

TOWN OF COLLIERVILLE



FY 2022-2023

Approved Annual Financial Plan
and
Annual Budget

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BUDGET GUIDE

Understanding the Budget

Revenues and Expenditures are presented in the context of Funds which is the highest level of reporting budget and financial information. The next level of reporting is at the Departmental level. Departments are summarized to the Fund level. The *Legal Level* and lowest level of reporting is by account classification type. In accordance with Tennessee Code Annotated (TCA), specifically the Municipal Budget Law of 1982, revenues for each fund must be listed separately by local taxes (e.g. property tax, sales tax, etc.), receipts from the State of Tennessee, the Federal Government, and other sources. Similarly, expenditures are presented by Fund and reporting as personnel (required by TCA § 6-56-206), operating, capital outlay, debt, and other types as appropriate.

Collierville's Annual Financial Plan provides comprehensive details regarding the policies, goals, and practices that drive the Town's fiscal management and stewardship. Additionally, the Annual Financial Plan is the Town's. While the budget functions as the primary instrument for fiscal control, it also serves to as a policy guide, financial plan, operations guide, and communication tool. The Town's complete budget for the current year and prior years can be found on its website at <https://www.colliervilletn.gov/government/finance>. Additionally, the Town produces a *Budget In Brief* which can also be found on its website at <https://www.colliervilletn.gov/government/budget-in-brief>.

The Budget as a Policy Guide

The budget functions as a policy guide by indicating the Town's priorities. The budget is connected to a mission statement and goals. The financial resources allocated to a functional area (e.g. Public Safety), a program (e.g. youth summer athletics), or a service (e.g. solid waste collection) indicates what is considered important by citizens and officials. The budget document includes the Town's financial policies to provide citizens with information on how the use of public funds is guided and serves to maintain accountability.

The Budget as a Financial Plan

The budget outlines the Town's revenue sources and collection expectations and details how the Town intends to use those resources. Examining revenue and expenditure trends from past budgets, while considering economic conditions during prior periods and the current environment, helps form a financial plan for future budgets and enhances accuracy in projections to help maintain a strong fiscal position.

The Budget as an Operations Guide

The budget details the Town's operating departments and funding allocations to provide staffing and deliver services and programs. Departmental goals and performance metrics are also provided to demonstrate how departments perform relative to established service and program delivery goals.

The Budget as a Communications Tool

As a communication tool, the budget provides stewardship accountability. The budget provides Collierville citizens with information regarding how their financial resources will be spent. Citizens can determine if elected officials are setting priorities based on their demands by reviewing the level of financial resources allocated to specific programs and services and if Town resources are being used efficiently and effectively.

The Annual Financial Plan is organized into major sections and sub-sections designed to easily guide readers through the information. This book is grouped into six major sections.

Front Matter

This section immediately follows the *Table of Contents*. The Front Matter introduces key members in the community including the Board of Mayor and Aldermen, Town Administrator, Department Heads, and other officials. This section provides the organizational structure of Town government and the budget guide which explains how to use this document. It includes the Budget Adoption Resolution and recognizes the receipt of GFOA's Distinguished Budget Award and acknowledges the staff who assisted in preparing this document.

Introduction

This non-tabbed section follows the *Front Matter*. The Introduction includes a letter from the Town Mayor. This section shares the Town's mission statement and guiding principles. It also gives an overview of the history of the Town, amenities, services offered, and demographics of the community.

Budget Highlights

The Budget Highlights begin with an Executive Summary which discusses the budget in the context of the current financial environment. It provides an overview of new programs and/or service offerings approved in the current budget. This section a descriptive summary of the Town's funds, financial policies, and basis of budgeting. It gives

an overview of the budget development process and budget calendar. Also included is revenue analysis and projections for the Town's major revenue sources and a description of those sources.

A portion of this section can be found immediately behind the tab *Budget Summaries*. Included is a more in-depth look at each of the Town's funds. Funds are shown in aggregate, major and non-major, and individually with each report showing revenue and expenditures by category.

Departmental Budgets

This section details each of the Departments within the Town. Departments are grouped and tabbed according to service area (e.g. public safety, public services, etc.) Each departmental section shows its organizational structure, describes its operational responsibilities, lists its prior year accomplishments, and provides its goals and objectives relative to the associated Town principle (i.e. Stewardship, Safety, Service, Schools). Also included are performance measures, operating indicators, budget summary by expense type, and personnel information including positions budgeted by type and benefit costs.

Capital Investment Program (CIP)

The CIP section can be found behind the tab *Capital Investment Program*. This section outlines the capital budgeting process, depicts the total capital budget by service area, and summarizes capital projects by funding source. For each project in the current year's CIP, a project description and its relationship or impact on the operating budget is provided, if applicable. A schedule of the Five-Year Capital Investment Plan is summarized by service area and funding source. The Town's complete CIP Budget, for the current year and prior years, can be found on its website at <https://www.colliervilletn.gov/government/finance>.

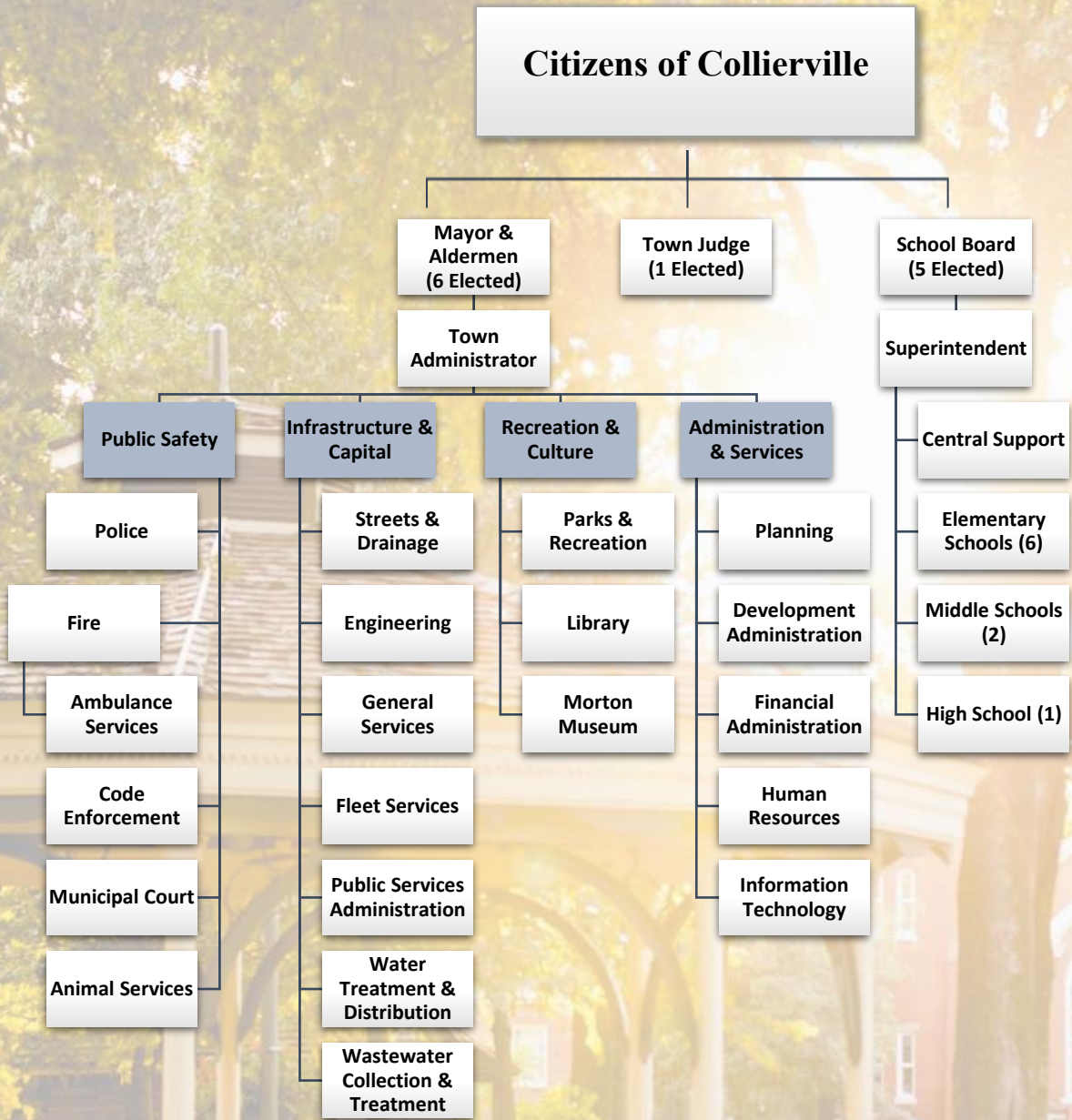
Appendix and Supplemental Information

This section can be found behind the tab *Appendix*. The Appendix is comprised of statistical information, a comparison of the Town to similar comparable communities, detailed debt data and ratios, a glossary of terms and list of acronyms found throughout the document.



FRONT MATTER

ORGANIZATIONAL STRUCTURE



TOWN OF COLLIERVILLE OFFICIALS

MAYOR



Stan Joyner
(2024^[1])

ALDERMEN



Maureen Fraser
2022^[1]



Missy Marshall
(2022^[1])



Billy Patton
(2022^[1])



John E. Stamps
(2024^[1])



John Worley
(2024^[1])

TOWN ADMINISTRATOR

James Lewellen

TOWN ATTORNEY

Nathan Bicks

TOWN JUDGE

Lee Ann Pafford Dobson (2030^[2])

TOWN CLERK

Lynn Carmack

DEPARTMENT DIRECTORS

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

Jay Cravens
Valesa Wells
John Selberg
Derek Honeycutt
Gary Vanderheyden
Greg Clark
Dale Lane

^[1] Elected - term expires in November.

^[2] Elected – term expires in August.

DISTINGUISHED BUDGET PRESENTATION AWARD



The Government Finance Officers Association (GFOA) of the United States and Canada presented the Distinguished Budget Presentation Award to the Town of Collierville, Tennessee for its annual budget for the fiscal year beginning July 1, 2021.

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

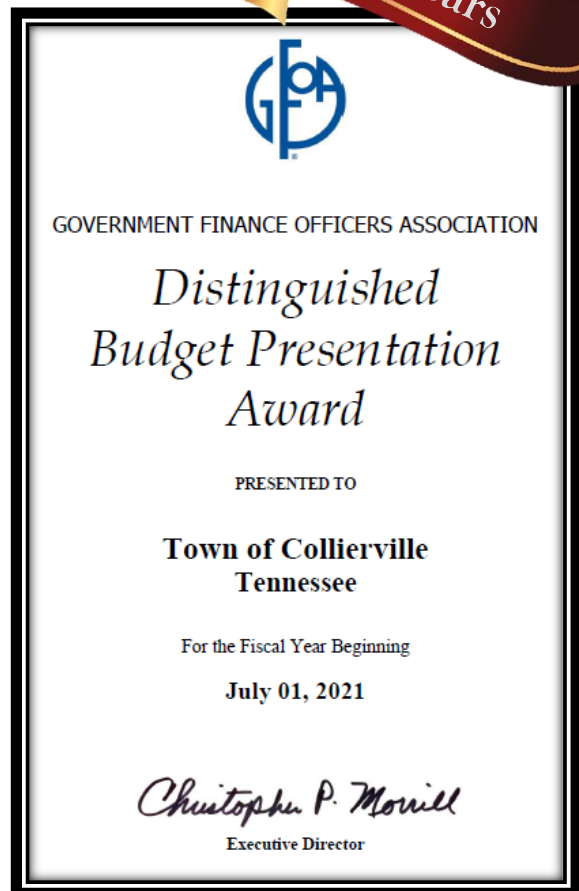
This award is valid for a period of one year only. We believe our current budget continues to confirm to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The Finance Department Employees who contributed to the development and production of the FY2023 Annual Budget are:

Valesa Wells, *Finance Director*

JP Spas, *Budget Officer*

Natasha Irby, *Budget Analyst*



BUDGET ADOPTION RESOLUTION

RESOLUTION 2022-15

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, 2022 AND ENDING JUNE 30, 2023.

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 23rd day of May, 2022;

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 2022-2023 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	\$ 73,175,364	\$ 71,842,367
Water and Sewer Fund	\$ 13,758,243	\$ 15,094,934
State Street Aid Fund	\$ 1,602,000	\$ 1,581,910
Historic Preservation Fund	\$ 10,000	\$ 45,000
Electronic Traffic Citation Fund	\$ 30,100	\$ 15,580
Sanitation Fund	\$ 5,467,000	\$ 5,738,808
Special Drug Fund	\$ 36,600	\$ 193,507
Retirement Fund	\$ 6,118,584	\$ 3,170,000
OPEB Fund	\$ 1,138,605	\$ 970,500
General Purpose School Fund	\$ 100,855,335	\$ 100,855,335
School Federal Funds	\$ 24,096,623	\$ 24,096,623
School Nutrition Fund	\$ 3,324,667	\$ 3,324,667
School Discretionary Grants	\$ 1,778,980	\$ 1,778,980
Capital Investment Program	\$ 9,065,000	\$ 9,065,000
Non-Capital Projects	\$ 3,037,931	\$ 3,037,931

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, 2022, from and after its adoption by the Board of Mayor and Aldermen.

Adopted this the 13th day of June, 2022.


Stan Joyner, Mayor


Lynn Carmack, Town Clerk



INTRODUCTION

MAYOR'S LETTER

Stan Joyner
Mayor

Maureen Fraser, *Alderman*
Billy Patton, *Alderman*
John E. Stamps, *Alderman*
Missy Marshall, *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) 2022-2023 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 23 budget on maintaining flat operation expenses while investing in public safety, the street overlay program, Town employees, drainage improvements, and other capital projects.

The FY 23 budget is balanced, and I am very pleased to report that the budget DOES NOT include a property tax increase. The total FY 23 General Fund Budget is \$71,842,367 and our expected revenue for the fiscal year is \$73,175,364.

The Town's FY 23 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. All Town CIP projects are cash or grant funded. Over the next five years, the Town will fund \$89 million in capital projects. The FY 23 CIP will address areas such as improving storm water and drainage systems, investing in parks and greenspaces, and addressing road and sidewalk improvements.

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 23 Budget shares the initiatives, programs, and services that distinguish Collierville as one of the most desirable communities in the Mid-South. 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.

Stan Joyner
Mayor

MISSION STATEMENT AND GUIDING PRINCIPLES

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.

Guiding Principles. The values that guide the Board of Mayor and Aldermen’s vision for the Town of Collierville can be summarized by four key principles which are referred to as the 4 S’s: Stewardship, Safety, Services, and Schools. These principles are designed to ensure that:

- The Town resources are effectively managed and used to deliver high quality services desired by its citizens (i.e. *Stewardship*);
- The Town’s citizens, visitors, and businesses feel safe (i.e. *Safety*);
- The Town’s infrastructure is concurrent with growth and development and family cultural and recreation opportunities are offered for all generations (i.e. *Service*); and,
- The Town delivers world class quality education (i.e. *Schools*).



Collierville Town Hall

TOWN PROFILE

The Town of Collierville has always prided itself on being an independent Town. Established originally as a regional trade center around the Town Square, Collierville was incorporated in 1870. Collierville has strategically grown from the days where the Town Square was at the center of all activity (it remains incredibly vibrant today), to an emerging “power suburb” with a unique blend of quality neighborhoods, churches, schools, parks and businesses of all types. Today, Collierville is known as a safe and secure town with an unmatched sense of community, where quality of life is promoted and preserved. While the Town is a distinct and separate community from the larger Memphis Metropolitan Area, we continue to work collaboratively to build relationships and partnerships with the larger Memphis Metro area, other communities, and the State of Tennessee as well.

LOCATION. Collierville is strategically located at the crossroads of highways I-269, SR-385, and US 72, about 45 minutes from Downtown Memphis in the Southeast corner of Shelby County. Collierville is in close proximity to regional assets such as the Memphis International Airport, the Mississippi River, the Norfolk Southern Intermodal railyard, and advantageous highway systems. Located just 200 miles from Nashville, 300 miles from St. Louis, 150 miles from Little Rock, and 225 miles from Birmingham, Collierville’s game changing access will continue to fuel growth.

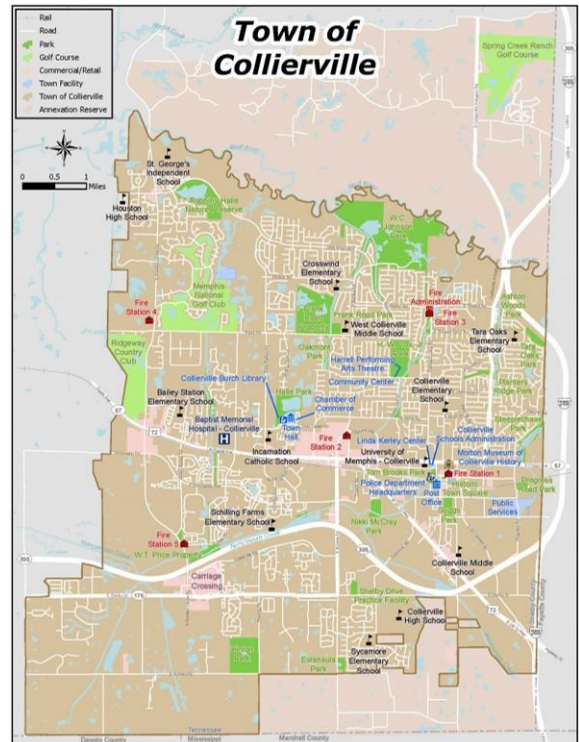
GOVERNMENT. The Town of Collierville is a mayor-aldermanic/town administrator form of government and operates under a Private Acts Charter. The present charter was adopted in 2001 and amended in 2017. Because Collierville is a mayor-aldermanic/town administrator form of government, policy-making and legislative authority are vested in the mayor and five aldermen (the “Board”). 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 serve 4-year terms.

The Board is responsible for, among other things, 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. Town operations are managed within its seven departments: Development; Finance; Fire; General Services; Parks, Recreation, and Cultural Arts, Police, and Public Services.

POPULATION AND DEMOGRAPHICS. Population growth for Collierville continues to outpace Memphis and Shelby County. The 2010 Federal Census counted 43,965 residents with the recent 2020 Census counting 51,324. This represents a 17% growth in population in the decade between censuses. The Town estimates its current population at 52,975 which continues the strong growth trend. Estimated population is provided by the Town’s Planning Department and is based on occupancy rates and population per occupied dwelling units as determined by the permitting process.

With a highly educated and affluent population, where home values continue to rise, and investments in infrastructure and businesses continue, Collierville is poised for continued growth. Almost 60% of Collierville’s population, 25 years and older, hold either a bachelor’s degree, master’s degree, or doctorate. With median household incomes just over \$117,000 and median home values at \$425,000, Collierville can differentiate itself as a prime location for business and commercial investment. From a race and ethnicity perspective, Collierville is 75% White, 12% Black, 10% Asian, and 3% other races.

ECONOMY. Collierville’s diverse economy positions the community for economic sustainability. As one of only four Moody’s Triple A bond rated communities in the State, financial strength is another important designation for the Town. From an office perspective, Collierville has over 4000 corporate headquarters jobs in Town, occupying 1,700,000 square feet of Class-A office space. FedEx World Technology Center, Orgill, Helena Agri-Enterprises, Mueller Industries, JuicePLUS, MCR Safety, and IMC all call Collierville home with world class headquarters in the community. With over 400 acres of developable land zoned for office uses available, this market segment is positioned for future growth. On the industrial side, Collierville strategically sits at the crossroads of highways I-269, SR-385, and US 72, allowing for timely access to the runway, river, rail, and roads. Toronto, Ontario based CCL Industries, Inc., has over 300,000 square feet of high-tech printing space in Town, all located at the crossroads of our three major highway systems, where they employ over 300. There is approximately 300 acres of



undeveloped industrial land still available for future development. On the commercial side, Collierville has a premier lifestyle center, Carriage Crossing, with over 700,000 square feet of total retail floor area. Boyle's Schilling Farms mixed use development is a 450-acre project with multi-family and single-family housing, office and medical facilities, as well as a school and numerous restaurants. Collierville residents enjoy a wide variety of high-end restaurants to popular quick serve establishments, as well as prominent big box retailers and charming privately held stores. This diverse mix of businesses is critical to our continued success.

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.

CULTURE AND RECREATION. Collierville's Parks and Recreation Department is responsible for the development of a complete municipal recreation program capable of meeting the cultural and recreational needs of all age groups and activity levels. The Town has an extensive park system that contains twenty (20) regional, community, or neighborhood parks with approximately 750 acres of actual parkland (and 362 acres of natural areas), 30 athletic fields, 10 tennis courts, 18.58 miles of greenbelt trails, 15 play structures, 2 spray parks, and 10 concession/restroom buildings. The department oversees youth sports programs including baseball, softball, tee ball, volleyball, soccer, flag football, and tennis. Tennis programs for adults is also offered along with volleyball, slow pitch softball, and coed kickball.

The Linda Kerley Center (LKC), opened in 2017, provides programs and activities specifically designed for those who are 50 years of age and older. The facility consists of two open areas, gym, kitchen, and billiard room. Programs include exercise classes, pickleball, basketball, corn hole, billiards, board and card games, puzzles and books, and a variety of music and arts and crafts classes.

The Linda Kerley Center



In partnership with the Collierville Arts Council, the Town's Harrell Performing Arts Theater produces theater and musical performances. With its volunteer actors who spend countless hours rehearsing, building sets, and providing quality shows for our citizens, this community theater also boasts of producing award winning community theatre productions.

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,

W.C. Johnson Park & Wolf River Greenbelt Boardwalk



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.

SCHOOLS. Collierville Schools is an independent, K-12 public education school system located within the corporate limits of the Town of Collierville. The Collierville School District and the Collierville School Board of Education were established by the Town in 2013. The school district opened its doors in July 2014 to serve students. The district currently operates nine schools - six elementary, two middle, and one high school.

Collierville Schools provides its students with an inclusive, dynamic, rigorous, and supportive academic environment at all schools. The vision of Collierville Schools is to be a 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. To aid in this effort, the school system initiated a new 5-year strategic plan in 2021 that focuses intently on each and every student's success by investing in people, investing in culture, and fostering better community communication and engagement.

Collierville School's Administration Building and High School



MAJOR INITIATIVES. To keep pace with the infrastructure needs of the growing population of residents and businesses, the Town has projects in various stages of completion which will provide intersection, roadway, and traffic flow improvements within the Town's interior, mitigate stormwater drainage issues, expand and improvement greenspaces, and help to improve the livability and sustainability of the entire community:

- Major road projects currently underway include the widening of Shelby Drive from Sycamore Road to Highway 72 and the widening of Shelby Drive from Jasper Park to Shelby Post Road. These projects are in the design phase and involve a cost share with the Tennessee Department of Transportation (TDOT) providing 80% 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) has approved the MPO's 2020-2023 TIP. TDOT Contracts have been signed by the Town and approved by TDOT for the 2020-23 TIP Projects. The two traffic signal projects 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 \$3 million through the State of Tennessee's Governor's Award. These funds will be used to construct a pedestrian bridge over the Wolf River to connect the Town's greenbelt trail system as well as additional trail improvements and expansions enhancing residents' opportunities for outdoor activity.
- In order to adapt to the continued growth of businesses along Poplar Avenue, the Town began the installation of a new water line to accommodate the increase in demand. This 12-inch waterline will replace the existing 6-inch waterline from the Collierville-Arlington Road intersection and end at Market Boulevard intersection. Construction is scheduled to be complete by December 2022.
- Drainage improvements continue to be a high priority for the Town. Capital projects totaling \$2.1 million have been approved in the Town's FY 2023 Capital Investment Plan. These projects are described in greater detail in the CIP section.
 - The Town will invest \$525,000 in projects to address drainage concerns in neighborhoods around Town. Construction projects include Lawnwood Drive and Rhetts Way Drainage Improvements, Landing Party Lane Drainage Improvements, drainage along Bray Station, Houston Downs neighborhood and Houston Levee Trace.
 - In addition to addressing drainage issues, the Town will invest \$825,000 on bank stabilization projects. These projects will help stabilize and prevent the deterioration of stream banks. These projects include the Lateral K Bank Stabilization and Totty Lane Bank Stabilization.
- The Town will invest \$1.3 million to add synthetic turf to three soccer fields at H.W. Cox Park with two more scheduled in FY 2024. The budget also includes \$800 thousand to replace existing synthetic turf at W.C. Johnson Park. Total investment for soccer and multi-purpose fields in FY 2023 is \$2.1 million.
- The State of Tennessee and Shelby County 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.



EXECUTIVE SUMMARY AND BUDGET DETAILS

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. With a focus on the Town's strategic goals and objectives, the budget planning efforts consider the status of the local and national economy, the legislative environment, the funding priorities of citizens and officials, the resources needed by departments to deliver services, and our current and future fiscal position.

The Town of Collierville, along with communities around the globe, continues in efforts to recover from the effects of the COVID-19 pandemic and to maintain a steady footing in the face of global uncertainties. While the pandemic has passed, it leaves lasting effects that present challenges to the Town, and we have chosen to approach this situation with an attitude to work even harder to continue to deliver high quality services to the citizens of our Town. Amid these continuing challenges, the Town's local economy remains fundamentally stable, and influenced by stimulus spending, collections for overall revenue performed better than anticipated in the prior year's budget. The notable exception to this was property taxes, where the State settled an unprecedented seven years of appeals, and the County Assessor granted an exceptionally high total value of appeals. This reduced the Town's total real estate assessed value by over \$115 million, equating to a roughly \$2 million loss of property tax revenue. However, the impact of this was mitigated by the better than anticipated collections in other revenue sources as well as the significant growth in value in the most recent certified assessment. When taken as a whole, collections for all revenue sources, coupled with a consciousness towards reducing expenditures, aided the Town in achieving goals of providing first rate service to our citizens, funding equipment and capital asset replacement, and continuing to fund community projects which provide an enhanced quality of life for those who choose Collierville as their home.

The Town's stable financial position is not just the result of actions during the pandemic; it is also attributable to years of prudent and responsible financial management practices. Our historical and continued application of sound fiscal practices has allowed the Town of Collierville to not only meet the financial challenges caused by the pandemic and its lasting effects, but the FY 2023 Adopted Budget makes investments in new initiatives that will expand and further enhance the Town's service delivery to its citizens. A few of the most notable initiatives are described below.

Ambulance Service. The Town is continually evaluating its operations and seeking opportunities to strengthen its service delivery levels. The COVID-19 pandemic prompted the Town's elected and administrative officials to reevaluate how emergency response services are delivered to its citizens. The desire for faster ambulance responses, better equipped and technologically advanced medical care, and highly trained medical response personnel guided the decision to move from a contractual agreement for ambulance service to a municipal owned, Fire Department operated service. The municipal ambulance service begins operations on July 1, 2022. The net cost of providing ambulance service is budgeted at \$2.5 million for salaries and operating expenses.

COVID Grant Funds. Signed into law in March 2021, the American Rescue Plan Act of 2021 (ARPA) includes provisions for Local Fiscal Recovery Funds (LFRF) which provide financial resources to local governments. The Treasury Department's allocation methodology resulted in the Town receiving \$4.4 million of which \$2.2 million was received in May 2021, which was used to purchase five fully equipped medical transport vehicles along with all necessary equipment for the establishment of the Town's new Ambulance Service. The remainder is expected to be disbursed in the summer of 2022 and will be used to partially fund operations for the first year of service.

Street Paving and Repair. The condition of the Town's streets and roadways are consistently voiced as a priority among its citizens, businesses, and elected officials. The Board recognizes the importance of asset management and understands the impact pavement rehabilitation and preventative street maintenance has on preserving and extending the life cycle of these vital assets. The Board is also committed to ensuring that the Town's streets and roadway system is optimized for use by motorists, bicyclists, and pedestrians. To achieve this goal, this budget maintains the additional annual investment of \$1.5 million in the Town's street infrastructure originally provided in the FY 2022 budget as well as the regularly appropriated \$1.0 million. With the inclusion of a TDOT grant of nearly \$2.0 million, the total street paving provided in the FY 2023 budget is \$4.5 million.

Town Traffic Engineer. The Town is the fastest growing municipality in Shelby County and is in the top 10 fastest growing cities in all of Tennessee. This growth has come with a flurry of new business and residential developments. In planning the Town's development, the Board and the various commissions require reliable information on the impact prospective development plans may have on traffic. The Town has previously relied on outside consultants for traffic analyses and these consultants were also employed by developers for the same services. In order to ensure that the Town receives unbiased analyses, the FY 2023 budget includes a new Traffic Engineer position. The Board recognizes the importance of ensuring safe and efficient driving experiences for all residents and visitors. As the Town continues to grow, the Traffic Engineer will help achieve this.

Just as this year's budget includes investments in new initiatives, it also comes with challenges that must be considered. As a result of the measures used to combat the pandemic, the costs of doing business and delivering services have been rapidly increasing as have lead-times for the delivery of essential equipment and materials. They have also contributed to a constrained labor market creating challenges in employee retention and recruitment. Based upon our own experiences and the experiences of public sector employers across the country, we anticipate this trend will continue into the foreseeable future. Nevertheless, the Board of Mayor and Aldermen have adopted a philosophy "*to live within our means.*" 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.

Moving forward, the Town must 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 2023 budget for the Town of Collierville will provide Town residents and stakeholders 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 planning into a budget that provides quality services for their constituents.

POLICY ISSUES are identified and addressed during the budget development process. 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.
- 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 to address the balance between present and future needs.

- 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 the ensuing fiscal year are provided as well as budget and estimated revenues and expenditures for the current year and actual revenues and expenditures for the prior 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 considers 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:

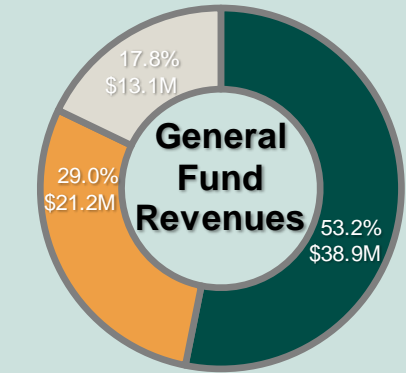
- Budgeting may take place within a system which assures that capital projects will be built according to a predetermined priority system while planning in advance for the revenue needed to finance and complete these capital projects.
- Advance planning ensures that projects are well thought out in advance 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 pumpers. It does not include expenditures for capital items such as office furniture or equipment other than that mentioned above.

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.

FY 2023 BUDGET PREVIEW



- Property Taxes
- Sales & Business Taxes
- Other

No Property Tax Increase

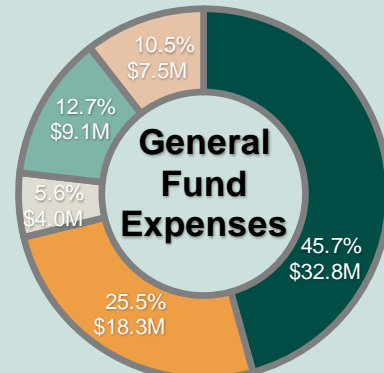
Fully Funded Pension

Aaa Moody's Bond Rating

To Retain and Recruit:
 \$5,000 Salary Increase FT
 \$2,500 Salary Increase PT
 \$18/HR Minimum Wage

New Traffic Engineer

Commitment to Paving
 and Drainage Improvements



- Public Safety
- Infrastructure Investment
- Family Recreation
- Commitment to Education
- Town Operations

CIP Highlights

❖ Town Facilities Improvements	1,420,000
❖ Drainage improvements	2,755,000
❖ Road & Sidewalk Improvements	570,000
❖ Equipment Purchases	1,195,000
❖ Parks & Greenspace Investments	2,825,000
❖ Water/Sewer Improvements	300,000
FY 2023 CIP TOTAL	\$ 9,065,000



\$2.8mm Drainage Projects



Public Services Equipment Purchases



Synthetic Turf Fields



Wolf River Greenway Pedestrian Bridge

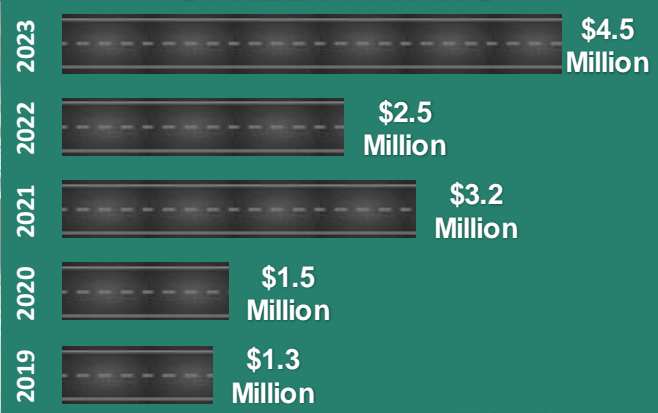


Road & Sidewalk Improvements

PUBLIC SAFETY



STREET PAVING



All funding sources

FUND SUMMARIES

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 from 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 2023 is projected at \$73,175,364, a decrease of 5.0% below the FY 2022 estimated revenue and 3.8% above the FY 2022 budget. The increase of estimated revenue above budgeted revenue reflects cash inflows from state and federal grants for the mitigation of the COVID-19 pandemic which is reported in *Intergovernmental Revenue*. An additional increase in estimated revenue above budgeted revenue is shown in *Local Option Sales Tax* which is attributed to increased sales driven by pent-up demand that was suppressed during the pandemic. The FY 2023 projections reflect the waning effect of the stimulus spending and a return to pre-pandemic growth trends.

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 82.1%. Intergovernmental revenue, which includes state-shared revenue is 7.9%, and licenses & permits, 3.4%.

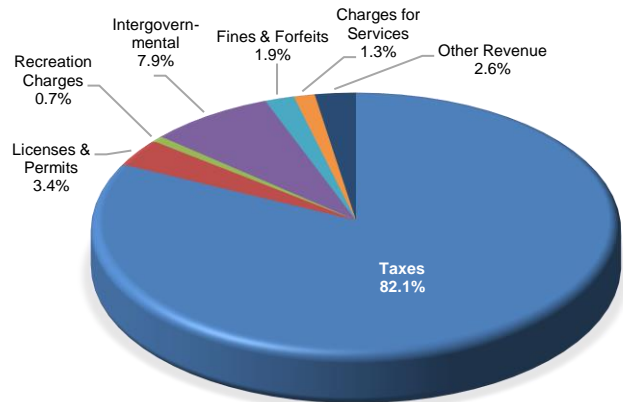
TAX REVENUE, the Town's major source of revenue, is comprised of property tax, local option sales tax, and business tax. State law requires the County Assessor of Property to identify, classify, and appraise all real (i.e. land and buildings) and personal property (tangible property used or held for 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 53.2% of all collected revenue and 64.7% 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% goes toward education related purposes. Of this amount, the Collierville Municipal School System receives a direct payment equivalent to what would be realized from \$0.15 on the property tax rate, which constitutes the "maintenance of effort" required by the State of Tennessee. The state collects the half-cent sales tax and sends it to Shelby County which then distributes it the Town. Revenue from the 0.50% is projected at \$5.3 million for local school funding in FY 2023.

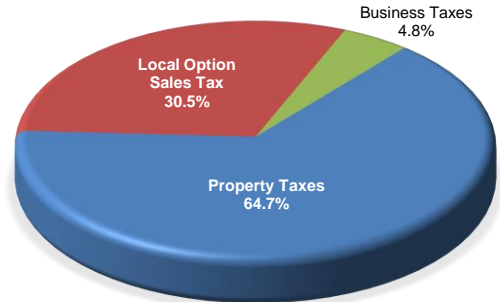
Figure 1: General Fund Revenue by Category



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. This highly elastic revenue source makes up 25.0% of all collected revenue and 30.5% 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. These taxes are collected by the State of Tennessee and gross receipts are distributed to counties and municipalities. For FY 2023, business tax revenue is estimated to increase 5.5% above the FY 2022 budget. Business taxes are 3.9% of all revenue sources and 4.8% of total tax revenue. The chart, *Tax Revenue by Type*, shows the percent each category of these taxes represents.

