licensed engineer to prepare construction drawings and perform construction administration. (The State of Tennessee requires a licensed engineer prepare and seal with his/her stamp the drawings of roof construction project costing more than \$25,000.) The remaining approved funding will be directed toward contracting with a roof contractor to remove the existing layers of roof and insulation materials down to the metal deck and install 2 layers of no less than R-30 insulation material, base roof material sheeting modified granulated cap sheet, new plywood on parapet walls, flash walls with torch applied roof material and shop fabricate needed metal components for a complete project. A 20-year manufacturer's warranty will be supplied following acceptance of the finished product.

Funding Source: General Fund Reserves
 Department: General Services Department
 Operating Budget Impact: A reduction in Facility Maintenance technician labor hours.

CAPITAL INVESTMENT PROGRAM SUMMARY

Eastbrook Greenbelt Trail Bank Stabilization

\$350,000

The proposed project consists of the stabilization of an existing stream bank that has eroded such that an existing greenbelt trail (Eastbrook) has been undermined. The scope of work generally consists of the installation of permanent bank stabilization, and removal and replacement of the eroded walking trail. The bank stabilization will span a length of approximately 180 ft. of either with the installation of sheet piling or masonry Redi-Rock interlocking retaining wall. Minor clearing may be required in order for the contractor to establish a working platform for the installation of bank stabilization components.

Funding Source Storm Water Fees
Department General Services Department
Operating Budget Impact: No Impact.

Linda Kerley Center A/C for Gym & Lobby

\$60,000

Project consists of installing an air-conditioning system to service the south lobby and gym. Since this portion of the building has not been conditioned with cool air, an engineering firm will be needed to design the mechanical system and upgrades to the building electrical system. The new design will call for package units to be installed at ground level since the south end flat roof does not have the structure in place to support the weight of the unit(s). New ductwork will be installed throughout the project site and the electrical system will be upgraded in order to supply enough electricity to the air conditioning units for proper operation. Duct smoke detectors will be installed as required by code therefore requiring upgrades to the building fire monitoring system.

Funding Source General Fund Reserves
Department General Services Department
Operating Budget Impact: Additional HVAC preventative maintenance performed by technicians.

Parking Lot Overlays - WC Johnson Park

\$170,000

Projects associated with repair of asphalt parking lots at Johnson Park will consist of excavating and repairing asphalt failures, crack filling, overlay wearing surface with 2" of surface asphalt, re-painting of pavement markings, and reinstall wheel stops where appropriate. Thereafter, the parking lots will be placed on a two (2) year cycle of applying an asphalt coating for extending parking lot surface life cycles.

Funding Source General Fund Reserves
Department General Services Department
Operating Budget Impact: No impact.

ADA Project - Sidewalk/Curb Ramp Improvements

\$50,000

Project consists of the demolition of non-compliant ramps, the reconstruction of new ramps with brick pavers, and replacement of sidewalks. The 12 ramps will be located at various intersections around Town and will conform to the updated requirements.

Funding Source General Fund Reserves
Department Development Department
Operating Budget Impact: No impact.

Downtown Drainage Phase III

\$90,000

This project will consist of design only for the next phase of the Downtown Drainage project that will run from Sycamore Road to Mills Street. The project will include an open stream design and greenbelt trail extension from Sycamore Road to Mills Street. This phase of construction will require a bridge to allow the trail to cross from the south side of the stream to the north side of the stream.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: No Impact.

Frank Road Bridge Ditch Bank Stabilization

\$50,000

Project consists of a study and design for bank stabilization just downstream of the bridge on Frank Road over Sanders Creek (Lateral I). The study will include two to three alternatives to stabilize the bank, and a preliminary cost of each of the alternative. The design will include construction plans, permitting, specifications, and an engineer's cost estimate.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: No Impact

CAPITAL INVESTMENT PROGRAM SUMMARY

Lawnwood & Rhetts Way (Inlets)

\$35,000

Project consists of replacing the driveway inlet (apron) at 696 Rhetts Way. It will consist of the removal of the existing apron and reconstructing a new ADA compliant driveway apron that is higher in the back to prevent water from topping the driveway and entering into the garage.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: No impact.

North Rowlett Parking Lot Improvements

\$75,000

Project consists of the reconstruction of the Parking Lot at the northeast corner of North Rowlett and Walnut Street. It will include regrading, installation of curb, 3.5" overlay, striping of parking spaces and sodding of the existing parking lot. When completed it will provide 37 spaces for Police, Court and downtown facilities.

Funding Source General Fund Reserves
Department Development Department
Operating Budget Impact: No impact.

Powell Road at Peterson Lake Drainage Improvements

\$150,000

Project consists of drainage improvements at 200 and 210 Powell Road which are located at the northeast corner of Powell Road and Peterson Lake. This project will help reduce the risk of flooding during heavier rain events by the reconstruction of existing driveway apron at 200 Powell Road, installation of drainage pipe between 200 & 210 Powell Road and the construction of a passive drainage path between the two residents.

Funding Source Storm Water
Department Development Department
Operating Budget Impact: Routine maintenance and clean-out of system.

Sanders Creek Bank Stabilization

\$65,000

Project consists of the design phase of a grade control structure for Sanders Creek at the confluence of the Wolf River. Phase 1 design will consist of soil borings, topographical survey work, sheet pile sizing, and application for Aquatic Resource Alteration Permit (ARAP) permit.

Funding Source Storm Water Funds
Department Development Department
Operating Budget Impact: No impact.

Shelton Road Bridge (MPO)

\$650,000

This project consists of preparing the environmental documents for state/federal approval, design for either expansion of the current bridge or a complete bridge replacement, possible stream relocation and roadway modifications to either or both sides of the bridge.

Funding Source General Fund Reserves / TDOT Grant
Department Development Department
Operating Budget Impact: Annually clearing debris around the piers.

Signalization of Byhalia Road and Collierville Road (MPO)

\$85,000

This project consists of the installation of a new decorative traffic signal at the intersection of Byhalia Road and Collierville Road. Also included with this project will be environmental approvals, design drawings, ROW acquisition (if necessary), inspection services and close out procedures according to TDOT Guidelines.

Funding Source TDOT Grant
Department Development Department
Operating Budget Impact: Normal maintenance.

Signalization of Winchester and Shea Road (MPO)

\$75,000

This project involves the installation of a new decorative traffic signal at the intersection of Winchester Rd and Shea Rd. Also included with this project will be environmental approvals, design drawings, ROW acquisition (if necessary), inspection services and close out procedures according to TDOT Guidelines.

Funding Source TDOT Grant
Department Development Department
Operating Budget Impact: Normal Maintenance.

CAPITAL INVESTMENT PROGRAM SUMMARY

Schilling Ditch Tarren Mills (Design) \$70,000

This project will consist of the construction of a grade control structure for an unnamed tributary of Nonconnah Creek. The construction consists of surveying, design of a sheet pile system, permitting, and minor bank stabilization.

Funding Source Storm Water Fees
Department Development Department
Operating Budget Impact: No impact.

CAD / RMS Replacement Servers \$230,000

The servers that manage the Police Department's CAD (Computer Aided Dispatch) and RMS (Records Management) software were installed in 2013. The warranties are about to expire and also the server(s) space is almost full. In addition, the servers are running Windows 2008 and is no longer supported. These servers manage dispatch, records management and jail management software. These servers are utilized during normal and emergency operations and a failure of one of the servers could impact the Town's Emergency Management operations.

Funding Source Police Privilege Tax
Department Police Department
Operating Budget Impact: No impact.

Replacement Rescue-Pumper Truck (F-24) \$896,000

The new rescue-pumper will feature a variety of new and advanced technological improvements as related to firefighter safety, serviceability, durability and performance, which makes it more cost-efficient to operate. In addition to the rescue-pumper, the project includes all the required complement of essential equipment (fire hose, air packs and monitoring equipment, technical rescue equipment, communications equipment, medical diagnostic equipment, tools and appliances).

Funding Source General Fund Reserves
Department Fire Department
Operating Budget Impact: Reduction in maintenance cost related to parts, labor and fuel.

Hinton Park - Playground (Phase II) and Performance Lawn \$500,000

This project will begin Phase II improvements to our newest community park - Hinton Park. Components of the improvements include an installation of an additional playground, construction of a stage in performance lawn, 9 hole disc golf course expansion, and several picnic shade structures.

Funding Source Parks Improvement Funds
Department Parks & Recreation Department
Operating Budget Impact: Increase in maintenance expenses of approximately \$2,000/yr.

Equipment - Brush Truck \$140,000

Purchase of a replacement brush truck. A Brush Truck is 30 cubic yard flatbed dump truck with sides and a mounted knuckle boom loader to mechanically pick up brush, debris, appliances and other large materials. Brush Trucks collect large items on daily Sanitation routes and appliances on special pickups. They are also used by other Departments (ex: Streets and Drainage/Parks and Recreation) to clean up trees and brush.

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

Equipment - Rear-Loading Garbage Truck \$182,000

Purchase of a replacement rear-loading garbage truck that collects yard waste, junk, and other materials that can be sent to one of two demolition landfills located in Collierville and Byhalia, MS. On a daily basis, the Sanitation Division utilizes 4 rear-loading garbage trucks for collection. This truck will replace a 1998 model that will be 22 years old at replacement

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

Equipment - Side Loader \$100,000

Purchase of a replacement side loader. The side loading garbage truck is a 10 cubic yard truck that is smaller than a standard sized garbage truck. This truck is utilized for the collection of residential garbage and recyclable

CAPITAL INVESTMENT PROGRAM SUMMARY

material from alley ways and other areas a larger truck would not have access to. This truck will replace a (2011/9yrs) model truck that will go into back up status and will be used when the new truck is down for repairs.

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

Gallina Sewer **\$450,000**

The project will consist of the installation of a new 10" sewer from Gallina Centro, across Winchester and south to the existing 10" sewer that goes to a pumping station near Houston Levee.

Funding Source Water & Sewer Fund
Department Public Utilities Department
Operating Budget Impact: No impact.

Halley Road Sewer **\$190,000**

This project includes the installation of sewer for three residents that live on Halley Street. Currently all three residents are served with a private 6" sewer service along the back of their property. During certain times of the year the single sewer service line will clog up causing sewage to back up into the houses.

Funding Source Water & Sewer Fund & CDBG Grant
Department Public Utilities Department
Operating Budget Impact: Routine maintenance and clean-out of system.

Shelton Road WWTP Solids Expansion **\$2,300,000**

The first phase of this project was in fiscal year 2017-2018 to determine the most cost effective method to increase capacity and update the thickening, dewatering, and disposal of the solids from the Shelton Road Wastewater Treatment Plant. Detail design work was started in fiscal year 2018-2019. Construction of the most efficient solids handling system based on the methods evaluated will start in FY 2020.