Figure 2: Tax Revenue by Type



The table, *General Fund Revenue*, demonstrates the stability of General Fund revenue over the last several years. The biggest fluctuations from year to year is reflected in Intergovernmental category. This is the revenue category where state and federal grants are recorded. These grants are one-time sources and vary from year to year.

Table 1: General Fund Revenue

Revenue	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Taxes					
Property Taxes	\$ 33,582,620	\$ 34,627,185	\$ 38,508,406	\$ 36,736,600	\$ 38,897,025
Local Option Sales Tax	17,128,274	21,177,889	17,624,780	21,830,000	18,329,771
Business Taxes	3,340,206	3,573,319	2,727,887	3,450,900	2,879,001
Licenses & Permits	5,331,378	3,661,122	2,687,000	3,470,804	2,523,200
Intergovernmental	6,527,612	10,548,950	5,620,252	7,520,906	5,797,575
Charges For Services	405,260	402,830	219,975	339,960	968,660
Recreation Charges	284,219	330,374	530,788	461,561	531,488
Fines and Forfeits	1,113,671	1,866,710	1,314,054	1,532,948	1,356,394
Other	2,777,340	2,289,238	1,282,200	1,644,866	1,892,250
Total Revenue	\$ 70,490,580	\$ 78,477,617	\$ 70,515,342	\$ 76,988,545	\$ 73,175,364

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 2023 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.

Table 2: General Fund Expenditures

Expenditures	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Expenditures					
Personnel	\$ 35,476,590	\$ 37,283,274	\$ 42,696,899	\$ 40,990,930	\$ 47,341,515
Operating Expense	8,588,469	8,513,676	12,834,030	12,092,363	13,687,557
Capital Outlay	808,917	1,811,731	2,632,886	1,706,823	1,341,627
Debt Service	8,792,331	8,395,388	8,421,638	8,417,838	7,850,038
Insurance	602,356	604,182	1,009,135	998,035	1,017,364
Special Appropriations	3,517,794	4,114,345	3,556,700	3,076,340	3,094,079
Total Expenditures	57,786,457	60,722,595	71,151,288	67,282,329	74,332,179
Reduction to Expenditures					
Water & Sewer Fund	(1,956,822)	(1,966,609)	(2,274,196)	(2,274,196)	(2,489,812)
General Fund Expenditures	\$ 55,829,635	\$ 58,755,986	\$ 68,877,092	\$ 65,008,133	\$ 71,842,367

The table, *General Fund Expenditures*, contains a summary of expenditures by category. Total General Fund expenditures are projected to increase by 4.3% over the FY 2022 budget. The expenditure increase is related to investment in new initiatives described earlier. 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 include the Town’s “maintenance of effort” payment to the schools. A portion of the debt service is related to a \$93.4 million bond issue to fund construction of the Town’s new high school. This 2015 bond issue was the Town’s last and included a smaller \$5 million bond issue to fund various capital projects and to purchase a new aerial ladder truck for the Fire Department. The Series 2011 General Obligation bond issuance was retired in FY22 reducing debt service by over \$500 thousand.

Personnel expenditures show an increase of 10.9% and this is mainly attributable to the measures taken to help improve employee recruiting and retention in an unprecedented and difficult labor market. The Board approved a \$5,000 salary increase for all full-time employees and \$2,500 for part-time employees. Additionally, the minimum hourly wage was increased to \$18 making the Town more competitive in a constrained labor market and better positions the Town to recruit talented individuals to serve.

Operating expenditures show an increase of 6.7% due primarily to the drastic increase in fuel prices and the inauguration of the Town’s new Ambulance Service. Most department operating budgets remained relatively flat otherwise.

General Fund expenditures are also presented in the chart, *General Fund Expenditures by Category*. As this chart indicates, the greatest percent of expenditures, 63.7%, represents personnel costs. This is not unusual since local government is primarily a service organization.

Insurance expenditures include the Town’s property and liability coverage as well as long-term disability and unemployment insurance. Insurance expenditures show no significant increase above the FY 2022 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. In FY 2023, this category decreased by 13% due to the termination of the ambulance contract with Rural Metro as the Town begins to operate its own service.

Debt service on all general obligation (G.O.) debt of the Town makes up 10.6% of the FY 2023 budget. The Town’s bonds are rated Aaa by Moody’s Investors Service. Additional information on debt is included in the non-departmental section and the appendix of this book.

SPECIAL REVENUE FUNDS

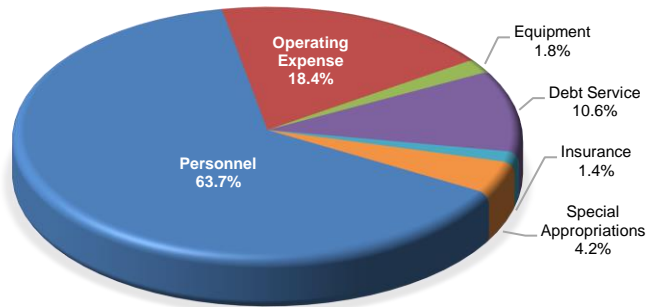
Special Revenue Funds are governmental funds supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted 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. The State levies a tax of \$0.26 per gallon. Projected FY 2023 revenue is expected to be \$1,600,000.

Expenditures for State Street Aid are expected to be \$1,581,910 in FY 2023. The budget for the annual paving contract for asphalt overlay of streets is \$1,000,000. Funding for traffic signal maintenance and street striping is \$204,700 and asphalt, gravel, sand and concrete products for street repair and maintenance, \$279,100. 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 \$0.25 per square foot is collected from all new commercial and office development within the corporate limits of the Town. Revenues are budgeted at \$10,000 for FY 2023. The expenditure budget of \$45,000 includes General repairs and maintenance to the Historic Town Square, a Historic District display for the Town Square, and permanent exhibit panels for the Morton Museum’s 10-year anniversary.

Figure 3: General Fund Expenditures by Category

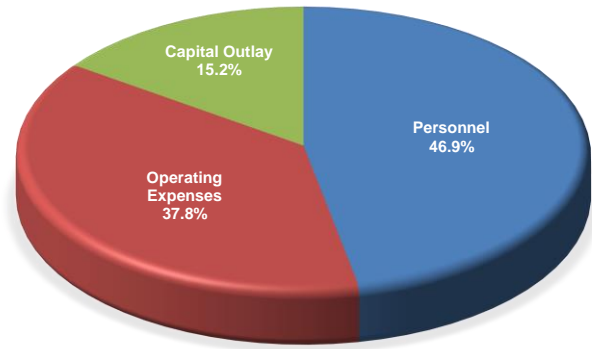


THE SANITATION FUND is a special revenue fund used to account for the proceeds of specific revenue sources which in this case is the collection and disposal of garbage and yard waste. Sanitation Fund revenues are projected to be \$5,467,000 in FY 2023. The major source of revenue in this fund is the solid waste collection fee projected at \$5,344,500. The remainder of revenue from cart establishment fees projected at \$120,000. Budgeted revenue is expected to increase 22.4% above the FY 2022 budget.

The FY 2023 budget includes a \$5/month fee increase to \$27/month to keep pace with the cost of providing service. Despite this increase, the Town’s sanitation fee is still below most surrounding Shelby County municipalities. Prior to this, the last rate increase occurred in FY 2015 when the BMA approved a \$3/month increase to \$22.

Personnel accounts for 46.9% of expenditures in the Sanitation Fund. Operating expenditures are 37.8% of total expenditures, and 15.2% is for capital outlay as shown in the chart, *Sanitation Fund Expenditures by Category*.

Figure 4: Sanitation Fund Expenditures by Category



E-CITATION FUND. The Tennessee General Assembly enacted Public Chapter 750 which authorizes municipalities 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) goes into the General Fund and is used for computer hardware purchases, computer related expenditures, or replacements for the Municipal Court. The remaining four dollars (\$4.00) of the fee is 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 were scheduled to cease on December 8, 2019, five years from Ordinance passage date. The legislature granted an extension and the Board adopted ordinance 2019-20 which is set to expire in December 2024.

FY 2022 revenue is estimated to be \$23,694 and FY 2023 is budgeted at \$30,100 with budgeted expenditures of \$15,580. Plans are to accumulate funds to be used for an electronic traffic citation system.

SPECIAL DRUG FUND. The Police Department’s drug fund is a special revenue fund created to comply with state law. Projected revenues from drug fines total \$36,600 for FY 2023 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 \$30,000. Anticipated expenditures total \$193,507 which include the replacement of two (2) Task Force interceptor vehicles. Also included is 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, general 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. Beginning with FY 2024, the BEP funding formula will be replaced by the Tennessee Investment in Student Achievement (TISA) funding model.

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 0.50% 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 the equivalent funding amount for Collierville Schools. The table, *General Purpose School Fund Revenue*, shows revenue by source.

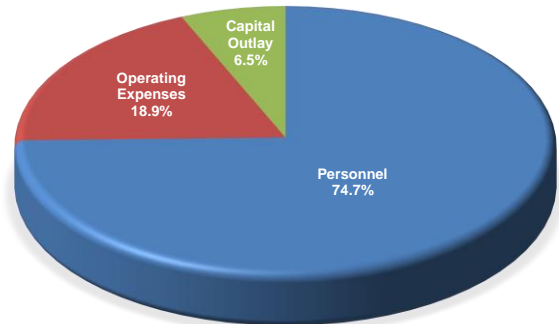
The General Purpose School Fund is a major fund and the primary fund for school operations. All expenditures related to school operations are accounted for in this fund except food services which is funded from special federal revenues and grants. These are accounted for in separate funds. As a cost-saving 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	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Revenue					
County and Municipal Taxes	40,506,758	42,498,252	42,244,345	42,244,345	43,944,345
Charges for Services	841,271	780,844	1,095,000	1,095,000	1,209,100
Local Revenue	2,228,358	1,888,258	1,925,000	1,925,000	1,943,500
State Education Funds	44,559,497	45,794,052	46,585,000	46,585,000	48,385,282
Federal Funds thru State	-	-	5,000	5,000	5,000
Other	2,137,265	2,609,393	6,008,971	6,008,971	5,368,108
Total Revenue	90,273,149	93,570,799	97,863,316	97,863,316	100,855,335

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 74.7%. Operating expenditures are 18.9% and capital outlay is 6.5%. 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 5: 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 food service. Total projected revenue and expenditures for FY 2023 is \$3,324,667. Expenditures include personnel costs for cafeteria workers, food supplies, and food services equipment.

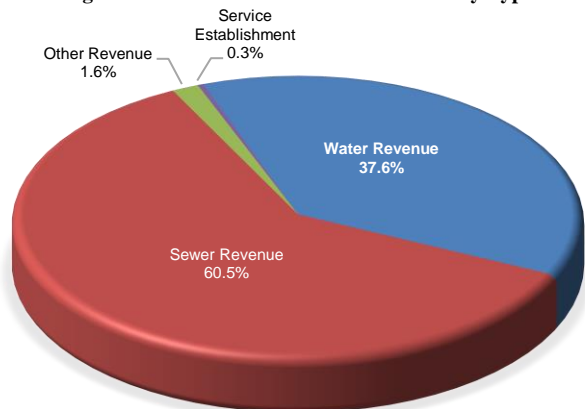
SCHOOL FEDERAL FUNDS. The School Federal Funds is a separate special revenue fund that accounts for federal funding for programs to support student achievement in Collierville Schools, to provide for support of children eligible for special education between the ages of 3 and 21, to recruit, train, prepare, and retain high quality teachers, and to provide professional development. Federal revenue for FY 2023 is projected to be \$24,096,623. Expenditures are equal to projected revenue. Of this amount, \$14.4 million is related to the CARES Act’s Elementary and Secondary School Emergency Relief Fund (ESSER Fund)

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 2023 is \$1,778,980 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.

Figure 6: Water and Sewer Fund Revenue by Type



The Fund’s ten-year rate schedule expired in FY 2022. This keeps water and sewer rates at the FY 2022 level for FY 2023. The Town intends to conduct a new rate study in FY 2023 to generate a fee structure that will cover operating and capital costs. Capital investments in infrastructure will be funded from cash reserves and development fees, but bonds may be issued for major expansion projects.

Water and Sewer Fund revenue is expected to be \$13,758,243, an increase of 4.2% above the FY 2022 budget. The sewer revenue generates the greatest percentage of revenue at 60.5% followed by water revenue at 37.6%. Service establishment contributes 0.3% of revenue, and other revenue, which includes interest income, makes up 1.6% 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*.

Water and Sewer fund operating expenses less capital outlay, which is funded through retained earnings, total \$15,094,934. This is a 10.6% increase over the FY 2022 budget. Personnel expenses increased 28.2% above the FY 2022 budgeted expense. Operating expenses increased by 13.9% over the FY 2022 budget. Special appropriations expense, which includes in-lieu-of property tax paid by the utility, shows an increase of 1.8%.

Debt service and depreciation accounts for the second largest portion of expenses behind personnel at 24.5% of the total. Water and sewer projects funded through bond issues are financed through water and sewer revenues. The Town has not issued new water and sewer debt in recent years and the outstanding debt will be fully amortized in FY 2026.

Personnel expense is 24.8% while plant operating expense accounts for 24.8% as well. Administrative expenses, the amount the fund pays to the General Fund departments that provide services and for insurance and attorney fees, is 18.1% of the expenses for FY 2023. The chart, *Water and Sewer Fund Expenses by Category*, shows each category as a percentage of total expense.

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 4: Water and Sewer Fund Revenue

REVENUE	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Water Revenue	4,828,276	5,070,874	4,977,882	5,075,518	5,174,029
Service Establishment	41,700	48,055	46,000	45,558	46,110
Sewer Service Charge	7,790,678	8,188,510	7,900,000	8,172,104	8,323,283
Other Revenue	796,334	340,498	274,000	222,179	214,821
Total Revenues	13,456,988	13,647,938	13,197,882	13,515,359	13,758,243

Figure 7: Water and Sewer Fund Expenses by Category

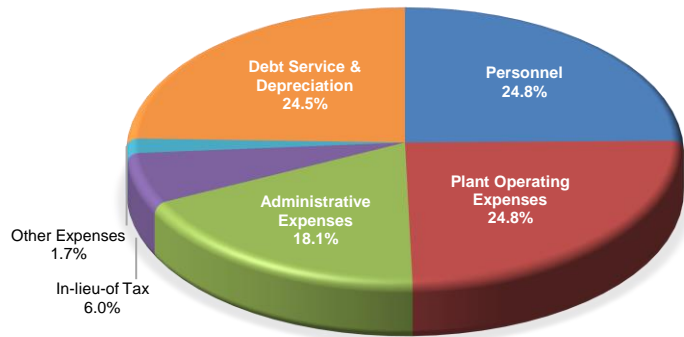


Table 5: Water and Sewer Fund Expenses

Expenses	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Personnel	2,909,767	2,871,531	2,917,178	2,945,228	3,740,265
Plant Operating Expenses	2,329,099	2,372,944	3,284,143	3,258,713	3,742,262
Administrative Expenses	2,012,004	2,013,120	2,326,696	2,321,196	2,542,312
Insurance	176,100	189,746	196,860	202,000	196,860
Special Appropriations	975,557	686,610	1,150,574	946,316	1,171,074
Debt Service & Depreciation	3,910,523	3,868,677	3,767,411	3,767,111	3,702,161
Total Expenses	12,313,049	12,002,628	13,642,862	13,440,564	15,094,934

FIDUCIARY FUNDS

THE RETIREMENT FUND is a pension trust fund which accounts for retirement plan assets and distributions. The Town offers two defined-benefit pension plans. Plan 1 is non-contributory and is fully employer funded, while Plan 2 is employer funded and allows for an additional employee contribution of 5%.

Current assets total just over \$91.4 million. Projected expenses for FY 2023 are \$3,170,000 and include attorney and trustee fees, administration fees and distributions to retirees.

THE OPEB FUND complies 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 2023, the total projected revenue is \$1,138,605. Projected expenses are \$970,500.

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 Valesa Wells, Finance Director, or James Lewellen, Town Administrator. The budget may be viewed on the Town's website, www.colliervilletn.gov.

SUMMARY OF FINANCIAL POLICIES

A written policy statement provides a standard of fiscally wise practices and governmental accountability. Recognizing the importance of such a written policy, the Town’s leadership has adopted certain financial policies to guide in meeting its to maintain a long-term stable, strong financial position. These policies are reviewed annually to assist in the decision-making process of the Town’s leadership and are based on the following goals:

- 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.

BUDGET POLICY

The annual budget is a plan for the allocation of Town resources in the provision of the providing the services, programs, and amenities desired by Collierville citizens. In addition to citizen needs, budget development considers goals and strategic initiatives established by elected officials, resources needed by departments to deliver programs and services, economic conditions, and pending legislative policies. To ensure compliance with statutory requirements and preserve long-term fiscal stability, the Town’s budget policy requires the following:

- The Town Administrator will present the recommended budget to the Board of Mayor and Aldermen, at least, 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 amended and estimated budget, and proposed budget year.
- 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.
- The annual operating budget will be maintained in a manner that demonstrates fiscal prudence and avoid an operating fund deficit.
- Operating expenditures will be managed to create a positive cash balance (surplus) or, at a minimum, will not exceed available resources in each fund at the end of the fiscal year.
- 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.

LEADERSHIP POLICY

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).

FUND BALANCE RESERVE POLICY

Factors for maintaining sufficient Fund Balance include the ability to:

- Mitigate State budget actions that may reduce Town revenue.
- Absorb litigation settlements.
- Mitigate economic downturns that the Town may face in the future.
- Front-fund or completely fund, if necessary, disaster costs or costs associated with emergencies.

- Fund the Town’s expenditures and debt service payments during the first few months of the fiscal year.
- The General Fund fund balance will consist of five components:
 - Non-spendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and pre-pays) or funds that legally or contractually must be maintained intact.
 - Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
 - Committed Fund Balance consists of funds that are set aside for a specific purpose by the Town’s highest level of decision-making authority (Board of Mayor and Aldermen). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
 - Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the city’s highest level of decision-making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
 - Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. 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 POLICY

- 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 POLICY

- 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.

CAPITAL BUDGET POLICY

- 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 POLICY

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

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

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

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

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

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

BASIS OF BUDGETING

The Town's budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). **The basis for budgeting is consistent with the basis for accounting.** The General, Special Revenue, and Capital Improvement Plan ("CIP") funds are developed on a modified accrual basis. The Proprietary and Fiduciary funds are developed on the accrual basis 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. All annual appropriations in the General and Special Revenue funds lapse at the fiscal year end. Encumbrance accounting is not used since it is not legally required. However, unperformed contracts and similar financial commitments in the CIP fund outstanding at fiscal year-end are reported as *assigned* fund balance. These do not constitute expenditures because the commitments will be honored, and expenditures recorded, in subsequent years' budgets.

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.

BUDGET DEVELOPMENT 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.

Review of current Town finances includes calculating end-of-year estimates of 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.

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.

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 Input. The Town utilizes several boards and commissions made up of citizens and includes a BMA liaison, such as the Parks and Recreation Advisory Board, which are open to the public and where Town priorities may be developed and forwarded to the Board of Mayor and Aldermen where they may influence budget priorities. The public is also invited to attend and may offer comments at the budget work sessions of Board of Mayor and Aldermen.

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

In accordance with the Town's Charter, under certain circumstances, additional spending above appropriations in the adopted operating and capital budget requires an amendment to the adopted budget resolution and approval of the Board of Mayor and Alderman. Budget amendment resolutions require one reading at a regular adjourned or called meeting of the Board.

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 CALENDAR

Collierville’s budget development, adoption, and execution involves year-round interaction with the Town’s administration, department directors, and elected officials. The budget process is focused on identifying service needs, developing strategies to meet those needs, and providing detailed revenue and expenditure analysis and estimates to carry out the financial plan. Each new budget process begins in December with an initial budget and capital planning work session. A timeline with dates and major activities is shown below.

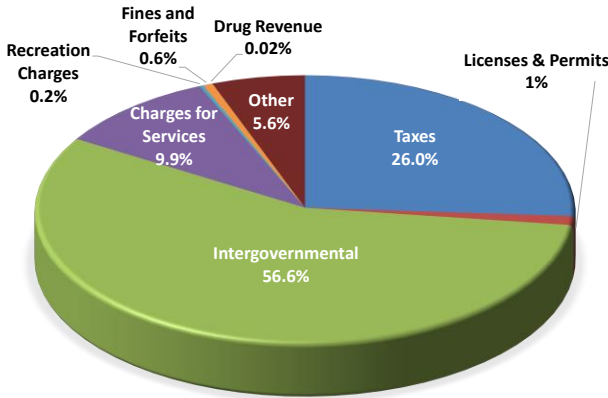


REVENUE ANALYSIS AND PROJECTIONS

FY 2023 projected revenue for all funds except the CIP totals \$231,392,101. When considering revenue by fund, the General Purpose School Fund and the Town’s General Fund account for the greatest percentage of budgeted revenue at 43.6% and 31.6%, respectively. With the Water and Sewer Fund budgeted at 5.9%, the total of these three funds account for 81.1% of the budgeted revenue across all funds. Details of these and other funds are further described in the section *FY 2023 Revenue – All Funds*.

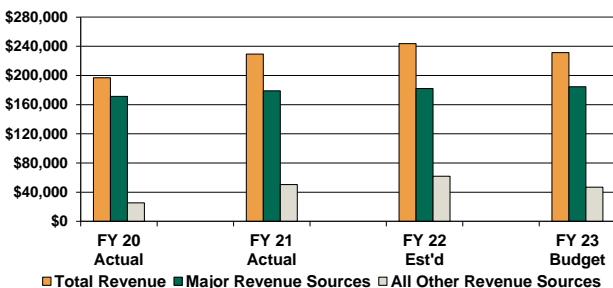
When considering revenue by source, intergovernmental revenue is the greatest amount of the total revenue at 56.6%. Most of this is the Basic Education Program (BEP) revenues that the state distributes to the schools. Taxes are next with 26.0%, while charges for services — school tuition payments, solid waste collection and water and sewer service charges, etc., make up 9.9%. The chart, *All Funds Revenue by Source*, shows the percentage of total each revenue source contributes.

Figure 8: 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 79.7% or \$184,507,000 of total revenue. Included are charts depicting the revenue history of some of these sources. The *Major and Non-major Revenue* chart compares the major revenue sources and all other revenue to total revenue.

Figure 9: Major and Non-major Revenue (000s)



Details of the Town’s major revenue sources follows:

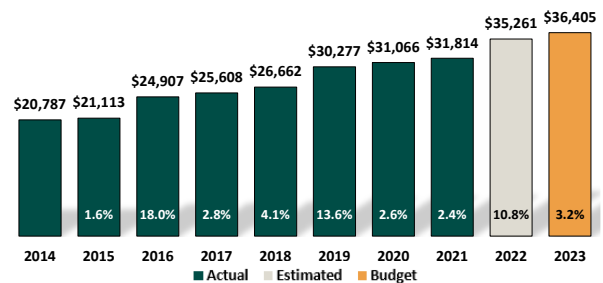
Real Property Tax

\$ 36,405,460

Property taxes are assessed on January 1 prior to each fiscal year in which taxes are recorded. The tax levy 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%. Property Tax reappraisals are conducted every four years by the Shelby County Assessor of Property. State reappraisal law requires that property tax collections remain “revenue neutral”. Increases and/or decreases in total Town valuations as a result of reappraisal require an adjustment of certified tax rates to achieve revenue neutrality. Once the certified tax rate is established, local governments may, in accordance with state and local laws, increase or decrease their local tax property tax rates to meet the financial and/or service needs of their respective communities.

In FY 2016, a non-reappraisal year, the BMA 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. The 2017 reappraisal showed an 11.0% increase in property values and the certified rate was decreased \$0.15 to \$1.63 to achieve “revenue neutrality”. In FY 2019, the BMA voted to increase the rate \$0.20 to \$1.83. The FY 2022 budget followed a reappraisal that saw the Town’s property values increase 16.5% resulting in a decrease in the certified tax rate of \$0.26 to \$1.57. In order to provide funding for the Town’s new ambulance service and other initiatives, the BMA voted to increase the certified rate \$0.15 bringing the adopted property tax rate to \$1.72. For 2023, the BMA voted to keep the property tax rate at \$1.72.

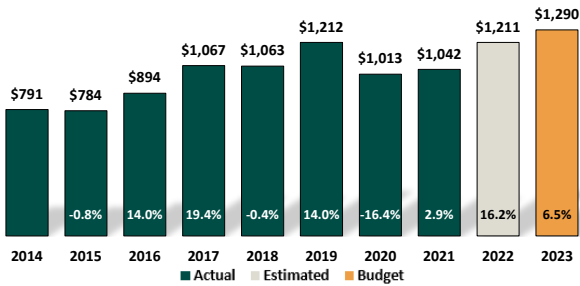
Figure 10: Real Property Tax Revenue (000s)



Personal Property Tax **\$ 1,289,728**

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 2019 increase is a result of the \$0.25 tax increase. The FY 2020 decrease is due to a reduction in personal property appraisal ratios by the State Board of Equalization. The budgeted increase shown in FY 2022 reflects the \$0.15 tax rate. The increase in FY 2023 is due to general growth and collections trends.

Figure 11: Personal Property Tax Revenues (000s)



Ad Valorem Tax **\$ 486,837**

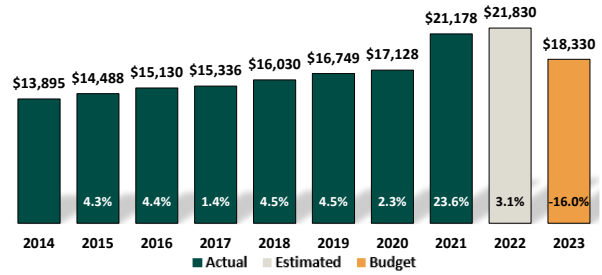
This is a separate tax which applies to utility property. The state comptroller’s office appraises utility property — including railroad and motor carrier property — across the state annually. However, since appraisals of similar properties in other counties often vary, the Division of Property Assessments conducts a yearly survey of appraisal ratios in all counties and adjusts utility appraisals accordingly. The FY 2023 revenue projection is based on the State’s appraised value.

Local Option Sales Tax **\$ 18,329,771**

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.

The Town’s local option sales tax is 2.75%, of which 0.50% is reserved for school-related expenditures. Over the last decade, sales tax revenue has shown positive growth, but the elastic nature of this revenue source is also demonstrated in some periods with year-over-year declines. The FY 2021 and 2022 values show the impact of spending created by state and federal stimulus payments in response to COVID-19 pandemic. The FY 2023 budget projects a normalized growth in line with pre-pandemic trends.

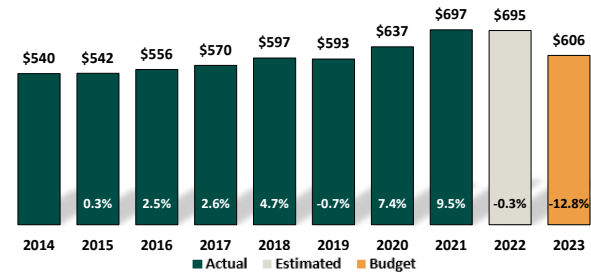
Figure 12: Local Option Sales Tax Revenue (000s)



Wholesale Beer Tax **\$ 605,986**

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. The FY 2021 and FY 2022 figures consider the COVID-19 stimulus spending and changes in consumer behavior. The FY 2023 budget projection shows a decrease when compared to the prior two fiscal period collections due to post-pandemic normalization.

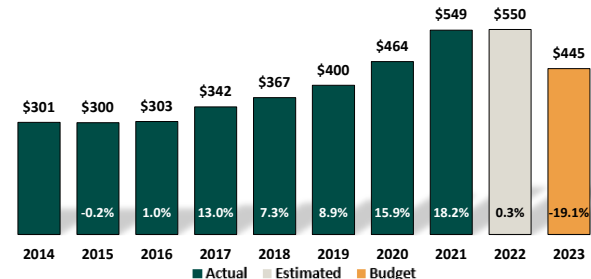
Figure 13: Wholesale Beer Tax Revenue (000s)



Wholesale Liquor Tax **\$ 445,000**

The State has authorized a 5% inspection fee on the wholesale of alcoholic beverages in the Town. It is collected from wholesalers based on their sales to the retail liquor stores in the Town and is collected monthly. State lawmakers enacted legislation authorizing the sale of wine in grocery stores effective July 1, 2016 and allowing liquor sales on Sundays as of January 1, 2019 which resulted in an upward growth trend as consumer habits gradually changed. The pandemic also had a pronounced impact on consumer behavior. The FY 2023 budget projection assumes a return to the pre-pandemic growth trend.

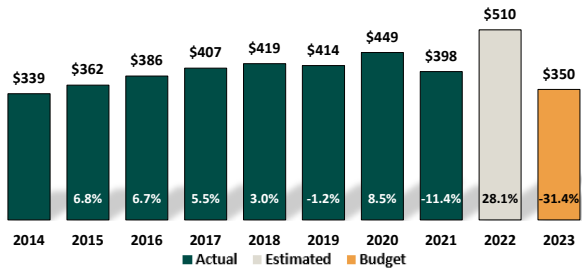
Figure 14: Wholesale Liquor Tax Revenue (000s)



Hotel/Motel Tax **\$ 350,000**

Each municipality in Tennessee is authorized to levy by ordinance a privilege tax upon occupancy in any hotel. The tax may be charged per transient in an amount not to exceed five percent (5%) of the consideration charged by the operator. Ordinance 95-15 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. FY 2021 collections saw a decrease due to the impacts of the pandemic with a resurgence in travel activity in FY 2022 due to the pent-up demand afterward. The FY 2023 projection is conservative due to the ending of COVID-19 stimulus spending and uncertain economic forecasts.

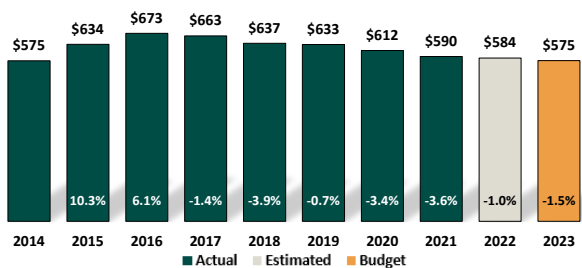
Figure 15: Hotel/Motel Tax Revenue (000s)



Cable TV Franchise **\$ 575,000**

The Town has an authorized cable communication system franchise with Comcast Cable Communications. Revenue from this franchise fee is 5% of the communication system’s gross revenue. A state franchise agreement with AT&T resulted in additional revenue for the Town as well. The growing popularity of video streaming services in recent years has led to a strong consumer trend of “cord-cutting”, the canceling of traditional cable TV services. The steady decline in collections of cable TV franchise fee revenues is directly attributable to this change in consumer habits and this trend is expected to continue. The FY 2023 projection is in line with this trend.

Figure 16: Cable TV Franchise Revenue (000s)



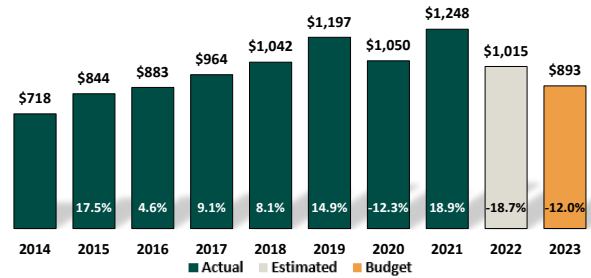
Business Tax **\$ 893,010**

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.

Over the last decade, business tax revenue has generally shown positive growth, but collections for FY 2020 show a decrease attributed to the start of the COVID-19 pandemic. However, this rebounded quickly with an increase in small business startups that emerged as the public adapted to the changes during pandemic. The University of Tennessee Institute for Public Service reported increases in new business startups ranged from 15% to 29% across the state. However, due to the ending of the COVID-19 stimulus spending and inflationary pressures constraining consumer spending, projections for FY 2023 are very conservative.

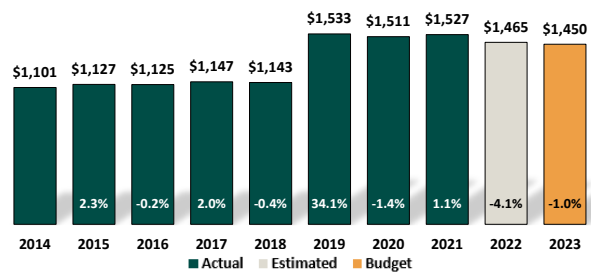
Figure 17: Business Tax Revenue (000s)



Automobile Registration **\$ 1,450,000**

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. Revenue collections for this fee are generally flat. The increase in FY 2019 is a result of a Board of Mayor and Aldermen approved increase of \$8.00 bringing the registration fee from \$27.00 to \$35.00. Because of its relative stability, this revenue source is generally budgeted at the same level annually.

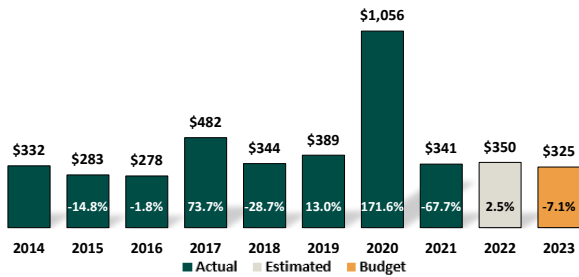
Figure 18: Automobile Registration Revenue (000s)



Building Permits \$ 325,000

The chart below demonstrates the ebbs and flows of all permit revenues (building, plumbing, electrical and mechanical) because of changes in the housing market, specifically single-family home construction. The revenue decline that began with FY 2014 increased considerably in FY 2017 because of commercial/industrial development activity. During this period, the Town issued permits for just over 700,000 square feet of new buildings. During this 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 has been relatively stable. The spike shown in FY 2020 is the result of the development of a large, upscale senior living facility. Estimates for FY 2022 and projections for FY 2023 shows normal collections trends shown in prior years.

Figure 19: Building Permit Revenue (000s)



TVA Payments in Lieu of \$ 525,000

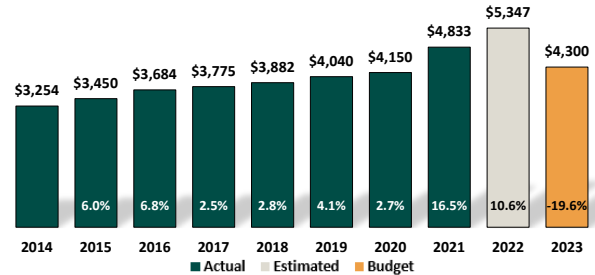
The state requires TVA to pay 5% of prior-year gross power sales proceeds to the state in-lieu-of taxes. Of the taxes, 48.5% is distributed to county and municipal governments. Thirty percent of this amount is distributed in equal quarterly payments to municipalities based on population. Although the 2020 census count showed a 12.7% increase over the previous certified population, the State as a whole showed a similar increase. Therefore, a significant population-based change to this revenue is not expected. 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 and the uncertainty in the energy market outlook, revenue collection trends are difficult to develop. The FY 2023 budgeted amount is therefore conservative despite the potential for energy prices to significantly increase.

State Sales Tax \$ 4,300,000

Of the revenues collected from the State's 7% sales tax rate, 4.6030% 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. Growth in stated shared sales tax revenue has been consistently positive. Growth trends slowed slightly in FY 2017 as a result of state enacted legislation that cut

the sales tax on food from 5% to 4%. The FY 2021 actual and FY 2022 estimate show the impact of spending created by state and federal stimulus payments in response to the COVID-19 pandemic. As the impact of the stimulus spending wanes, the FY 2023 projection shows a return to the pre-pandemic growth trend.

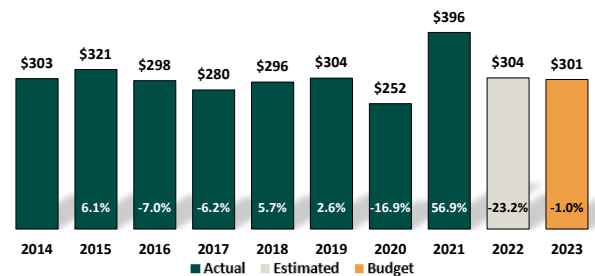
Figure 20: State Sales Tax Revenue (000s)



City Court Fines \$ 301,085

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 because collections are dependent on new traffic citations and new criminal cases. This dependence makes growth trends difficult to predict. The decline of revenue in FY 2020 is a direct result of legally mandated court closures during the pandemic. The resetting of postponed hearings caused a significant increase in FY 2021. FY 2023 projections for all court revenue is consistent with pre-FY 2020 trends.

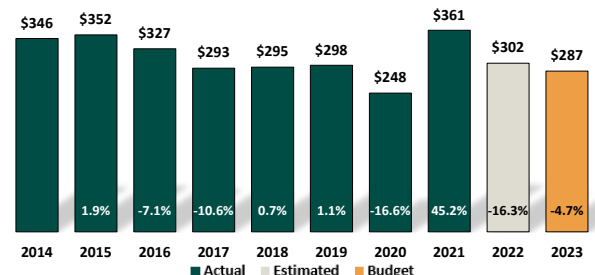
Figure 21: City Court Fines (000s)



Court Costs \$ 287,391

See *City Court Fines*.

Figure 22: Court Cost Revenue (000s)

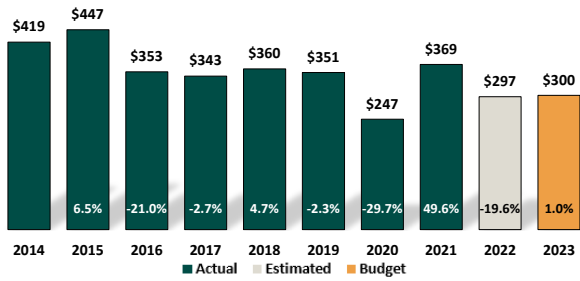


Court Costs Forfeitures

\$ 300,136

See *City Court Fines*.

Figure 23: Court Cost Forfeitures (000s)

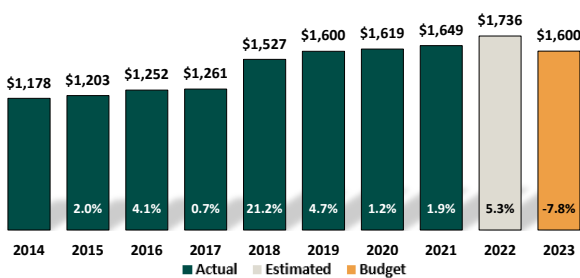


State Street Aid Revenue

\$ 1,600,000

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. This revenue has seen steady growth, but a large jump in FY 2018. Effective July 1, 2017, state lawmakers passed legislation increasing the gasoline tax by \$0.04 in the first year with increases of \$0.01 over the next two years. The tax levied now is \$0.026 per gallon. There is a risk for price-induced changes to driving habits and any gasoline tax holidays to counter the previous growth trend.

Figure 24: State Street Aid (000s)



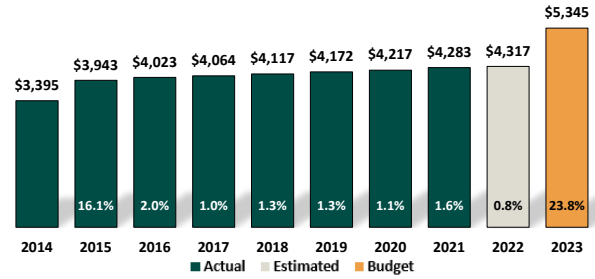
Solid Waste Collection

\$ 5,344,500

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 any debt service, are funded through these charges. The Solid Waste Collection Fee is the largest portion (97.8%) of the fund’s total projected revenue.

In FY 2023, the Board approved an increase of \$5/month from \$22 to \$27 to keep pace with the cost of providing services. Prior to this increase, fees had not been changed since 2015 when there was a \$3/month increase.

Figure 25: Solid Waste Collection Fee (000s)

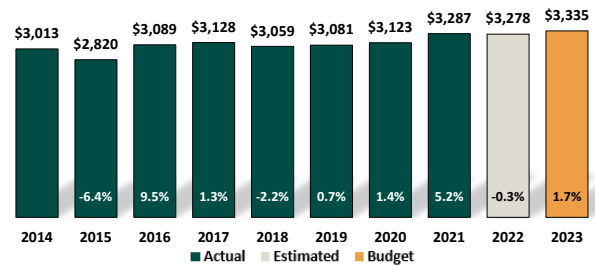


Water Volume Charge

\$ 3,335,000

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 26: Water Volume Charge (000s)

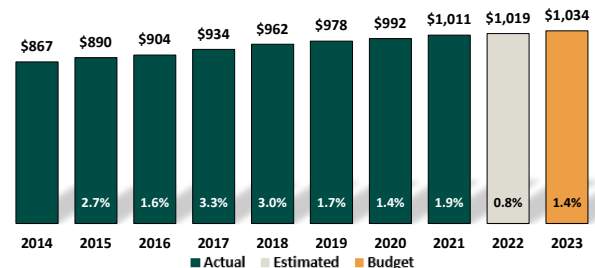


Water Base Rate

\$ 1,033,767

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.

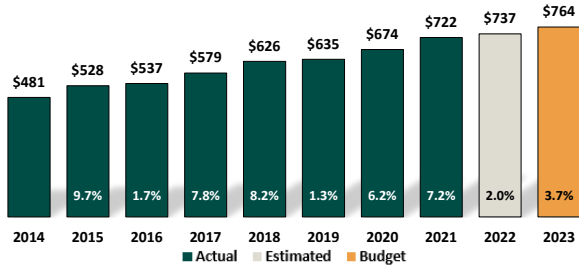
Figure 27: Water Base Rate Revenue (000s)



Water Customer Service **\$ 764,160**

This charge 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.

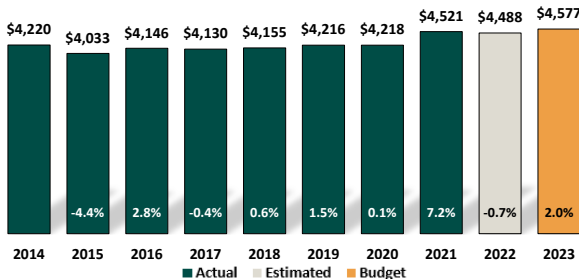
Figure 28: Water Customer Service (000s)



Sewer Volume Charge **\$ 4,576,967**

Sewer service charges are charged according to water usage of Town residents and businesses. The Town currently provides 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.

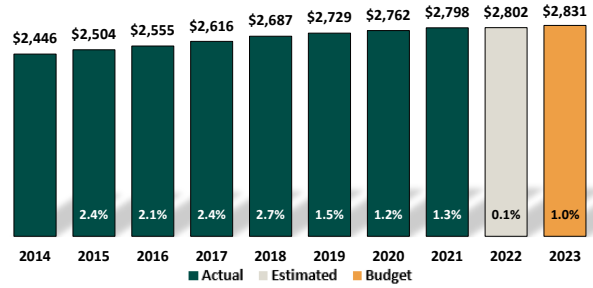
Figure 29: Sewer Volume Charge (000s)



Sewer Base Rate **\$ 2,831,070**

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. The Town currently provides 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 ¾” meter size. Growth in this revenue is directly associated with development.

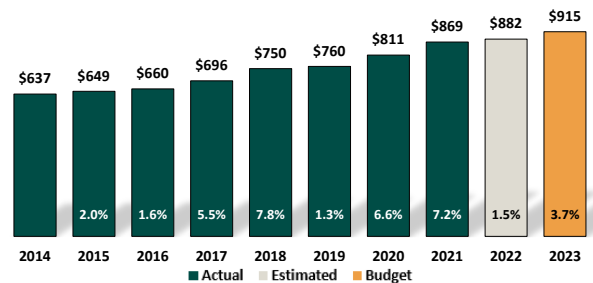
Figure 30: Sewer Base Charge (000s)



Sewer Customer Service **\$ 915,246**

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. The Town currently provides 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 31: Sewer Customer Service Charge (000s)



Major Revenue Sources

The following charts depict the revenue defined on the preceding pages. These sources make up 79.7% of revenue and total \$184,507,000. 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 55.9% of the 79.7% followed by state revenue at 29.9%. Charges for services is 12.3%, licenses and permits 1.4% and court revenue is 0.5%.

Figure 32: Major and Non-major Revenue

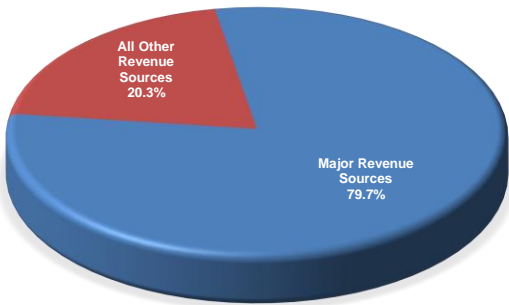
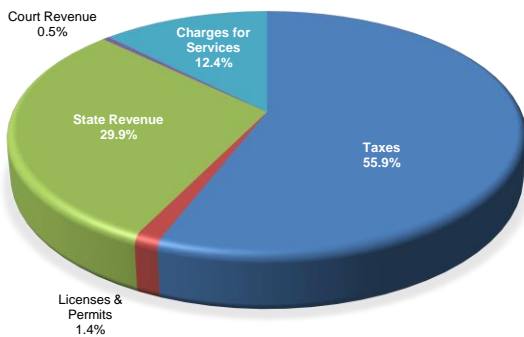


Figure 33: Major Revenue Sources by Category

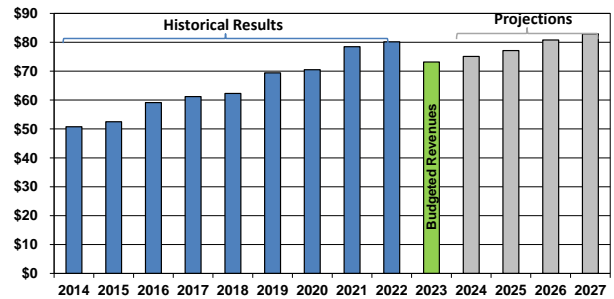


5-Year Projected Revenue

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 2024-2027 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.

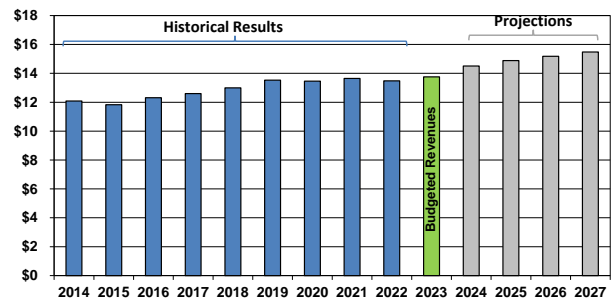
General Fund projections are based on a review of historical data coupled with conservative assumptions. Assumptions reflect economic conditions (whether local or national) at the time forecasts are made, changes in population growth, legislative decisions that might impact revenue, and similar considerations.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

Figure 34: General Fund Projected Revenue (millions)



For the Water and Sewer Fund, revenue is actual operating revenue for FY 2014 through 2021; estimated for 2022 and projected for FY 2024 through 2027. The 10-year approved rate schedule ended at the close of FY 2022. The Town plans to conduct a new rate study in FY 2023 and adopt a rate schedule based on the results.

Figure 35: 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 36: Modified Accrual Basis of Budgeting

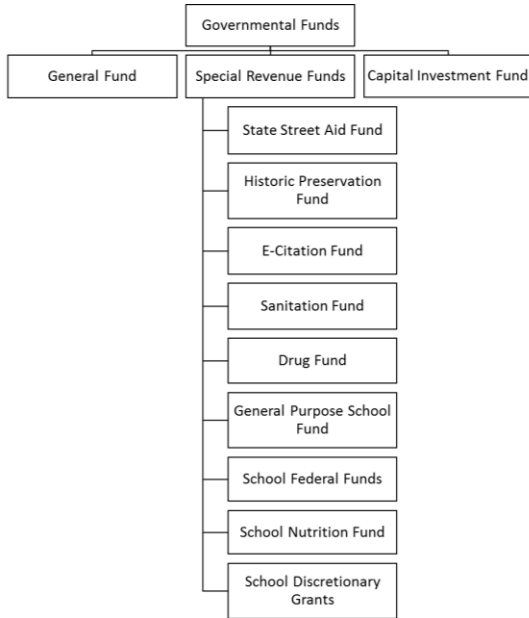
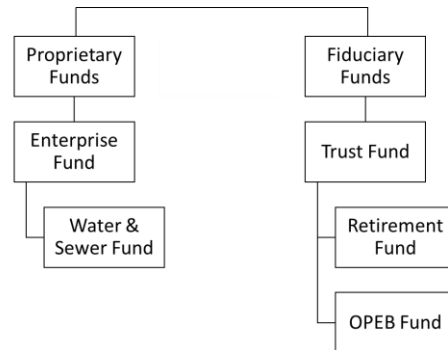


Figure 37: Accrual Basis of Budgeting



The charts, Modified Accrual Basis of Budgeting and Accrual Basis of Budgeting, show the fund structure for all budgeted funds of the Town. A fund is considered 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 appropriates, adopts, and publishes several funds, the State of Tennessee only requires the appropriation and adoption of the General Fund and the State Street Aid Fund.

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

The Water & Sewer Fund is a major fund and uses the accrual basis of budgeting. 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 OPEB fund and both use the accrual basis of budgeting. These are non-major trust funds. The Retirement fund accounts for retirement plan assets and distributions. The OPEB fund accounts for other post-employment benefits which for the Town is retiree health insurance.

BUDGET SUMMARY – ALL FUNDS

The table below details 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. The capital contributions represent 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.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Balance	\$ 251,414,940	\$ 279,122,813	\$ 329,147,614	\$ 329,147,614	\$ 341,687,260
REVENUE					
Taxes					
Property Taxes	33,582,620	34,627,185	38,508,406	36,736,600	38,897,025
Local Option Sales Tax	17,128,274	21,177,889	17,624,780	21,830,000	18,329,771
Business Taxes	3,386,773	3,582,968	2,737,887	3,499,819	2,889,001
Licenses & Permits	5,331,378	3,661,122	2,687,000	3,470,804	2,523,200
Intergovernmental	101,579,680	110,978,128	139,600,878	141,637,832	130,929,300
Charges for Services	19,656,658	19,138,877	19,180,986	19,635,803	22,806,303
Recreation Charges	284,219	330,374	530,788	461,561	531,488
Fines and Forfeits	1,133,464	1,894,864	1,344,054	1,556,216	1,386,394
Drug Revenue	119,003	40,511	29,500	81,862	36,100
Other	14,651,904	33,885,372	10,921,515	14,833,314	13,063,519
Total Revenue	196,853,974	229,317,289	233,165,795	243,743,811	231,392,101
EXPENDITURES					
Legislative & General Government	10,940,178	11,629,877	13,932,024	13,284,497	14,959,252
Public Safety	24,343,772	26,208,453	31,077,954	29,169,643	33,946,644
Roads and Public Works	5,791,981	5,766,187	7,997,386	7,857,353	8,657,830
Culture and Recreation	1,841,223	2,040,068	2,897,835	2,204,606	2,332,741
State Street Aid	1,620,935	1,941,256	1,560,810	1,552,180	1,581,910
Historic Preservation	5,424	2,558	30,000	15,000	45,000
Sanitation	4,010,658	4,036,415	4,667,072	4,248,546	5,738,808
Drug Prevention	72,943	301,812	211,965	190,682	193,507
Education	94,595,629	98,303,996	137,574,089	137,574,089	130,055,605
Water & Sewer Systems	10,678,525	10,749,372	11,998,328	11,995,448	13,495,150
Debt Service	9,275,198	8,772,287	8,718,738	8,714,638	8,081,888
Insurance	778,456	793,928	1,205,995	1,200,035	1,214,224
Special Appropriations	4,493,351	4,800,955	4,707,274	4,022,656	4,265,153
Retirement	2,373,604	2,721,497	2,935,000	3,103,700	3,170,000
OPEB	553,855	528,839	697,500	534,050	970,500
Total Expenditures	171,375,733	178,597,500	230,211,969	225,667,124	228,708,211
Revenue over (under) expenditures	25,478,241	50,719,790	2,953,826	18,076,687	2,683,890
Fund Balance Appropriation	161,330	747,952	849,049	100,096	1,800,406
Other Sources (bond proceeds)	-	-	-	-	-
Other Uses (bond retirement)	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	(5,311)	-	-	-
Operating Transfer	(2,300,129)	(2,822,277)	907,283	(6,987,546)	(4,788,326)
Non-operating Revenue	1,893,742	1,531,366	1,000,000	1,477,500	1,000,000
Capital Contribution	2,716,832	606,751	-	-	-
W & S Capital Outlay/Projects	(80,813)	(5,517)	(32,357)	(26,995)	(276,048)
Retained Earnings	71,888,120	75,660,718	76,183,382	77,186,018	76,573,279
Fund Balance:					
Nonspendable	2,057,368	2,115,864	2,105,904	2,105,904	340,214
Restricted	100,773,205	125,083,837	127,009,596	130,839,482	133,963,014
Committed	5,887,508	6,700,128	6,006,136	6,439,055	4,230,682
Assigned	61,859,199	81,784,551	80,785,464	80,672,464	74,256,759
Unassigned	36,657,413	37,802,516	41,885,884	44,444,337	50,942,828
Ending Balance	\$ 279,122,813	\$ 329,147,614	\$ 333,976,366	\$ 341,687,260	\$ 340,306,776

BUDGET SUMMARY BY FUND

The table, Summary of Revenues by Fund and Expenditures by Category, shows information for all budgeted funds of the Town, except the Capital Investment Fund, by fund and type. Each fund is described in greater detail on subsequent pages.

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.

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 *Fund Balance Reserve Policy* and *Fund Balance Summary* sections.

	Special Revenue Funds										Proprietary Fund		Fiduciary Funds		TOTAL ALL FUNDS
	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		
Beginning Balance	\$ 99,739,066	\$ 975,658	\$ 119,258	\$ 3,274,067	\$ 220,474	\$ 201,945	\$ 33,313,781	\$ -	\$ 49,717	\$ 29,660	\$ 77,186,018	\$ 108,267,899	\$ 18,309,718	\$ 341,687,260	
REVENUE															
Taxes															
Property Taxes	38,897,025	-	-	-	-	-	-	-	-	-	-	-	-	38,897,025	
Local Option Sales Tax	18,329,771	-	-	-	-	-	-	-	-	-	-	-	-	18,329,771	
Business Taxes	2,879,001	-	10,000	-	-	-	-	-	-	-	-	-	-	2,889,001	
Licenses & Permits	2,523,200	-	-	-	-	-	-	-	-	-	-	-	-	2,523,200	
Intergovernmental	5,797,575	1,600,000	-	-	-	97,702,735	24,096,623	1,732,367	-	-	-	-	-	130,929,300	
Charges for Services	968,660	-	-	5,347,000	-	1,209,100	-	1,549,300	-	13,732,243	-	-	-	22,806,303	
Recreation Charges	531,488	-	-	-	-	-	-	-	-	-	-	-	-	531,488	
Fines and Forfeits	1,356,394	-	-	-	-	30,000	-	-	-	-	-	-	-	1,386,394	
Drug Revenue	-	-	-	-	36,100	-	-	-	-	-	-	-	-	36,100	
Other	1,892,250	2,000	-	120,000	500	100	1,943,500	-	43,000	1,778,980	26,000	6,118,584	1,138,605	13,063,519	
Total Revenue	73,175,364	1,602,000	10,000	5,467,000	36,600	30,100	100,855,335	24,096,623	3,324,667	1,778,980	13,758,243	6,118,584	1,138,605	231,392,101	
EXPENDITURES															
Personnel	45,147,632	-	-	2,691,882	-	-	75,303,455	8,098,338	1,508,067	1,030,186	3,740,265	-	-	137,519,825	
Operating Expense	13,413,379	1,581,910	45,000	2,171,883	119,467	15,580	19,019,229	4,763,311	1,582,600	738,794	3,742,262	-	-	47,193,415	
Capital Outlay	1,319,875	-	-	875,043	74,040	-	6,532,651	11,234,974	234,000	10,000	-	-	-	20,280,583	
Debt Service	7,850,038	-	-	-	-	-	-	-	-	-	3,702,161	-	-	11,552,199	
Administrative Charges	-	-	-	-	-	-	-	-	-	-	2,542,312	-	-	2,542,312	
Insurance	1,017,364	-	-	-	-	-	-	-	-	-	196,860	-	-	1,214,224	
Special Appropriations	3,094,079	-	-	-	-	-	-	-	-	-	1,171,074	-	-	4,265,153	
Retirement	-	-	-	-	-	-	-	-	-	-	-	3,170,000	-	3,170,000	
OPEB	-	-	-	-	-	-	-	-	-	-	-	-	970,500	970,500	
Total Expenditures	71,842,367	1,581,910	45,000	5,738,808	193,507	15,580	100,855,335	24,096,623	3,324,667	1,778,980	15,094,934	3,170,000	970,500	228,708,211	
Revenue +/- exp.	1,332,997	20,090	(35,000)	(271,808)	(156,907)	14,520	-	-	-	-	(1,336,691)	2,948,584	168,105	2,683,890	
Fund Balance Approp.	-	-	35,000	271,808	156,907	-	-	-	-	-	1,336,691	-	-	1,800,406	
Non-operating Rev.	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	1,000,000	
Operating Transfer	(4,793,826)	-	-	-	5,500	-	-	-	-	-	-	-	-	(4,788,326)	
W & S Capital	-	-	-	-	-	-	-	-	-	-	(276,048)	-	-	(276,048)	
Retained Earnings	-	-	-	-	-	-	-	-	-	-	76,573,279	-	-	76,573,279	
Fund Balance:															
Nonspendable	340,214	-	-	-	-	-	-	-	-	-	-	-	-	340,214	
Restricted	2,823,794	995,748	84,258	-	69,067	216,465	-	-	49,717	29,660	-	111,216,483	18,477,823	133,963,014	
Committed	1,228,423	-	-	3,002,259	-	-	-	-	-	-	-	-	-	4,230,682	
Assigned	40,942,978	-	-	-	-	-	33,313,781	-	-	-	-	-	-	74,256,759	
Unassigned	50,942,828	-	-	-	-	-	-	-	-	-	-	-	-	50,942,828	
Ending Balance	96,278,237	995,748	84,258	3,002,259	69,067	216,465	33,313,781	-	49,717	29,660	76,573,279	111,216,483	18,477,823	340,306,776	

BUDGET SUMMARY – MAJOR AND NON-MAJOR FUNDS

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

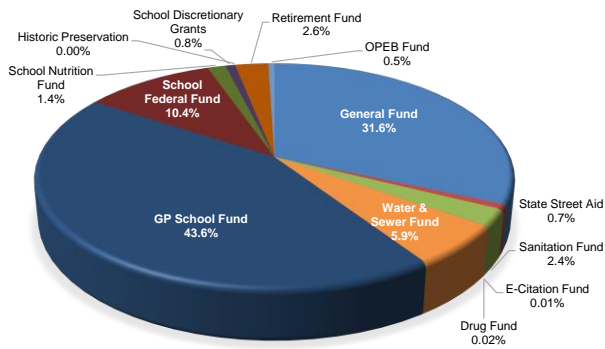
	MAJOR FUNDS (GOVERNMENTAL)						NON-MAJOR FUNDS	
	General Fund			General Purpose School Fund			FY 21 ACTUAL	FY 22 ESTM'D
	FY 21 ACTUAL	FY 22 ESTM'D	FY 23 ADOPTED	FY 21 ACTUAL	FY 22 ESTM'D	FY 23 ADOPTED		
Beginning Balance	\$ 78,039,265	\$ 94,753,580	\$ 99,739,066	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 4,400,592	\$ 4,464,560
REVENUE								
Taxes								
Property Taxes	34,627,185	36,736,600	38,897,025	-	-	-	-	-
Local Option Sales Tax	21,177,889	21,830,000	18,329,771	-	-	-	-	-
Business Taxes	3,573,319	3,450,900	2,879,001	-	-	-	9,649	48,919
Licenses & Permits	3,661,122	3,470,804	2,523,200	-	-	-	-	-
Intergovernmental	10,548,950	7,520,906	5,797,575	90,901,697	94,843,316	97,702,735	9,527,481	39,273,610
Charges for Services	402,830	339,960	968,660	780,844	1,095,000	1,209,100	4,434,792	4,711,276
Recreation Charges	330,374	461,561	531,488	-	-	-	-	-
Fines and Forfeits	1,866,710	1,532,948	1,356,394	-	-	-	28,154	23,268
Drug Revenue	-	-	-	-	-	-	40,511	81,862
Other	2,289,238	1,644,866	1,892,250	1,888,258	1,925,000	1,943,500	1,556,848	1,977,264
Total Revenue	78,477,617	76,988,545	73,175,364	93,570,799	97,863,316	100,855,335	15,597,435	46,116,199
EXPENDITURES								
Legislative & General Government	11,629,877	13,284,497	14,959,252	-	-	-	-	-
Public Safety	26,205,940	29,169,463	33,931,064	-	-	-	2,513	180
Roads and Public Works	5,766,187	7,857,353	8,657,830	-	-	-	-	-
Culture and Recreation	2,040,068	2,204,606	2,332,741	-	-	-	-	-
State Street Aid	-	-	-	-	-	-	1,941,256	1,552,180
Historic Preservation	-	-	-	-	-	-	2,558	15,000
Sanitation	-	-	-	-	-	-	4,036,415	4,248,546
Drug Prevention	-	-	-	-	-	-	301,812	190,682
Education	-	-	-	88,716,520	97,863,316	100,855,335	9,587,476	39,710,773
Water & Sewer Systems	-	-	-	-	-	-	-	-
Debt Service	8,395,388	8,417,838	7,850,038	-	-	-	-	-
Insurance	604,182	998,035	1,017,364	-	-	-	-	-
Special Appropriations	4,114,345	3,076,340	3,094,079	-	-	-	-	-
Retirement	-	-	-	-	-	-	-	-
OPEB	-	-	-	-	-	-	-	-
Total Expenditures	58,755,986	65,008,133	71,842,367	88,716,520	97,863,316	100,855,335	15,872,030	45,717,361
Revenue over (under) expenditures	19,721,631	11,980,412	1,332,997	4,854,279	-	-	(274,595)	398,838
Fund Balance Appropriation	-	-	-	-	-	-	747,952	100,096
Other Sources	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-
Gain/Loss on Disposal of Assets	-	-	-	-	-	-	-	-
Operating Transfer	(3,007,316)	(6,994,926)	(4,793,826)	(153,524)	-	-	338,563	7,380
Non-operating Revenue	-	-	-	-	-	-	-	-
Capital Contribution	-	-	-	-	-	-	-	-
W & S Capital Outlay/Projects	-	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-	-	-
Fund Balance:								
Nonspendable	2,115,864	2,105,904	340,214	-	-	-	-	-
Restricted	2,707,554	2,665,154	2,823,794	-	-	-	1,421,308	1,596,711
Committed	3,656,876	3,164,988	1,228,423	-	-	-	3,043,252	3,274,067
Assigned	48,470,770	47,358,683	40,942,978	33,313,781	33,313,781	33,313,781	-	-
Unassigned	37,802,516	44,444,337	50,942,828	-	-	-	-	-
Ending Balance	\$ 94,753,580	\$ 99,739,066	\$ 96,278,237	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781	\$ 4,464,560	\$ 4,870,778

(GOVERNMENTAL)	PROPRIETARY FUND			FIDUCIARY FUND			TOTAL ALL FUNDS		
	FY 23 ADOPTED	FY 21 ACTUAL	FY 22 ESTM'D	FY 23 ADOPTED	FY 21 ACTUAL	FY 22 ESTM'D	FY 23 ADOPTED	FY 21 ACTUAL	FY 22 ESTM'D
\$ 4,870,778	\$ 71,888,120	\$ 75,660,718	\$ 77,186,018	\$ 96,181,810	\$120,954,975	\$126,577,617	\$ 279,122,813	\$ 329,147,614	\$ 341,687,260
-	-	-	-	-	-	-	34,627,185	36,736,600	38,897,025
-	-	-	-	-	-	-	21,177,889	21,830,000	18,329,771
10,000	-	-	-	-	-	-	3,582,968	3,499,819	2,889,001
-	-	-	-	-	-	-	3,661,122	3,470,804	2,523,200
27,428,990	-	-	-	-	-	-	110,978,128	141,637,832	130,929,300
6,896,300	13,520,411	13,489,567	13,732,243	-	-	-	19,138,877	19,635,803	22,806,303
-	-	-	-	-	-	-	330,374	461,561	531,488
30,000	-	-	-	-	-	-	1,894,864	1,556,216	1,386,394
36,100	-	-	-	-	-	-	40,511	81,862	36,100
1,944,580	127,527	28,292	26,000	28,023,500	9,260,392	7,257,189	33,885,372	14,835,814	13,063,519
36,345,970	13,647,938	13,517,859	13,758,243	28,023,500	9,260,392	7,257,189	229,317,289	243,746,311	231,392,101
-	-	-	-	-	-	-	11,629,877	13,284,497	14,959,252
15,580	-	-	-	-	-	-	26,208,453	29,169,643	33,946,644
-	-	-	-	-	-	-	5,766,187	7,857,353	8,657,830
-	-	-	-	-	-	-	2,040,068	2,204,606	2,332,741
1,581,910	-	-	-	-	-	-	1,941,256	1,552,180	1,581,910
45,000	-	-	-	-	-	-	2,558	15,000	45,000
5,738,808	-	-	-	-	-	-	4,036,415	4,248,546	5,738,808
193,507	-	-	-	-	-	-	301,812	190,682	193,507
29,200,270	-	-	-	-	-	-	98,303,996	137,574,089	130,055,605
-	10,749,372	11,995,448	13,495,150	-	-	-	10,749,372	11,995,448	13,495,150
-	376,900	296,800	231,850	-	-	-	8,772,287	8,714,638	8,081,888
-	189,746	202,000	196,860	-	-	-	793,928	1,200,035	1,214,224
-	686,610	946,316	1,171,074	-	-	-	4,800,955	4,022,656	4,265,153
-	-	-	-	2,721,497	3,103,700	3,170,000	2,721,497	3,103,700	3,170,000
-	-	-	-	528,839	534,050	970,500	528,839	534,050	970,500
36,775,075	12,002,628	13,440,564	15,094,934	3,250,336	3,637,750	4,140,500	178,597,500	225,667,124	228,708,211
(429,105)	1,645,310	77,295	(1,336,691)	24,773,165	5,622,642	3,116,689	50,719,790	18,079,187	2,683,890
463,715	-	-	1,336,691	-	-	-	747,952	100,096	1,800,406
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
5,500	(5,311)	-	-	-	-	-	(5,311)	-	-
-	-	-	-	-	-	-	(2,822,277)	(6,987,546)	(4,788,326)
-	1,531,366	1,475,000	1,000,000	-	-	-	1,531,366	1,475,000	1,000,000
-	606,751	-	-	-	-	-	606,751	-	-
-	(5,517)	(26,995)	(276,048)	-	-	-	(5,517)	(26,995)	(276,048)
-	75,660,718	77,186,018	76,573,279	-	-	-	75,660,718	77,186,018	76,573,279
-	-	-	-	-	-	-	2,115,864	2,105,904	340,214
1,444,914	-	-	-	120,954,975	126,577,617	129,694,305	125,083,837	130,839,482	133,963,014
3,002,259	-	-	-	-	-	-	6,700,128	6,439,055	4,230,682
-	-	-	-	-	-	-	81,784,551	80,672,464	74,256,759
-	-	-	-	-	-	-	37,802,516	44,444,337	50,942,828
\$ 4,447,173	\$ 75,660,718	\$ 77,186,018	\$ 76,573,279	\$120,954,975	\$126,577,617	\$129,694,305	\$ 329,147,614	\$ 341,687,260	\$ 340,306,776

FY 2023 REVENUE - ALL FUNDS

The chart, Total Revenue All Funds, shows the percentage of total revenues of each fund reported. When considering revenue by fund, the General Purpose School Fund revenues make up the greatest percentage at 43.6%. General Fund is next with 31.6%. Water and Sewer Fund brings in 5.9% of total revenue. Following these funds are: School Federal Fund, 10.4%; Retirement Fund, 2.6%; Sanitation Fund, 2.4%; School Nutrition Fund, 1.4%; School Discretionary Grants, 0.8%; State Street Aid, 0.7%; OPEB Fund, 0.5%; and Special Drug Fund, E-Citation Fund, and Historic Preservation Fund each at 0.1% or less.

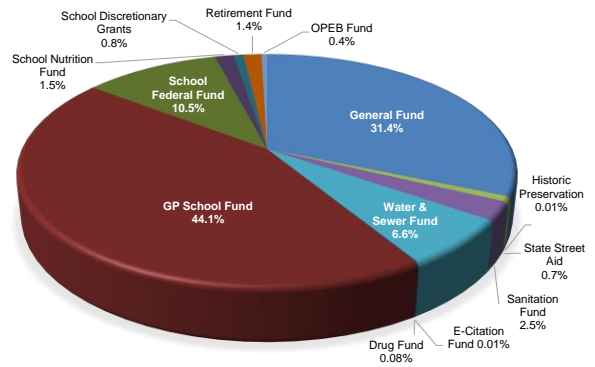
Figure 38: Total Revenue All Funds –\$ 231,392,101



FY 2023 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 44.1%. General Fund is next with 31.4%. School Federal Fund expends 10.5% of total. Following these funds are Water and Sewer Fund, 6.6%; Sanitation Fund with 2.5%; School Nutrition Fund, 1.5%; Retirement Fund, 1.4%; School Discretionary Grants Fund, 0.8%; State Street Aid, 0.7%; OPEB Fund, 0.4%; and Special Drug Fund, E-Citation Fund, and Historic Preservation Fund each at 0.1% or less.