Funding Source Water & Sewer Fund
Department Public Utilities Department
Operating Budget Impact: No impact.

Southwest Annex Sewer **\$950,000**

The project includes installation of a new sewer system, including pumping stations and pipelines from the Forest Hill Irene and Shelby Dr. back to the sewer pumping station west of Houston Levee. The first phase involves the installation of a 36' gravity sewer from the existing sewer pumping station west of Houston Levee and south of 385 to Shelby Drive.

The second phase will include building several new pumping stations, force mains and gravity sewers west of Phase 1.

Funding Source Water & Sewer Fund
Department Public Utilities Department
Operating Budget Impact: Routine maintenance and clean-out of system.

CAPITAL INVESTMENT PROGRAM SUMMARY

(All amounts are in 000's dollars.)

	APPROVED FY 2020	PROJECTED FY 2021	PROJECTED FY 2022	PROJECTED FY 2023	PROJECTED FY 2024
Expenses					
General Government	1,212,500	565,500	312,000	5,000,000	-
Development	1,395,000	2,972,000	710,000	14,058,000	360,000
Public Safety	1,126,000	-	1,174,000	4,802,000	200,000
Parks & Recreation	500,000	750,000	750,000	750,000	750,000
Public Services	422,000	692,000	709,000	693,000	365,000
Public Utilities	3,890,000	1,150,000	2,600,000	2,700,000	1,465,000
Total Expenses	8,545,500	6,129,500	6,255,000	28,003,000	3,140,000
Funding Sources					
CDBG	100,000	-	-	-	-
Fire Facility Fee	-	-	150,000	-	-
General Fund	2,013,500	1,002,900	1,746,000	12,624,600	610,000
TDOT	680,000	1,576,600	-	9,910,400	-
Parks Improv. Fund	500,000	750,000	750,000	750,000	750,000
Police Privilege Tax	230,000	-	-	-	-
Sanitation	422,000	492,000	449,000	458,000	315,000
Storm Water	810,000	1,158,000	560,000	1,560,000	-
W&S Reserves	3,790,000	1,150,000	2,600,000	2,700,000	1,465,000
Total Funding Sources	8,545,500	6,129,500	6,255,000	28,003,000	3,140,000

Figure 53: FY 2020 Capital Investments by Function

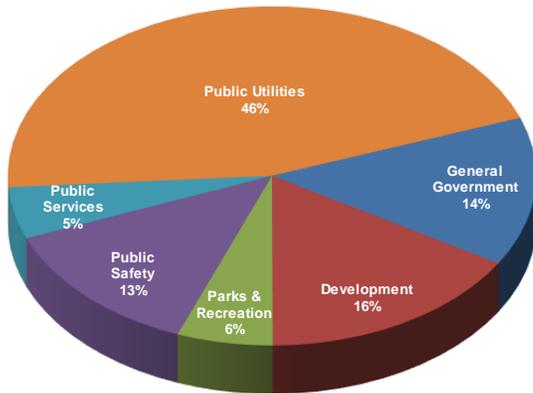
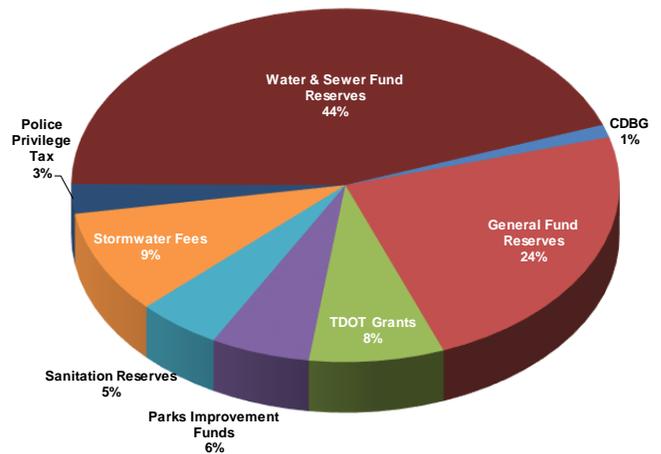


Figure 54: FY 2020 Capital Investment Program Funding Sources



CAPITAL INVESTMENT PROGRAM SUMMARY

FIVE-YEAR PROJECT SUMMARY (000S)

Department	Project	2020	2021	2022	2023	2024	TOTAL CIP	
General Services	Community Center Air Handlers (3) Replacement	215,000					215,000	
	Community Center Roof Replacement	417,500					417,500	
	Eastbrook Greenbelt Trail Bank Stabilization	350,000					350,000	
	Linda Kerley Center A/C for Gym & Lobby	60,000					60,000	
	Parking Lot Overlays - WC Johnson Park	170,000	120,000	122,000			412,000	
	Community Center HVAC VAV Boxes & Control System Replacement		221,500				221,500	
	Crosswinds Trail - Greenbelt Trail Bank Stabilization		43,000				43,000	
	Equipment Wash Down Bay		90,000				90,000	
	HVAC Package Unit Replacements - Public Services		91,000				91,000	
	Medians Landscape & Irrigation			190,000			190,000	
	Library Expansion				5,000,000		5,000,000	
	Development	ADA Project - Sidewalk/Curb Ramp Improvements	50,000	50,000	50,000	50,000	50,000	250,000
		Downtown Drainage Phase III	90,000			500,000		590,000
		Frank Road Bridge Ditch Bank Stabilization	50,000	115,000				165,000
Lawnwood & Retts Way (Inlets)		35,000					35,000	
North Rowlett Parking Lot		75,000					75,000	
Powell Road at Peterson Lake Drainage Improvements		150,000					150,000	
Sanders Creek Bank Stabilization		65,000	525,000	70,000	360,000		1,020,000	
Shelton Road Bridge (MPO)		650,000					650,000	
Signalization of Byhalia Road and Collierville Road (MPO)		85,000	440,000				525,000	
Signalization of Winchester and Shea Road (MPO)		75,000	475,000				550,000	
Schilling Ditch Tarren Mills (Design)		70,000		325,000			395,000	
Houston Downs S/D Drainage Improvements			50,000				50,000	
Lateral K Bank Stabilization			425,000				425,000	
SR175 Widening (Jasper Park to Shelby Post) (MPO)			827,000				827,000	
Sycamore Road Realignment (North of Shelby Dr.)			65,000	100,000			165,000	
South Rowlett Drainage Improvements				85,000			85,000	
Queen Oaks Bank Stabilization				80,000	700,000		780,000	
Shelby Drive Widening & Bridge (Sycamore to Hwy 72) (MPO)					12,388,000		12,388,000	
Mast Arm Upgrades (Main and Poplar)				60,000	310,000	370,000		
Public Safety	CAD / RMS Replacement Servers	230,000					230,000	
	Replacement Rescue/Pumper Truck (F-24)	896,000					896,000	
	Fire Station #6 - Design			150,000			150,000	
	Replacement Rescue/Pumper Truck (1) - 2022			1,024,000			1,024,000	
	Fire Station #6 - Apparatus				1,502,000		1,502,000	
	Fire Station #6 - Construction				3,300,000		3,300,000	
	Replacement Self-Contained Breathing Apparatus SCBA (Phase I)					200,000	200,000	
Parks & Recreation	Hinton Park Playground & Performance Lawn	500,000					500,000	
	Greenbelt Overlay System		200,000	500,000			700,000	
	Hinton Park - Parking Lot Expansion		300,000				300,000	
	Playground Surface Renovations		125,000	125,000			250,000	
	Spray Park Re-Surfacing - W.C. Johnson & Suggs		125,000				125,000	
	Suggs Park Improvements			125,000			125,000	
	Multi-Purpose Athletic Field - Cricket				300,000		300,000	
	WCJ Turf Replacement - Multi-Purpose Fields				400,000		400,000	
	WT Price Park - Trailhead Parking Lot				50,000		50,000	
	Wolf River Regional Greenbelt Trail - Phase 1					500,000	500,000	
WT Price Park Improvements					250,000	250,000		
Public Services	Equipment - Brush Truck	140,000		146,000	149,000		435,000	
	Equipment - Rear Loading Garbage Truck	182,000					182,000	
	Equipment - Side Loader	100,000					100,000	
	Equipment - Automated Garbage Truck		297,000	303,000	309,000	315,000	1,224,000	
	Equipment - Automated Leaf Machine		195,000				195,000	
	Equipment - Tandem Axle Dump Truck		125,000				125,000	
	Re-Paving of Public Services Parking Lot		75,000				75,000	
	Equipment - Lowboy Trailer			50,000			50,000	
	Equipment - Track Excavator			210,000			210,000	
	Equipment - Wheel Loader				165,000		165,000	
	Heavy Truck Lift				70,000		70,000	
	Parking Lot Expansion at Public Services					50,000	50,000	
	Public Utilities	Gallina Sewer	450,000					450,000
Halley Road Sewer		190,000					190,000	
Shelton Rd. WWTP Solids Expansion		2,300,000					2,300,000	
Southwest Annex Sewer		950,000	250,000		2,100,000		3,300,000	
CIPP Sewer Replacement			300,000				300,000	
North Rowlett Water Line			600,000				600,000	
Shelby Dr Sewer (High School to Hwy 72)				2,000,000			2,000,000	
Water Distribution System Improvements				600,000	600,000	600,000	1,800,000	
Equipment - Backhoe						115,000	115,000	
Sewer System Improvements					750,000	750,000		
TOTAL CIP		8,545,500	6,129,500	6,255,000	28,003,000	3,140,000	52,073,000	
Funding Source		2020	2021	2022	2023	2024	TOTAL CIP	
CDBG		100,000	-	-	-	-	100,000	
Fire Facility Fee		-	-	150,000	-	-	150,000	
General Fund		2,013,500	1,002,900	1,746,000	12,624,600	610,000	17,997,000	
TDOT		680,000	1,576,600	-	9,910,400	-	12,167,000	
Parks Improv. Fund		500,000	750,000	750,000	750,000	750,000	3,500,000	
Police Privilege Tax		230,000	-	-	-	-	230,000	
Sanitation		422,000	492,000	449,000	458,000	315,000	2,136,000	
Storm Water		810,000	1,158,000	560,000	1,560,000	-	4,088,000	
W&S Reserves		3,790,000	1,150,000	2,600,000	2,700,000	1,465,000	11,705,000	
TOTAL CIP		8,545,500	6,129,500	6,255,000	28,003,000	3,140,000	52,073,000	