Figure 39: Total Expenditures All Funds - \$228,708,211



GENERAL FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 66,127,213	\$ 78,039,265	\$ 94,753,580	\$ 94,753,580	\$ 99,739,066
REVENUE					
Taxes					
Property Taxes	33,582,620	34,627,185	38,508,406	36,736,600	38,897,025
Local Option Sales Tax	17,128,274	21,177,889	17,624,780	21,830,000	18,329,771
Business Taxes	3,340,206	3,573,319	2,727,887	3,450,900	2,879,001
Licenses & Permits	5,331,378	3,661,122	2,687,000	3,470,804	2,523,200
Intergovernmental	6,527,612	10,548,950	5,620,252	7,520,906	5,797,575
Charges for Services	405,260	402,830	219,975	339,960	968,660
Recreation Charges	284,219	330,374	530,788	461,561	531,488
Fines and Forfeits	1,113,671	1,866,710	1,314,054	1,532,948	1,356,394
Other	2,777,340	2,289,238	1,282,200	1,644,866	1,892,250
Total Revenue	70,490,580	78,477,617	70,515,342	76,988,545	73,175,364
EXPENDITURES					
Mayor and Board of Aldermen	261,219	419,011	282,013	257,171	291,459
Town Administrator's Office	676,985	738,635	1,439,496	1,299,446	1,050,727
Morton Museum	129,703	159,429	204,849	181,588	236,961
Library	1,048,781	1,117,068	1,383,361	1,380,063	1,440,865
Human Resources	1,188,528	1,182,687	1,401,011	1,292,762	1,487,421
Financial Administration	527,982	580,312	789,495	676,273	771,962
Information Technology	792,304	1,070,540	854,827	836,540	1,105,209
General Services					
Administration	594,915	590,051	690,380	692,742	753,936
Facilities Maintenance	1,454,800	1,379,949	1,834,598	1,767,896	2,285,777
Grounds & Parks Maintenance	3,243,929	3,312,340	3,815,839	3,694,488	4,214,682
Development					
Administration	279,433	281,573	326,218	326,531	342,814
Office of Planning	741,597	798,284	909,937	878,998	977,440
Office of Engineer	1,094,016	1,014,761	1,202,913	1,221,700	1,275,597
Code Enforcement	1,131,837	1,160,944	1,266,258	1,171,647	1,453,808
Public Safety					
Animal Services	474,251	505,239	584,967	493,466	604,210
Municipal Court	968,729	944,290	1,090,195	1,050,050	1,232,556
Police Department	13,690,369	14,683,695	16,619,517	15,952,389	18,187,514
Fire Department	8,078,585	8,911,771	10,921,332	9,958,226	9,846,824
Ambulance Services	-	-	580,105	543,685	2,606,152
Public Works					
Administration	357,404	323,991	347,117	330,685	394,457
Streets and Drainage	3,574,313	3,656,521	5,400,019	5,301,841	5,976,543
Fleet Maintenance	766,247	770,914	1,047,337	1,003,128	1,011,232
Parks and Recreation	1,841,223	2,040,068	2,897,835	2,204,606	2,332,741
Non-Departmental Accounts					
Debt Service	8,792,331	8,395,388	8,421,638	8,417,838	7,850,038
Insurance	602,356	604,182	1,009,135	998,035	1,017,364
Special Appropriations	3,517,794	4,114,345	3,556,700	3,076,340	3,094,079
Total Expenditures	55,829,635	58,755,986	68,877,092	65,008,133	71,842,367
Revenue over (under) expenditures	14,660,945	19,721,631	1,638,250	11,980,412	1,332,997
Fund Balance Appropriation	-	-	-	-	-
Operating Transfer	(2,748,893)	(3,007,316)	901,783	(6,994,926)	(4,793,826)
Fund Balance:					
Nonspendable	2,057,368	2,115,864	2,105,904	2,105,904	340,214
Restricted	2,793,836	2,707,554	2,665,154	2,665,154	2,823,794
Committed	3,284,475	3,656,876	3,164,988	3,164,988	1,228,423
Assigned	33,246,173	48,470,770	47,471,683	47,358,683	40,942,978
Unassigned	36,657,413	37,802,516	41,885,884	44,444,337	50,942,828
Ending Fund Balance	\$ 78,039,265	\$ 94,753,580	\$ 97,293,613	\$ 99,739,066	\$ 96,278,237

GENERAL FUND CATEGORY SUMMARY

The expenditures on the preceding page are reported for each function or division reported in the General Fund. The General Fund summary below shows each category of expenditures.

The fund balance consists of revenue reported in the operating budget, which is either non-spendable, restricted, committed, assigned, or unassigned. Fund balance is explained in detail on the following page and shows the transfer and fund balance detail for the above categories. The Town has a formally adopted reserve policy which is explained later.

Operating transfers include a transfer in for a Water and Sewer In-Lieu-Of payment and a transfer out to the Drug Fund. The majority of operating transfers out are transfers to the CIP.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 66,127,213	\$ 78,039,265	\$ 94,753,580	\$ 94,753,580	\$ 99,739,066
REVENUE					
Taxes					
Property Taxes	33,582,620	34,627,185	38,508,406	36,736,600	38,897,025
Local Option Sales Tax	17,128,274	21,177,889	17,624,780	21,830,000	18,329,771
Business Taxes	3,340,206	3,573,319	2,727,887	3,450,900	2,879,001
Licenses & Permits	5,331,378	3,661,122	2,687,000	3,470,804	2,523,200
Intergovernmental	6,527,612	10,548,950	5,620,252	7,520,906	5,797,575
Charges for Services	405,260	402,830	219,975	339,960	968,660
Recreation Charges	284,219	330,374	530,788	461,561	531,488
Fines and Forfeits	1,113,671	1,866,710	1,314,054	1,532,948	1,356,394
Other	2,777,340	2,289,238	1,282,200	1,644,866	1,892,250
Total Revenue	70,490,580	78,477,617	70,515,342	76,988,545	73,175,364
EXPENDITURES					
Personnel	33,745,938	35,522,953	40,791,226	39,037,165	45,147,632
Operating	8,384,588	8,317,610	12,542,576	11,832,540	13,413,379
Capital	786,628	1,801,509	2,555,817	1,646,215	1,319,875
Debt Service	8,792,331	8,395,388	8,421,638	8,417,838	7,850,038
Insurance	602,356	604,182	1,009,135	998,035	1,017,364
Special Appropriations	3,517,794	4,114,345	3,556,700	3,076,340	3,094,079
Total General Fund Expenditures	55,829,635	58,755,986	68,877,092	65,008,133	71,842,367
Revenue over (under) expenditures	14,660,945	19,721,631	1,638,250	11,980,412	1,332,997
Fund Balance Appropriation	-	-	-	-	-
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Operating Transfer	(2,748,893)	(3,007,316)	901,783	(6,994,926)	(4,793,826)
Fund Balance:					
Nonspendable	2,057,368	2,115,864	2,105,904	2,105,904	340,214
Restricted	2,793,836	2,707,554	2,665,154	2,665,154	2,823,794
Committed	3,284,475	3,656,876	3,164,988	3,164,988	1,228,423
Assigned	33,246,173	48,470,770	47,471,683	47,358,683	40,942,978
Unassigned	36,657,413	37,802,516	41,885,884	44,444,337	50,942,828
Ending Fund Balance	\$ 78,039,265	\$ 94,753,580	\$ 97,293,613	\$ 99,739,066	\$ 96,278,237

FUND BALANCE SUMMARY – GENERAL FUND

The table, *Fund Balance Summary*, shows the fund balance summary for the General Fund. The beginning fund balance is the estimated amount of total fund balance at June 30, 2022. Total revenue includes revenue that has been assigned to specific purposes and is considered non-operating. If not used for current expenditures, non-operating revenue is assigned in fund balance for future use as specified.

This table shows the impact of these non-operating revenues on the General Fund. The change in fund balance related to these non-operating revenues is clearly detailed.

The fund balance detail portion of the table shows the balance of non-operating revenues that have been assigned or committed by the BMA for a particular purpose. The Board may change any designation by majority vote.

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 BMA 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, generally in December 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 which is projected to be 70.9% of expenditures at the end of FY 2023.

Table 6: Fund Balance Summary	
Beginning Fund Balance - July 1, 2022 Unaudited	\$ 99,739,066
Total Revenue	\$ 73,175,364
Less Non-Operating Revenue	
Half-cent sales tax for schools	5,498,931
Property tax for debt service on school bond	5,291,491
Parks Improvement/CIP Funds	750,000
Stormwater Fees	1,726,000
Total Non-Operating Revenue	13,266,423
Total Operating Revenue	\$ 59,908,942
Total Expenditure	\$ 71,842,367
Expenditures Funded by Non-Operating Revenues	
Half-cent sales tax used for Schools required "maintenance of effort"	2,582,675
Debt Service on High School Bonds	5,420,550
School Resource Officers and other educational purposes	1,300,000
Police Replacement Vehicles	450,966
Police Body Cameras	50,000
Reserved for CIP	2,476,000
Total Expenditures Funded by Non-Operating Revenues	12,280,191
Total Operating Expenditures	\$ 59,562,176
Revenue over (under) expenditures from operations	346,766
Fund Balance Appropriation	-
Change in Fund Balance from Non-Operating Revenues	986,232
Operating Transfer	
Transfer from Water In Lieu of Tax	911,674
Transfer to CIP Fund	(5,700,000)
Transfer to Drug Fund	(5,500)
Ending Fund Balance - June 30, 2023 Unaudited	\$ 96,278,237
Fund Balance Detail	
Non-spendable	
Multiple departments - inventories & prepaids	340,214
Restricted	
Fees in Lieu of Construction	2,047,627
Reserved for Sidewalks	191,704
Reserved for Court	122,691
Law Enforcement	26,613
Donations	435,159
Committed	
Parkland Dedication Fees	375,264
Fire Facility Fee	117,193
Alternate Transportation	46,428
Police Privilege Tax	689,538
Assigned	
Health Insurance Trust Call	1,250,000
Property Tax Appeals	600,000
Street and median lighting	3,969,528
Sales tax reserved for Schools	5,882,412
Retirement Contribution	3,500,000
Assigned for CIP	20,093,155
Fees in Lieu of Construction	124,389
Parks Improvement Fund	2,016,188
Tree Replacement	178,109
Crime Stoppers	1,200
Stormwater Fees	3,327,997
Unassigned	50,942,828
Ending Fund Balance - June 30, 2023 Unaudited	\$ 96,278,237

LONG-RANGE FINANCIAL PLAN

The Town’s leadership understands the development of a long-range financial plan is an important tool used to assist in the planning and allocation of resources to achieve the Board of Mayor and Aldermen’s goals and priorities. The Town’s long-range financial plan should be viewed in the broader context of the Collierville 2040 Plan which includes the Downtown Collierville Small Area Plan and I-269 Small Area Plan. This comprehensive plan is the Town’s adopted position on current and future land use, growth of the community, community character, community vision, guiding principles, economic development, environmental protection, transportation planning, desired levels of service, and steps to implement the adopted plan. Achievement of each of these goals has a financial impact that must be considered on a continual basis. As such, the BMA’s long-range strategic financial efforts supplement and parallel the Collierville 2040 Plan.

The long-range financial strategies are reviewed and updated on an annual basis and are used to evaluate and establish the annual operating and capital budgets with consideration given to longer-term financial implications. The Town’s long-range plans provide a basis for financial and policy decisions as well as resource allocation in the implementation of the Collierville 2040 Plan and include the elements described below.

Fund Focus. The long-range financial strategy has a specific focus on the General Fund, Sanitation Fund, and Water and Sewer Fund but also includes analysis of the Capital Investment Program and the Drug Fund.

State of the Town. The long-range financial plan includes a current assessment of the Town’s fiscal condition including the local economic activity as well as the regional and national economic environments. The assessment includes the compilation of trend data, establishment of collection rates, and an overview of the factors that influence trends and collections.

Analysis Approach. The financial plan is guided by an interactive, “baseline” projection model with future revenues and expenditures estimated based on current sources of revenue and levels of service. The model allows Town leadership to make financial forecasts based on assumptions related to increases or decreases in revenue whether driven by economic or policy actions. The model also projects expenditures based on service level changes related to community growth, personnel changes, service enhancements, or provision of new services. A snapshot of the Town’s baseline projection model dashboard for the General Fund is shown below. It provides the BMA with a 5-year outlook of the Town’s fiscal position based on the following revenue and expenditures descriptions.

Revenue Projections. Included is an analysis of the Town’s major revenue sources, primarily property taxes, sales tax, development fees, sanitation fees, and water and sewer rates. Each revenue source is projected based on the factors that impact it, current collection rates, and governing policies or regulatory rules. For instance, property tax revenue is driven by assessment values, property class, new developments or improvements, the property tax rate, and the collection rate. The baseline model snapshot below assumed there would be no new revenue aside from an average 2% annual growth rate for property taxes except for 7% for FY 2026 due to the reappraisal in FY 2025, and 1-3% annual growth for all other revenue.

Expenditure Trends. Examining expenditures begins with costs that are known such as current personnel spending requirements, contractual obligations, and actuarially determined retirement and OPEB contributions. Historical spending for other expenses is calculated, trend analyses are developed, and an expense baseline is established. The baseline snapshot below assumes no new services are added and 1-5% expenditure growth annually.

Figure 40: Financial Projection Model Dashboard Snapshot

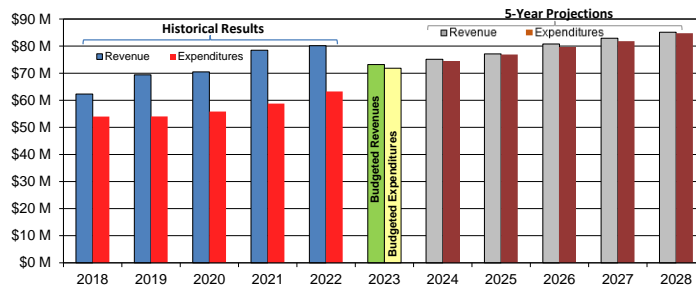
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
PROJECTED REVENUE	73,175,364	75,115,165	77,110,980	80,784,556	82,914,865	85,106,204
PROJECTED EXPENDITURES	71,842,367	74,323,172	76,908,159	79,603,352	81,819,178	84,740,163
PROJECTED SURPLUS / (DEFICIT)	1,332,997	791,993	202,820	1,181,204	1,095,687	366,041

These long-range financial planning efforts provide a useful tool for the Town to employ strategies that will achieve the BMA’s intended Collierville 2040 Plan results. It will further allow for financial flexibility and adaptation to internal and external conditions that might impact revenues and operating costs. These strategies will also provide an opportunity to determine when to seek revenue enhancements, such as expanding the use of grants, and when service prioritization, and/or reduction of operating costs are necessary to contain long-term fixed costs. The BMA further understands that utilizing a long-range financial plan is a critical component to fiscal sustainability.

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.

	UNAUDITED				BUDGETED	PROJECTED				
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28
REVENUES										
Taxes										
Property Taxes	32,620,755	33,582,620	34,627,185	37,479,609	38,897,025	40,063,936	41,265,854	44,154,464	45,479,097	46,843,470
Local Option Sales Tax	16,748,812	17,128,274	21,177,889	22,303,488	18,329,771	18,879,664	19,446,054	20,029,436	20,630,319	21,249,229
Business Taxes	3,349,805	3,340,206	3,573,319	3,914,309	2,879,001	2,965,371	3,054,332	3,115,419	3,177,727	3,241,282
Licenses & Permits	3,970,700	5,331,378	3,661,122	3,942,863	2,523,200	2,573,664	2,625,137	2,677,640	2,731,193	2,785,817
Intergovernmental	7,218,376	6,527,612	10,548,950	8,041,131	5,797,575	5,826,563	5,855,696	5,884,974	5,914,399	5,943,971
Charges for Services	412,980	405,260	402,830	393,063	968,660	988,033	1,007,794	1,027,950	1,048,509	1,069,479
Culture/Recreation Charges	519,702	284,219	330,374	459,777	531,488	536,803	542,171	547,593	553,069	558,599
Fines and Forfeits	1,608,113	1,113,671	1,866,710	1,743,800	1,356,394	1,369,958	1,383,658	1,397,494	1,411,469	1,425,584
Other	2,957,933	2,777,340	2,289,238	1,861,618	1,892,250	1,911,173	1,930,284	1,949,587	1,969,083	1,988,774
Total Revenue	69,407,177	70,490,580	78,477,617	80,139,658	73,175,364	75,115,165	77,110,980	80,784,556	82,914,865	85,106,204
EXPENDITURES										
Mayor and Board of Aldermen	216,983	261,219	419,011	258,561	291,459	294,373	297,317	300,290	303,293	306,326
Town Administrator’s Office	653,429	676,985	738,635	1,270,181	1,050,727	1,082,249	1,114,716	1,148,158	1,182,603	1,218,081
Morton Museum	169,374	129,703	159,429	159,358	236,961	239,330	241,724	244,141	246,582	249,048
Library	1,082,766	1,048,781	1,117,068	1,288,414	1,440,865	1,469,683	1,499,076	1,529,058	1,559,639	1,590,832
Human Resources	1,144,743	1,188,528	1,182,687	1,208,717	1,487,421	1,532,043	1,578,005	1,625,345	1,674,105	1,724,328
Financial Administration	542,591	527,982	580,312	579,833	771,962	795,121	818,974	843,544	868,850	894,915
Information Technology	681,450	792,304	1,070,540	788,693	1,105,209	1,160,470	1,218,493	1,279,418	1,343,389	1,410,558
General Services - Administration	560,535	594,915	590,051	636,799	753,936	769,015	784,395	800,083	816,085	832,406
General Services - Buildings	1,339,619	1,454,800	1,379,949	1,599,017	2,285,777	2,354,350	2,424,981	2,497,730	2,572,662	2,649,842
General Services - Grounds & Parks	2,973,812	3,243,929	3,312,340	3,483,102	4,214,682	4,341,122	4,471,356	4,605,497	4,743,661	4,885,971
Development										
Administration	293,723	279,433	281,573	315,566	342,814	356,526	370,787	385,619	401,044	417,085
Office of Planning	733,579	741,597	798,284	851,532	977,440	996,988	1,016,928	1,037,267	1,058,012	1,079,172
Office of Engineer	1,048,478	1,094,016	1,014,761	1,073,385	1,275,597	1,326,621	1,379,686	1,434,873	1,492,268	1,551,959
Construction Codes	1,064,537	1,131,837	1,160,944	1,100,166	1,453,808	1,468,346	1,483,029	1,497,859	1,512,838	1,527,966
Public Safety										
Animal Services	463,235	474,251	505,239	556,617	604,210	634,421	666,142	699,449	734,421	771,142
Municipal Court	934,961	968,729	944,290	1,020,406	1,232,556	1,294,184	1,358,893	1,426,838	1,498,180	1,573,089
Police Department	13,239,865	13,690,369	14,683,695	15,799,489	18,187,514	18,915,015	19,671,615	20,458,480	21,276,819	22,127,892
Fire Department	7,644,744	8,078,585	8,911,771	9,762,973	9,846,824	10,339,165	10,856,123	11,398,929	11,968,876	12,567,319
Ambulance Service	-	-	-	511,226	2,606,152	2,736,460	2,873,283	3,016,947	3,167,795	3,326,184
Public Works										
Administration	405,069	357,404	323,991	325,382	394,457	402,347	410,393	418,601	426,973	435,513
Streets and Drainage	3,423,165	3,574,313	3,656,521	5,157,101	5,976,543	6,275,370	6,589,139	6,918,596	7,264,526	7,627,752
Vehicle Maintenance	691,907	766,247	770,914	925,649	1,011,232	1,051,681	1,093,749	1,137,499	1,182,999	1,230,319
Parks and Recreation	1,983,577	1,841,223	2,040,068	2,051,616	2,332,741	2,379,396	2,426,983	2,475,523	2,525,034	2,575,534
Non-Departmental Accounts										
Special Appropriations	3,373,444	3,517,794	4,114,345	3,470,600	3,094,079	3,186,901	3,282,508	3,380,984	3,482,413	3,586,886
Debt Service	8,784,213	8,792,331	8,395,388	8,417,438	7,850,038	7,853,763	7,858,219	7,864,900	7,279,500	7,281,600
Insurance	589,661	602,356	604,182	623,341	1,017,364	1,068,232	1,121,644	1,177,726	1,236,612	1,298,443
Total Expenditure	54,039,460	55,829,635	58,755,986	63,235,162	71,842,367	74,323,172	76,908,159	79,603,352	81,819,178	84,740,163
Revenue over (under) expenditures	15,367,717	14,660,945	19,721,631	16,904,496	1,332,997	791,993	202,820	1,181,204	1,095,687	366,041



STATE STREET AID FUND SUMMARY

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

Expenditures in FY 2023 are for traffic signal maintenance, streets maintenance, and the annual paving contract. Of the operating expenditures for FY 2023, \$1.4 million is being used for street overlays and repairs. The Town generally has a fall and spring paving schedule. The fund balance of \$995,748 is utilized for cash flow purposes to ensure funding for the fall paving schedule.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 937,164	\$ 944,800	\$ 764,972	\$ 764,972	\$ 975,658
REVENUE					
State Revenue	1,618,783	1,648,929	1,600,000	1,736,299	1,600,000
Interest Income	9,788	2,985	2,000	2,157	2,000
Other	-	109,514	-	24,410	-
TOTAL REVENUE	1,628,571	1,761,429	1,602,000	1,762,866	1,602,000
EXPENDITURES					
Operating Expenses	1,620,935	1,941,256	1,560,810	1,552,180	1,581,910
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	1,620,935	1,941,256	1,560,810	1,552,180	1,581,910
Revenue over (under) expenditures	7,636	(179,828)	41,190	210,686	20,090
Fund Balance Appropriation	-	179,828	-	-	-
Restricted	944,800	764,972	806,162	975,658	995,748
Ending Fund Balance	\$ 944,800	\$ 764,972	\$ 806,162	\$ 975,658	\$ 995,748

HISTORIC PRESERVATION FUND SUMMARY

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. Revenue in this fund has declined in recent years as the level of commercial development has declined.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 37,105	\$ 78,248	\$ 85,339	\$ 85,339	\$ 119,258
REVENUE					
Building Assessments	46,567	9,649	10,000	48,919	10,000
TOTAL REVENUE	46,567	9,649	10,000	48,919	10,000
EXPENDITURES					
Operating Expenses	5,424	2,558	30,000	15,000	45,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	5,424	2,558	30,000	15,000	45,000
Revenue over (under) expenditures	41,143	7,091	(20,000)	33,919	(35,000)
Fund Balance Appropriation	-	-	20,000	-	35,000
Operating Transfer	-	-	-	-	-
Restricted	78,248	85,339	65,339	119,258	84,258
Ending Fund Balance	\$ 78,248	\$ 85,339	\$ 65,339	\$ 119,258	\$ 84,258

E-CITATION FUND SUMMARY

The Tennessee General Assembly enacted Public Chapter 750 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 is 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 using mobile data terminals or license scanning devices that wirelessly interface with the Police Department's records management system. A special revenue fund is required to account for the four dollars that is maintained for the Police Department. The remaining one dollar of this fee is assigned in General Fund fund balance and is 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.

The Board of Mayor and Aldermen approved Ordinance 2014-08 amending the municipal code to impose the electronic citation fee, as well as approval of Resolution 2015-01 establishing the E-Citation Fund, a special revenue fund, to account for the fee. The BMA approved Ordinance 2019-20 on December 8, 2019 re-enacting the electronic citation fee which will terminate December 7, 2024.

Revenue for FY 2023 is projected at \$30,100. Expenditures planned are mainly for training and supplies related to thermal ticket printing.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 131,625	\$ 152,384	\$ 178,431	\$ 178,431	\$ 201,945
REVENUE					
Electronic Traffic Citation Fee	19,793	28,154	30,000	23,268	30,000
Other	966	407	100	426	100
TOTAL REVENUE	20,759	28,561	30,100	23,694	30,100
EXPENDITURES					
Operating Expenses	-	2,513	15,580	180	15,580
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	2,513	15,580	180	15,580
Revenue over (under) expenditures	20,759	26,047	14,520	23,514	14,520
Fund Balance Appropriation	-	-	-	-	-
Operating Transfer	-	-	-	-	-
Restricted	152,384	178,431	192,951	201,945	216,465
Ending Fund Balance	\$ 152,384	\$ 178,431	\$ 192,951	\$ 201,945	\$ 216,465

SANITATION FUND SUMMARY

The Sanitation Fund is a special revenue fund used to account for the proceeds and expenditures related to the collection and disposal of household waste, yard waste, and curbside recyclables. Establishment of new residential sanitation service requires a payment of \$70.00 which includes set-up fee and delivery of one 96-gallon solid waste cart. Additionally, residents may request a 96-gallon recycling cart which also requires a one-time fee of \$70.00. The monthly residential sanitation collection rate is \$27.00. Commercial customers pay \$55.00 for new service set-up and receive delivery of one 96-gallon solid waste cart (up to a maximum of three carts). The monthly commercial sanitation collection rate is \$43.00.

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.

Capital equipment purchases in the Sanitation Fund are 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.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 2,288,928	\$ 2,603,033	\$ 3,043,252	\$ 3,043,252	\$ 3,274,067
REVENUE					
Solid Waste Collection Fee	4,217,268	4,283,127	4,348,468	4,316,700	5,344,500
Special Refuse Pick-up Fee	2,775	2,520	1,500	2,415	2,500
Cart Establishment Fee	70,620	86,680	75,000	82,495	80,000
Recycling Revenue	34,100	46,555	40,000	43,835	40,000
Other Revenue	-	57,752	-	33,916	-
Total Revenue	4,324,763	4,476,634	4,464,968	4,479,361	5,467,000
EXPENDITURES					
Personnel	1,989,844	2,079,227	2,227,379	2,302,920	2,691,882
Operating Expenses	1,610,511	1,485,725	1,778,683	1,611,558	2,171,883
Capital Outlay	410,303	471,462	661,010	334,068	875,043
Debt Service	-	-	-	-	-
Total Expenditure	4,010,658	4,036,415	4,667,072	4,248,546	5,738,808
Revenue over (under) expenditures	314,105	440,219	(202,104)	230,815	(271,808)
Fund balance appropriation	-	-	202,104	-	271,808
Committed	2,603,033	3,043,252	2,841,148	3,274,067	3,002,259
Ending Fund Balance	\$ 2,603,033	\$ 3,043,252	\$ 2,841,148	\$ 3,274,067	\$ 3,002,259

DRUG FUND SUMMARY

The Drug Fund is a special revenue fund. This fund was created 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 2023, the budgeted amount is \$5,500. The fund is under the administration of the Police Department.

The FY 2023 Adopted Budget includes the replacement of 2 Task Force interceptor vehicles.

Other expenditures for FY 2023 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, maintenance, and fuel for 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.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 488,547	\$ 542,751	\$ 313,190	\$ 313,190	\$ 220,474
REVENUE					
Drug Revenue	119,003	40,511	29,500	81,862	36,100
Other	3,482	23,746	500	8,724	500
TOTAL REVENUE	122,485	64,257	30,000	90,586	36,600
EXPENDITURES					
Operating Expenses	48,773	82,467	118,442	91,231	119,467
Capital Outlay	24,170	219,345	93,523	99,451	74,040
TOTAL EXPENDITURES	72,943	301,812	211,965	190,682	193,507
Revenue over (under) expenditures	49,542	(237,555)	(181,965)	(100,096)	(156,907)
Fund Balance Appropriation	-	237,555	181,965	100,096	156,907
Operating Transfer	4,662	7,993	5,500	7,380	5,500
Restricted	542,751	313,190	136,725	220,474	69,067
Ending Fund Balance	\$ 542,751	\$ 313,190	\$ 136,725	\$ 220,474	\$ 69,067

GENERAL PURPOSE SCHOOL FUND – PROGRAM SUMMARY

The General Purpose School Fund, the primary operating fund, is a special revenue fund and accounts for expenditures related to operating the district. The summary below shows the expenditures by district function. The largest source of revenue is the Basic Education Program funding from the State of Tennessee which is distributed to all school districts in the county based on student attendance. County and municipal taxes are the next largest revenue source and is distributed by a formula that is based on average daily student attendance. Collierville is required to spend a specified minimum amount of local funds for school operations. This amount is calculated based on the total revenue that is equivalent to fifteen cents on the Collierville municipal property tax. This amount is paid from \$0.005 cents of the local option sales tax.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 24,275,478	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781
REVENUE					
County and Municipal Taxes	40,506,758	42,498,252	42,244,345	42,244,345	43,944,345
Charges for Services	841,271	780,844	1,095,000	1,095,000	1,209,100
Local Revenue	2,228,358	1,888,258	1,925,000	1,925,000	1,943,500
State Education Funds	44,559,497	45,794,052	46,585,000	46,585,000	48,385,282
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,137,265	2,609,393	6,008,971	6,008,971	5,368,108
TOTAL REVENUE	90,273,149	93,570,799	97,863,316	97,863,316	100,855,335
EXPENDITURES					
Regular Instruction Program	44,877,187	45,908,292	47,936,151	47,936,151	53,623,278
Alternative Instruction Program	42,232	236,976	254,796	254,796	286,691
Special Education Program	6,968,374	7,134,674	7,608,236	7,608,236	7,773,964
Career and Technical Education Program	861,339	777,769	999,074	999,074	1,408,962
Attendance	686,808	507,096	411,946	411,946	423,143
Health Services	1,139,198	1,104,565	1,258,819	1,258,819	-
Other Student Support	2,410,800	2,456,428	2,572,677	2,572,677	2,515,871
Support-Regular Instruction	2,143,867	2,020,629	2,027,335	2,027,335	2,288,679
Support-Alternative Instruction	-	-	2,553	2,553	2,500
Support-Special Education	1,992,092	1,917,245	2,150,723	2,150,723	2,138,561
Technology	3,665,076	3,972,815	4,649,926	4,649,926	4,771,205
Board of Education	1,366,254	1,641,429	1,928,437	1,928,437	2,162,261
Office of the Superintendent	437,046	462,426	451,058	451,058	464,230
Office of the Principal	5,698,363	5,751,316	6,246,268	6,246,268	6,338,940
Fiscal Services	921,251	828,323	990,775	990,775	1,016,601
Human Resources	526,025	537,402	714,450	714,450	772,012
Operation of Plant	7,658,873	8,611,096	10,301,032	10,301,032	7,416,609
Maintenance of Plant	1,356,627	1,454,128	1,712,795	1,712,795	1,758,003
Transportation	3,036,154	2,936,705	5,024,394	5,024,394	5,091,374
Central and Other	430,805	457,206	621,870	621,870	602,451
TOTAL EXPENDITURES	86,218,372	88,716,520	97,863,316	97,863,316	100,855,335
Revenue over (under) expenditures	4,054,777	4,854,279	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers Assigned	282,771	(153,524)	-	-	-
	28,613,026	33,313,781	33,313,781	33,313,781	33,313,781
Ending Fund Balance	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781

GENERAL PURPOSE SCHOOL FUND – CATEGORY SUMMARY

The summary below shows the expenditures in each category of expense.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 24,275,478	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781
REVENUE					
County and Municipal Taxes	40,506,758	42,498,252	42,244,345	42,244,345	43,944,345
Charges for Services	841,271	780,844	1,095,000	1,095,000	1,209,100
Local Revenue	2,228,358	1,888,258	1,925,000	1,925,000	1,943,500
State Education Funds	44,559,497	45,794,052	46,585,000	46,585,000	48,385,282
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,137,265	2,609,393	6,008,971	6,008,971	5,368,108
TOTAL REVENUE	90,273,149	93,570,799	97,863,316	97,863,316	100,855,335
EXPENDITURES					
Personnel	67,303,880	69,465,643	73,949,460	73,949,460	75,303,455
Operating Expenses	14,550,936	14,228,167	18,843,266	18,843,266	19,019,229
Capital Outlay	4,363,556	5,022,710	5,070,590	5,070,590	6,532,651
TOTAL EXPENDITURES	86,218,372	88,716,520	97,863,316	97,863,316	100,855,335
Revenue over (under) expenditures	4,054,777	4,854,279	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers Assigned	282,771	(153,524)	-	-	-
	28,613,026	33,313,781	33,313,781	33,313,781	33,313,781
Ending Fund Balance	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781

SCHOOL FEDERAL FUNDS SUMMARY

The School Federal Funds is a special revenue fund 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; and,
- 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.
- ESSER (Elementary and Secondary School Emergency Relief) is funding authorized by the CARES Act to provide relief related to COVID-19 with 3.0 addressing learning loss and making schools safe for in-person learning.
- The Innovative High School grant fosters local community partnerships that boost student readiness and prepares high schoolers for jobs and careers in their local communities.
- The Epidemiology and Laboratory Capacity grant supports the reopening of in-person instruction of K-12 schools through supporting comprehensive screening testing for K-12 schools.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	-	-	-	-	-
REVENUE					
CTE Perkins Basic	107,884	107,178	92,634	92,634	92,634
CTE Perkins Reserve	4,763	-	-	-	-
TITLE I	3,269,720	1,466,173	2,979,157	2,979,157	2,979,157
IDEA-B Special Education Grants to State	1,583,971	1,704,365	2,234,383	2,234,383	2,234,383
IDEA Preschool Incentive	19,110	26,821	47,479	47,479	47,479
TITLE III English Language Acquisition	26,249	27,164	67,622	67,622	67,622
TITLE II	195,686	140,526	297,605	297,605	297,605
ESSER (1.0, 2.0, & 3.0)	-	2,792,046	22,447,081	22,447,081	14,400,000
Fiscal Pre-Monitoring Support	-	-	46,200	46,200	46,200
Innovative High School	-	-	2,000,000	2,000,000	1,856,440
TN All Corps	-	-	490,000	490,000	98,000
TITLE IV	-	-	138,410	138,410	138,410
Early Literacy Network	-	-	80,000	80,000	40,000
Epidemiology and Laboratory Capacity	-	-	2,253,472	2,253,472	1,664,461
Consolidated Administration	154,039	100,841	134,232	134,232	134,232
TOTAL REVENUE	5,361,422	6,365,114	33,308,275	33,308,275	24,096,623
EXPENDITURES					
Personnel	3,605,333	2,612,382	9,753,620	9,753,620	8,098,338
Operating Expenses	1,215,162	1,708,873	6,883,577	6,883,577	4,763,311
Capital Outlay	540,927	2,043,859	16,671,078	16,671,078	11,234,974
TOTAL EXPENDITURES	5,361,422	6,365,114	33,308,275	33,308,275	24,096,623
Revenue over (under) expenditures	-	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Fund Balance:					
Restricted	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

SCHOOL NUTRITION FUND SUMMARY

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. 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.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 49,716	\$ 49,716	\$ 49,716	\$ 49,716	\$ 49,716
REVENUE					
Income from Lunches/Breakfasts	850,108	30,957	37,498	37,498	1,032,500
A La Carte Sales	486,451	116,594	351,663	351,663	515,000
Other Charges for Services	-	1,594	3,000	3,000	1,800
Catering at CHS	190,974	15,541	39,127	39,127	40,000
Other Local Revenue	61,720	3,382	500	500	3,000
School Nutrition - State Matching	19,871	19,991	19,900	19,900	20,000
USDA Lunch, Breakfast, and Other	848,472	1,493,447	4,209,136	4,209,136	1,712,367
TOTAL REVENUE	2,457,596	1,681,506	4,660,824	4,660,824	3,324,667
EXPENDITURES					
Personnel	1,092,817	952,815	1,104,695	1,104,695	1,508,067
Operating Expenses	1,519,431	1,049,973	3,322,129	3,322,129	1,582,600
Capital Outlay	6,678	9,288	234,000	234,000	234,000
TOTAL EXPENDITURES	2,618,926	2,012,076	4,660,824	4,660,824	3,324,667
Revenue over (under) expenditures	(161,330)	(330,570)	-	-	-
Fund Balance Appropriation	161,330	330,570	-	-	-
Operating Transfers	161,330	330,570	-	-	-
Fund Balance:					
Restricted	49,716	49,716	49,716	49,716	49,716
Ending Fund Balance	\$ 49,716	\$ 49,716	\$ 49,716	\$ 49,716	\$ 49,716

SCHOOL DISCRETIONARY GRANTS FUND SUMMARY

The Discretionary Grants Fund accounts for grant funding for specific programs. Unlike a formula grant, a discretionary grant awards funds through a competitive process. Grants maintained in this fund have consisted of those that are federally supported, state supported, or funded through private companies, foundations, and local and civic groups.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	-	\$ 29,660	\$ 29,660	\$ 29,660	\$ 29,660
REVENUE					
DGH Donation - Greenhouse WCMS	15,000	-	-	-	-
Donations - Auditorium Seats (CHS)	100	-	-	-	-
PD for Teachers	400	-	-	-	-
Race 4 the Ville	12,315	-	-	-	-
Sodexo Scholarship	12,500	-	-	-	-
Technology Donations	2,000	-	-	-	-
Athletic Fund	2,195	-	-	-	-
Bridge Camps	-	128,369	253,895	253,895	263,104
Governor's Civics Seal Mini-Grant	5,029	-	-	-	-
Learning Camps Transportation	-	71,415	178,974	178,974	178,974
Stream Mini-Camps	-	115,441	180,814	180,814	187,058
Summer Learning Camps	-	368,454	632,850	632,850	654,703
Voluntary Pre-K	184,245	188,679	190,174	190,174	190,174
Youth Risk Behavior Survey	345	-	-	-	-
Coordinated School Health Grant	83,868	75,977	90,000	90,000	90,000
Safe Schools	55,053	261,951	214,967	214,967	214,967
Response to Disproportionality	53,518	-	-	-	-
TOTAL REVENUE	426,569	1,210,286	1,741,674	1,741,674	1,778,980
EXPENDITURES					
Personnel	195,488	714,265	1,030,186	1,030,186	1,030,186
Operating Expenses	161,296	480,292	701,488	701,488	738,794
Capital Outlay	40,126	15,729	10,000	10,000	10,000
TOTAL EXPENDITURES	396,909	1,210,286	1,741,674	1,741,674	1,778,980
Revenue over (under) expenditures	29,660	-	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Fund Balance:					
Restricted	29,660	29,660	29,660	29,660	29,660
Ending Fund Balance	\$ 29,660	\$ 29,660	\$ 29,660	\$ 29,660	\$ 29,660

RETIREMENT FUND SUMMARY

The Retirement Fund is a trust fund of the fiduciary type and was created in FY 2008 to account for the current 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 current 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.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 76,713,182	\$ 81,810,100	\$ 103,044,541	\$ 103,044,541	\$ 108,267,899
REVENUE					
Contributions - Employer	3,112,326	3,280,991	3,362,855	3,567,830	4,620,825
Contributions - Employee	620,832	673,328	583,601	717,986	797,759
Contrib. Reimb. - non-vested	(85,131)	(111,876)	(100,000)	(107,851)	(100,000)
Gain/Loss	2,896,250	3,009,079	-	2,350,000	-
Unrealized Gain/Loss	(731,005)	15,557,152	-	-	-
Interest/Dividend Revenue	1,657,251	1,547,263	800,000	1,799,093	800,000
TOTAL REVENUE	7,470,522	23,955,938	4,646,456	8,327,058	6,118,584
EXPENDITURES					
Attorney Fees	5,372	3,956	10,000	3,700	10,000
Premium/Discount	207,498	251,078	215,000	250,000	250,000
Trustee/Advisor Fees	39,019	55,268	75,000	75,000	75,000
Plan Administrator Fee	21,900	25,570	35,000	25,000	35,000
Distributions - Retirees	2,099,815	2,385,625	2,600,000	2,750,000	2,800,000
TOTAL EXPENDITURES	2,373,604	2,721,497	2,935,000	3,103,700	3,170,000
Revenue over (under) expenditures	5,096,918	21,234,441	1,711,456	5,223,358	2,948,584
Fund Balance Appropriation	-	-	-	-	-
Restricted	81,810,100	103,044,541	104,755,997	108,267,899	111,216,483
Ending Fund Balance	\$ 81,810,100	\$ 103,044,541	\$ 104,755,997	\$ 108,267,899	\$ 111,216,483

OPEB (OTHER POST-EMPLOYMENT BENEFITS) FUND SUMMARY

The OPEB Fund complies 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 2023, the total projected revenue is \$1,138,605. Projected expenses are \$970,500. Expenses in this fund remain comparatively low as the Town has a relatively few retirees enrolled in the Town's health plan.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 14,151,562	\$ 14,371,710	\$ 17,910,434	\$ 17,910,434	\$ 18,309,718
REVENUE					
Contributions - Employer	-	-	714,958	-	708,605
Contributions - Employee	125,685	107,578	150,000	148,000	200,000
Gain/Loss	834,059	651,819	100,000	509,547	100,000
Unrealized Gain/Loss	(479,059)	3,035,834	-	-	-
Interest/Dividend Revenue	293,317	272,332	130,000	275,787	130,000
TOTAL REVENUE	774,003	4,067,563	1,094,958	933,334	1,138,605
EXPENDITURES					
Attorney Fees	345	318	1,000	200	1,000
Trustee/Advisor Fees	35,811	43,026	38,000	45,000	45,000
Medical Claims	386,500	325,000	475,000	300,000	475,000
Supplemental Reimbursement	129,450	145,370	180,000	185,000	445,500
Plan Administrator Fee	1,750	15,125	3,500	3,850	4,000
TOTAL EXPENDITURES	553,855	528,839	697,500	534,050	970,500
Revenue over (under) expenditures	220,148	3,538,724	397,458	399,284	168,105
Fund Balance Appropriation	-	-	-	-	-
Restricted	14,371,710	17,910,434	18,307,892	18,309,718	18,477,823
Ending Fund Balance	\$ 14,371,710	\$ 17,910,434	\$ 18,307,892	\$ 18,309,718	\$ 18,477,823

WATER & SEWER FUND DEPARTMENTAL SUMMARY

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Retained Earnings	\$ 66,214,420	\$ 71,888,120	\$ 75,660,718	\$ 75,660,718	\$ 77,186,018
REVENUE					
Water Revenue	4,965,523	5,215,670	5,117,882	5,217,644	5,310,396
Service Establishment	41,700	48,055	46,000	45,558	46,110
Sewer Service Charge	7,790,678	8,188,510	7,900,000	8,172,104	8,323,283
Other Revenue	659,087	195,702	134,000	80,053	78,454
Total Revenues	13,456,988	13,647,938	13,197,882	13,515,359	13,758,243
EXPENSES					
Water Treatment Plant	1,190,286	1,194,341	1,419,020	1,486,816	1,628,154
Water Distribution System	1,931,872	1,964,039	2,318,501	2,297,387	2,679,578
Wastewater Collection	669,668	651,116	868,697	803,486	1,367,486
Wastewater Treatment	1,447,039	1,434,978	1,595,103	1,616,252	1,807,308
Town Administrator's Office	119,468	130,347	172,475	172,475	185,422
Human Resources	93,173	102,408	139,457	139,457	136,229
Information Technology	72,123	77,124	86,314	86,314	109,414
General Services - Administration	90,745	94,523	102,001	102,001	114,306
General Services - Facilities Maint.	92,900	89,141	101,295	101,295	125,287
General Services - Parks & Grounds Maint.	31,220	35,189	38,256	38,256	42,573
Financial Administration	639,976	636,832	754,801	754,801	800,919
Development Administration	49,312	49,689	57,703	57,703	60,497
Office of Planning	130,870	140,874	160,577	160,577	172,489
Office of Engineer	334,440	338,254	387,838	387,838	425,199
Public Services Administration	302,595	272,228	273,479	273,479	317,478
Attorney's Fees	55,183	46,511	52,500	47,000	52,500
Insurance Costs	176,100	189,746	196,860	202,000	196,860
Non-Departmental Accounts					
Special Appropriations	975,557	686,610	1,150,574	946,316	1,171,074
Debt Service & Depreciation	3,910,523	3,868,677	3,767,411	3,767,111	3,702,161
Total Expenses	12,313,049	12,002,628	13,642,862	13,440,564	15,094,934
Revenue over (under) expenses	1,143,939	1,645,310	(444,980)	74,795	(1,336,691)
Retained earnings appropriation	-	-	444,980	-	1,336,691
Gain/Loss on Disposal of Assets	-	(5,311)	-	-	-
Non Operating Revenue	1,893,742	1,531,366	1,000,000	1,477,500	1,000,000
Capital Contribution	2,716,832	606,751	-	-	-
Operating Transfer	-	-	-	-	-
Capital Outlay/Projects	(80,813)	(5,517)	(32,357)	(26,995)	(276,048)
Ending Balance	\$ 71,888,120	\$ 75,660,718	\$ 76,183,382	\$ 77,186,018	\$ 76,573,279

WATER & SEWER FUND CATEGORY SUMMARY

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 \$911,674 utility in-lieu-of tax paid to General Fund.

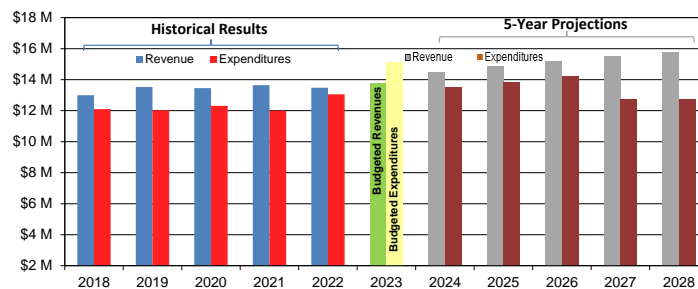
The summary below lists the expense for each category of expenses. The expense for capital items and pay-as-you-go capital projects is shown as a reduction to retained earnings. The Town's water and sewer rate structure expired in FY 2022. The Town will engage a consultant in FY 2023 to review the system's needs and update the rate study accordingly.

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Retained Earnings	\$ 66,214,420	\$ 71,888,120	\$ 75,660,718	\$ 75,660,718	\$ 77,186,018
REVENUE					
Water Revenue	4,965,523	5,215,670	5,117,882	5,217,644	5,310,396
Service Establishment	41,700	48,055	46,000	45,558	46,110
Sewer Service Charge	7,790,678	8,188,510	7,900,000	8,172,104	8,323,283
Other Revenue	659,087	195,702	134,000	80,053	78,454
Total Revenues	13,456,988	13,647,938	13,197,882	13,515,359	13,758,243
EXPENSES					
Personnel	2,909,767	2,871,531	2,917,178	2,945,228	3,740,265
Operating Expenses	2,329,099	2,372,944	3,284,143	3,258,713	3,742,262
Administrative Charges	2,012,004	2,013,120	2,326,696	2,321,196	2,542,312
Insurance Costs	176,100	189,746	196,860	202,000	196,860
Special Appropriations	975,557	686,610	1,150,574	946,316	1,171,074
Debt Service & Depreciation	3,910,523	3,868,677	3,767,411	3,767,111	3,702,161
Total Expenses	12,313,049	12,002,628	13,642,862	13,440,564	15,094,934
Revenue over (under) expenses	1,143,939	1,645,310	(444,980)	74,795	(1,336,691)
Retained earnings appropriation	-	-	444,980	-	1,336,691
Gain/Loss on Disposal of Assets	-	(5,311)	-	-	-
Non Operating Revenue	1,893,742	1,531,366	1,000,000	1,477,500	1,000,000
Capital Contribution	2,716,832	606,751	-	-	-
Operating Transfer	-	-	-	-	-
Capital Outlay/Projects	(80,813)	(5,517)	(32,357)	(26,995)	(276,048)
Ending Balance	\$ 71,888,120	\$ 75,660,718	\$ 76,183,382	\$ 77,186,018	\$ 76,573,279

WATER & SEWER FUND – HISTORICAL RESULTS AND FUTURE OUTLOOK

The Water and Sewer Fund revenue presented below is actual operating revenue for FY 2019 through 2021, estimated for 2022, budgeted for FY 2023, and projected for 2024 through 2028. The Town plans to conduct a new rate study in FY 2023 and adopt a rate schedule based on the results. 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.

	UNAUDITED					BUDGETED					PROJECTED				
	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	FY 28	FY 24	FY 25	FY 26	FY 27	FY 28
REVENUES															
Interest	787,847	597,153	62,998	85,749	20,000	20,200	20,402	20,606	20,812	21,020					
Public Auction	1,950	-	977	-	-	-	-	-	-	-					
Miscellaneous Revenue	5,057	3,967	62,093	5,186	4,500	4,500	4,500	4,500	4,500	4,500					
Miscellaneous Refunds	-	-	-	-	-	-	-	-	-	-					
Insurance Reimbursements	-	-	-	-	-	-	-	-	-	-					
Water Volume Charge	3,081,120	3,123,164	3,286,516	3,191,161	3,335,000	3,601,800	3,709,854	3,784,051	3,859,732	3,936,927					
Water Base Rate	978,420	992,188	1,011,370	1,024,003	1,033,767	1,054,442	1,075,531	1,097,042	1,118,983	1,141,362					
Water Customer Service	634,745	673,908	722,299	732,502	764,160	779,443	795,032	810,933	827,151	843,694					
Hydrant Water Sales	1,321	2,478	3,600	3,286	3,400	3,468	3,537	3,608	3,680	3,754					
Water System Analysis	7,129	6,328	7,714	6,825	7,744	7,899	8,057	8,218	8,382	8,550					
Forfeited Discount	201,750	167,457	184,171	168,070	166,325	169,652	173,045	176,505	180,036	183,636					
Servicing Customer	48,827	24,100	28,800	16,675	22,496	22,946	23,405	23,873	24,350	24,837					
Service Establishment	45,850	41,700	48,055	45,335	46,110	47,032	47,973	48,932	49,911	50,909					
Misc. Water Revenue	24,802	30,210	39,375	30,328	29,958	30,258	30,560	30,866	31,174	31,486					
Sewer Volume Charge	4,215,850	4,217,986	4,520,721	4,443,577	4,576,967	4,943,124	5,091,418	5,193,246	5,297,111	5,403,054					
Sewer Base Rate	2,728,571	2,761,822	2,798,370	2,839,833	2,831,070	2,887,691	2,945,445	3,004,354	3,064,441	3,125,730					
Sewer Customer Service	760,324	810,871	869,419	882,662	915,246	933,551	952,222	971,266	990,692	1,010,506					
Miscellaneous Sewer Revenue	5,585	3,657	1,554	2,949	1,500	1,530	1,561	1,592	1,624	1,656					
Total Revenues	13,529,147	13,456,987	13,648,033	13,478,140	13,758,243	14,507,536	14,882,542	15,179,593	15,482,580	15,791,622					
EXPENSES															
Water Treatment Plant	1,176,856	1,190,286	1,194,341	1,405,133	1,628,154	1,660,717	1,693,931	1,727,810	1,762,366	1,797,614					
Water Distribution System	1,800,139	1,931,872	1,964,039	2,126,281	2,679,578	2,759,966	2,842,765	2,928,048	3,015,889	3,106,366					
Wastewater Collection	634,770	669,668	651,116	759,023	1,367,486	1,408,511	1,450,766	1,494,289	1,539,118	1,585,291					
Wastewater Treatment	1,367,921	1,447,039	1,434,978	1,537,569	1,807,308	1,861,528	1,917,373	1,974,895	2,034,141	2,095,166					
City Administrator's Office	115,308	119,468	130,347	172,475	185,422	190,985	196,715	202,616	208,695	214,955					
Human Resources	616,368	639,976	636,832	754,801	800,919	824,946	849,695	875,186	901,441	928,484					
Information Technology	64,146	72,123	77,124	86,314	109,414	112,696	116,077	119,559	123,146	126,840					
Financial Administration	95,747	93,173	102,408	139,457	136,229	140,315	144,525	148,861	153,326	157,926					
General Services - Administration	86,273	90,745	94,523	102,001	114,306	117,735	121,267	124,905	128,652	132,511					
General Services - Buildings	72,244	92,900	89,141	101,295	125,287	129,046	132,917	136,905	141,012	145,242					
General Services - Grounds & Parks	31,220	31,220	35,189	38,256	42,573	43,850	45,165	46,520	47,916	49,353					
Development Administration	51,832	49,312	49,689	57,703	60,497	62,311	64,181	66,106	68,089	70,132					
Office of Planning	129,449	130,870	140,874	160,577	172,489	175,939	179,458	183,047	186,708	190,442					
Office of Engineer	349,324	334,440	338,254	387,838	425,199	437,955	451,094	464,626	478,565	492,922					
Public Services Administration	338,392	302,595	272,228	273,479	317,478	327,003	336,813	346,917	357,325	368,044					
Attorney's Fees	48,405	55,183	46,511	52,500	52,500	54,075	55,697	57,368	59,089	60,862					
Insurance Costs	174,896	176,100	189,746	203,822	196,860	202,766	208,849	215,114	221,568	228,215					
Non-Departmental Accounts															
Special Appropriations	898,706	975,557	686,610	888,810	1,171,074	1,206,206	1,242,392	1,279,664	1,318,054	1,357,596					
Debt Service & Depreciation	3,974,414	3,910,523	3,868,677	3,806,425	3,702,161	1,805,975	1,786,750	1,800,750	-	-					
Total Expenses	12,026,409	12,313,049	12,002,628	13,053,758	15,094,934	13,522,524	13,836,429	14,193,186	12,745,100	13,107,963					
Revenue over (under) expenses	1,502,738	1,143,938	1,645,405	424,382	(1,336,691)	985,012	1,046,112	986,407	2,737,480	2,683,659					

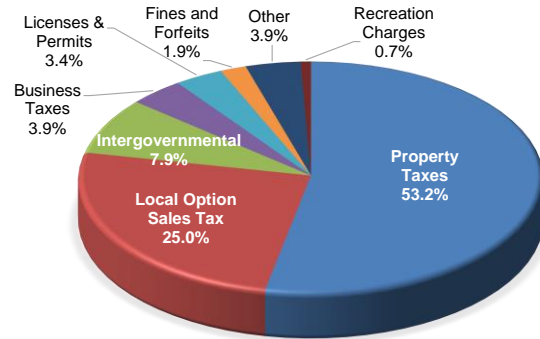


REVENUES BY SOURCE – MAJOR FUNDS

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 2023 total \$73,175,364. Property tax revenue accounts for the largest portion of total revenue at 53.2% followed by local option sales tax at 25.0%. Intergovernmental revenues make up 7.9%, and licenses and permits, 3.4%. Business taxes are 3.9%, fines and forfeits 1.9%, recreation charges 0.7%, and other revenue, which includes interest income, is 3.9% of the total.

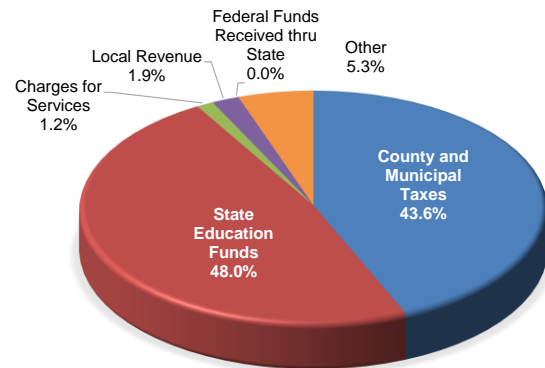
Figure 41: General Fund Revenue by Category



GENERAL PURPOSE SCHOOL FUND

General Purpose School Fund revenues are expected to be \$100,855,335. 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 48.0% followed by county and municipal taxes (including the state alcoholic beverage tax) at 43.6%. Other revenues are charges for services (this includes tuition payments), 1.2%; federal funds received through the state at less than 1/10 of 1%, local revenue at 1.9%, and other sources (including federal grants) is 5.3%.

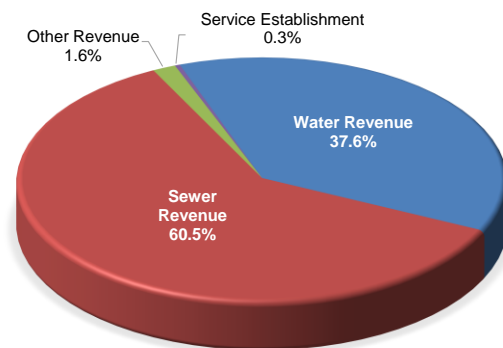
Figure 42: General Purpose School Fund Revenue



WATER & SEWER FUND

Water and Sewer Fund revenues are expected to be \$13,758,243, an increase of 4.2 % compared to the FY 2022 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 60.5% followed by water revenue at 37.6%. Service establishment fees are 0.3% and other revenue, which includes interest income, makes up 1.6%.

Figure 43: Water & Sewer Fund Revenue

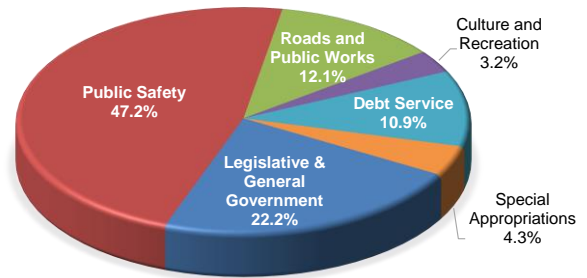


EXPENDITURES BY FUNCTION – MAJOR FUNDS

GENERAL FUND

The chart, *General Fund Expenditures*, shows the percentage of total expenditures of each unit or function of Town Government. Of the Town’s \$71,842,367 General Fund Budget, public safety, which is comprised of Police Department, Fire Department, Municipal Court, Code Enforcement, and Animal Services, makes up 47.2% of expenditures. Legislative and general government expends 22.2%, roads and public works utilizes 12.1%, and culture & recreation account for 3.2%. The remainder is for debt service at 10.9% and special appropriations 4.3% (which includes a maintenance of effort appropriation to the school system).

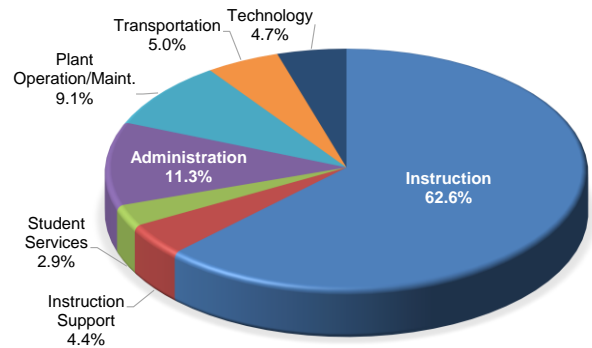
Figure 44: General Fund Expenditures



GENERAL PURPOSE SCHOOL FUND

The chart, *General Purpose School Fund Expenditures*, shows the percentage of total expenses each unit or function expends. Classroom instruction expends 62.6%, Administration, including the Board of Education, Superintendent, Principal’s Office Finance, HR, Special Services, Planning and School Safety 11.3%, Student Services 2.9%, Operation and Maintenance of Plant 9.1%, Transportation 5.0%, Instruction Support 4.4%, and Technology 4.7%.

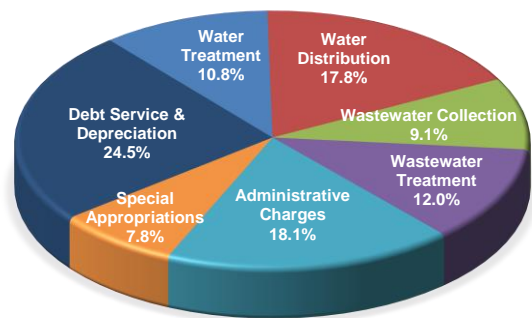
Figure 45: General Purpose School Fund Expenditures



WATER & SEWER FUND

The chart, *Water and Sewer Fund Expenses*, shows the percentage of total expenses each unit or function expends. Water Treatment expends 10.8%, Water Distribution 17.8%, Wastewater Collection 9.1%, Wastewater Treatment 12.0%, Administrative charges by General Fund departments are 18.1% of total expenses, Special Appropriations 7.8%, and Debt Service & Depreciation make up 24.5%.

Figure 46: Water and Sewer Fund Expenses



DEPARTMENTAL USE OF FUNDS

Departmental Use as %	General Fund	Water & Sewer	State Street Aid	Sanitation	Drug	E-Citation	General Purpose School	Nutrition Fund	Federal Funds	Discretionary Grants
<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	90.99	9.01								
General Services	86.83	13.17								
General Services - Facilities	94.80	5.20								
General Services - Parks & Grounds	99.00	1.00								
<i>Education</i>							77.55	2.56	18.53	1.36
<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	98.87				1.05	0.08				
Fire Department	100.00									
<i>Public Services</i>										
Administration	55.41	44.59								
Fleet Maintenance	95.11			4.89						
Streets and Drainage	79.07		20.93							
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								



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, 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 2023 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.
- Maintain adequate reserves and fund balances.
- Set a fiscally responsible tax rate.

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.
- 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.
- 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 methods in service delivery using technology and new approaches.
- Achieve a high level of citizen satisfaction with Town services.
- Focus on “core services”.
- 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, control storm water drainage, and effective sewage treatment.
- Construct and maintain a well-designed, well-maintained, transportation system of safe and sustainable streets, sidewalks, and trails.
- 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: Maintain 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.

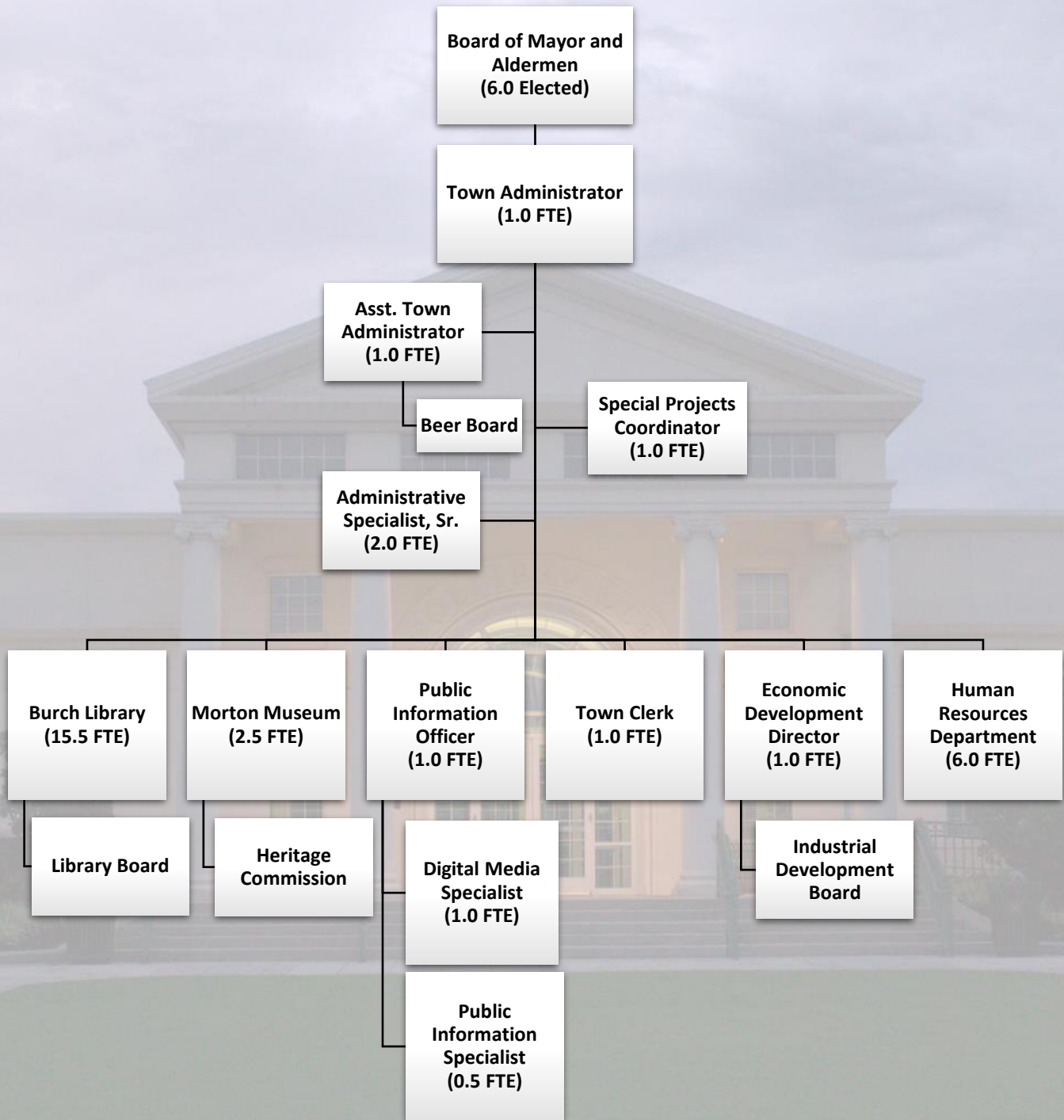
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 190,454	\$ 193,791	\$ 198,638	\$ 194,471	\$ 205,946
Operating Expense	70,766	48,190	83,375	62,700	85,513
Capital Outlay	-	177,029	-	-	-
Total	261,219	419,011	282,013	257,171	291,459
General Fund	\$ 261,219	\$ 419,011	\$ 282,013	\$ 257,171	\$ 291,459

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	6.0 \$ 97,310	6.0 \$ 105,000	6.0 \$ 105,000
Benefits	96,481	89,471	100,946
Total	6.0 \$ 193,791	6.0 \$ 194,471	6.0 \$ 205,946

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 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.
- 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 feedback.
- 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.

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 704,960	\$ 807,759	\$ 1,017,614	\$ 920,959	\$ 1,092,071
Operating Expense	91,494	60,569	131,457	95,528	144,079
Capital Outlay	-	655	462,900	455,434	-
Total	796,453	868,982	1,611,971	1,471,921	1,236,150
Reduction to expenditures					
Water & Sewer Fund	(119,468)	(130,347)	(172,475)	(172,475)	(185,422)
General Fund	\$ 676,985	\$ 738,635	\$ 1,439,496	\$ 1,299,446	\$ 1,050,727

STAFFING SUMMARY

	ACTUAL FY 21		ESTIMATED FY 22		ADOPTED FY 23	
Salaries	5.0	\$ 468,244	6.0	\$ 515,374	6.0	\$ 636,029
Wages	3.0	106,036	3.0	106,797	3.0	128,772
Part-Time	1.0	11,201	1.0	13,865	1.0	24,211
Other Compensation		8,053		25,956		1,029
Benefits		214,225		258,966		302,030
Total	9.0	\$ 807,759	10.0	\$ 920,959	10.0	\$ 1,092,071

OPERATING INDICATORS

Statistics	Actual FY20	Actual FY21	Estimated FY22
Total Budget Managed ¹	\$ 76,780,104	\$ 80,293,504	\$ 85,873,832
Total Value of all Capital Projects	8,545,500	6,348,000	12,720,738
Total Number of Capital Projects	26	30	50
Full-Time Employees Managed	506	513	544
% of Personnel Expenses to Overall Budget ²	52.8%	52.4%	52.7%
# of Policy Revisions	0	1	2
# of Ordinance Amendments	12	13	12
# of Resolutions	40	43	37
Public Information			
Press Releases	220	280	340
# of subscribers to community distribution list	11,464	15,000	14,726
# of Town Facebook page likes	19,803	20,500	21,545
# of press releases generating coverage or republished	170	200	110
Public Hearings Conducted	18	8	5
Mayors Action Center requests reviewed	815	895	1,066

¹ Does not include CIP or Schools' budgets

MORTON MUSEUM



MORTON MUSEUM

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

The Museum includes a 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 2022 Accomplishments

- Awards & Recognition: Tennessee Association of Museums 2021 Award of Excellence in Digital Marketing, Tennessee Association of Museums 2021 Award of Excellence in Educational Programming (Make History! A Workbook for Junior Historians), Tennessee Association of Museums 2021 Award of Excellence—Volunteer (Susan Sullivan, Storytime), and Memphis Kids Out and About 2021 - Top 20 Places to Take Kids in Memphis
- Exhibitions: ‘*When We Rode Mike: The Somerville Accommodation Train*’, ‘*Letters to Santa*’, ‘*Beebe & Clegg: Their Enduring Photographic Legacy*’, ‘*In Full Bloom: The Art of Lori Cook*’, five Community Art Gallery exhibitions featuring work by local artists
- The Museum successfully resumed in-person programming following the pandemic including Dairy Day, Train Heritage Day, adult and youth summer workshops, Preschool Story Time, Iris Orchestra concert series, Storytime with Santa, and more.
- The Friends of the Museum 501(c)3 sponsored new interpretive signage for the Frisco 1351 site.
- The Museum established a new partnership with SRVS Collierville consisting of a monthly Story Time for adults with learning differences.
- Staff contributed to publications, assisted with genealogical research, responded to resident requests, and continued to further expand documentation of the history of Collierville.
- Staff represented the Town of Collierville at the 2021 American Association for State and Local History annual conference and the 2021 Tennessee Association of Museums annual conference.

FY 2023 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Continue to improve current collection storage practices and explore new methods for maximizing collection storage.
- Continue to improve accessibility and finding aids for the permanent collection through Finding Aids and the new Museum website.
- Promote the museum as a professional repository for community preservation.
- Implement an architecture tour spreading awareness about the unique history and design of the Museum’s historic site.
- Create public access to the Museum’s collection catalog on our website.

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

Objectives:

- Increase opportunities for staff to attend conferences, webinars, and workshops on archival and museum practices.
- Network with the local museum and arts communities for the benefit of professional development and collaboration.
- Increase 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.
- Continue to work with Friends of the Morton Museum to support the Museum’s field trip program and to obtain external funding for community-enriching programming, archival upgrades, and national traveling exhibits.
- Continue to partner with the Collierville Contemporary Club and Shelby East Garden Club to support the Museum.
- Improve gift shop sales by offering products that reinforce the Museum’s mission and exhibitions.

SAFETY

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

Objectives:

- 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 and participate in safety resources provided by HR.
- Review programs, gallery spaces, and signage to ensure a safe and adapted environment for visitors with physical or learning impairments.

SERVICE

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

Objectives:

- Continue to partner with community organizations and schools to develop exhibitions that explore unique aspects of Collierville’s diverse community.
- Provide more staff-curated exhibits and an improved digital kiosk that enhances the visitor experience and knowledge of Collierville.
- Acquire new, relevant objects that enhance the Museum’s permanent collection and track using the Museum’s collection database.

Goal: To gain a wider reach in the community and increase visitor returns.

Objectives:

- Offer more safe, free, high quality, diverse family programming that brings history, arts, culture, and educational opportunities to Collierville.
- Continue to learn best practices in social media to engage with more potential visitors.
- Poll museum visitors and stakeholders to inform future museum exhibitions and programs.
- 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, and special projects.
- Implement a monthly walking tour of Town Square to extend the Museum’s reach to other historic sites nearby, like the log cabin and train depot.
- Continue to use the permanent collection in conjunction with traveling exhibits to contextualize the history and culture of the town.
- Expand partnerships with local groups to grow attendance at Spotlight Saturday events.

SCHOOLS

Goal: Promote the Museum as an education partner.

Objectives:

- Inform more 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.
- Promote bookings of the Museum’s newly updated “Community” field trip for 3rd grade students.
- Locate volunteers who specialize in disciplines related to Collierville’s history who can provide new insights that help the Museum expand its interpretation for school groups.