STAFFING SUMMARY

FULL-TIME POSITIONS

	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19 Est'd	Var	% Inc/ Dec	FY 20 Bud	Var	% Inc/ Dec
Full-time Positions															
Mayor and Board of Aldermen	6	6	6	6	6	6	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	6	6	6	7	6	6	8	9	9	7	-2	-22.2%	7	0	0.0%
Morton Museum			1	1	2	2	2	2	2	2	0	0.0%	2	0	0.0%
Library						0	8	8	8	8	0	0.0%	8	0	0.0%
Financial Administration	19	18	19	19	19	19	19	19	19	20	1	5.3%	20	0	0.0%
Human Resources	4	4	4	4	5	5	5	5	5	6	1	20.0%	6	0	0.0%
Information Technology	5	5	5	5	5	5	6	6	6	6	0	0.0%	6	0	0.0%
General Services - Administration	13	13	13	14	15	15	16	18	18	8	-10	-55.6%	8	0	0.0%
General Services - Facilities Maint.	0	0	0	0	0	0	0	0	0	11	11	0.0%	9	-2	-18.2%
General Services - Grounds & Park Development	0	0	0	0	0	0	0	0	0	38	38	0.0%	38	0	0.0%
Administration	3	2	2	2	3	3	3	3	3	3	0	0.0%	3	0	0.0%
Office of Planning	9	9	9	9	9	9	10	10	10	9	-1	-10.0%	9	0	0.0%
Code Enforcement	12	12	10	11	14	14	15	15	15	15	0	0.0%	15	0	0.0%
Office of Engineer	11	12	11	11	11	11	12	12	12	12	0	0.0%	12	0	0.0%
Public Safety															
Animal Services	6	5	5	4	4	4	5	5	5	4	-1	-20.0%	4	0	0.0%
Municipal Court	9	9	9	9	9	9	11	11	11	11	0	0.0%	11	0	0.0%
Police Department	138	138	138	138	141	141	141	141	141	141	0	0.0%	147	6	4.3%
Fire Department	68	68	69	69	69	69	71	73	73	72	-1	-1.4%	72	0	0.0%
Public Services															
Administration	5	5	5	7	7	7	7	8	8	8	0	0.0%	8	0	0.0%
Fleet Maintenance	9	8	8	7	7	7	10	11	11	9	-2	-18.2%	9	0	0.0%
Streets and Drainage	24	25	25	29	29	29	29	29	29	29	0	0.0%	28	-1	-3.4%
Sanitation	34	32	27	28	28	28	31	31	31	30	-1	-3.2%	30	0	0.0%
Parks and Recreation	45	44	44	44	46	46	49	50	50	9	-41	-82.0%	9	0	0.0%
Public Utilities															
Water Treatment Plant	5	5	5	5	5	5	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	13	13	13	12	16	16	13	19	19	19	0	0.0%	19	0	0.0%
Wastewater Collection	10	10	10	10	6	6	11	8	8	8	0	0.0%	8	0	0.0%
Wastewater Treatment Plant	7	7	7	7	7	7	7	7	7	6	-1	-14.3%	7	1	16.7%
Total	461	456	451	458	469	469	500	511	511	502	-9	-1.8%	506	4	0.8%

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

STAFFING BY FUNCTION

The Town strives to staff departments at levels that are adequate to provide the high quality services Collierville residents expect. Staffing levels have historically remained consistent with departments adjusting staffing levels as warranted.

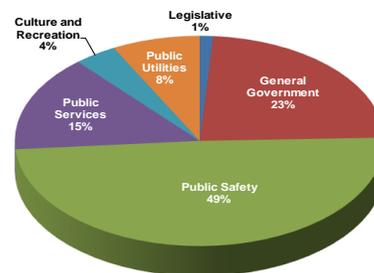
For FY 2018, two full-time positions and one part-time position were added. Positions added include: one full-time and one part-time Accounting Technician in Finance and one full-time Human Resources Analyst. There was also a departmental restructuring which resulted in all Parks grounds and maintenance operations and personnel being reassigned to the newly created General Services divisions Grounds and Parks Maintenance.

For FY 2019, several positions were eliminated either by attrition or employment termination. Full-time positions eliminated include: two Assistant Town Administrators, one Custodian, one Maintenance Worker, one Long-Range Planner, one Assistant Chief of Fire Prevention, one Animal Services Director, one Fleet Mechanic Helper, one Maintenance Worker; and, one Assistant Parks Director and one Administrative Specialist Senior. With the

retirement of the Police Chief, one Assistance Chief was promoted and two School Resource Officers were added resulting in a net gain of one full-time employee in Police. Finally, Fleet Services transferred one Mechanic to the Sanitation Division.

For FY 2020, seven full-time positions were added. Positions added include: six Patrol Officers and one Building Maintenance Supervisor. Two full-time positions were eliminated. Positions eliminated include: one Facilities Maintenance Tech I and one Facilities Maintenance Tech II.

Figure 55: FY 2020 Staffing by Function



STAFFING BY CLASSIFICATION

Positions	FY 18 Actual		FY 19 Estimated			FY 20 Budget		
	Full Time	Part Time	Full Time	Part Time	Inc / (Dec)	Full Time	Part Time	Inc / (Dec)
Mayor and Board of Aldermen	6.0	-	6.0	-	-	6.0	-	-
Town Administrator's Office	9.0	2.0	7.0	1.0	(3.0)	7.0	1.0	-
Morton Museum	2.0	1.0	2.0	1.0	-	2.0	1.0	-
Library	8.0	15.0	8.0	15.0	-	8.0	15.0	-
Financial Administration	19.0	1.0	20.0	-	-	20.0	-	-
Human Resources	5.0	-	6.0	-	1.0	6.0	-	-
Information Technology	6.0	1.0	6.0	-	(1.0)	6.0	-	-
General Services - Administration	18.0	-	8.0	-	(10.0)	8.0	-	-
General Services - Facilities Maintenance	-	-	11.0	-	11.0	9.0	-	(2.0)
General Services - Grounds & Parks	-	-	38.0	-	38.0	38.0	-	-
Development								
Administration	3.0	-	3.0	-	-	3.0	-	-
Office of Planning	10.0	1.0	9.0	1.0	(1.0)	9.0	-	(1.0)
Code Enforcement	15.0	-	15.0	-	-	15.0	-	-
Office of Engineer	12.0	-	12.0	-	-	12.0	-	-
Public Safety								
Animal Services	5.0	6.0	4.0	5.0	(2.0)	4.0	5.0	-
Municipal Court	11.0	6.0	11.0	6.0	-	11.0	6.0	-
Police Department	141.0	17.0	141.0	17.0	-	147.0	17.0	6.0
Fire Department	73.0	1.0	72.0	1.0	(1.0)	72.0	1.0	-
Public Services								
Administration	8.0	1.0	8.0	1.0	-	8.0	1.0	-
Fleet Maintenance	11.0	-	9.0	-	(2.0)	9.0	-	-
Streets and Drainage	29.0	-	29.0	-	-	28.0	-	(1.0)
Sanitation	31.0	-	30.0	-	(1.0)	30.0	-	-
Parks and Recreation	50.0	5.0	9.0	4.0	(42.0)	9.0	4.0	-
Public Utilities								
Water Treatment Plant	5.0	-	5.0	-	-	5.0	-	-
Water Distribution System	19.0	-	19.0	-	-	19.0	-	-
Wastewater Collection	8.0	-	8.0	-	-	8.0	-	-
Wastewater Treatment	7.0	-	6.0	-	(1.0)	7.0	-	1.0
Total	511.0	57.0	502.0	52.0	(14.0)	506.0	51.0	3.0

	Actual		Estimated		Budget	
	FY 18		FY 19		FY 20	
Salaries	92.0	\$ 6,618,401	85.0	6,150,808	85.0	\$ 6,368,278
Wages	419.0	18,829,884	417.0	18,650,707	421.0	20,057,892
Part-time	57.0	593,202	52.0	623,455	51.0	720,330
Other Compensation		880,533		992,677		1,032,762
Benefits		11,829,448		12,805,754		14,917,115
Merit & General Adjustment		-		34,157		774,671
Other Personnel	5.0	31,654	3.0	40,150	4.0	48,510
Total	573.0	\$ 38,783,123	557.0	39,297,707	561.0	\$ 43,919,558

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 page ii or the charts for each department.

DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	School Enrollment^e	Unemployment Rate^a
2009	44,304 ^b	\$ 1,445,418	\$ 32,625	8,535	7.7
2010	44,304 ^b	1,445,418	32,625 ^c	8,562	7.0
2011	43,965 ^d	1,703,424	38,745 ^d	8,516	7.4
2012	43,965 ^d	1,703,424	38,745 ^d	8,639	6.5
2013	43,965 ^d	1,749,279	39,788 ^d	9,062	6.6
2014	43,965 ^d	1,719,119	39,102 ^d	8,572	6.3
2015	43,965 ^d	1,760,447	40,042 ^d	9,646	5.6
2016	48,863 ^f	2,078,485	42,537 ^f	9,534	4.1
2017	49,177 ^f	2,091,842	42,537 ^f	9,448	4.2
2018	50,286 ^f	2,233,201	44,410 ^f	9,933	4.1

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

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

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

^d Population and per capita income according to the U. S. Census Economic Data.

^e School enrollment includes statistics for public, private and home schools within the Town's borders. In 2015 Collierville began its own municipal school system and assumed operation of the public schools within the Town formerly operated by Shelby County Schools.

^f Estimated population and per capita income according to the U. S. Census Bureau

PRINCIPAL EMPLOYERS

Current year and nine years ago.