- 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, research projects, and high school aged volunteers.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
# of acquired objects	30	18	30	400
# of students participating in Museum programs	1,200	0	1,200	0
# of educational programs held	140	60	140	90
# of Community Partner programs held	45	21	45	35
Individual Donations	\$700	\$1,015	\$700	\$700
Facility rental revenue	\$5,000	\$275	\$5,000	\$5,850
Number of new Museum Facebook Fans	400	200	400	220
Number of Museum volunteers	60	60	60	20
Number of Museum visitors	9,000	1,217	9,000	4,814
Gift shop revenue	\$500	\$156	\$500	\$180

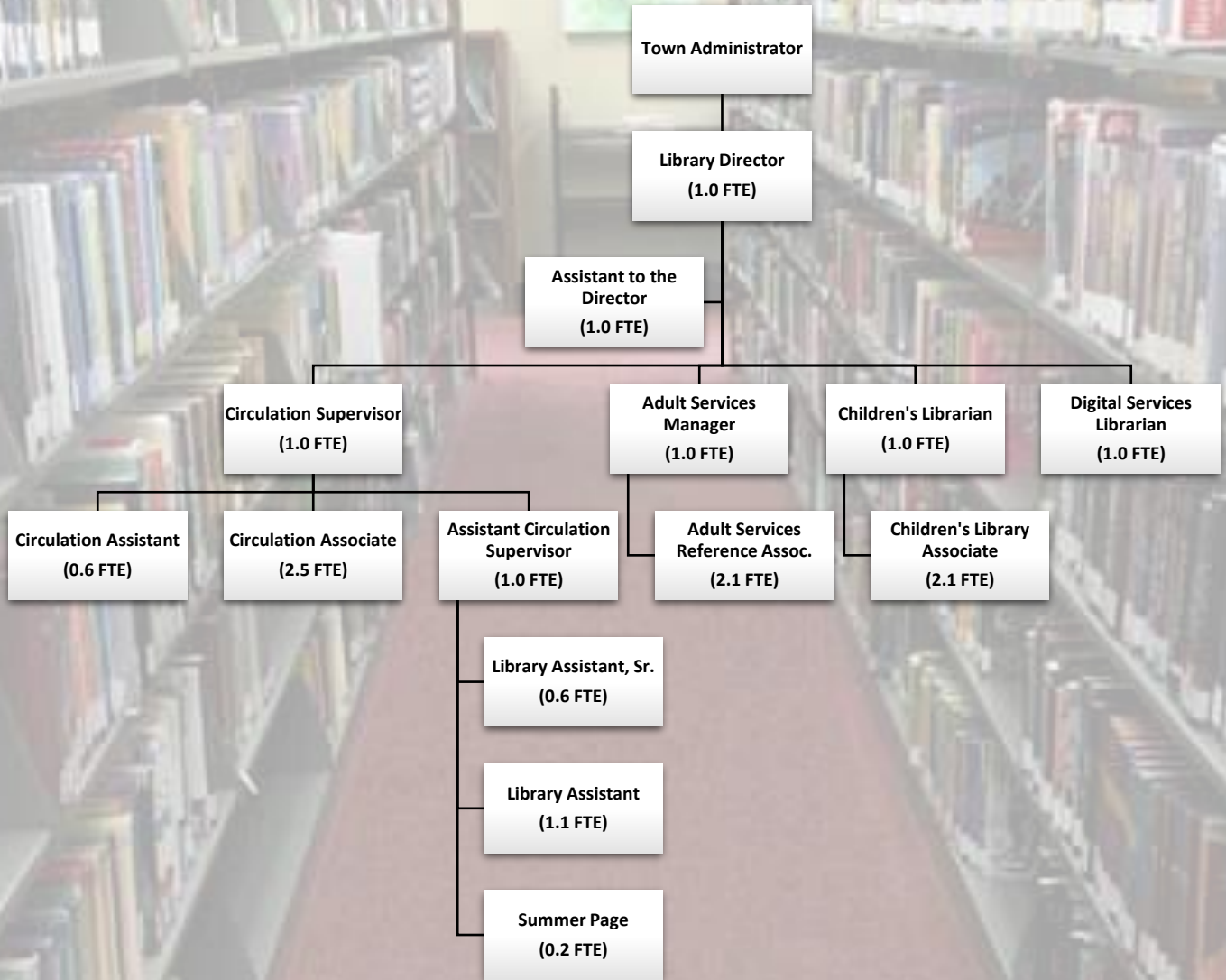
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 92,007	\$ 139,988	\$ 133,614	\$ 113,924	\$ 169,520
Operating Expense	37,696	19,441	71,235	67,664	67,441
Total	129,703	159,429	204,849	181,588	236,961
General Fund	\$ 129,703	\$ 159,429	\$ 204,849	\$ 181,588	\$ 236,961

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	1.0 \$ 49,392	1.0 \$ 43,939	1.0 \$ 56,000
Wages	1.0 26,818	1.0 27,074	1.0 37,440
Part-Time	1.0 16,045	1.0 7,662	1.0 22,464
Other Compensation	2,166	3,306	271
Benefits	45,568	31,944	53,345
Total	3.0 \$ 139,988	3.0 \$ 113,924	3.0 \$ 169,520

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



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 seven days per week for 60 hours per week. The staff consists of the Director, three librarians, four full-time, and fifteen part-time staff.

The Library owns over 115,000 volumes and subscribes to 120 print magazine titles and ten local and national newspapers. Over 1,000,000 titles of digital eBooks, eAudiobooks, movies, and magazines are available through Tennessee R.E.A.D.S., Hoopla, and Flipster. Patrons have access to 93 electronic databases including Ancestry.com and Tutor.com which offers tutoring sessions in more than 40 subjects including Math, Science, Social Studies, English, AP ® Support, Foreign Languages and Business.

FY 2022 Accomplishments

- Hosted the Library's 20th Anniversary Celebration with a luncheon at Collierville Baptist Church. 75 attendees honored Mrs. Betty Only for a lifetime of service to the Town of Collierville and the Library.
- Published *The History of the Lucius E. and Elsie C. Burch, Jr. Library*.
- Created 20th anniversary commemorative video.
- Six-member Town of Collierville staff team completed RFP process to choose vendor for RFID conversion, purchase of two new self-check machines, and security gates.
- Completed extensive deselection of materials collection in preparation for RFID conversion.
- Converted materials collection to RFID technology for better inventory management and improved check-in and check-out process.
- Changed workflow of weeded material for responsible use – using book vendor's Sustainable Shelves program.
- Implemented use of Targeted Marketing Tool for Libraries developing campaign for New Cardholders, Occasional Users, and a Net Promoter Survey.
- Began offering checkout of physical magazines.
- Increased subscribers for the Library's monthly online newsletter to over 14,000 patrons.
- Social media activity included 570 Library Facebook posts and 296 Facebook events with 3195 followers, and 307 Tweets with 650 followers.
- Friends of the Library donations to the library totaled \$10,200. Private citizens and local organizations also made donations including the Kappa Kappa Gamma Fraternity, Greater Memphis Branch of Aylus, and the Collierville Women's Club.
- Secured in-kind donations from local businesses for summer reading prizes.
- Offered technology classes: Microsoft Office applications, Facebook, Instagram, iPhones for Beginners, Gmail, Selling Online, and Beginner 3D Modeling with Tinker cad.
- Provided the 2022 Oceans of Possibilities Summer Reading Program, which offered a wide variety of programs for children, teens, and adults.
- Installed five new stories for the Story Walk around Halle Lake.
- Created 360 new articles for the website to promote events, resources, news, and services.
- Library staff attended conferences for the Public Library Association and the Tennessee Library Association.
- Restarted in-person story times six times a week.
- Partnered with area businesses and non-profit partners for programming for the community: Job the Comfort Dog/Christ the King Lutheran Church, Master Gardeners, Tennessee Genealogical Society, AARP Foundation, Renuka Reddy Meditation, Memphis Area Legal Services, Shelby County Division of Community Services, Memphis Astronomical Society, and The Wolf River Conservancy.
- Provided staff-led adult programming including monthly Crafters, Read Along with Celebrity Book Club, Remarkable Readers, Walking Book Club, Craftsmas for Adults, Winter Wonderland Paint and Sip, and Galentine's Tea Party.
- Hosted special programs for adults including Author event with Julie Clark, Bats of the Mid-South, Retirement Course, Meditation, Downsizing and Organizing 101, Writing Basics, Spanish Class for Adults, Backyard

Astronomy, Readopoly Winter Reading challenge, Garden Planning & Design, a Genealogy Series, and two Black History month programs.

- Provided special programs for youth including Lego Club, Kids Book Club, Mr. Bond Science, Mississippi River Life, Checkers Library TV, Lichterman Center Reptile Virtual Field Trip, Northwest Voyage virtual field trip with Memphis Zoo, Fall Festival in Halle Park, Little Medical Clinic program, two puppet shows, Game Night, Spring Break Pop Up Programs, Job the Comfort Dog, and Wendy the Singing Scientist.
- Sponsored writing, book cover art, bookmark contests for National Novel Writing Month. Published *Collierville Caboodles* book with winning entries.
- Completed staff training with live & recorded webinars - Providing Constructive Employee Feedback, RFID training, Relighting Your Programming Fire, Serving Deaf Patrons in the Library, Library Lessons from Retail: How Public Libraries Can Take a Page from Retail's Book, and Providing Excellent Customer Service During Difficult Situations.
- Created ADA training module.
- Launched Books to Grow Program – parent requests for books on a topic are fulfilled and prepared for pickup.
- Started 1000 Books Before Kindergarten Program.
- Began offering short story times to SERVS Collierville adults with disabilities.
- Provided MS Office 365 training to library staff.
- Revised and streamlined volunteer application.
- Upgraded Polaris Interlibrary System to version 7.1.
- Attended Collierville Schools Family Resource Center program to offer an opportunity for library card sign up and early childhood reading tips.
- Attended Collierville School open houses to sign up students with library cards at Collierville Middle, Collierville Elementary, and Tara Oaks Elementary.

FY 2023 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 Customer Service, Digital products, and Overview training in all aspects of Library service.
- Establish training schedule for Core Competencies training using State of Tennessee library modules.

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: To 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 materials beyond the appropriated budget.
- 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:

- Establish new staff workflow for check-out, check-in, book security, and processing using RFID equipment.
- Educate library patrons and promote new RFID technology and related services.
- Evaluate library resources and programs for ADA considerations.

- Assess children’s print collection and rebuild with current and classic titles using Core Collection resources.
- Carry out deselection of materials using CREW method.
- Plan and implement school-day programs to match the school’s curriculum.
- Host pop-up story times at local parks.
- Implement a monthly program for babies & moms, beyond Tiny Tots Storytime.
- Partner in programming with local organizations - the Morton Museum, Chamber of Commerce, and other organizations to provide unique educational programs.
- Create online volunteer application for digital submission.
- Explore LEAP web-based program as alternative to using Polaris remote app.
- Implement Customer Service Training and Core Competencies module for Staff-wide use.
- Add online training and reference platforms for the business community and a newspaper database.
- Host author event.
- Hire professional to create promotional video.

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 schools to streamline Library Card Sign-Up.
- Meet with the Collierville Schools Curriculum Supervisor to discuss partnerships, programs, and services.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Total circulation transactions per staff	25,000	23,403	24,680	26,000
Circulations per capita	7.0	7.0	7.4	8.0
Circulations per registered borrower	15.0	13.4	13.5	15.4
New cards issued	1,800	1,440	1,287	1,600
Total collection size	110,000	125,306	128,541	115,000
Total reference questions answered per staff	1,500	1,144	991	1,000
Total programs offered / total attendance	550/13,500	527/ 11,547	423/6,619	560/9,000
Average Attendance	25	22	16	15
Total patron visits	200,000	170,152	111,053	145,000
Total ILL requests	100	50	66	75
Total Donations to Library	\$20,000	\$12,353	\$15,146	\$10,000
Percentage of population who are registered borrowers	50%	49%	55%	55%
Operating expenditures per capita	22	23	22	26
Total Circulation	400,000	367,438	387,455	435,000
Total Facebook Fans	2,250	2,690	2,866	3,100
% Increase from Previous Year	9.0%	9.1%	6.5%	8.1%

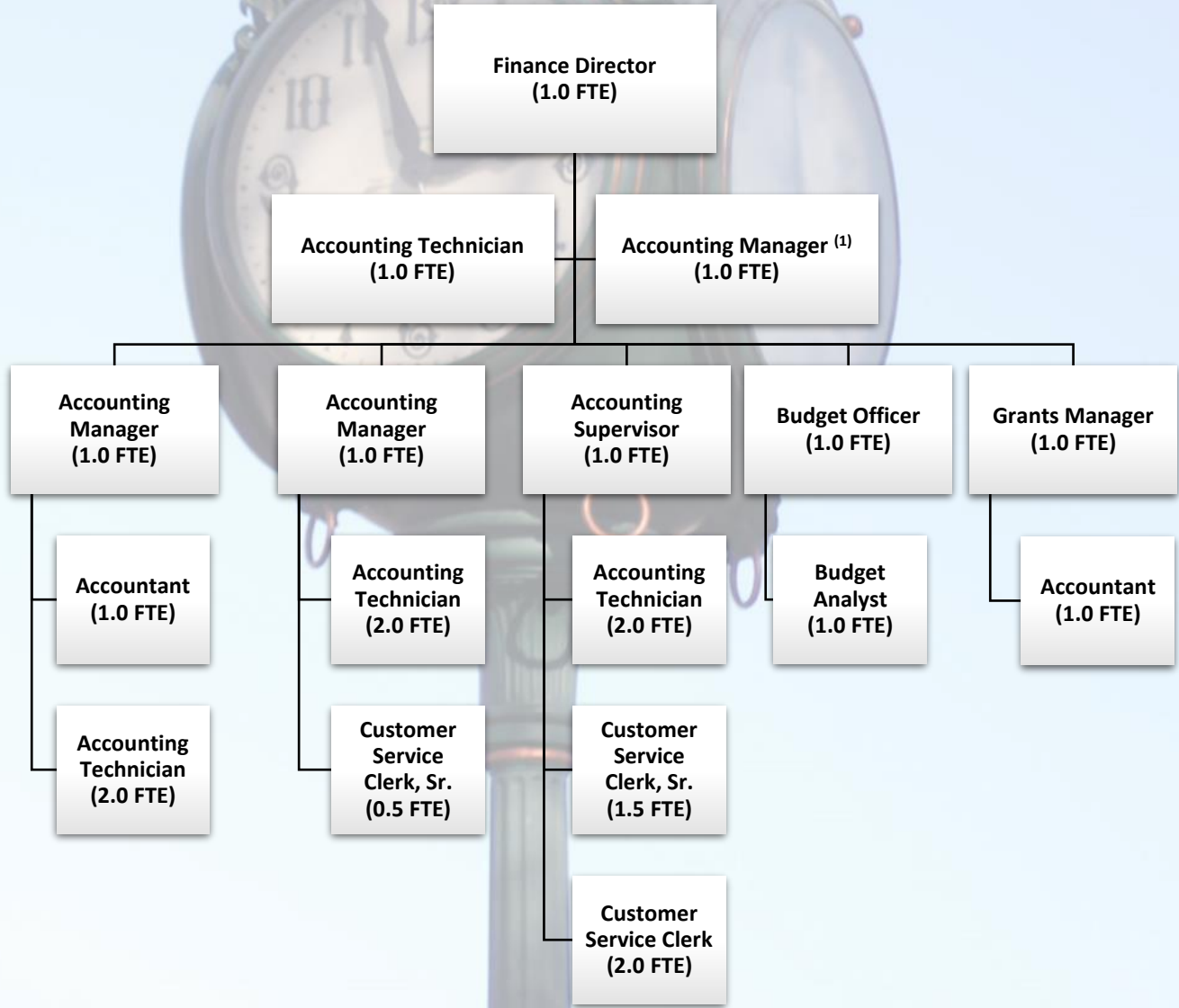
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 653,740	\$ 724,054	\$ 785,305	\$ 800,335	\$ 969,252
Operating Expense	395,042	389,294	457,296	438,968	453,113
Capital Outlay	-	3,720	140,760	140,760	18,500
Total	1,048,781	1,117,068	1,383,361	1,380,063	1,440,865
General Fund	\$ 1,048,781	\$ 1,117,068	\$ 1,383,361	\$ 1,380,063	\$ 1,440,865

STAFFING SUMMARY

	ACTUAL FY 21		ESTIMATED FY 22		ADOPTED FY 23	
Salaries	1.0	\$ 68,892	1.0	\$ 77,372	1.0	\$ 95,000
Wages	7.0	255,269	8.0	280,550	8.0	365,140
Part-Time	15.0	201,841	15.0	195,500	14.0	260,208
Other Compensation		13,806		47,265		5,892
Benefits		181,043		187,649		238,797
Other Personnel	2.0	3,202	3.0	12,000	2.0	4,214
Total	25.0	\$ 724,054	27.0	\$ 800,335	25.0	\$ 969,252

FINANCIAL ADMINISTRATION



⁽¹⁾ This Accounting Manager position is budgeted for six-month transition planning.

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 2022 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 2021 Comprehensive Annual Financial Report (CAFR).
- Received the GFOA Distinguished Budget Presentation Award for the FY 2022 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 six 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 2023 Goals and Objectives

STEWARDSHIP

Goal: To preserve the financial soundness of the Town.

Objectives:

- Earn the twenty-sixth Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA).
- Earn the fourteenth 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, 2023.

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 six hours of job-related training for all full-time employees of the department by June 30, 2023.
- 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.

PERFORMANCE MEASURES

Activity	Target	Actual FY19	Actual FY20	Actual FY21	Estimated FY22
Number of adjusting entries for audit purposes	<5	5	3	3	3
Percent of current property tax levy collected	98.5%	99.6%	100.6%	101.5%	98.3%
Revenue collected as a percent of budgeted revenue	100.0%	108.1%	106.7%	118.0%	111.4%
Internal audits performed	8	8	8	8	8
Percent of monthly financial reports delivered by 20th of following month	100%	100%	100%	100%	100%
Percent of total payments received at drive through window	1.75%	1.92%	1.64%	1.43%	1.27%
Percent of customers utilizing electronic payment options	58%	54%	57%	60%	64%
Percent of full-time employees completing 8 hours of in-service training	100%	100%	100%	100%	63%
Number of training sessions to internal customers	7	7	7	7	7
Situs reports reviewed	4	4	4	4	4
Times per year courtesy reminders sent	4	4	4	4	4

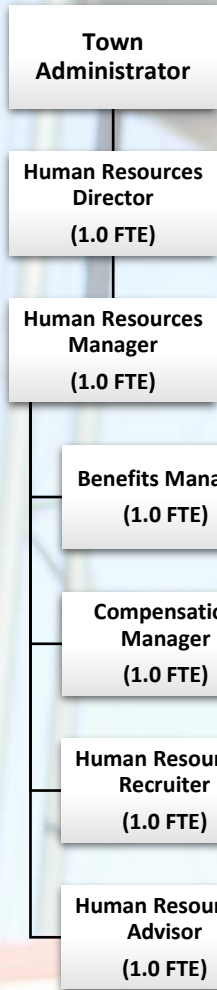
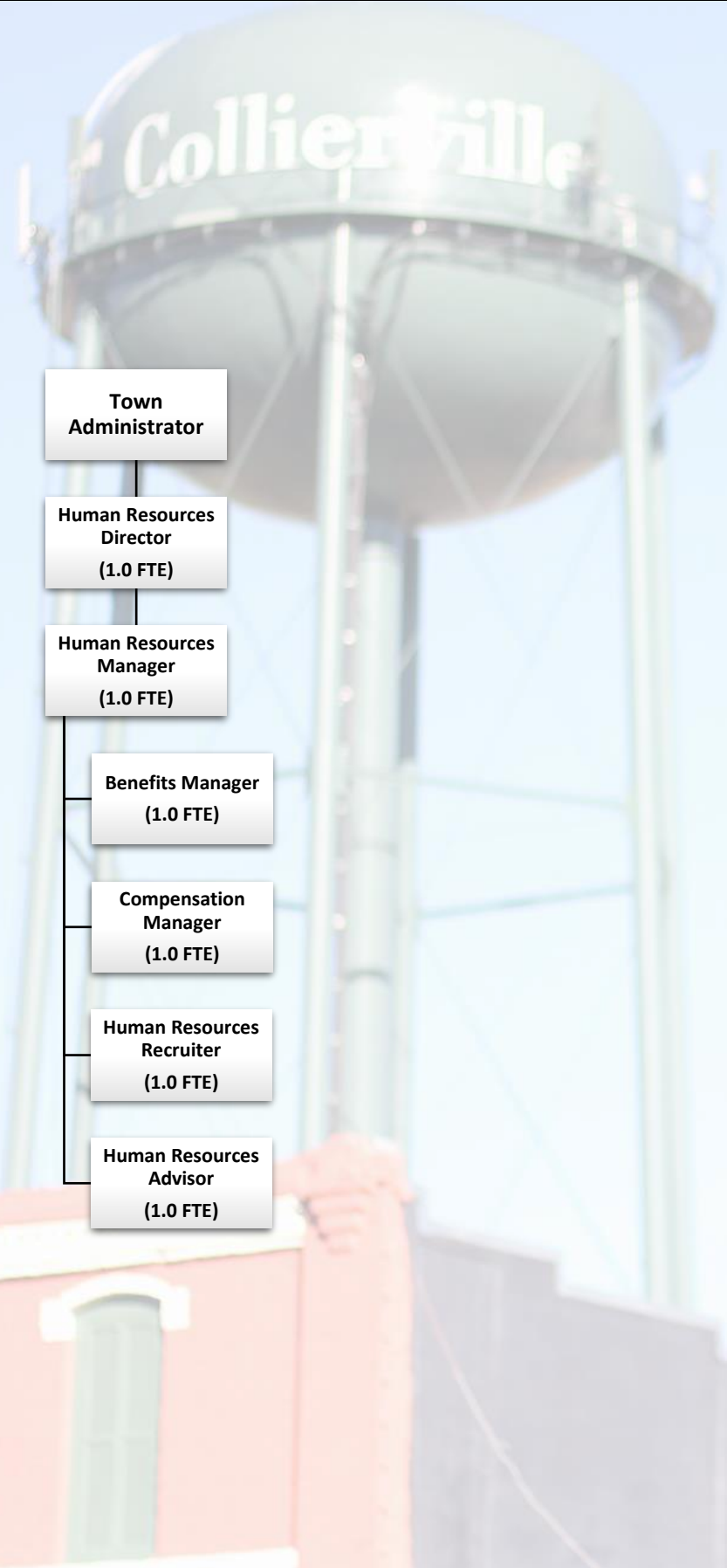
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 1,555,704	\$ 1,543,913	\$ 1,783,543	\$ 1,760,229	\$ 1,893,279
Operating Expense	272,799	274,023	347,269	287,334	362,260
Capital Outlay	-	1,583	25,000	-	32,800
Total	1,828,504	1,819,518	2,155,812	2,047,563	2,288,339
Reduction to expenditures					
Water & Sewer Fund	(639,976)	(636,832)	(754,801)	(754,801)	(800,919)
General Fund	\$ 1,188,528	\$ 1,182,687	\$ 1,401,011	\$ 1,292,762	\$ 1,487,421

STAFFING SUMMARY

	ACTUAL FY 21		ESTIMATED FY 22		ADOPTED FY 23	
Salaries	9.0	\$ 575,616	9.0	\$ 678,010	10.0	\$ 785,264
Wages	13.0	469,575	12.0	472,286	11.0	481,786
Other Compensation		20,574		61,719		2,328
Benefits		478,148		547,814		623,401
Other Personnel	1.0	-	1.0	400	1.0	500
Total	23.0	\$ 1,543,913	22.0	\$ 1,760,229	22.0	\$ 1,893,279

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 Manager, Benefits Manager, Compensation Manager, Recruiter, and a Human Resources Advisor.

FY 2022 Accomplishments

- Continued evaluation and implementation of COVID-19 protocol and leave administration.
- Utilization of a new Patient Protection and Affordable Care Act (PPACA) vendor resulted in expense reduction.
- Continued benchmarking of health benefit plan design.
- Completed compensation benchmarking evaluations for several positions and departments.
- Developed several new recruiting channels creating greater applicant outreach.
- Developed and implemented an online application process.

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: To continue monitoring the Town's Classification and Compensation system.

Objectives:

- Evaluate and identify job classifications below market value.
- Benchmark, evaluate and revise job classification descriptions to reflect actual work duties.
- Eliminate redundant and/or un-needed positions.
- Annual general adjustments above the market trend.

Goal: To evaluate the Town's health plan design, claims, and expenses.

Objective:

- Evaluate plan design and coverage to ensure compliance with legislation and regulation.
- Benchmark plan design and approaches to maximize cost-effective health care.
- Maintain a database to provide reporting as required by regulation and statutes.

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.

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, restructuring, and compliance with Fair Labor Standards Act (FLSA) revisions.

Objectives:

- Ongoing evaluation to ensure compliance with FLSA and its revisions.
- Ongoing review of Labor Department regulations, opinion letters and decisions as they apply to Town compensation plans and procedures.

Goal: To continue development and implementation of management development initiative.

Objective:

- Identify resources for implementation of management training classes.

Goal: To continue the development of on-line HRIS self-service capability for employees.

- Begin implementation of HRIS
- Initial self service capability

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Applications processed	1,000	1,626	1,465	1,100
Employee Orientation Programs conducted	12	12	12	12
New employees hired	50	66	132	100
Workman's compensation claims processed	45	39	40	45
Unemployment compensation costs	\$40,700	\$7,960	\$20,938	\$1,000
# days to process an application	2	3	2	3
% employees assisted with health insurance claims	75%	40%	37%	35%
% open positions filled within 90 days	80%	68%	69%	70%
% performance evaluations submitted to payroll by 1st pay period after being received	96%	97%	100%	100%
% of performance evaluations received in H. R. on a timely basis (i.e., on or before due date)	93%	86%	80%	78%

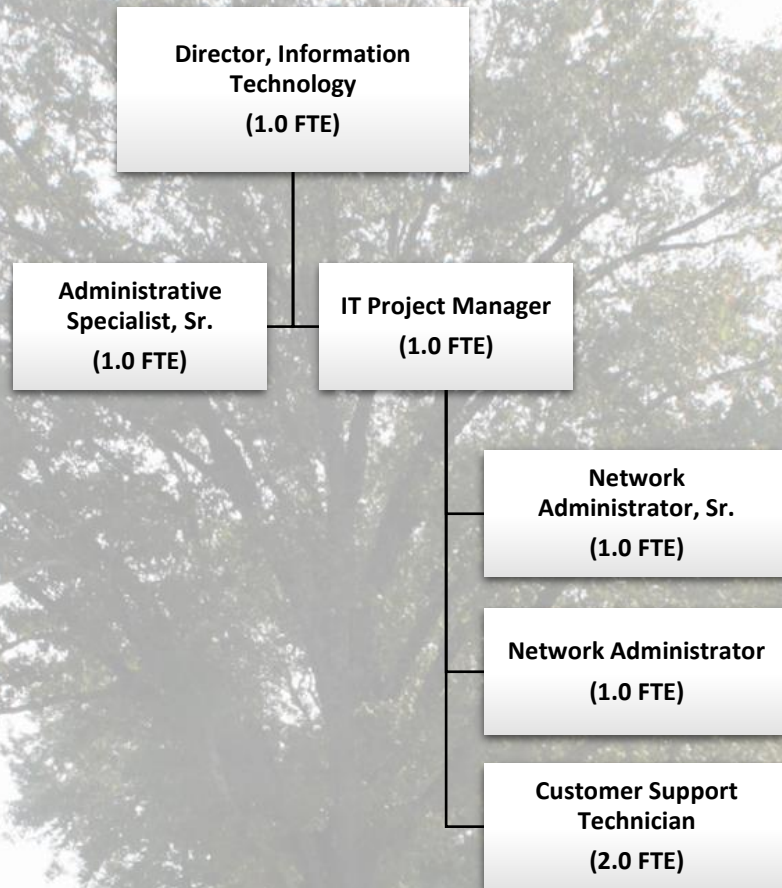
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 556,281	\$ 599,284	\$ 660,660	\$ 642,949	\$ 667,664
Operating Expense	64,875	83,435	268,292	172,781	240,526
Total	621,155	682,719	928,952	815,730	908,190
Reduction to expenditures					
Water & Sewer Fund	(93,173)	(102,408)	(139,457)	(139,457)	(136,229)
General Fund	\$ 527,982	\$ 580,312	\$ 789,495	\$ 676,273	\$ 771,962

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	4.0 \$ 350,863	4.0 \$ 361,370	4.0 \$ 365,882
Wages	2.0 82,772	2.0 75,665	2.0 94,058
Other Compensation	6,497	16,555	10,650
Benefits	159,152	189,358	197,074
Total	6.0 \$ 599,284	6.0 \$ 642,949	6.0 \$ 667,664

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

The Information Technology Department was created during the FY 2003 budget process to account for the Town's computer assets, including software, equipment, and networking infrastructure and operated as a division of the Finance Department. During the FY 2023 budget adoption process, the Board separated the IT Department making it a stand-alone function of Town government and established the Director of Information Technology position. Like other Town department directors, this position is appointed by majority vote of the Board of Mayor and Aldermen.

The department consists of seven employees—the IT Director, 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 cable and cellular 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 480 desktop PCs and laptops and 22 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 2022 Accomplishments

- Provided replacement desktops and laptops as needed.
- Continued maintenance and support responsibilities of library systems.
- Continued support on the police software system.
- Upgrade of police record management system.
- Installed new security cameras at the Library.
- Assisted with install of new systems at the Library.
- Assisted with installation of new Security cameras for Police.
- Provide a minimum of eight hours of training to each staff member.
- Expanded phishing protection by means of a Phishing button for end users.
- Installation of Timeclock Kiosk throughout the Town.
- Maintain file servers and systems.
- Installation of new finance system storage.
- Maintained offsite backup storage.
- Expanded loaner computer inventory for employee needs.
- Installed Carbon Black Protection software to servers.
- Installed Active Directory at Fire Administration to maintain Town's continuity.
- Renewed Microsoft 365 contract.
- Completed Comcast new contract.
- Completed security assessment.
- Installation of new finance system storage.
- Initiated offsite backup storage.

FY 2023 Goals and Objectives

SERVICE

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

Objectives:

- Purchase and install replacement computers.
- Expand loaner computer inventory for work from home, training, and conferencing needs.
- Continue email security training.
- Implement Level One recommendations from FY 2021 security assessment.
- Continued upgrade of record management system for Police.
- Installation of network array storage device.
- Maintaining new Time Clock Kiosks for all town departments.
- Providing support and equipment for all new town positions.

Goal: To maintain high levels of productivity and customer service.

Objectives:

- Provide a minimum of eight hours of training to each staff member.
- Provide specialized training on virtual server setup and management.
- Continue to improve help desk ticket information and feedback.
- Provide Office 365 training resources to departmental users.
- Develop video conferencing training for end users.
- Develop training knowledge base.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22	Projected FY23
Servers maintained (including virtual machines)	86	86	86	86	86
PCs maintained	415	390	480	450	490
Routers maintained	36	36	36	36	36
VPNs	150	146	146	146	147
Tickets	2,200	1,840	2,370	2,000	2,500
Risk Score	18.0	22.5	25.1	20.0	20.0
Network Availability	>99%	>99%	>99%	>99%	>99%
% time spent on repairs	25%	30%	45%	30%	30%
% time spent on administration & support	75%	70%	55%	70%	70%

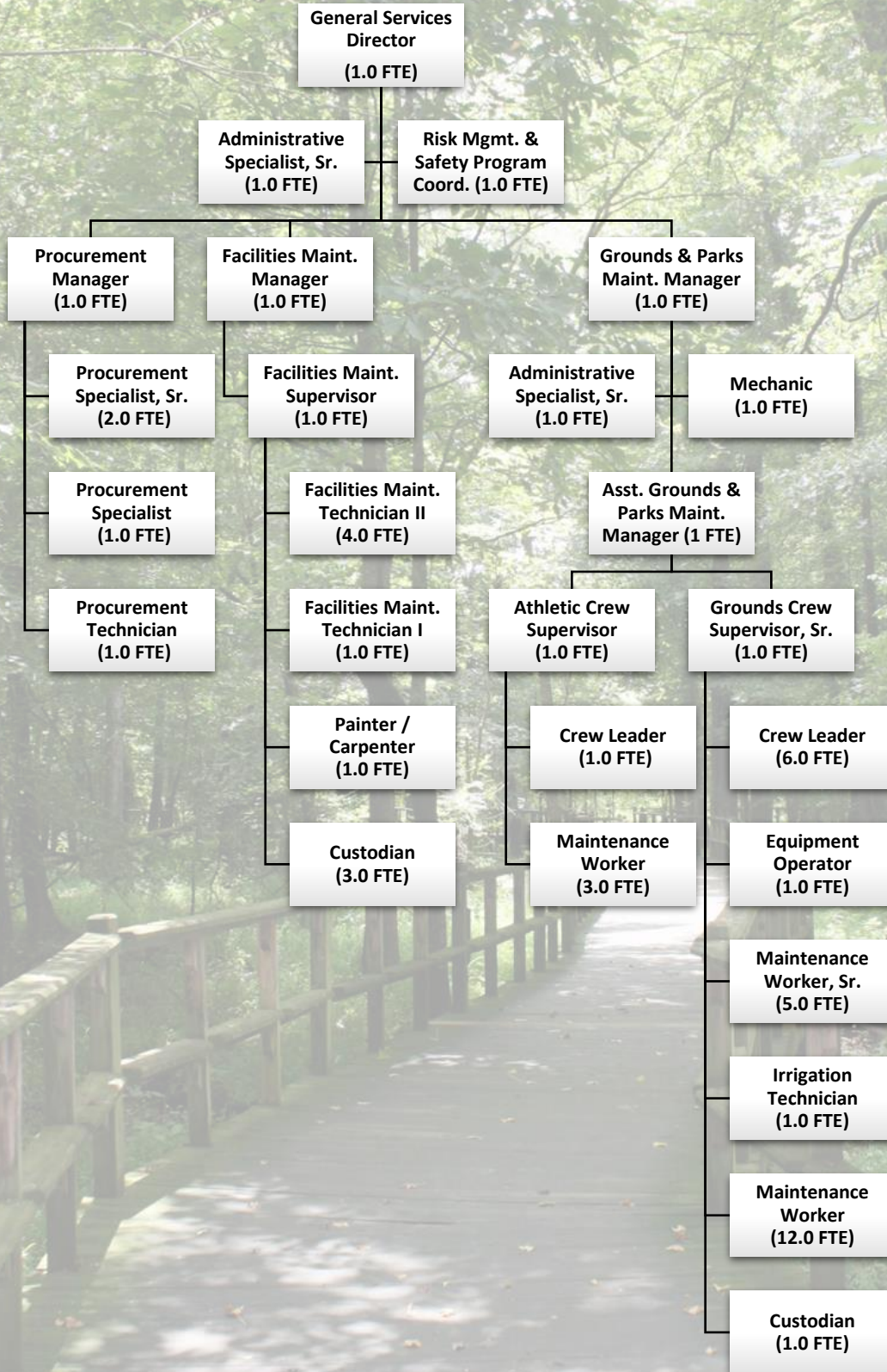
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 480,824	\$ 514,160	\$ 575,428	\$ 562,701	\$ 729,424
Operating Expense	292,282	300,370	304,613	299,053	291,199
Capital Outlay	91,322	333,134	61,100	61,100	194,000
Total	864,427	1,147,664	941,141	922,854	1,214,623
Reduction to expenditures					
Water & Sewer Fund	(72,123)	(77,124)	(86,314)	(86,314)	(109,414)
General Fund	\$ 792,304	\$ 1,070,540	\$ 854,827	\$ 836,540	\$ 1,105,209

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	3.0 \$ 219,131	3.0 \$ 222,115	4.0 \$ 362,124
Wages	3.0 142,785	4.0 161,886	3.0 144,734
Other Compensation	6,497	18,253	758
Benefits	145,748	160,446	221,809
Total	6.0 \$ 514,160	7.0 \$ 562,701	7.0 \$ 729,424

GENERAL SERVICES



GENERAL SERVICES

The General Services Department was created during the FY 2004 budget year and was placed under the direction of the Finance Director. 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 Town public buildings and structures through repair, predictive and preventative maintenance programs. The Grounds and Parks Maintenance Division performs and cultivates 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 (2) Procurement Specialists Seniors, (1) Procurement Specialist and a Procurement Technician. A Facilities Maintenance Manager operates the Facilities Maintenance Division with a Supervisor, three (4) Facilities Maintenance Technicians II, one (1) Technician I, (1) Painter/Carpenter and three (3) custodians. The Grounds and Parks Maintenance Manager and Assistant Manager manages the division's maintenance programs through thirty-seven (37) employees that include an office assistant, mechanic, supervisors, crew leaders, and maintenance workers. All risk management and safety program responsibilities are carried out by one Risk Management and Safety Program Coordinator.

Administration / Procurement / Risk Management

FY 2022 Accomplishments

- Procurement staff supplied 699 manhours or 35% of staff working time to provide implementation services including collection, programming, and distribution of mobile devices town-wide for the conversion to AT&T FirstNet system.
- Procurement arranged for the purchase and installation of new ADA compliant assistive listening devices for Board Chambers to be installed when it was identified that the Town no longer had ADA compliant listening devices available.
- Initiated and managed sale of surplus items for a total revenue of \$30,661.78.
- A total of 79 claims have been received in the last twelve months. Ninety-six percent of the claims were closed within 60 days of submission.
- The town remained in compliance with OSHA's Hazard Communication training standard by ensuring 100% of our employees completed annual training.
- The safety committee reduced the number of missed days at work due to slips, trips, and falls. Through identifying hazards in workspaces, encouraging employees to wear proper shoes for the job being performed, and on-site training of slip, trip, and fall hazards, injuries were reduced from 7 cases to 3 cases and from 72 missed days of work to zero missed days of work.