Employer	2018			2009		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx	2,500	1	0.55%	2,700	1	0.62%
Carrier Corporation	1,650	2	0.36	1,600	2	0.37
Collierville Schools	995	3	0.22			
Town of Collierville	531	4	0.12	479	4	0.11
Kroger	522	5	0.11	260	9	0.06
Baptist Hospital - Collierville	355	6	0.08	417	6	0.10
Wal-Mart	304	7	0.07	450	5	0.10
Helena Chemical	265	8	0.06	212	10	0.05
Orgill	265	9	0.06			
Juice Plus (NSA)	230	10	0.05			
Shelby County Schools				585	3	0.13
Alpha Corporation				350	7	0.08
Pepsi Americas				325	8	0.07
Total	7,617		1.67%	7,378		1.69%

Sources: Collierville Chamber of Commerce, U. S. Census Bureau, Town of Collierville Economic Development Department

¹Percentage of total Shelby County employment. (TN Dept of Labor & Workforce)

MISCELLANEOUS DATA

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1,000 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
1995	9,915,510	10,575,651	1.59	18,350	226	12.32
2000	20,421,748	17,234,465	1.47	32,824	339	10.33
2001	21,429,457	19,982,011	1.47	35,448	367	10.35
2002	24,515,723	22,036,244	1.45	37,044	400	10.80
2003	25,303,574	23,991,956	1.45	38,500	416	10.81
2004	27,424,012	26,479,602	1.45	40,000	418	10.45
2005	30,341,813	26,228,575	1.45	41,923	415	9.90
2006	33,945,343	28,899,877	1.28	43,812	434	9.91
2007	36,920,275	32,153,983	1.28	44,000	454	10.32
2008	37,623,786	34,126,389	1.28	44,304	469	10.59
2009	36,454,673	36,165,469	1.28	44,740	472	10.55
2010	35,741,646	35,500,224	1.18	44,944	454	10.10
2011	37,051,615	35,217,467	1.18	45,152	449	9.94
2012	42,651,566	38,489,162	1.43	46,134	442	9.58
2013	44,613,832	39,508,405	1.43	46,151	451	9.77
2014	47,258,074	42,438,281	1.53	47,171	469	9.94
2015	49,071,269	43,321,152	1.53	48,744	485	9.95
2016	56,098,428	46,607,991	1.78	49,587	492	9.92
2017	56,712,796	52,874,854	1.78	50,688	509	10.04
2018	54,970,080	53,843,997	1.63	51,214	511	9.98
2019**	58,757,007	53,314,402	1.83	51,739	502	9.70
2020***	61,077,682	57,168,675	1.83	52,264	506	9.68

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

**Estimated

***Projected

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

2010 CENSUS QUICK FACTS

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

2010 CENSUS - COLLIERVILLE ECONOMIC DATA

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

STATISTICAL DATA COMPARISON – COMPARABLE TENNESSEE CITIES

City	FY 2019				FY 2018			
	Pop.	Tax Rate	Adopted Budget	# of Emp.	Pop.	Tax Rate	Adopted Budget	# of Emp.
Bartlett	56,488	1.830	164,497,658	508	56,488	1.830	153,624,298	504
Brentwood ¹	43,389	0.360	73,127,435	268	40,401	0.360	72,289,410	263
Cleveland ²	41,285	2.060	238,100,504	349	41,285	2.060	47,017,400	336
Collierville	51,739	1.630	169,885,769	506	51,214	1.630	57,264,741	511
Cookeville ³	31,154	0.840	156,775,831	441	31,154	0.840	27,619,444	436
Franklin ⁴	70,909	0.420	152,572,551	736	70,909	0.420	68,942,027	719
Germantown	40,123	1.760	174,183,658	417	40,123	1.760	51,658,000	414
Hendersonville	65,000	0.760	58,603,217	325	58,000	0.760	51,901,956	350
Maryville ⁵	29,192	2.270	139,816,640	311	28,827	2.270	132,844,186	312

City	FY 2017				FY 2016			
	Pop.	Tax Rate	Adopted Budget	# of Emp.	Pop.	Tax Rate	Adopted Budget	# of Emp.
Bartlett	56,488	1.625	146,158,393	569	56,488	1.625	139,634,099	563
Brentwood	40,401	0.360	73,560,065	262	40,413	0.440	78,924,460	254
Cleveland	44,050	1.766	225,170,986	326	43,634	1.766	117,826,563	317
Collierville	50,688	1.780	151,674,689	509	49,587	1.780	143,691,346	502
Cookeville	31,154	0.900	150,886,219	426	31,154	0.900	132,788,309	422
Franklin	66,370	0.420	134,999,925	708	66,335	0.407	122,958,418	717
Germantown	40,123	1.930	124,958,710	404	40,123	1.930	116,665,000	391
Hendersonville	55,153	0.758	45,600,085	315	55,153	0.758	42,275,781	315
Maryville	28,944	2.170	129,726,375	311	28,476	2.170	127,607,459	304

¹ Sales tax revenues = 37% of budget.

² Population based on 2010 Census.

³ Excludes Cookeville Regional Medical Center operations.

⁴ Local option sales tax = 50% of General Fund revenue and nearly 3x the amount of property taxes.

⁵ All original budget and employee numbers shown above are exclusive of the Maryville City School District. Included, however, are original budgets and employee counts for the Water & Wastewater, Storm water and Electric Utilities, which are departments of the City and report to the City Manager. Significant increases and decreases to the City's budgets from year to year are typically attributed to capital projects in the Electric and Water & Wastewater departments.

TENNESSEE CITIES WATER, SEWER, SANITATION RATES

City	Population	Water Minimum			Sewer Minimum			Garbage	
		Gallons	Meter	Rate	Gallons	Rate	P/U / Wk.	Cost/month	
Bartlett	56,488	2,000	3/4"	5.80 Min	2,000	6.19 Min	1	25.00	
Brentwood	43,389	2,000	3/4"	11.97 Min	2,000	14.97 Min	N/A	N/A	
Cleveland	41,285	1,400	5/8"	8.52 Min	1,400	8.41 Min	1	7.95	
Collierville	52,264	1,000	3/4"	7.55 Min	1,000	17.65 Min	1	22.00	
Cookeville	31,154	1,000	5/8"	3.30 Min	1,000	4.92 Min	1	N/C	
Franklin	70,909	1,000	3/4"	11.86 Min	1,000	16.65 Min	1	19.00	
Germantown	40,123	5,000	3/4"	8.78 Min	2,000	5.07 Min	1	29.50	
Hendersonville	65,000	2,000	5/8"	11.14 Min	2,000	13.66 Min	2	N/A	
Maryville	29,192	1,500	5/8"	9.05 Min	1,000	11.98 Min	1	N/C	

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

<i>Function/Program</i>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012^c</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Development										
Permits issued	2,434	2,438	2,610	3,130	4,050	3,893	3,355	3,658	3,597	3,988
Inspections conducted	13,523	6,470	7,280	9,163	12,652	12,395	11,417	8,965	11,084	12,005
Police ^a										
Physical arrests	2,764	2,704	2,392	2,591	2,424	2,745	2,604	2,412	2,404	N/A
Traffic citations	10,901	9,075	9,978	12,001	11,643	12,731	11,459	9,045	10,230	N/A
DUI arrests	169	150	138	152	125	138	151	102	143	N/A
Fire										
Total responses	2,446	2,633	2,785	2,799	3,011	3,066	3,207	3,507	3,429	3,828
Fires extinguished	105	96	105	94	102	93	88	91	72	102
Inspections	1,609	1,740	2,659	2,637	2,615	2,789	2,717	2,508	4,112	4,312
Sanitation										
Refuse collected (tons) ^b	14,838	14,295	14,124	13,993	14,344	14,812	14,332	14,469	14,742	14,681
Recyclables collected (tons)	1,867	1,809	1,900	1,927	1,835	1,872	3,071	3,100	3,149	3,300
Other public works										
Street resurfacing (lane miles)	13	20	12	33	27	24	20	29	24	31
Sidewalk replacement (linear feet) ^d	100	132	240	401	223	235	175	129	-	-
Curb replacement (linear feet) ^c	-	-	-	1,921	3,513	1,521	2,325	1,951	1,226	3,500
Pavement repairs	600	450	300	238	220	380	502	285	237	3,000
Parks and Recreation										
Adult/youth sports participants	6,250	6,452	5,790	5,546	5,879	5,872	5,989	6,048	6,420	6,484
Community center admissions	135,166	136,500	139,450	140,211	140,536	140,548	140,829	141,533	140,117	141,400
Harrell Theatre attendance	39,646	36,500	32,836	30,112	22,857	22,922	31,412	31,725	32,043	31,433
Library										
Volumes in collection	101,694	106,049	113,785	117,057	122,209	129,452	134,452	125,120	132,545	120,183
Total volumes circulated	349,731	344,280	345,914	350,044	362,498	348,300	340,902	333,478	343,347	343,732
Water										
New connections	169	139	182	154	212	264	262	259	695	244
Water main breaks	6	21	32	15	39	25	45	39	19	36
Average daily consumption (thousands of gallons)	6,222	5,950	6,821	6,803	6,006	5,933	5,586	6,035	6,173	6,157
Peak day consumption (thousands of gallons)	13,484	12,710	11,898	15,472	14,543	10,862	10,601	12,473	11,339	11,471
Wastewater										
Average daily sewage treatment (thousands of gallons)	4,290	4,318	3,868	3,937	4,144	4,233	4,174	4,214	4,069	4,590

Sources: Various town departments.

Notes:

^aThe Police Department measures are by calendar year.

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

^cThe first year for tracking of this data.

^dBeginning in 2017, sidewalk maintenance is the responsibility of the property owner, therefore the Town no longer tracks this number

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Function/Program										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Satellite offices	0	0	0	0	0	0	0	0	0	0
Patrol units	80	75	75	75	79	79	79	80	79	81
Fire stations	5	5	5	5	5	5	5	5	5	5
Sanitation										
Refuse collection trucks	22	22	24	24	26	26	26	30	31	32
Recycle Trucks ^a	5	5	0	0	0	2	3	3	3	3
Other public works										
Streets (miles)	261	268	278	311	336	340	340	346	350	350
Streetlights	6,291	6,515	6,576	6,599	6,599	6,599	6,695	6,716	6,805	6,809
Traffic Signals (intersections)	34	35	38	39	39	40	40	42	43	46
Education ^c										
Schools										
High	-	-	-	-	-	1	1	1	1	1
Middle	-	-	-	-	-	2	2	2	2	2
Elementary	-	-	-	-	-	5	5	5	5	5
Parks and Recreation										
Parks	15	18	18	18	18	18	20	20	20	20
Acreage ^b	496	625	750	750	750	775	1,025	1,025	1,025	1,025
Playgrounds ^c	13	13	13	13	13	13	15	15	15	15
Baseball/softball diamonds	15	15	15	15	15	15	15	15	15	15
Soccer/football fields	11	11	11	11	11	11	12	12	12	12
Community centers	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	232	240	240	240	240	242	248	250	283	283
Fire hydrants	3,010	3,010	3,103	3,103	3,103	3,366	3,400	3,457	3,500	3,600
Water treatment plants	5	5	5	5	5	5	5	5	5	5
Storage capacity (thousands of gallons) ^d	3,500	3,500	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250
Wastewater										
Sewer mains (miles)	220	228	228	228	228	230	235	240	270	270
Wastewater treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousands of gallons)	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500

TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS

Fiscal Year	Property	In Lieu of	Local Option Sales	Beer & Liquor	Business & Privilege	Motor Vehicle	Park Land Dedication	Historic Preservation	Substance	Total
2009	\$ 17,138,004	\$ 379,133	\$ 8,210,238	\$ 694,603	\$ 1,442,859	\$ 733,046	\$ 20,160	\$ 34,540	\$ 11,925	\$ 28,664,508
2010	17,387,901	413,562	8,085,485	717,806	1,330,509	765,022	5,040	66,300	3,454	28,775,079
2011	17,552,246	207,470	8,650,793	743,716	1,431,981	967,211	-	7,724	-	29,561,141
2012	21,343,304	273,984	9,146,314	775,664	1,559,193	1,030,078	-	13,360	-	34,141,897
2013	21,613,088	462,466	12,351,378	861,913	1,691,183	1,104,074	384,470	40,443	-	38,509,015
2014	22,682,126	662,208	13,894,730	841,193	1,718,878	1,101,383	120,960	16,158	-	41,037,636
2015 ^a	22,974,480	390,395	14,488,300	842,076	1,925,564	1,126,878	206,640	46,126	-	42,000,459
2016	26,902,128	448,705	15,129,725	858,631	2,067,574	1,124,698	580,860	10,882	-	47,123,203
2017	27,925,245	460,047	15,336,312	912,525	2,123,508	1,147,116	192,780	62,261	-	48,159,794
2018	28,757,196	449,176	16,029,675	964,226	2,298,569	1,142,517	206,640	55,111	-	49,903,110

Change										
2009-2018	67.8%	18.5%	95.2%	38.8%	59.3%	55.9%	925.0%	59.6%	-100.0%	74.1%

^a Beginning in 2015 a portion of the Town's taxes are required to be used to support Collierville Municipal Schools and are included as revenue for the General Purpose School Fund instead of the General Fund. For comparative purposes total property taxes continue to be reflected on this schedule.