FY 2023 Goals and Objectives

STEWARDSHIP

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

Objective:

- Review weekly expenditures and account balances for conformity to estimated funding amounts for achieving operating objectives for the fiscal year.

Goal: Analyze whether the levels and distribution of staff are sufficient to meet the current assigned workloads.

Objectives:

- Gather critical performance data by performing workload and workforce analysis.
- Evaluate the collected data and identify the issues and gaps.

- Present findings, options, and recommendations.

Goal: To improve Procurement training sessions by producing and deploying digital tutorials that will be used by Town staff and vendors at any time for a more efficient and effective training program.

Objectives:

- Write, record, and deploy instructional videos for vendors to view on various procurement topics.
- Amend current videos to meet ADA requirements.
- Write, record, and deploy an instructional video on Purchasing 101 training topics for new town employees with purchasing responsibilities.

Goal: To improve Procurement preparedness for remote work situations.

Objectives:

- Review electronic project files for the last 3 years to determine what information is available digitally and what additional documentation needs to be included in the digital files.
- Develop an organizational folder/file structure for electronic project files.
- Enhance electronic project files with organizational folder/file structure and add additional electronic documents where needed.

Goal: Invest in Procurement staff’s professional development by making available learning opportunities that develop talents, enhance skills and foster knowledge development and application in the procurement profession.

Objectives:

- Track and report the number of actual hours spent per full-time employee for professional development and training.
- Track and report the amount of dollars spent per full time employee for professional development and training.

SAFETY

Goal: Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions to the agency’s mission and vision.

Objectives:

- Provide regular safety training for all town personnel.
- Use insurance claim data to identify incident trends and mitigate the risk within those areas.
- Reduce costs associated with accidents by maintaining an active safety program that promotes a safe and healthy work environment.

Goal: Provide a solid workplace safety program for all employees, as evidenced by fewer hazards, reduced exposures, and fewer injuries and accidents.

Objectives:

- Use both lagging and leading indicators to provide department specific safety training that will reduce and/or prevent injuries that occur in the workplace.
- Perform a safety program audit that identifies the effectiveness of worker participation, hazard identification and assessment, hazard prevention and control, and education and training.
- Utilize the Town’s website as a resource for employees to stay informed on safety and risk management practices.

SERVICE

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

- Respond to customer within 24 to 48 hours of receiving an inquiry.
- Train all department staff members 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: Provide exceptional customer service to residents, fellow employees, and vendors when resolving insurance claims.

- Respond to phone calls and e-mails within 24 hours to discuss an incident that may lead to an insurance claim.
- Provide weekly updates on the status of open claims to affected parties.
- Close claims within two months whenever possible by providing accurate details to the insurance company, working closely with multiple Town departments to acquire appropriate documentation, and responding quickly to inquiries.

STATISTICS

Statistics	Actual FY19	Actual FY20	Actual FY21	Estimated FY22
Number of formal bids to solicit	35	27	31	40
Number of formal bids awarded	32	21	27	28
Procedural infractions found during purchase order audits	0	12	29	38
Number of RFPs/SOQs solicited	8	3	7	10
Number of RFPs/SOQs awarded	7	2	4	8
Total number of contracts executed	74	57	74	93
Contracts administered				
Construction contracts	24	15	14	28
Term contracts	146	139	149	142
One-time and professional services contracts	44	70	38	28
Property Claims:				
Claims received	34	36	12	19
Claims processed thru Public Entity Partners	25	22	7	3
Total amount paid by Town due to claims	16787.21	\$20,527	\$10,950	\$7,403
Liability (Casualty) Claims:				
Claims received			20	60
Claims processed thru Public Entity Partners			16	47
Total amount paid out due to claims			\$1,713	\$20,737

PERFORMANCE MEASURES

Activity	Target	Actual FY22 ⁽¹⁾
Spending per full-time employee for professional development and training	\$1,000	\$843
Hours spent by full-time employee for professional development and training	40	50
Number of identified risks	3	4
Number of hours spent on safety training per FTE	8	50
% of risks mitigated	75	125
Hours spent by full-time employees for safety and health training	500	625
Total cases involving days away from work, days of restricted work, and job transfer (DART)	2.5	5.28
Total recordable injury and illness cases (TRIR)	4.2	6.48

¹ These are newly established departmental performance measures and will be tracked moving forward.

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 604,964	\$ 630,156	\$ 680,006	\$ 682,368	\$ 762,037
Operating Expense	79,669	54,419	111,731	112,375	106,205
Capital Outlay	1,026	-	644	-	-
Total	685,659	684,575	792,381	794,743	868,242
Reduction to expenditures					
Water & Sewer Fund	(90,745)	(94,523)	(102,001)	(102,001)	(114,306)
General Fund	\$ 594,915	\$ 590,051	\$ 690,380	\$ 692,742	\$ 753,936

STAFFING SUMMARY

	ACTUAL		ESTIMATED		ADOPTED	
		FY 21		FY 22		FY 23
Salaries	2.0	\$ 190,530	2.0	\$ 195,463	2.0	\$ 207,084
Wages	6.0	264,239	6.0	274,488	6.0	321,609
Other Compensation		7,038		22,239		866
Benefits		168,348		190,177		232,477
Total	8.0	\$ 630,156	8.0	\$ 682,368	8.0	\$ 762,037

Facilities Maintenance

FY 2022 Accomplishments

- Two Capital Improvement Program projects were approved with allocated combined funding of \$311,000. At completion of both projects, staff returned \$104,771 due to value engineered savings during the construction phase of the projects.
- Facilities Maintenance Manager saved the Town money by assuming the role of General Contractor and coordinating work of several sub-contractors to perform building improvements at the police patrol building.
- Continued with efforts to replace older outdated bulbs with LED bulbs and replace light fixtures with energy efficient LED fixtures.
- By staff attending and participating in regular safety training sessions, Facilities Maintenance employees has lost no time due to work related injuries with no at fault accidents occurring in the last 12 calendar months.

FY 2023 Goals and Objectives

STEWARDSHIP

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

Objective:

- Review weekly expenditures and account balances for conformity to estimated funding amounts for achieving operating objectives for the fiscal year.

Goal: Ensure that project planning cost estimates are accurate and current in order to eliminate over-budget projects and re-bid solicitations.

Objectives:

- Maintain a healthy relationship and communicate regularly with contractors, suppliers and vendors through written correspondences, attend meetings, and participate in local trade organizations.
- Clarify project priorities, goals and scope while applying lessons learned from other projects.

Goal: Analyze whether the levels and distribution of staff are sufficient to meet the current assigned workloads.

Objectives:

- Gather critical performance data by performing workload and workforce analysis.
- Evaluate the collected data and identify the issues and gaps.
- Present findings, options, and recommendations.

Goal: Continue program efforts to reduce building utility costs through preventative maintenance, replacement of older equipment and systems, and converting light fixtures to LED fixtures.

Objectives:

- Replace HVAC equipment that has reached its end of life, with new high energy efficient units.
- Convert parking lot, high bay and building exterior lighting to LED at various facilities throughout Town.

SAFETY

Goal: Perform an annual safety data sheet (SDS) audit in all Town facilities to ensure that all janitorial and maintenance related products are documented and readily available for use by personnel.

Objective:

- Work with Town Safety Committee to inspect all maintenance, janitorial and chemical storage areas throughout the Town to ensure that proper and current OSHA required documentation is provided for all chemicals.

Goal: Improve Division safety by conducting semi-annual and annual safety training that is designed for facilities maintenance personnel and equipment.

Objective:

- Perform semi-annual lockout/tagout training to ensure maintenance staff understands the purpose of the program and to prevent the potential of dangerous equipment being powered up while performing maintenance on it.
- Create a comprehensive list of equipment and tools that require annual training for proper safe and professional operation.
- Work with the safety program coordinator to develop a safety training video library for training division personnel on the proper operation of equipment and tools.

SERVICE

Goal: Work in partnership with other local municipalities and companies to bring higher quality training programs to the area for Facilities Maintenance staff to expand knowledge and skills.

Objectives:

- Develop a relationship with local municipalities, organizations, and corporations to identify common training needs and organize a large enough group to bring competent training courses to this area.
- Increase participation in International Facilities Management Association (Memphis Chapter) by attending events and meetings to build relationships with vendors and other organizations in the field.

Goal: Improve internal and external customer service and communications with our customers while reducing repeat work orders and making interaction with Facilities maintenance a pleasurable experience.

Objectives:

- Conduct customer surveys to determine our current CSS (Customer Satisfaction Score).
- Evaluate CSS scores and build customer service training program to focus on areas that require the most attention.

STATISTICS

Statistics	Actual FY21	Actual FY22
Facility square footage maintained by Division	452,726	495,000
Facility square footage maintained per maintenance technician	132,378	165,000
Amount of customer reported facility work orders completed	1,784	1,414
Percentage of maintenance technician generated work orders	31.5%	27.2%
Amount of preventative maintenance work orders completed	2,102	2,108
Number of Capital Improvement Projects managed	3	3
Average cost of completed reported work order	\$303	\$304
Average number of hours spent on reported work order	2.15	1.83
Average cost per completed preventative maintenance work order	\$10.61	\$9.23
Average number of change orders approved per capital project	1	1

¹ These are new reporting statistics and will be tracked moving forward.

PERFORMANCE MEASURES

Activity	Target	Actual FY20 ⁽¹⁾	Actual FY21	Actual FY22
Percentage of customer reported work orders completed in seven (7) days or less	75%	74%	70%	75%
% of preventative maintenance work orders completed within 30 days	95%	99%	99%	98%
Average number of hours spent on a preventative maintenance work orders	0.25	0.25	0.25	0.26
Percentage of capital projects completed at or under the approved budget	75%	33%	100%	66%
Percentage of capital projects completed on time	75%	66%	50%	66%

¹ These are newly established departmental performance measures and will be tracked moving forward.

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 619,332	\$ 594,274	\$ 675,300	\$ 662,331	\$ 835,248
Operating Expense	928,368	848,076	1,180,893	1,127,160	1,524,616
Capital Outlay	-	26,740	79,700	79,700	51,200
Total	1,547,700	1,469,090	1,935,893	1,869,191	2,411,064
Reduction to expenditures					
Water & Sewer Fund	(92,900)	(89,141)	(101,295)	(101,295)	(125,287)
General Fund	\$ 1,454,800	\$ 1,379,949	\$ 1,834,598	\$ 1,767,896	\$ 2,285,777

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	1.0 \$ 64,933	1.0 \$ 66,625	1.0 \$ 71,625
Wages	8.0 268,731	9.0 301,150	10.0 419,311
Other Compensation	21,014	36,285	10,691
Benefits	239,596	258,270	333,621
Total	9.0 \$ 594,274	10.0 \$ 662,331	11.0 \$ 835,248

Grounds and Parks Maintenance

FY 2022 Accomplishments

- The Executive Director of Lobo Soccer Organization gave the following compliment to the Athletic Maintenance Crew about the condition of the Town’s soccer complexes – “the fields are in unbelievable shape. Mike Rose is like a cow pasture and Germantown fields are a mud bowl. In fact, there’s nothing like Cox & Progress anywhere in the region”.
- The Recreation Resources Division of the Tennessee Department of Environment & Conservation (TDEC) approved a 2021 funding grant due to the evaluation results of the Town’s parks system and there are as follows: “the

maintenance management reports were 14 and 16 which were the highest reviewed in the 2020 first phase. The max is 20 and most parks scored were in the 2-7 range”.

- Completed condition assessment, presented results to superiors and proposed plan of grass conversion for the Town Square Park. coordinated installation of new zoysia grass type giving Square Park full, weed free grass coverage.
- Conducted soil testing program and found significant PH imbalances in several park system areas and in-house staff applied 13.5 tons of lime and sulfur to correct PH imbalances for healthy growth and sustainable green grass.

FY 2023 Goals and Objectives

STEWARDSHIP

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

Objective:

- Review weekly expenditures and account balances for conformity to estimated funding amounts for achieving operating objectives for the fiscal year.

Goal: Analyze whether the levels and distribution of staff are sufficient to meet the current assigned workloads.

Objectives:

- Gather critical performance data by performing workload and workforce analysis.
- Evaluate the collected data and identify the issues and gaps.
- Present findings, options, and recommendations.

Goal: Provide residents with safe and reliable recreation equipment throughout the Town’s Park system.

Objectives:

- Replace or renovate old and deteriorating recreation equipment at all Town parks sites.
- Inspect all playground equipment weekly and record 52 inspection reports on each and maintain a 100% inspection completion rate.
- Identify and plan to replace park amenities that do not comply with the Americans with Disabilities Act guidelines.

SAFETY

Goal: Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions to division operations.

Objectives:

- Provide quarterly safety training.
- Report accidents/incidents in an accurate and timely manner.
- Increase employees' awareness and understanding of their individual safety responsibilities.

Goal: Safety and cleanliness are the 2 most important and transparent issues that the community has when visiting the park. It is our goal to maintain our parks’ condition through scheduled maintenance, responsive repairs while creating the safest environment for park visitors.

Objectives:

- Maintain facilities in good repair (maintenance and management)
- Maintain grounds in good condition.
- Work to ensure the public is safe in parks and surrounding areas.

SERVICE

Goal: Review, update, and draft new “Standard Operating Procedures” to improve efficiencies in operations and daily routines.

Objectives:

- Review current operating procedures and compare to the current way that particular operation is performed.
- If inconsistency exists, make adjustments to improve the service level and rewrite the procedure for future use and review.
- Observe crews and operations to draft and incorporate new procedures comparing them to industry best practices.

STATISTICS

Statistics	Actual FY21 ⁽¹⁾	Estimated FY22
Park acres per full time employee	20	26
Number of Capital Improvement Projects managed	3	6
Number of equipment breakdowns	146	122
New - Average number of change orders approved per capital project	0	0

¹ These are new reporting statistics and will be tracked moving forward.

PERFORMANCE MEASURES

Activity	Target	Actual FY20 ⁽¹⁾	Actual FY21	Actual FY22
Percentage of capital projects completed at or under the approved budget	75%	80%	100%	66%
Percentage of capital projects completed on time	75%	100%	100%	66%

¹ These are newly established departmental performance measures and will be tracked moving forward.

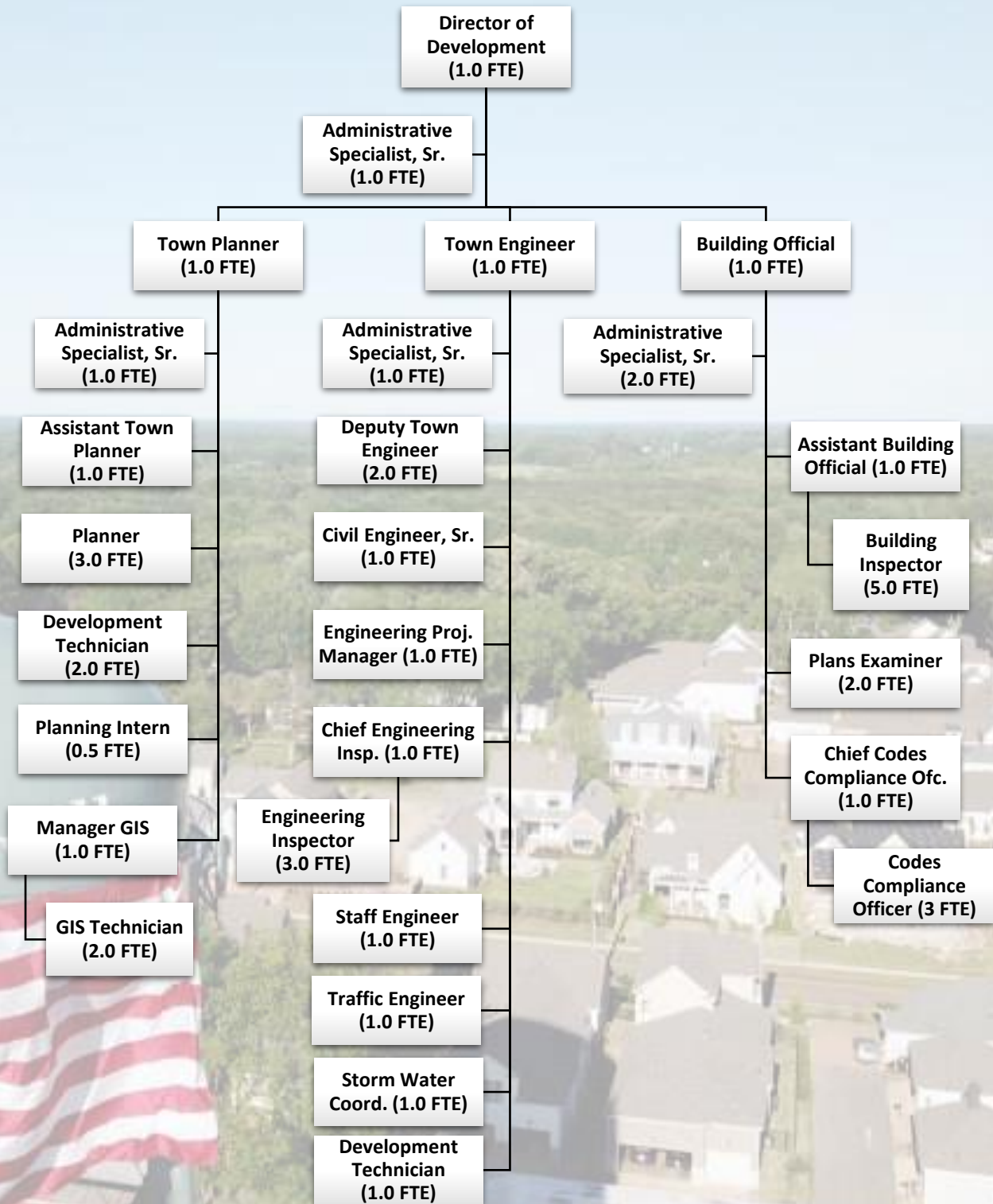
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 2,098,278	\$ 2,270,633	\$ 2,423,225	\$ 2,417,074	\$ 2,769,606
Operating Expense	1,066,291	1,036,871	1,322,170	1,315,670	1,416,748
Capital Outlay	110,580	40,026	108,700	-	70,900
Total	3,275,149	3,347,529	3,854,095	3,732,744	4,257,254
Reduction to expenditures					
Water & Sewer Fund	(31,220)	(35,189)	(38,256)	(38,256)	(42,573)
General Fund	\$ 3,243,929	\$ 3,312,340	\$ 3,815,839	\$ 3,694,488	\$ 4,214,682

STAFFING SUMMARY

	ACTUAL FY 21		ESTIMATED FY 22		ADOPTED FY 23	
Salaries	1.0	\$ 85,251	1.0	\$ 87,402	1.0	\$ 92,795
Wages	35.0	1,227,519	36.0	1,346,417	36.0	1,641,850
Other Compensation		58,001		139,510		36,206
Benefits		848,111		843,746		998,755
Other Personnel	4.0	51,751	-	-	-	-
Total	40.0	\$ 2,270,633	37.0	\$ 2,417,074	37.0	\$ 2,769,606

DEVELOPMENT DEPARTMENT



DEVELOPMENT ADMINISTRATION

The Town of Collierville Development Services 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 43 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 Services 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 support the Mission and Vision of the Board of Mayor and Aldermen (BMA) which are summarized by the four "S's: Stewardship, Safety, Service, and Schools. These principles guide daily operations of staff to ensure that top quality services are provided. The shared efforts of the three divisions within the Development Department aim to ensure that all goals are carried out in a safe, economical, and efficient manner.

FY 2022 Accomplishments

- Consolidated payroll, travel, and human resources functions and assigned to the Administrative Specialist Senior in the division.
- Assisted the Planning Division in the development of new convenience store / gas station regulations that limit the location of these facilities away from most existing residential areas. The regulations also require such facilities to be spaced apart from other convenience stores and gas stations to avoid over concentration of this use in a particular area of the community.
- Assisted the update of the Town's Street regulations with a new fee structure and the performance guarantee requirements.
- Assisted Building and Codes Division by adding a new definition and enforcement requirements to the Town's tall grass and weed regulations making it clearer who is responsible to maintain curb lawns.
- Continued to work through the start-up and implementation of the cloud-based iWorQ permit management software.

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: Several key positions within the Department are scheduled for retirement in FY 2022 – 2023. Replacement of these key individuals with talented and qualified professionals must be handled as quickly as possible.

Objective:

- To ensure institutional knowledge was not lost, cross training and succession planning must become part of the daily work assignment.
- Recruiting of qualified candidates for these expected vacancies must occur immediately upon the announcement an employee is retiring.
- Must encourage existing internal candidates who have the education, experience, and qualifications to apply for these vacancies.
- Encourage the divisions to provide more educational and training opportunities to employees so they can advance into these vacancies.

Goal: Increase opportunities for residents to gain access to Town development information through our webpage.

Objective:

- Create a “notify me” feature that would inform interested residents of upcoming agenda items on various development boards and commissions.
- Increase resident use of the online payment feature for all development permits and applications.

Goal: Continue to foster an environment that encourages collaboration of work tasks between divisions within our department.

Objective:

- Request BMA to allow the formation of a design review group within the department to help streamline the application review process.

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 236,131	\$ 245,332	\$ 225,919	\$ 226,107	\$ 244,758
Operating Expense	92,614	85,055	158,002	158,127	158,552
Capital Outlay	-	875	-	-	-
Total	328,745	331,262	383,921	384,234	403,310
Reduction to expenditures					
Water & Sewer Fund	(49,312)	(49,689)	(57,703)	(57,703)	(60,497)
General Fund	\$ 279,433	\$ 281,573	\$ 326,218	\$ 326,531	\$ 342,814

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	1.0 \$ 129,282	1.0 \$ 121,724	1.0 \$ 126,724
Wages	2.0 64,531	1.0 41,651	1.0 44,300
Other Compensation	3,249	6,741	217
Benefits	48,270	55,992	73,518
Total	3.0 \$ 245,332	2.0 \$ 226,107	2.0 \$ 244,758

DEVELOPMENT – PLANNING

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

- 144 Land Use Applications
- 667 Site Inspections
- 223 Sign Permits
- 207 Board/Commission Staff Reports
- 282 Miscellaneous Administrative Reviews

FY 2022 Accomplishments

Stewardship

- Provided 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). As part of this training, custom Planning-related curriculum called “Collierville Development 101” was created. One session was for the Planning Commission and the other was for the BZA, HDC, and DRC.
- Provided opportunities for planners to obtain 8 hours per year of training (required by state law) and certified planners to obtain the required 32 hours (required by AICP) every two years.
- Current Planning Staff revived the 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 and in the enforcement of Town Standards. The Assistant Town Planner developed a training schedule for the next year.
- GIS staff participated in educational opportunities to stay on top of the rapidly changing profession by obtaining at least 16 hours per year of training.
- Updated Zoning Ordinance related to existing tree preservation, grading, gas station/convenience store conditional use permits, drive surface, cluster mailbox units, exterior building materials, and planned development signage.
- A consultant completed the comprehensive update of the Town’s 2004 Historic Resources Survey by surveying all structures in Town that were 50 years old or older as of 2020. The survey was partially funded by a grant from the State of Tennessee Department of Environment and Conservation.
- Developed a custom mapping application that can be used by staff to generate vicinity maps and parcel-based build out scenarios.
- Created an internal GIS data inventory and reorganization of digital data and archives to allow GIS to be more efficient in responding to data and project requests.
- Worked with the Public Information Officer on ways to better inform the public of upcoming required neighborhood meetings for new Planned Development Overlays.
- Developed, a schedule for regular Planning Commission work sessions that could be used to provide applicants early feedback on potential or pending development applications.

Safety

- Provided monthly GIS data updates to be used within the InformCAD dispatching application.
- Provided semi-annual map updates to ensure all emergency services staff have access to current maps and the geospatial information that is critical for timely responses.
- Supported the Police Department during the update to the CAD dispatching application.
- Migrated to a new version of the mobile mapping solution (CADMobile) used by the Police Department.
- Began support for a new mobile mapping software solution (Adashi) used by the Fire Department.
- Provided advanced GIS analysis and support for Fire Department during updates to response districts and planning for a future fire station south of SR385.

Service

- Created a system for processing internal requests for GIS data or custom projects.
- Planning expanded the use of its project tracking software (iWorQ) to include small cell towers and streamlined the customer experience for certain permits that are sometimes submitted online (e.g., fence, signs, etc.) and streamlined the fence permit process by assigning to the new Development Technician.
- Develop a web-based solution for tracking site inspections performed by the Planning Division for new construction projects using our new vendor (iWorQ) for the project tracking software.
- Developed a custom mapping application that can be used by customers to create map exhibits for fence permit applications.
- Created checklists for site inspections for construction projects to improve consistency and thoroughness of site inspections performed by the Planning Division.
- Created standard comments and plan review checklist for permit/development applications and to be used for training of staff to increase thoroughness and consistency in the plan review process.
- Provided quarterly updates to the online interactive Development Activity Map to communicate the status of development applications to the public.
- Completed a comprehensive review and update of all checklists, application forms, and data charts.
- 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 iWorQ (vendor) to ensure all necessary geospatial information is available and current within the iWorQ application.
- Coordinated the Shelby County Assessor's quarterly parcel updates into the Town's various business systems including iWorQ (Code Enforcement), and Comcate (Administration). Comcate updates only occur annually.
- Provided quarterly updates to support Public Services staff on the tracking and maintenance of the Town's infrastructure, including storm water, sanitary sewer, and water supply infrastructure.
- Provided monthly updates for the thirteen (12) web mapping applications in the Map Gallery.
- Provided project scoping for requests for a new GIS mapping application to maintain the ADA Transition Plan data.
- Provided quarterly, yearly, and customized (as needed) local housing trend demographics to municipal school planners.

FY 2023 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).
- By January 1, 2023, create Phase 2 of the Planning-related curriculum for "Collierville Development 101," which will include the explaining of processes, application requirements, recent regulatory changes, and iWorQ.
- Provide opportunities for planners to obtain 8 hours per year of training (required by state law) and 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 24 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: To provide an effective application review process and proper oversight of the changing built environment with Collierville's unique character and vision in mind.

Objective:

- By the end of the fiscal year, support the Development Director in the preparation of an RFP (Request for Proposals) for a planning consultant to undertake a comprehensive update to the Zoning Ordinance in FY24.
- By end of the fiscal year, submit to the Planning Commission an update of the Zoning Ordinance to update regulations pertaining to the site plan process and the conditional use permit process.

Goal: To ensure high quality future development patterns and redevelopment activities that promote and protect Collierville's character.

Objective:

- 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: To ensure high quality development and implement land use plan and policies.

Objectives:

- By the end of the fiscal year, submit to the Planning Commission an update of the Zoning Ordinance for the "Phase 2" amendments to the Planned Development Overlay regulations.
- Within 60 days, submit to the Planning Commission a general update to the Collierville 2040 Land Use Plan.
- By the end of the fiscal year, provide a parcel-based build-out scenario for the entire community to the Public Services Department for use with the planned update to the Sewer Master Plan.

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:

- Within 180 days, provide staff with a custom mapping application that can be used to generate vicinity maps.
- 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.
- Provide staff with the tools to view, query, update, and maintain the ADA inventory, which includes all Town buildings, parks, and other public infrastructure.

Goal: To 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.
- Provide staff with the tools to view, query, update, and maintain the ADA inventory, which includes all Town buildings, parks, and other public infrastructure.
- By the end of the fiscal year, develop an annual training program for staff that monitor implementation of the Town's ADA transition plan.

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

Objectives:

- Prepare amendments to the Historic District Guidelines related to painted brick, landscaping, solar panels, and the limits of the Local Historic Overlay.

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.
- Provide monthly updates to the Adashi mapping application used by the Collierville Fire Department.
- Continue to support the Fire Department in location and response area planning for future Fire Stations.

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

Objectives:

- By the end of the fiscal year, provide a parcel-based build-out scenario for the entire community to the Engineering Division for use with the planned update to the Major Road Plan.

SERVICE

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

Objective:

- Provide quarterly updates of the online interactive Development Activity Map to communicate the status of development applications to the public.
- By the end of the fiscal year, digitize paper records (case files, plans, etc.).

Goal: To 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 Code Enforcement 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), iWorQ (Building and Planning) 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 storm water, sanitary sewer, and water supply infrastructure.
- Within 60 days of a request approved by the Development Director and/or Town Administrator, provide a scoping plan to Town departments that request management and/or maintenance of a new data set.
- Maintain an inventory of current GIS datasets and their required update frequency and procedures and create an archiving process for outdated data and files.

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

Objective:

- Provide monthly updates for the thirteen (12) web mapping applications in the Map Gallery.
- Within 60 days of a request approved by the Development Director and/or Town Administrator, provide project scoping for requests for new GIS mapping applications.
- Create and maintain an inventory of web-based GIS services and mapping applications and their required update frequency and methods.

Goal: To 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.
- By the end of the fiscal year, identify potential GIS projects and tasks for automation that could require less hands-on intervention to provide needed data updates, and develop a plan for implementation of the efficiency measures in FY24.

SCHOOLS

Goal: To 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.
- By end of the fiscal year, provide Collierville Schools with a parcel-based build-out scenario for the entire community.
- With 180 days, submit to the Planning Commission additional policy language, developed with the assistance of Collierville schools, for the Collierville 2040 Land Use Plan related to school planning.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
No. of Applications Received				
Rezoning (Conventional)	8	9	8	8
Zoning Ordinance or Guidelines Text Amendments	10	3	5	7
Planned Developments (new and revisions)	16	10	9	5
Land Use Map or Text Amendments	2	0	2	2
Variances/Administrative Appeals	12	20	6	7
Annexation	1	2	0	0
Conditional Use (includes non-exempt Class II Events)	7	14	8	3
Preliminary Site Plan	12	7	1	7
Final Site Plan	13	17	9	23
Site Plan Modifications/Ext Alts (including cell co-locations)	16	30	25	19
Subdivision Sketch Plan	1	4	2	2
Subdivision Preliminary Plat	21	6	13	20
Subdivision Final Plat	22	22	22	27
Right-of-Way or Easement Vacation	2	0	4	1
Total Applications	143	144	114	131
No. of Planning Permits Received				
Produce Vendor Permits	3	3	2	3
Charitable Solicitor Permits	13	9	5	9
Sign Permits	209	223	226	108
Fence Permits (Residential)	285	261	249	152
Total Planning Permits	510	496	482	272
No. of Board/Commission Reports Produced				
Board of Mayor and Aldermen	64	72	44	59
Planning Commission	70	63	62	64
Board of Zoning Appeals	11	14	5	14
Design Review Commission	22	16	15	24
Historic District Commission	27	15	22	22
DRT Items Reviewed (full staff review)	33	27	21	27
Total Reports	227	207	169	210
No. of Development and Pre-application Meetings	142	97	76	102
Misc. Admin. Reviews (Zoning Letters & Business Licenses)				
Zoning Letters	28	19	24	23
Accessory Structures	35	48	71	46
Special Events (Class 2)(exempt from CUP)	20	35	33	26
Business Licenses	201	133	116	150
Home Occupations	72	47	48	50
Total reviews	356	282	292	295
Field/Site Inspections (approx)	648	667	393	568

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 786,847	\$ 862,166	\$ 961,976	\$ 951,995	\$ 1,050,241
Operating Expense	85,620	75,079	106,538	87,500	99,688
Capital Outlay	-	1,912	2,000	80	-
Total	872,467	939,157	1,070,514	1,039,575	1,149,929
Reduction to expenditures					
Water & Sewer Fund	(130,870)	(140,874)	(160,577)	(160,577)	(172,489)
General Fund	\$ 741,597	\$ 798,284	\$ 909,937	\$ 878,998	\$ 977,440

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	6.0 \$ 450,312	6.0 \$ 432,235	6.0 \$ 476,221
Wages	4.0 146,223	5.0 205,435	5.0 248,711
Other Compensation	8,933	27,876	1,191
Benefits	256,697	286,448	318,947
Other Personnel	-	1.0 -	1.0 5,170
Total	10.0 \$ 862,166	12.0 \$ 951,995	12.0 \$ 1,050,241

DEVELOPMENT – ENGINEERING

FY 2022 Accomplishments

Stewardship

- Secured FHWA (CMAQ) funds through the Memphis Metropolitan Planning Organization (MPO) for the Byhalia Road Signal.
- Secured FHWA funds through the Memphis Metropolitan Planning Organization (MPO) for the environmental work for the Wolf River Greenway Extension.
- Secured FHWA funds through the Memphis (MPO) for the environmental work for a Wolf River Pedestrian Bridge.
- Secured funds through Shelby County Community Development Block Grant (CDBG) Program for various sidewalk improvements.
- Secured additional funds through the Memphis Metropolitan Planning Organization (MPO) to undertake a major road plan update to develop a traffic demand model for the Town.
- Actively managed and inspected nine on-going Capital Improvement Projects of which five were design projects and four were construction projects.

Safety

- Completed the design and construction for Phase II of the Frank Road Bridge Outfall Stabilization project.
- Completed the design and construction of sidewalks on Glen Echo Cove & Harts Way.
- Completed the design of sidewalks for the and Allison Heights Neighborhood.
- Completed the design of the Sanders Creek Grade Control Structure.
- Completed the design of the Downtown Drainage Improvements Phase III.
- Completed the construction on the Lateral IA Bank Stabilization project.
- Completed the construction of the Estanaula Bank Stabilization project.
- Completed the construction of the Center Street Drainage Outfall (VFW) project.
- Completed the construction of the Wildbird Lane Drainage Improvements.

Service

- Since July 1, 2021, we responded and resolved 27 traffic signal cases on the Mayor’s Action Center (MAC).
- Since July 1, 2021, we responded and resolved 16 drainage cases on the MAC.
- Since July 1, 2021, we responded and resolved 11 general engineering cases on the Mayor’s Action Center MAC.
- Completed the annual mailing of approximately 2,100 storm water brochures.
- Trained 63 new Town Employees regarding Storm Water Pollution Prevention.
- Assisted citizens in efforts to help reduce localized flooding.
- Since July 1, 2021, we created and managed development agreements for thirteen developments, seven reductions, one conversion for plat recording, three project releases, four development agreement amendments, and one time extension.
- Inspectors actively inspected 16 Capital Projects, 50 Residential Projects, and 32 Commercial Projects.

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: 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.
- Maintain staff training and certification as mandated by OSHA, TDEC, and TDOT.
- Require employees to take at least one class every year in their related field.

Goal: Improve on skills for managing Capital Projects.

Objectives:

- Attend classes, web seminars, and coordinate with other Departments.

Metrics

- Attend at least one class per year, either a webinar, class, or online course for Project Management skills.
- Develop cost estimates of CIP projects along with potential future liabilities to develop long-range planning for finance.
- Work with different departments on preparing plans, specifications, and set key milestones for projects.

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 2,100 pamphlets containing storm water information.
- Attend TDEC's Level 1 and 2 Re-certification classes.
- Continue to expand the stormwater section of the Town website to improve public awareness of stormwater and floodplain issues.
- Continue to work with TDEC on updating new regulations.

Goal: Improve areas of localize flooding

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

Metrics

- Coordinate with the Town's Public Information Officer on keeping drainage paths free to debris.
- Complete the drainage projects listed in the Town's Capital Investment Plan (CIP) by June 30, 2023.

SAFETY

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

Objectives:

- Complete the design and construction for the projects listed by June 30, 2023.

Metrics

- Have under contract the environmental and design of the Byhalia Road Signal.
- Complete the design for mast arms at the intersection of Main Street and Poplar Avenue.
- Have the Major Road Plan underway to eventually update the traffic demand model.
- Implement part of the Town's ADA Transition Plan to construct new sidewalks, ADA ramps and to start bringing them in compliance by June 20, 2023.

Metrics

- Complete sidewalk networks in the Allison Heights neighborhoods neighborhood.

SERVICE

Goal: Reduce Flooding through the implementation of Stormwater Drainage Improvements.