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year	Farm Property	Residential Property	Commercial Property	Industrial Property	Multiple Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2009	\$ 10,235	\$ 930,251	\$ 281,384	\$ 34,324	\$ 7,321	\$ 56,907	\$ 1,320,422	1.28	\$ 4,792,998	27.549%
2010	11,523	1,030,379	320,676	44,203	6,172	62,744	1,475,697	1.18	5,342,040	27.624
2011	9,920	1,026,505	319,265	45,897	5,240	57,814	1,464,641	1.18	5,298,096	27.645
2012	9,094	1,024,955	314,227	46,149	5,407	55,882	1,455,714	1.43	5,273,787	27.603
2013	12,553	1,075,944	305,564	45,164	4,968	56,406	1,500,599	1.43	5,467,621	27.445
2014	11,213	1,009,343	323,547	43,304	4,953	54,525	1,446,885	1.53	5,229,589	27.667
2015	10,392	1,018,956	324,199	41,174	4,432	53,375	1,452,528	1.53	5,255,180	27.640
2016	10,370	1,034,551	329,925	40,907	4,799	50,908	1,471,460	1.78	5,324,668	27.635
2017	10,238	1,050,716	338,700	40,569	4,599	60,748	1,505,570	1.78	5,441,895	27.666
2018	11,012	1,210,506	386,225	46,678	4,560	66,063	1,725,044	1.63	6,238,377	27.652

Source: Shelby County Assessor's Office

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

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ^a	Adjustments to Initial Levy ^b	Final Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ^c	Total Collections to Date	
				Amount ^c	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 16,901,393	\$ (162,348)	\$ 16,739,045	\$ 16,284,182	97.28%	\$ 435,907	\$ 16,720,088	99.89%
2010	17,413,217	(458,987)	16,954,230	16,460,339	97.09	459,112	16,919,450	99.79
2011	17,282,758	(268,077)	17,014,681	16,579,268	97.44	416,315	16,995,583	99.89
2012	20,816,706	(289,394)	20,527,312	20,081,479	97.83	402,587	20,484,066	99.79
2013	21,458,562	(199,473)	21,259,089	20,820,857	97.94	394,378	21,215,235	99.79
2014	22,137,343	(237,511)	21,899,832	21,576,099	98.52	284,092	21,860,193	99.82
2015	22,223,670	4,311	22,227,982	21,957,997	98.79	235,374	22,193,371	99.84
2016	26,191,981	40,905	26,232,886	25,845,903	98.52	320,995	26,166,898	99.75
2017	26,799,134	170,662	26,969,796	26,702,124	99.01	129,231	26,702,124	99.49
2018	28,118,218	(79,195)	28,039,023	27,675,032	98.70	-	27,675,032	98.70

Source: Shelby County Assessor's Office

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

^b Adjustments include change orders and new bills.

^c Beginning with the CAFR for the year ended June 30, 2012, this schedule has been revised to net refunds and returned checks from collections.

PRINCIPAL PROPERTY TAX PAYERS

Current year and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Town Taxable Assessed Value
	AT&T Mobility, LLC	\$ 34,214,865	1	1.94%	\$ 17,889,496	2
G&I VII (Carriage Crossing)	22,684,600	2	1.28			
Legacy Farm, LLC	13,220,080	3	0.75	10,030,880	4	0.70%
Spyglass Collierville, LLC	12,414,640	4	0.70			
Signature Schilling Farms	11,062,120	5	0.63	6,859,430	7	0.48%
Carrier Corporation	10,853,680	6	0.61	17,481,550	3	1.22%
Schilling Apartment Investors	10,659,520	7	0.60			
Dogwood Creek Associates	9,320,800	8	0.53	6,853,040	8	0.48%
Westbrook Crossing GP	9,167,000	9	0.52			
Bailey Creek Associates	8,859,360	10	0.50			
Philip M. Brabyn				31,192,560	1	2.17%
G & I IV Madison Apartments				8,498,720	5	0.59%
Delta Beverage Group				6,887,650	6	0.48%
Baptist Memorial Hospital				6,850,080	9	0.48%
Cole MT Collierville TN				6,724,760	10	0.47%
Total	<u>\$ 142,456,665</u>		8.06%	<u>\$ 119,268,166</u>		8.30%

Sources: Shelby County Assessor's Office and State of Tennessee

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

(Rate per \$100 of assessed value)

Fiscal Year	Town Direct Rates		Total Direct Rate	Overlapping Rate ^a
	Basic Rate	Parks Improvement ^b		Shelby County
2009	\$ 1.18	\$ 0.10	\$ 1.28	\$ 4.06
2010	1.08	0.10	1.18	4.06
2011	1.10	0.08	1.18	4.06
2012	1.43	-	1.43	4.06
2013	1.43	-	1.43	4.06
2014	1.53	-	1.53	4.42
2015	1.53	-	1.53	4.37
2016	1.78	-	1.78	4.37
2017	1.78	-	1.78	4.37
2018	1.63	-	1.63	4.11

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.

^a 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.

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

DEBT SUMMARY

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

GENERAL OBLIGATION DEBT. The process of issuing general obligation bonded debt in the Town begins with the departments’ presentation of capital expenditure and project 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.

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 borrowing decisions do not negatively impact the Town’s annual operations.

The Town’s ratios were adjusted in FY 2016 to ensure alignment with the rationale of newly published municipal credit rating criteria and to account for the anticipated issuance of bonds related to construction of a new state of the art high school.

Town Infrastructure

General Fund Balance Requirement	25%
Average Life of Total Debt	≤ 10 Years
Percentage of Principal Paid within 10 Yrs	≥ 60%
Net Direct Debt / Full Value	≤0.75%
Net Direct Debt / Operating Revenues	≤0.67%

School Infrastructure

General Fund Balance Requirement	N/A
Average Life of Total Debt	30-yr Level DS
Percentage of Principal Paid within 10 Yrs	N/A
Net Direct Debt / Full Value	<3.00%
Net Direct Debt / Operating Revenues	<3.00%

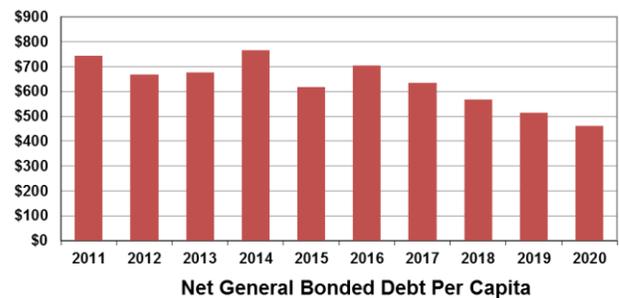
The Town’s last bond issue was in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvement projects. Additionally, the Town issued \$93,485,000 in general obligation bonds for the construction of a new high school. Debt service

payments related to the school construction became payable in FY 2017.

Simultaneously, the Town issued general obligation refunding bonds with net present value savings of \$661,736 or 8.54%.

As of June 30, 2019, the Town is projected to have \$113,330,000 of general obligation bonds outstanding of which \$89,280,000 is related to the construction of a new high school (which for illustrative purposes is excluded from the following calculations). The ratio of net direct debt to full assessed value for Town related infrastructure is 0.47. The net direct debt to operating revenues is 0.50. The ratio of bonded debt to full value of property is a measure of the Town’s capacity to generate additional revenues to pay debt service. The percentage of General Fund revenues applied to debt service for FY 2020 is estimated at 14.4%. The chart below depicts the net general bonded debt per capita over the last ten years and excludes debt related to the new high school.

Figure 56: Net General Bonded Debt Per Capita



The Town has a Aaa bond rating from Moody’s Investors Service. The rating was most recently reaffirmed during the Town’s FY 2016 bond issue. This rating applies to all of the Town’s outstanding debt. The Town has no plans to issue additional debt in the next several years.

WATER & SEWER DEBT. Debt service accounts for principal and interest payments on revenue and tax bonds issued by the Water and Sewer utility and a portion of some general obligation bonds which 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, 2019, the Town is projected to have \$13,830,000 of Water and Sewer Fund debt outstanding. In FY 2006, the Town issued \$26 million in new debt to expand and upgrade the Town’s two wastewater treatment plants. In FY 2016, the Town issued \$5.3 million in refunding bonds with net present value savings of \$707,980 or 11.7%. No bond issues are planned for the next several years.

OUTSTANDING DEBT BY SERIES

General Obligation Debt Outstanding 6/30/10

General Improvement Bonds, Series 2008	\$ 1,285,000
General Improvement Bonds, Series 2013	5,815,000
General Improvement Bonds, Series 2015A	89,280,000
General Improvement Bonds, Series 2015B	4,375,000
General Improvement Refunding Bonds, Series 2011	1,615,000
General Improvement Refunding Bonds, Series 2012	3,765,000
General Improvement Refunding Bonds, Series 2015C	<u>7,195,000</u>

Total **\$ 113,330,000**

Water & Sewer Debt Outstanding 6/30/19

Water & Sewer Refunding Bonds, Series 2012	\$ 10,175,000
Water & Sewer Refunding Bonds, Series 2015D	<u>3,655,000</u>

Total **\$ 13,830,000**

PLEGGED REVENUE COVERAGE

Last Ten Fiscal Years
(dollars in thousands)

Fiscal Year	Water & Sewer Tax & Revenue Bonds			Debt Service		Coverage
	Total Revenue and Other Sources	Less: Operating Expenses	Net Available Revenue	Principal	Interest	
2009	\$ 12,148	\$ 6,385	\$ 5,763	\$ 1,832	\$ 1,520	1.72
2010	11,461	6,190	5,271	1,727	1,455	1.66
2011	12,269	6,369	5,900	1,784	1,389	1.86
2012	12,468	6,886	5,582	1,845	1,319	1.76
2013	11,909	6,810	5,099	1,934	1,083	1.69
2014	12,081	7,050	5,031	2,034	958	1.68
2015	11,830	7,058	4,772	2,093	890	1.60
2016	12,314	7,633	4,681	2,148	741	1.62
2017	12,600	7,938	4,663	2,242	747	1.56
2018	13,021	8,033	4,988	2,045	680	1.83

RATIO OF GENERAL BONDED DEBT

Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita ^a
	General Obligation Bonds ^d	Bond Anticipation Notes	Total		
2009	\$ 37,420	-	\$ 37,420	0.78%	\$ 845 ^b
2010	34,885	-	34,885	0.65	787 ^b
2011	32,255	-	32,255	0.61	734 ^c
2012	29,331	-	29,331	0.56	667 ^c
2013	27,936	-	27,936	0.51	635 ^c
2014	32,753	-	32,753	0.63	745 ^c
2015	30,020	-	30,020	0.57	683 ^c
2016	132,905	-	132,905	2.50	2,720 ^e
2017	128,792	-	128,792	2.37	2,619 ^e
2018	124,329	-	124,329	1.99	2,472 ^e

a. The population is estimated unless otherwise noted.

b. Population according to the 2008 Special Census.

c. Population according to the 2010 Census Redistricting Data.

d. Population estimate according to the US Census Bureau

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

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

(dollars in thousands except per capita)

Fiscal Year	Governmental Activities					Business-type Activities		Total Primary Government	Percentage of Personal Income	Per Capita ^a
	General Obligation Bonds	Notes Payable	Bond Anticipation Notes	Settlement Obligation	Capital Lease	Water & Sewer Revenue & Tax Bonds	General Obligation Bonds			
	2008	\$ 26,421	\$ 1,819	\$ 2,980	\$ -	\$ -	\$ 37,265			
2009	37,393	1,869	-	-	-	35,435	27	74,724	5.17	1,687 ^b
2010	34,860	1,624	-	-	-	33,710	25	70,219	4.19	1,585 ^b
2011	32,235	1,372	-	-	-	31,930	20	65,557	3.85	1,491 ^c
2012	29,315	1,113	-	-	-	29,631	16	60,075	3.53	1,366 ^c
2013	27,924	846	-	-	-	29,504	12	58,286	3.33	1,326 ^c
2014	32,746	572	-	5,381	-	27,303	7	66,009	3.77	1,501 ^c
2015	30,015	290	-	5,025	465	25,043	5	60,842	3.46	1,384 ^c
2016	132,903 ^c	-	-	4,580	235	22,987	2	160,707	7.73	3,289 ^d
2017	128,792	-	-	4,165	-	20,475	-	153,432	7.33	3,120 ^d
2018	124,329	-	-	3,742	1,660	18,158	-	147,889	6.62	2,941 ^d

a. The population is estimated unless otherwise noted.

b. Population according to the 2008 Special Census.

c. Population according to the 2010 Census Economic Data.

d. US Census Bureau estimated population.

e. The Town issued \$93,485,000 for the construction of a new high school.

GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
1990 ^a	\$897	\$462	\$1,359	\$5,561	24.44
1991	264	440	704	6,115	11.51
1992	394	406	799	7,258	11.01
1993	404	318	722	7,057	10.23
1994 ^b	487	513	1,001	8,070	12.40
1995	956	465	1,420	10,808	13.14
1996	1,571	584	2,155	12,989	16.59
1997	985	755	1,740	13,080	13.31
1998	1,402	849	2,250	14,578	15.44
1999	1,237	859	2,096	16,765	12.50
2000	1,141	792	1,933	19,675	9.82
2001	1,273	976	2,248	29,919	7.51
2002	1,238	965	2,203	25,426	8.66
2003	1,383	846	2,229	25,034	8.90
2004	1,650	1,094	2,745	29,343	9.35
2005	1,751	981	2,733	29,301	9.33
2006	1,825	1,196	3,020	28,900	10.45
2007	2,187	1,158	3,345	32,154	10.40
2008	2,191	1,130	3,321	34,126	9.73
2009	1,988	1,270	3,258	36,165	9.01
2010	2,160	1,323	3,483	35,500	9.81
2011	2,172	1,203	3,375	35,217	9.58
2012	2,631	1,258	3,889	38,489	10.10
2013	2,639	1,001	3,640	40,174	9.06
2014	3,022	1,031	4,053	42,438	9.55
2015	2,766	1,019	3,785	43,670	8.67
2016 ^c	3,047	966	4,013	48,495	8.28
2017	3,991	5,564	9,554	56,045	17.05
2018	4,155	4,627	8,782	57,265	15.34
2019	4,300	4,477	8,777	56,912	15.42
2020	4,465	4,319	8,784	60,772	14.45

- a. 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.
- b. Excludes retirement of \$1,300,000 bond anticipation notes through issue of bonds.
- c. Includes general obligation bond issue of \$5,000,000 and \$93,485,000.

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS

GENERAL OBLIGATION DEBT

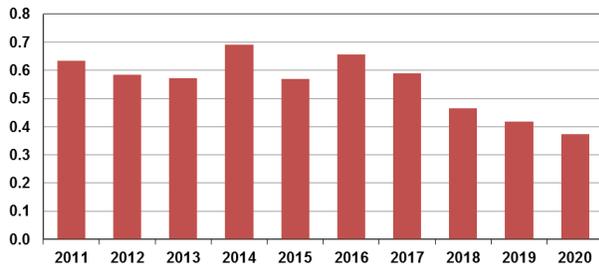
FY	General Improvement Bonds Series 2008		General Improvement Refunding Bonds Series 2011		General Improvement Refunding Bonds Series 2012		General Improvement Bonds Series 2013		General Improvement Bonds Series 2015A (Schools)		General Improvement Bonds Series 2015B (Town)		General Improvement Refunding Bonds Series 2015C		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2020	625,000	42,981	535,000	39,038	500,000	66,500	340,000	177,925	1,830,000	3,593,800	205,000	155,488	430,000	243,400	4,465,000	4,319,131
2021	660,000	14,850	520,000	27,000	510,000	58,925	355,000	165,725	1,920,000	3,502,300	215,000	149,338	50,000	238,350	4,230,000	4,156,488
2022			560,000	14,000	520,000	49,900	365,000	154,975	2,015,000	3,406,300	220,000	142,888	735,000	226,575	4,415,000	3,994,638
2023					535,000	39,350	370,000	146,700	2,115,000	3,305,550	225,000	136,288	760,000	204,150	4,005,000	3,832,038
2024					555,000	28,450	380,000	137,325	2,220,000	3,199,800	235,000	127,288	790,000	180,900	4,180,000	3,673,763
2025					565,000	17,250	390,000	127,456	2,335,000	3,088,800	245,000	117,888	815,000	156,825	4,350,000	3,508,219
2026					580,000	5,800	405,000	116,263	2,450,000	2,972,050	255,000	108,088	845,000	127,700	4,535,000	3,329,900
2027							415,000	103,963	2,570,000	2,849,550	265,000	97,888	885,000	93,100	4,135,000	3,144,500
2028							425,000	91,363	2,700,000	2,721,050	275,000	87,288	925,000	56,900	4,325,000	2,956,600
2029							440,000	78,113	2,790,000	2,633,300	285,000	76,288	960,000	19,200	4,475,000	2,806,900
2030							455,000	63,275	2,880,000	2,542,625	300,000	64,888			3,635,000	2,670,788
2031							475,000	46,406	2,970,000	2,449,025	310,000	52,888			3,755,000	2,548,319
2032							490,000	28,313	3,075,000	2,345,075	320,000	43,588			3,885,000	2,416,975
2033							510,000	9,563	3,185,000	2,237,450	330,000	33,588			4,025,000	2,280,600
2034									3,295,000	2,125,975	340,000	22,863			3,635,000	2,148,838
2035									3,410,000	2,010,650	350,000	11,813			3,760,000	2,022,463
2036									3,540,000	1,882,775					3,540,000	1,882,775
2037									3,670,000	1,750,025					3,670,000	1,750,025
2038									3,810,000	1,612,400					3,810,000	1,612,400
2039									3,960,000	1,460,000					3,960,000	1,460,000
2040									4,120,000	1,301,600					4,120,000	1,301,600
2041									4,285,000	1,136,800					4,285,000	1,136,800
2042									4,455,000	965,400					4,455,000	965,400
2043									4,635,000	787,200					4,635,000	787,200
2044									4,820,000	601,800					4,820,000	601,800
2045									5,010,000	409,000					5,010,000	409,000
2046									5,215,000	208,600					5,215,000	208,600
	\$1,285,000	\$57,831	\$1,615,000	\$80,038	\$3,765,000	\$266,175	\$5,815,000	\$1,447,363	\$89,280,000	\$57,098,900	\$4,375,000	\$1,428,350	\$7,195,000	\$1,547,100	\$113,330,000	\$61,925,756

WATER & SEWER DEBT SERVICE SCHEDULE

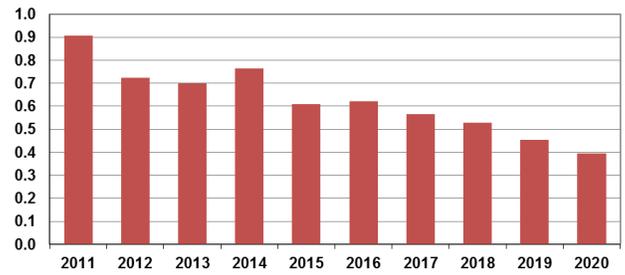
FY	Water & Sewer Tax and Revenue Refunding Bonds Series 2012		Water & Sewer Tax and Revenue Refunding Bonds Series 2015D		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
2020	2,205,000	315,450	320,000	182,750	2,525,000	498,200
2021	2,310,000	225,150		166,750	2,310,000	391,900
2022	2,480,000	129,350		166,750	2,480,000	296,100
2023	1,565,000	64,100		166,750	1,565,000	230,850
2024	1,615,000	24,225		166,750	1,615,000	190,975
2025			1,620,000	166,750	1,620,000	166,750
2026			1,715,000	85,750	1,715,000	85,750
	\$10,175,000	\$758,275	\$3,655,000	\$1,102,250	\$13,830,000	\$1,860,525

DEBT CHARTS

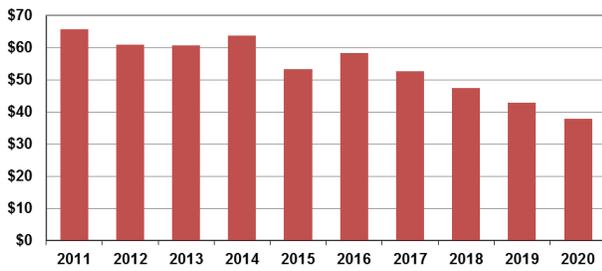
(Excludes \$89,280,000 for new high school.)



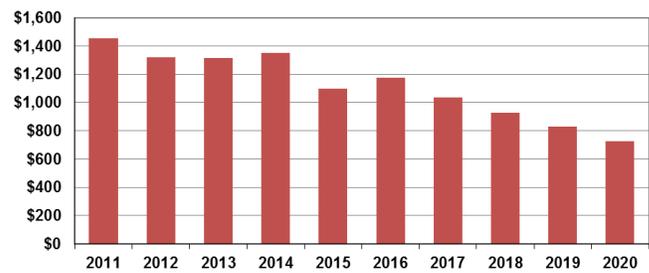
Net Debt to Assessed Valuation - Goal $\leq 0.75\%$



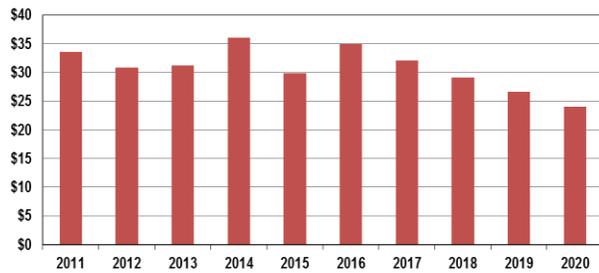
Net Debt to Operating Revenues - Goal $\leq 0.67\%$



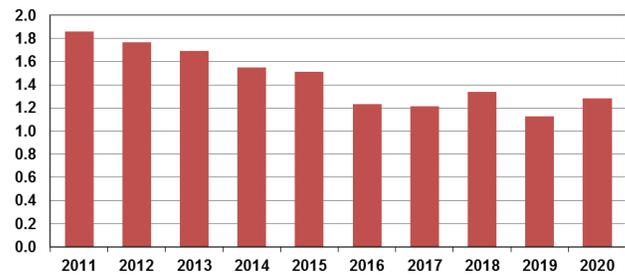
Total Bonded Debt (Millions)



Total Bonded Debt Per Capita



Net Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal > 1.0

Note: 2019 estimated and 2020 budgeted.

GLOSSARY OF TERMS

Account	A separate financial reporting unit for budgeting, management, or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
Accounting Period	The period of time represented by published financial statements. The Town prepares financial statements for a <i>fiscal year</i> beginning July 1st and ending June 30th, however, an accounting period can begin and end for other intervals; such as quarterly or monthly.
Accounts Payable	A short term liability account reflecting amounts owed to private persons or organizations for goods and services received by the Town.
Accounts Receivable	An asset account reflecting amounts due from private persons or organizations for goods and services furnished by the Town.
Accrual Basis	The recording of the financial effects on an entity of cash transactions in the periods in which they occur rather than the periods in which the cash is received.
ADA	Americans with Disability Act. This 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.
ADM	Average Daily Membership refers to student enrollment data. It is used in the formula for distributing funds to school districts.
Ad Valorem Tax	A separate tax which applies to utility property.
Adopted Budget	The budget approved by the board of Mayor and Aldermen and enacted by resolution on or before June 30 of each year.
AICPA	The American Institute of Certified Public Accountants.
Appraised Value	The estimate of fair market value assigned to property by an appraiser or the County Tax Assessor. For tax assessment purposes, the value is stated as of the last reappraisal date.
Appropriation	This is the legal authorization granted by the Board of Mayor and Aldermen to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, based upon the adopted Budget. Additional appropriations may be approved by the Board during the fiscal year by amending the Budget and appropriating the funds for expenditure.
ARAP	Persons who wish to make an alteration to a stream, river, lake or wetland must first obtain a water quality permit. Physical alterations to properties of waters of the State of Tennessee require an Aquatic Resource Alteration Permit (ARAP) or a §401 Water Quality Certification. Examples of stream alterations that require a permit from the Tennessee Division of Water Pollution Control include: dredging, excavation, channel widening or straightening; bank sloping; stabilization; channel relocation; water diversions or withdrawals; dams, weirs, dikes, levees or other similar structures; flooding, excavating, draining and/or filling a wetland; road and utility crossings; and structural fill.
Assessed Value	A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .
Assessment	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)

GLOSSARY OF TERMS

Assessment Ratio	The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.
Assessment Year	In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.
Assessor	The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.
Asset	A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.
Assigned Fund Balance	That portion of resources consisting of funds that are set aside with the intent to be used for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen) or a body or official that has been given the authority to assign funds.
Audit	An examination, usually by an official or private accounting firm retained by the Board, which reports on the accuracy of the annual financial report.
Balanced Budget	A budget is balanced when expenditures do not exceed revenues or other financing sources.
Benefits	Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.
BEP	Tennessee's Basic Education Program. This program is a funding formula using Average Daily Membership (ADM) to calculate the distribution of funds to school districts within the state.
Board of Equalization	A non-judicial, appointed body which attempts to ensure that property under its jurisdiction is appraised equitably and at market value.
Bond	Written evidence of the Town's obligation to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate. State or local governments offer municipal bonds, as they are called, to pay for special projects such as highways or sewers. The interest that investors receive is exempt from some income taxes.
Bond Anticipation Notes (BANS)	Notes issued for capital projects, which are paid off by the issuance of long-term tax-exempt bonds.
Bonded Debt Budget	The portion of the Town's total indebtedness represented by outstanding bonds. The Town's estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Mayor and Aldermen adopts the Budget by resolution.
Budget Amendment	A revision of the adopted budget that, when approved by the Board, replaces the original provision. Budget amendments occur throughout the fiscal year as spending priorities shift.
Budget Calendar	The schedule of key dates or milestones which the Town follows in the preparation and adoption of the budget.
Budget Document	The official written statement prepared by the Town's staff which presents the proposed budget to the Mayor and Aldermen.
BZA	Board of Zoning Appeals.
CAD	Computer Aided Dispatch. The system used by emergency dispatchers answering 911 calls.
CAFR	Comprehensive Annual Financial Report. The official annual report of a government.
Capital Asset	Major asset that is used in governmental operations. Capital assets are intended to be held or used for an extended period of time in the operation of the Town. To be classified as a capital asset, a specific item must have an initial useful life of one (1) year or greater and have an initial value equal to or greater than \$5,000 per item (including ancillary costs).
Capital Budget	A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Mayor and Aldermen for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.
Capital Expenditure	The acquisition of newly purchased capital assets or an investment that improves the useful life of an existing capital asset.
Capital Investment Program (CIP)	A plan for capital expenditures to be incurred each year over a five-year period to meet capital needs by the Town. It sets forth each project, by department, in which the Town is to have a part, and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP becomes the capital budget for that fiscal year.

GLOSSARY OF TERMS

Capital Outlay	Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.
Cash Basis	The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.
CDBG	Community Development Block Grant. Administered by Shelby County, these grants have funded several road improvement and drainage projects in the Town.
COBRA	Consolidated Omnibus Budget Reconciliation Act. Provides former employees, retirees, spouses and dependent children the right to temporary continuation of health coverage at group rates.
Chart of Accounts	A chart that assigns a unique number to each type of transaction and to each budgetary unit in the organization.
Coding	A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals certain required information. (Example: 110-42100-948. In this example 110 designates General Fund; 42100 designates Police Department, and 948 is the code for computer equipment.)
Collateral	The underlying security, mortgage, or asset for the purposes of securitization or borrowing and lending activities. It is pledged or held in trust. The Town requires collateral pledges equal to 105% of investments.
Committed Fund Balance	Committed fund balance consists of funds that are set aside for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
Construction in Progress Contingency	A fixed asset account reflecting the cost of construction work for projects not yet completed. Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.
Credit	An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.
Debt Service Deficit	Payment of interest and repayment of principal on Town debt. The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.
Depreciation	(1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Direct Debt	The sum total of bonded debt issued by the Town.
DRC	Design Review Commission.
EMT	Emergency Medical Technician.
Encumbrance	A recorded expenditure commitment representing a contract to purchase goods or services.
Enterprise Fund	These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the Town is that the cost of providing services to the general public be financed or recovered through charges to users of such services. An example is the Water and Sewer Revenue.
Excise Tax	An indirect tax levied upon the manufacture, sale, or consumption of commodities or upon the license to pursue certain occupations or upon corporate privileges within the Town.
Expenditure	The authorized paying out of Town funds to defray the Town charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Mayor and Aldermen.

GLOSSARY OF TERMS

FASB	Financial Accounting Standards Board.
Fees	A general term used for any charge levied by the Town associated with providing a service or permitting an activity.
Fiduciary Fund	Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.
Financial Statements	The document, published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the Town for the specified reporting period or as of the date of the financial report.
Fiscal Year (FY)	A twelve month period which determines the time frame for financial reporting, budgeting, and accounting. The Town of Collierville operates with a fiscal year from July 1 to June 30.
Fire Facility Fee	A fee established by the Town and imposed and collected for the purpose of providing additional funds necessary to ensure the Town's ability to maintain fire protection in accordance with its current standards. One-half of the funds collected from one- and two-family residential structures between 3,500 gross square feet and 4,500 gross square feet shall be used for the purposes of educating the public and promoting the installation of residential automatic sprinkler systems.
Fixed Assets	Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances.
FMLA	The Family & Medical Leave Act allows eligible employees to take off up to 12 work weeks in any 12 month period for the birth or adoption of a child, to care for a family member, or if the employee has serious health condition.
FTE	Full Time Equivalent. Personnel who work 2,080 hours per year.
Function	Broad categories are accounted for by classifying each as a function. Examples are: Revenue from Taxes, Revenue from Intergovernmental, and Fund Balance.
Fund	Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures.
Fund Balance	Those resources which at year's end exceeded requirements and have not been designated for any specific use. It represents the cumulative of surpluses and deficits over the years. These funds are not in the Budget and therefore have not been appropriated for expenditure. An Enterprise Fund may refer to these as retained earnings.
GAAP	Generally accepted accounting principles. A uniform minimum standard used by state and local governments for financial recoding and reporting; established by the accounting profession through the Governmental Accounting Standards Board.
GASB	Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.
General Fund	This fund accounts for all revenues and expenditures of the Town which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Sanitation Fund.
General Obligation Bond	When a government pledges its full faith and credit and unlimited taxing power to repayment of the bonds it issues, then those bonds are General Obligation Bonds (GO). A GO bond is typically used for long-term financing of capital projects and represents a written promise to pay to the bond purchaser a specified sum of money at a specified future date along with a periodic interest paid at a specified interest percentage.
GFOA	Government Finance Officers Association. A professional organization primarily of state and local government finance officers.
GIS	Geographical Information System. GIS is a system for capturing, storing, analyzing and managing data and associated attributes which are spatially referenced to the earth. It is a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically referenced information.
Goal	The purpose toward which an endeavor is directed. The underlying reason(s) for the provision of Town services.
Governmental Fund	Governmental funds are those used to account for all or most of the Town's general activities and services, including the acquisition or construction of capital assets.

GLOSSARY OF TERMS

GPS	The Global Positioning System is a global navigation satellite system (GNSS) developed by the United States Department of Defense and managed by the United States Air Force 50 th Space Wing.
Grant	A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.
HDC	Historic District Commission.
HIPAA	Health Insurance Portability and Accountability Act. National standards to protect the privacy of personal health information.
Industrial Property	Land and/or improvements that can be adapted for industrial use; a combination of land, improvements, and machinery integrated into a functioning unit to assemble, process, and manufacture products from raw materials or fabricated parts.
In Lieu of Taxes	A contribution by benefactors of Town services who are tax exempt, i.e., certain utilities which must pay a “tax equivalent amount.”
Interest	Compensation for the use of borrowed money, generally expressed as an annual percentage of the principal amount.
Interfund Transfers	Amounts transferred from one fund to another.
Intergovernmental Revenue	Revenue received from another government for general purposes or a special purpose.
Internal Service Fund	A fund that accounts for the goods and services provided by one department to another within government on a cost-reimbursement basis.
ISO	Insurance Service Office. The recommendations, guidelines, and standards for fire protection facilities and adequate water flow published by the Insurance Service Office.
Jurisdiction	(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.
LAN	Local Area Network. A local area network is a group of computers and associated devices that share a common communications line or wireless link.
LEA	Local Education Agency is a commonly used synonym for a school district.
Lease	A contract for temporary use of equipment or facilities at a negotiated price.
Letter of Credit	An agreement, usually with a commercial bank, to honor demands for payment upon compliance with conditions established in the agreement.
LGIP	The Local Government Investment Pool (LGIP) is an investment mechanism authorized by the 91 st 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.
Liabilities	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
Line Item Budget	A budget summarizing the detail categories of expenditures for goods and services the Town intends to purchase during the fiscal year.
Long-Term Debt	A financial obligation with maturity of more than one year after the date of issuance.
Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Revenues are recognized when they become both measurable and available meaning collectible in the current period or soon enough thereafter to pay liabilities on the current period. Expenditures are recognized when the liability is incurred.
Moody’s Investor Service	A recognized bond rating agency.
Municipal Bonds	Bonds of local governmental subdivisions which are exempt from federal income taxation.
MPO	Metropolitan Planning Organization is a transportation policy-making organization made up of representatives from local government and transportation authorities.
MS4	Municipal Separate Storm Sewer Systems. To prevent harmful pollutants from being washed or dumped into an MS4, operators must obtain a NPDES permit and develop a stormwater management program.

GLOSSARY OF TERMS

MTAS	The Municipal Technical Advisory Service is an agency of The University of Tennessee Institute for Public Service which provides technical assistance to cities and towns across the state: their governing bodies, mayors, city managers, city recorders, and city department heads.
NCIC	National Crime Information Center is the United States' central database for tracking crime-related information.
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of an entity's financial condition.
Net Bonded Debt	Gross bonded debt less any cash or other assets available and earmarked for its retirement and less all self-supporting debt.
NPDES	The National Pollutant Discharge Elimination System, a federal program.
Object	A more detailed and specific listing of expenditures under "department" in the structure. Examples of objects are: 121 Wages - Regular; and 122 Wages - Overtime.
Objective	A measurable statement of the actual results which a Town activity expects to achieve in support of a stated goal.
OPEB	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees.
Operating Budget	Includes all funds except those accounted for in the capital budget. The Operating Budget is adopted by the Board of Mayor and Aldermen by resolution on a fiscal year basis, and an annual appropriation is made, also by resolution, based upon this Budget. The Budget may be amended during the fiscal year pursuant to Tennessee Code.
Operating Expenses	The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.
Operating Transfer	The routine and/or recurring transfer of assets between funds.
Pension Trust Fund	This is a fund which is administered by an independent board for which the Town performs a fiduciary role.
Per Capita Debt	The amount of the Town's debt divided by the population. It is used as an indication of credit position by reference to the proportionate debt borne per resident.
Performance Measures	Specific measures of work performed as an objective of the various departments based upon quality and quantity of particular items.
Personal Property	(or Personalty): Identifiable portable and tangible objects that are considered by the general public to be "personal", e.g., furnishings, artwork, antiques, gems and jewelry, collectibles, machinery and equipment; all property that is not classified as real estate. Personal property includes movable items that are not permanently affixed to, and part of, the real estate.
Personnel Expenses	Cost of salaries, wages, and fringe benefits such as employer's share of social security contributions, retirement expenses, and health and life insurance payments.
PILOT	Payment in-lieu-of taxes. Under a Payment-in-Lieu-of-Taxes (PILOT) agreement, payments are made to the Town in-lieu-of ad valorem taxes on the property involved in the Project. Generally, for real property, such amounts are to be based on the taxes being generated at the time the Board takes title to the property typically considering only the value of the unimproved property. Generally, for tangible personal property, such amounts are to be based on the taxes being generated on the current assessed value of the property at the time the Board takes title to the property.
Plat	(1) A plan, map, or chart of a city, town, section, or subdivision indicating the location and boundaries of individual properties; (2) A map or sketch of an individual property that shows property lines and may include features such as soils, building locations, vegetation, and topography.
Program Budget	A budget which structures budget choices and information in terms of programs and their related work activities (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).
Program Change Project (Capital)	An alteration or enhancement of current services or the provision of new services. An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the Town provided that the project considered meets the criteria for total cost and life expectancy. Examples of capital projects are land, buildings, roads, and certain major pieces of equipment of a fixed nature.
Proprietary Fund	When a government operates activities similar to a business, proprietary fund statements should be used to report the results of these operations. There are two types of proprietary funds.

GLOSSARY OF TERMS

	Enterprise funds are used to account for activities that sell goods or services outside of the government. Internal service funds are used to report activities that sell goods or services to other parts of the same government.
Purchase Order	A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor, becomes a contract. Its main function is to expedite, document, and control buying by the Town.
Ratings	In the context of bonds, normally an evaluation of creditworthiness performed by an independent rating service.
Real Property Reappraisal	Land and improvements to the land. The mass appraisal of all property within an assessment jurisdiction normally accomplished within a given time period, also called revaluation or reassessment.
Recommended Budget	The budget proposed by the Town Administrator to the Board of Mayor and Aldermen for adoption.
Reserve	Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose.
Resource	The income which supports the operation of the Town. Sufficient resources each fiscal year must be received to meet the total requirements of the Town for that fiscal year. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries, contributions-in-aid, and prior year fund balances.
Restricted Fund Balance	Restricted fund balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
Revenue	A term used to represent actual or expected income to a specific fund.
Revenue Bonds	Bonds payable from a specific source of revenue and which do not pledge the full faith and credit of the Town.
Risk Management	An organized attempt to protect a government's assets against accidental loss in the most economical method.
Sales Ratio	The ratio of an appraised value to the sale price or adjusted sale price of a property. The appraised value is divided by the sale price to determine the individual ratio.
Self-supporting Debt	Debt which is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued - the Town's Water and Sewer Fund is an example.
Source	The revenue structure lists dollars by revenue "type" and aggregates them according to their similarity under "source." Examples of sources are Real Property Taxes and Personal Property Taxes.
Special Revenue Fund	This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained from state and federal grants.
SSES	Sanitary Sewer Evaluation Survey.
Structure	A framework for classifying or aggregating information. The Town structures by expenditure and revenue as well as by Fund, Department, and function. Each report in the Budget utilizes one of these structures.
Surplus	Total assets minus the sum of all liabilities. Excess of revenues over expenditures.
Tax or Taxes	Compulsory charges levied by a governmental unit for the purpose of raising revenue.
Taxable Value	Taxable value is the value of property as determined by the Assessor using methods proscribed by Tennessee Statute and Board of Equalization rules. Generally speaking, taxable value of real property is the appraised value of the land and the current replacement cost of improvements less statutory depreciation.
Tax Base	Total assessed value in a given tax district.
Tax Exemptions	Tennessee law exempts all property owned by federal, state and local governments from taxation. This includes property for schools, parks, libraries, government buildings, roads, airports, military installations and other public areas. The law also exempts churches and some other charitable organizations.
Tax Levy	The total amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.
Tax Rate	The level of taxation levied by the Town on specifically identified property. For example, the real estate tax rate for calendar year 2016 is \$1.78 per \$100 assessed value.
Tax Relief	Elderly and Disabled citizens and Disabled Veterans may qualify for tax relief. Elderly is considered to be persons 65 or older prior to the end of a tax year; Disabled is considered to be

GLOSSARY OF TERMS

	totally and permanently disabled as rated by the Social Security Administration or other qualified agency before the end of the tax year. In either case, the combined income for all owners of the property must not exceed the income limit established for the exemption. Disabled veterans for this purpose also must be considered 100% disabled.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or parcel of property, prepared and authenticated in proper form to warrant the collecting officers to proceed with the enforcement of the tax. A listing of real property parcels which includes information about parcel ownership and mailing address, property location, land use and valuation.
TDOT	Tennessee Department of Transportation.
TPA	Third party administrator. The company that administers the Town's health insurance plan.
Unassigned Fund Balance	That portion of resources, which at years end, exceeded requirements and has not been designated at some future time for a specific project or use. Money in the unassigned fund balance is not in the Budget and therefore has not been appropriated for expenditure. However, those funds are available for use if the need arises.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.
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.
VLAN	Virtual Local Area Network. A virtual LAN (VLAN) is very similar to the common Local Area Network; however, the devices do not necessarily need to be connected to the same segment physically. Network administrators configure VLANs through software rather than hardware, which makes them extremely flexible.
VoIP	Voice over Internet Protocol is phone service over the Internet.
VPN	Virtual Private Network. This is a private network that uses a public network (usually the Internet) to connect remote sites or users together. Instead of using a dedicated, real-world connection such as leased line, a VPN uses "virtual" connections routed through the Internet from the entity's private network to the remote site or employee.
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.