Objectives:

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

Metrics

- Conduct a basin drainage study of Lateral H (Sanders Creek Basin) to determine possible locations of a future regional detention facility.
- Complete the construction of Frank Road Bridge Stabilization Phase II by June 30, 2023.
- Complete the construction of Sanders Creek Bank Stabilization Phase I (Grade Control Structure) by June 30, 2023.
- Complete the construction of Lateral K bank stabilization by June 30, 2023.
- Complete the construction of the bank stabilization project for Totty Lane.
- Complete the design and construction of the Burrows Road Drainage Improvements.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Private Development projects				
Number of Projects Reviewed (site plans, plats, etc.)	128	137	124	127
Number of New Residential Lots Approved (plats recorded)	302	183	105	98
Amount Approved Commercial/Industrial (sq. ft.)	94,709	156,559	68,026	44,200
Average Plan Review Time (Number of Days)	1	1	1	1
Percent of Reviews within 3 weeks	100%	100%	100%	100%
Capital Investment Program				
Number of Capital Investment Projects - Design Start	10	5	7	8
Number of Capital Investment Projects - Design Complete	6	4	4	6
Number of Capital Investment Projects - Bid Opening	6	4	8	6
Number of Capital Investment Projects -Construction Start	6	4	7	7
Number of Capital Investment Projects -Construction Complete	5	4	4	5

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 1,132,542	\$ 1,143,540	\$ 1,262,292	\$ 1,320,479	\$ 1,515,377
Operating Expense	205,218	174,549	257,059	259,059	147,169
Capital Outlay	90,696	34,924	71,400	30,000	38,250
Total	1,428,456	1,353,014	1,590,751	1,609,538	1,700,796
Reduction to expenditures					
Water & Sewer Fund	(334,440)	(338,254)	(387,838)	(387,838)	(425,199)
General Fund	\$ 1,094,016	\$ 1,014,761	\$ 1,202,913	\$ 1,221,700	\$ 1,275,597

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	8.0 \$ 518,245	8.0 \$ 644,952	9.0 \$ 776,478
Wages	5.0 245,752	5.0 254,730	5.0 280,522
Other Compensation	11,911	39,616	1,516
Benefits	367,631	381,180	456,861
Total	13.0 \$ 1,143,540	13.0 \$ 1,320,479	14.0 \$ 1,515,377

DEVELOPMENT – CODE ENFORCEMENT

FY 2022 Accomplishments

Stewardship

- Staff attended educational classes applicable to maintaining Inspector and Plan Review Certifications. The Building Safety and Codes Compliance Division Staff attended over 18 classes for a total of more than 85 training hours. The training hours were applicable to the Building, Mechanical, Plumbing and Electrical codes. The Building Official and Assistant Building Official attended the annual Tennessee Building Officials Association (TBOA) Education conference which was held in Gatlinburg, Tennessee. The Building Official has served on the TBOA Board of Directors for the last six years. He will be moving off the Board at this conference. Staff attended some of the local Southwest Tennessee Building Officials Association monthly meetings and training opportunities. The Building Official met with the State Fire Marshall to discuss policies that effect code officials across the State. He also met with local Building Officials for code consistency, gained knowledge of surrounding jurisdictions and attended some of the Memphis/Shelby County code adoption discussion meetings.
- Using the “Zoning Code Compliance Policy”, staff was able to gain compliance through education and personal contact with property owners. Only five (5) of the zoning code cases required court action during the fiscal year.

Safety

- Staff initiated over 1,000 zoning code actions and responded to 138 citizen-initiated complaints. All cases and inspection activities were logged on the Mayor’s Action Center or the Code Enforcement module.
- The Division improved its ISO rating, from 4 to 3 for both commercial & residential, from the previous evaluation.

Service

- The total number of building trade inspections was 7,500 for the fiscal year.
- The completion time for commercial plan reviews, measured from submission to comments being issued, averaged about 15 working days.
- There was a total of 324 plans reviewed. Two hundred eighty (280) were residential plans, which consisted of 135 new single-family dwellings and 145 other residential projects. Forty-four (44) were commercial plans, which consisted of seven (7) new commercial projects, 35 other commercial projects, and 0 multi-family units.
- There was a total of 2,721 construction permits issued for the year. The breakdown of each permit type was: 408 Building, 482 Electrical, 738 Mechanical and 451 Plumbing.

FY 2023 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 2023.
- Attend the monthly Southwest Tennessee Building Officials Association (SWTBOA) Chapter monthly meetings in Bartlett.
- Attend the State of Tennessee code adoption hearings.
- Encourage staff growth by providing 16 hours of training in job related classes by professional programs.

Metrics

- Obtain at least eight credit hours from a Tennessee Building Officials Association (TBOA) presented class by June 30, 2023.
- Obtain a minimum of four credit hours of training by attending the SWTBOA monthly meetings by June 30, 2023.
- Obtain at least four credit hours of training from an ICC preferred provider by June 30, 2023.
- Conduct regular staff meetings for improved consistency and communication.

Metrics

- Overall division meets monthly.
- Code Compliance Officers and Building Inspectors meet monthly to focus on specific challenges and/or training.

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

Objective:

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

Metric

- Create and implement a building inspector certification incentive program.

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, 2023, create and make available informational handouts for the public and add printable versions of the handout to be available on the Town's website for better understanding.
- Update the "Frequently Asked Questions" on the webpage.

SERVICE

Goal: 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, 2023, create and make available two informational documents on the Division's webpage. Add two additional documents by June 30, 2023.
- Create informational topics to educate the community about permit requirements and property maintenance requirements.

Metric

- Prepare documents to be shared in the Town's newsletter.
- Create a list of local organizations willing to provide assistance to those who are unable to properly maintain their properties.

Metrics

- By January 1, 2023, research and contact organizations that are willing to provide assistance.
- Have an organization list ready to be circulated by February 1, 2023.

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, 2023, research new ways of evaluating customer service.
 - Conduct all building inspections within 24 hours (next business day) 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 business day).

Metric

- Once a month, evaluate response times. If necessary, adjust resources to address deficiencies.
- Effectively communicate Division process changes to builders/contractors through email and posted notifications.

Metric

- Through email and postings at the front counter, notify builders of an effective date of the adopted Codes and process changes.

SCHOOLS

Goal: To ensure all school facility improvement projects are designed and constructed to the latest adopted health and safety standards.

Objective:

- Review construction documents to ensure 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.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Zoning Code Compliance Activity				
New Cases				
Town Staff Initiated	3,300	2,971	2,767	1,050
Citizen Initiated	280	207	274	139
Total New Cases	3,580	3,178	3,038	1,189
Open Cases Carried Over From Previous Month	500	469	404	188
Permit Activity - Key Indicators				
Number of Commercial/Industrial New Buildings or Expansion	10	8	8	7
Amount of Commercial/Industrial Square Footage Permitted	200,000	829,664	31,598	161,627
Number of Commercial/Industrial Buildouts	50	57	60	23
Amount of Commercial/Industrial Buildouts (sq.ft.)	100,000	110,390	254,057	116,183
Number of Single Family Units Permitted	175	171	278	135
Total Units Permitted	175	171	278	135
Construction Activity				
Number of Permits				
Building	800	736	609	519
Electrical	800	603	474	493
Plumbing	800	646	553	457
Mechanical	1,200	1,037	630	746
Fences	250	261	157	138
Total Permits	3,850	3,283	2,423	2353
Number of Inspections				
Building	3,800	3,907	3,424	3,193
Electrical	2,300	2,170	2,278	2,025
Plumbing	2,500	2,833	2,826	2,769
Mechanical	2,200	1,429	1,985	1,168
Total Inspections	10,800	10,339	10,513	7,472
Number of Failed Inspections	2,376	2,112		1,840
Rate of Past Inspections (%)	78.0%	80.0%	80.0%	
Financial Tracking				
Fees				
Building	\$ 335,000	\$ 1,056,408	\$ 342,592	\$ 250,280
Electrical	83,000	82,316	89,160	56,966
Plumbing	94,000	83,824	91,640	46,915
Mechanical	138,000	195,220	255,490	101,280
Re-Inspections	13,000	15,800	10,050	6,800
Building Plans Review	160,000	418,052	59,155	52,119
Other (Sign, Fence, etc.)	22,000	23,135	22,610	12,640
Total Fees	845,000	1,874,755	871,147	528,000
Valuations				
Dwelling	60,000,000	72,167,164	122,304,730	\$ 60,571
Commercial/Industrial	15,000,000	176,803,646	26,042,284	30,314,083
Miscellaneous	6,000,000	11,485,549	18,564,641	8,721,232
Total Valuations	81,000,000	260,456,359	166,911,655	99,607,039

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 1,065,197	\$ 1,038,500	\$ 1,145,276	\$ 1,093,720	\$ 1,325,610
Operating Expense	66,640	49,624	76,982	77,927	84,198
Capital Outlay	-	72,820	44,000	-	44,000
Total	1,131,837	1,160,944	1,266,258	1,171,647	1,453,808
General Fund	\$ 1,131,837	\$ 1,160,944	\$ 1,266,258	\$ 1,171,647	\$ 1,453,808

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	3.0 \$ 177,875	3.0 \$ 185,700	3.0 \$ 242,874
Wages	12.0 512,655	12.0 523,121	12.0 639,409
Other Compensation	14,197	36,191	1,624
Benefits	333,773	348,709	434,202
Merit, General, & Other Adj.	-	-	7,500
Total	15.0 \$ 1,038,500	15.0 \$ 1,093,720	15.0 \$ 1,325,610

**Director of Parks,
Recreation & Cultural
Arts**

**Animal Services
Manager
(1.0 FTE)**

**Animal Care
Technician
(4.5 FTE)**

**Accounting
Technician
(1.0 FTE)**

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 2022 Accomplishments

- Developed new and expanded existing partnerships with local rescue leagues.
- Training of staff on topics vital for proper awareness and safety with handling the various temperaments of dogs and cats.
- Successfully brought back the rabies drive to provide low-cost option to help residents maintain compliance with State rabies laws.

FY 2023 Goals and Objectives

STEWARDSHIP

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

Objective:

- 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 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.
- 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.

SERVICE

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

- Answer animal control calls and complaints.

- 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.
- Provide options to keep your animals in your home by providing temporary relief.

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 limits.

Objective:

- Continue to update 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 FY20	Actual FY21	Estimated FY22
Animals taken in at shelter	673	955	767
Surrenders	91	169	133
Strays	474	499	506
Reclaimed	133	137	124
Wildlife	-	3	4
Adoptions	381	398	512
Euthanasias	64	70	78
Animals Neutered	391	582	593
Dogs Spayed	75	76	117
Dogs Neutered	82	101	109
Cats Spayed	114	189	188
Cats Neutered	120	216	179
No Cost Spay/Neuter Program	10	105	129
TNR (Trap, Neuter, Release)	9	65	71
Donation Dollars	\$ 47,069	\$ 59,902	\$ 46,027

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Estimated FY21	Estimated FY22
% of Animals Adopted out	60.0%	56.6%	41.7%	66.8%
% of Animals Reclaimed	50%	20%	14%	16%
Volunteer Hours <i>(including foster care)</i>	20,000	13,000	20,000	20,000
Eagle Scout Projects	4	1	1	0

BUDGET SUMMARY

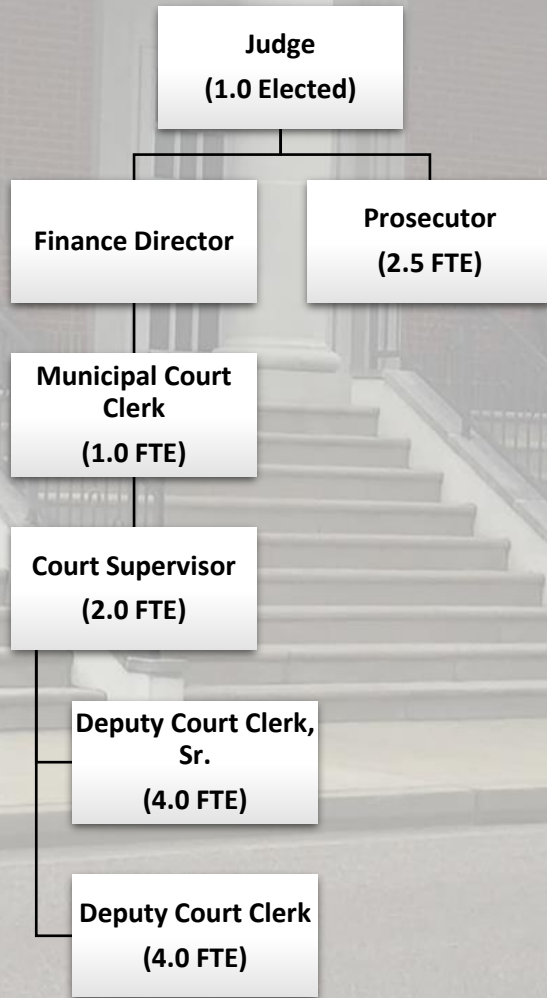
	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 357,505	\$ 325,928	\$ 322,825	\$ 339,131	\$ 435,693
Operating Expense	116,747	179,311	231,442	154,335	168,517
Capital Outlay	-	-	30,700	-	-
Total	474,251	505,239	584,967	493,466	604,210
General Fund	\$ 474,251	\$ 505,239	\$ 584,967	\$ 493,466	\$ 604,210

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Wages	4.0 132,986	4.0 160,827	4.0 184,696
Part-Time	5.0 81,038	5.0 54,226	5.0 126,360
Other Compensation	10,934	26,735	4,704
Benefits	100,970	97,343	119,933
Total	9.0 \$ 325,928	9.0 \$ 339,131	9.0 \$ 435,693

MUNICIPAL COURT

TOWN COURTHOUSE



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 monthly.

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 2023 Accomplishments

- Collaborated with Prosecution Team to evaluate and reassess Court's criminal fine and cost collection procedures and established new guidelines to increase collections and eliminate future court dates for defendants along with establishing guidelines for fine assessments on Diversion cases.
- Reevaluated Court's Pre-Trial Review for traffic violations and implemented a new structure designed to promote the ease and convenience of online payment of court costs and reducing the need for court visits for citation holders.
- Work together with Judge and Prosecution Team to redesign Court's criminal arraignment docket procedures with the focus of reducing wait times for defendants by utilizing the courthouse hearing room to conduct court proceedings for misdemeanor citation traffic violations and directing criminal arrests to the courtroom.
- Collaborated with Collierville Police Department dispatch to strengthen internal controls regulating the tracking and disposition of Court Orders Granting Bail (OGB) for domestic violence cases. New procedures for Court and Dispatch were implemented to timely and clearly communicate OGB case activity.
- Continued partnering with Court's software vendor, Application Data Systems, Inc., in developing software enhancements to increase and strengthen internal controls designed to eliminate duplicate traffic and criminal violations in Court's interface with CPD TriTech.
- Collaborated with CPD to conduct Active Shooter Training along with instructions on use of Panic Buttons and deescalating techniques for Court Staff, Judge and Prosecution Team Partnered with the CLIF2012 Foundation to develop and conduct virtual Distracted Driving Presentations, targeting teenage traffic offenders, to warn drivers of the dangers of texting while driving. This allowed Collierville Court to continue its efforts in promoting public safety to more than 1,000 teenage drivers by attending these virtual presentations which continues to serve as the centerpiece of the Juvenile Probation Program.
- Partnered with the CLIF2012 Foundation to develop and conduct virtual Distracted Driving Presentations, targeting teenage traffic offenders, in an effort to warn drivers of the dangers of texting while driving. This allowed Collierville Court to continue its efforts in promoting public safety to more than 1,000 teenage drivers by attending these virtual presentations which continues to serve as the centerpiece of the Juvenile Probation Program.
- Continued to strengthen staff training within the Traffic and Criminal Divisions to ensure the respectively assigned courtroom clerks attain a strong working knowledge and proficiencies in performing all aspects of both dockets and providing seamless interchange as needed.
- Online and phone court payments generated court revenue of \$609,900 in costs and fines; an increase of 66% from FY21.
- Collected \$1,522,490 in Court revenue; an increase of 29% from FY21.
- 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 2023 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Continue to work together with Court's software vendor to develop 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 eliminate or reduce 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.
- Collaborate with Court's new Collection vendor to develop automated procedures for transmission of Collection files and the receipt of collection payments that post to accounts.

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.

Goal: To refine paperless E-Citations.

Objectives:

- Collaborate with Collierville Police Department and Court software vendor to refine CPD's E-Citations automated transfer and redesign its format to assist police officers at citation creation.
- 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:

- Install an automated call distribution system that will manage Court's incoming telephone calls to Customer Service. This will allow for the even distribution of phone calls and provide a hold message that provides information about online and phone payment options.
- Continue to evaluate departmental work processes with a focus to reduce wait times for defendants in both criminal and traffic court.
- Promote discussions with the Collierville Police Department to evaluate work processes between our departments and areas of mutual concern with an emphasis on increasing efficiencies and inter-department communications.
- Promote the value of the Juvenile Program's Distracted Driving Presentations efforts to stop teenage texting while driving to parents and juveniles alike.
- Continue to enhance Court's website page to inform courthouse visitors of traffic and criminal court procedures and promote online payment options for traffic violations.

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.

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Total Charges				
Charge Dispositions	16,585	12,064	15,661	16,260
Held to state (Grand Jury)	184	243	169	180
Guilty plea	6,985	4,007	5,246	6,848
Guilty verdict	73	72	100	72
Dismissed with cost	4,394	3,155	4,543	4,308
Dismissed without cost	832	779	780	816
Not guilty	2	-	2	2
Traffic Forfeit (paid after court judgment)	857	625	937	840
Active pac (unpaid tickets)	1,652	963	1,419	1,620
Other (nolle prosequi)	1,432	1,252	1,322	1,404
Total Cases				
Case Dispositions				
Criminal cases	2,375	1,550	2,036	2,328
Traffic cases	8,201	6,740	8,656	8,040
Total case dispositions	10,576	8,240	10,692	10,368
Total cases on docket	17,132	14,367	17,911	16,796
Percent of cases disposed	62%	57%	60%	62%
Criminal cases processed	2,240	1,396	1,929	2,196
Defendants w/misdemeanor dispositions	1,628	1,341	1,539	1,596
Warrants processed	1,310	690	1,351	1,284
Subpoenas issued	343	450	413	336
Traffic tickets processed	8,654	6,867	9,571	8,484
Parking tickets processed	49	93	70	48
Traffic ticket cases paid (closed status-without court hearing)	3,182	2,596	3,651	3,120
Scheduled court docket				
Sessions	141	140	140	141
Days	82	81	81	82
Revenue collected	\$ 1,357,905	\$ 1,181,472	\$ 1,804,584	\$ 1,522,490
Online Credit Card Transactions in Dollars	\$ 622,098	\$ 403,113	\$ 763,752	\$ 609,900
Online Credit Card Transactions	4,333	2,817	5,068	4,248
Cash Bond Activity				
Cash Bonds Posted	\$ 582,930	\$ 262,394	\$ 390,462	\$ 571,500
Cash Bond Forfeits	\$ 97,318	\$ 63,163	\$ 79,400	\$ 95,410
Cash Bonds Transferred to fines	\$ 270,320	\$ 170,367	\$ 246,571	\$ 265,020
Cash Bonds Refunded	\$ 146,586	\$ 110,547	\$ 97,987	\$ 143,712
Active Bonds	\$ 333,519	\$ 181,437	\$ 251,830	\$ 326,979

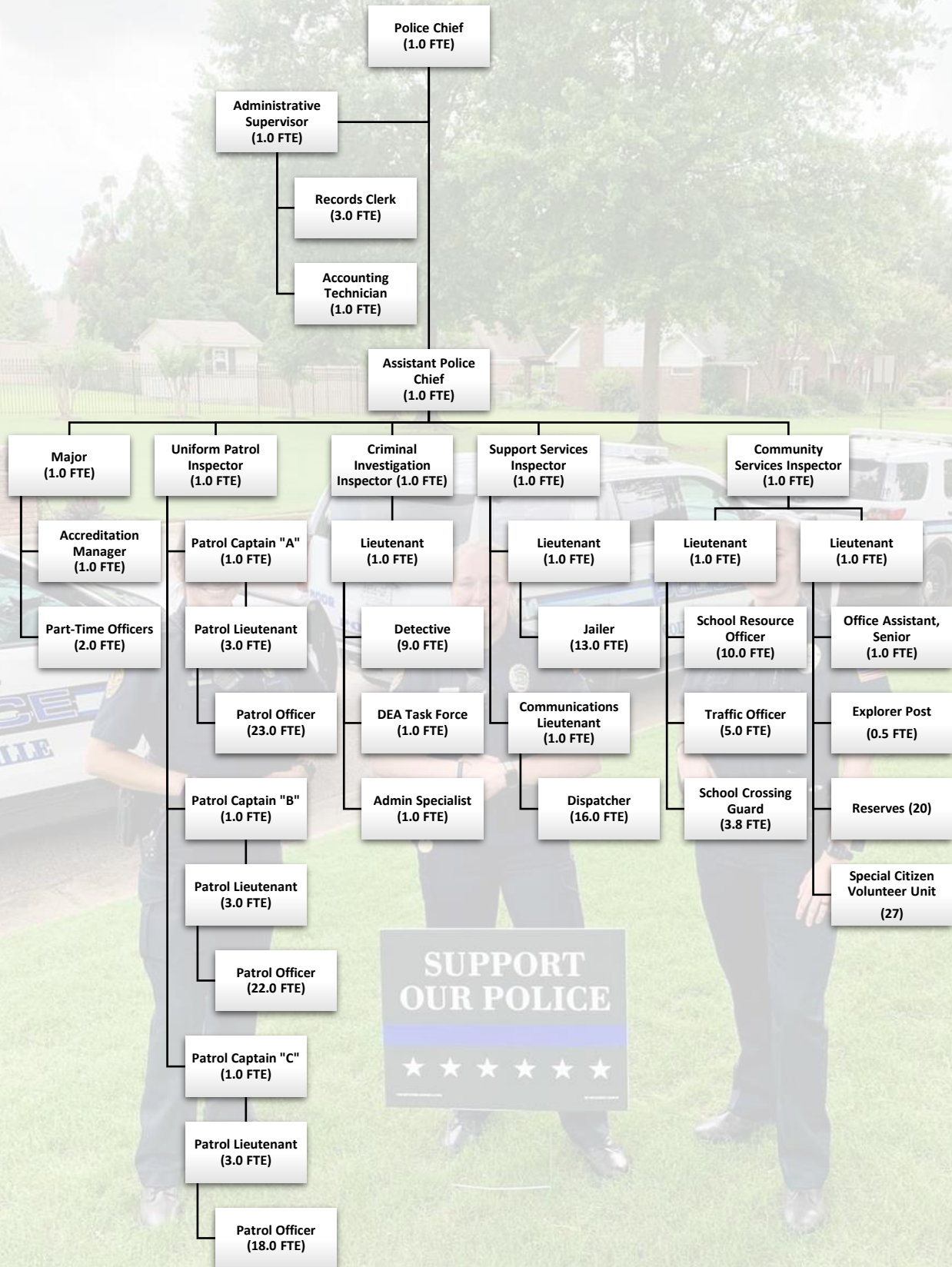
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 908,249	\$ 885,237	\$ 967,541	\$ 978,920	\$ 1,109,702
Operating Expense	60,481	59,053	122,654	71,130	122,854
Total	968,729	944,290	1,090,195	1,050,050	1,232,556
General Fund	\$ 968,729	\$ 944,290	\$ 1,090,195	\$ 1,050,050	\$ 1,232,556

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	2.0 \$ 147,938	2.0 \$ 152,851	2.0 \$ 177,127
Wages	9.0 324,517	9.0 338,825	9.0 399,435
Part-Time	6.0 149,878	6.0 155,775	6.0 182,964
Other Compensation	14,077	37,514	2,408
Benefits	248,828	293,954	337,769
Merit, General, & Other Adj.	-	-	10,000
Total	17.0 \$ 885,237	17.0 \$ 978,920	17.0 \$ 1,109,702

POLICE DEPARTMENT



POLICE DEPARTMENT

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

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

Under the Administrative Major is the Training and Public Relations Lieutenant, responsible for training of officers in the department to meet Tennessee POST Commission requirements. The Administrative Major is also responsible for the Department's Research and Development and Special Projects functions.

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. The division is commanded by an Inspector and separated into three shifts which are commanded by a Captain and supported by 3 Lieutenants. Within this division, there are also specialized units such as K-9, STAR, Unmanned Aerial Systems and SWAT.

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

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 an Inspector 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 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 an Inspector and staffed with a Lieutenant, School Resource Officers, Traffic Unit, Volunteer Reserve Officers, School Crossing Guards, the Law Enforcement Explorer Post and the Citizen Volunteer Program members.

FY 2022 Accomplishments

- The department worked jointly with Germantown Police to provide a safe environment for the COVID-19 Vaccination Site Germantown Baptist Church.
- K-9 "Cudder" graduated from basic training in 2021 to replace K-9 "Rosco" who was retired after 8 years of service. In addition, K-9 "Joker" was added to the department. Town of Collierville also approved for the department to add a third K-9 unit. K-9 "Axel" graduated from basic training in 2021.
- The department hosted a multi-agency, multi-discipline active shooter training exercise at Collierville High School in June 2021. Law Enforcement agencies and Fire Departments from across the mid-south participated in the exercise.

- The Town of Collierville approved an organizational restructuring with the addition of shift commander positions (Captains) and an administrative Major. This added three new officers to our compliment.
- CPD held its first ever Police Chaplain Academy, where nine clergy members from Collierville graduated a 6-week program. A Police Chaplain is a clergy person with a passionate interest and specialized training for pastoral care in the world of law enforcement.
- Sponsored the National Night Out again this year with 22 neighborhood groups participating. National Night Out enhances the relationship between neighbors and law enforcement while bringing back a true sense of community. Furthermore, it provides a great opportunity to bring police and neighbors together under positive circumstances.
- Attempted to hold its Annual Car show. Even though it was rained out, CPD was still able to raise over \$20,000 for the Collierville Education Foundation.
- The police department began offering the classes in 2000 to inform citizens about how police officers work and the intricacies of their job. Instead of relying solely on classroom lectures, the police officers let the people in the academy get a hands-on feel of the process by setting up role-playing situations.
- The department was notified that it will be receiving its 9th award for re-accreditation from the Commission on Accreditation for Law Enforcement Agencies. The CALEA Accreditation program provides public safety agencies with an opportunity to voluntarily meet an established set of professional standards.
- Released CPD's first recruitment video. The video highlighted all aspects of the department with the primary goal to recruit the best.
- Detective Madison Zuck graduated from the National Forensic Academy (NFA). This is an intensive 10-week training program designed to meet the needs of law enforcement agencies in evidence identification, collection, and preservation of death-related investigations. The NFA is offered utilizing curriculum developed by leading forensic practitioners from across the United States.
- Honor Guard conducted ceremonial duties including retired Chief Larry Goodwins's Funeral, Line of Duty death of Officer Edgar Morris's Funeral, CPD Christmas Parade and CPD Holiday event.

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: To attract and retain the highest quality of employees.

Objectives:

- Utilize officers for recruiting who reflect the qualities and characteristics desired in CPD officers.
- Work with Human Resources to maintain a benefit package that is competitive with peer cities.
- Maintain or increase staffing levels to meet service requirements.
- Maintain a healthy organizational cultural and positive work environment.
- Implement an employee wellness program. This will include critical stress debriefing and defusing. The important of physical fitness will also be a focus.
- Train and provide professional development opportunities for employees.
- Monthly employee feedback through employee council meetings.
- Maintain staffing levels to provide specialized opportunities for officers.
- Maintain peer support through critical stress debriefing following critical incidents.

SAFETY

Goal: To maintain/reduce crime rate and reduce the fear of crime.

Objective:

- Maintain an active crime analyst function and institutionalize problem-solving policing.

Goal: To maintain an investigative capability to identify, apprehend and assist in the prosecution of criminal offenders.

Objectives:

- Use data-driven policing strategies, coupled with CPD's Data Smart Policing Program, including real time crime analysis and technology to identify trends and hotspots to deploy resources to prevent crime.

Goal: To maintain/enhance an all-hazards emergency management capability to respond to or recover from critical incidents.

Objectives:

- Work closely with our public safety partners to ensure that the Town of Collierville has the resources needed during critical incidents.

SERVICE

Goal: To institutionalize problem-solving and partnership-building throughout CPD.

Objectives:

- Engage the community through educational opportunities.
- Maintain an active volunteer program

Goal: To optimize external communication and marketing programs.

Objectives:

- Create marketing campaigns for police operations and community programs.
- Utilize multiple social media sites for messages.
- Maintain open and transparent media relations.

Goal: To acquire and utilize the most effective technology, equipment, and best practices.

Objectives:

- Test and evaluate new technology
- Identify outside funding streams to obtain new technology.
- Collaborate with our new public safety partners to cross-train employees.

Goal: To monitor town-wide population growth estimates, new housing starts, and business starts.

Objectives:

- Analyze growth, geography, and daytime population estimates to determine future staffing allocations.
- Evaluate workplace, training spaces and equipment storage areas to accommodate future requirements.

SCHOOLS

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

Objectives:

- Continue to give presentations to civic and non-profit organizations upon request.
- Use drug education and positive police interactions at the elementary school level as a prevention investment in the future.
- Support the Collierville Education Foundation to give back to the schools and enhance our efforts in partnership building within the system.
- Continue efforts to build upon the Explorer Post program in our schools.
- Enhance social media outlets as a tool for good citizen communication.

STATISTICS

Statistics	Actual CY21	Estimated CY22	Projected CY23
Sworn Officer Complement	109	112	112
Civilian Employees	52	52	52
Volunteers	27	27	27
Reserves	4	8	4
Explorers	17	23	23
Total Incoming/Outgoing Phone Calls	81,235	82,859	84,516
Total CAD Entries / Police	52,952	54,011	49,231
Alarm Calls	2,880	2,937	2,995
911 Calls	10,662	10,871	11,091
Traffic Warnings	13,850	14,127	14,409
Traffic Citations	7,735	7,889	8,046
Total DUIs	120	122	125
Total Crashes	1,031	996	1,296
Auto Thefts	59	61	63
Burglaries	43	63	66
Larcenies (All Inclusive)	545	556	567

PERFORMANCE MEASURES

Activity	Target	Actual CY20	Actual CY21	Estimated CY22
Total CAD Entries / Police	49,780	46,608	52,952	54,011
Average Response Time (All Calls)	5:45	5:28	5:33	5:53
Officers per 1,000 Population	2.06	2.09	2.06	2.1
Assigned Criminal Cases to CID	1,095	891	931	1,074
Percentage of Criminal Cases Cleared	51%	50%	55%	50%
FBI Part 1 Offenses Clearance Rate	52%	41%	27%	31%
Prisoners Processed	2,062	2,059	2,590	2,641

Note: Actual and Estimated figures represent totals from 2020/2021 calendar years respectively. FY22 projections are based on a 2% increase from FY21 estimates.

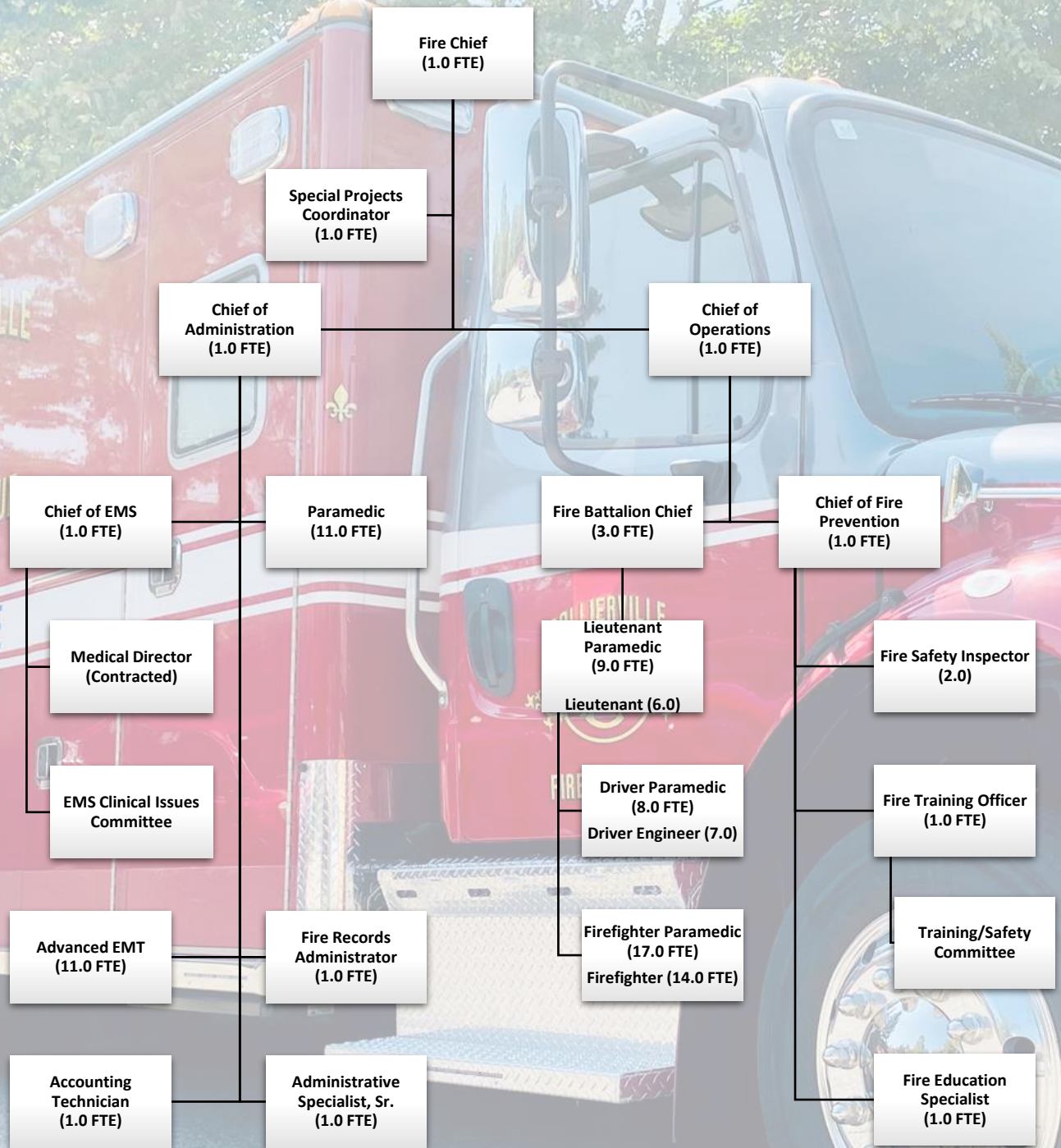
BUDGET SUMMARY

	ACTUAL	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Personnel	\$ 12,096,434	\$ 12,780,803	\$ 14,344,010	\$ 13,853,942	\$ 15,709,918
Operating Expense	1,154,887	1,474,318	1,881,857	1,708,997	1,973,380
Capital Outlay	439,048	428,574	393,650	389,450	504,216
Total	13,690,369	14,683,695	16,619,517	15,952,389	18,187,514
General Fund	\$ 13,690,369	\$ 14,683,695	\$ 16,619,517	\$ 15,952,389	\$ 18,187,514

STAFFING SUMMARY

	ACTUAL	ESTIMATED	ADOPTED
	FY 21	FY 22	FY 23
Salaries	8.0 \$ 741,230	12.0 \$ 949,404	12.0 \$ 1,149,176
Wages	138.0 7,297,229	137.0 7,579,556	137.0 8,638,827
Part-Time	17.0 84,581	21.0 115,900	21.0 304,292
Other Compensation	647,738	893,604	688,713
Benefits	4,010,026	4,315,479	4,926,091
Merit, General, & Other Adj.	-	-	2,819
Total	163.0 \$ 12,780,803	170.0 \$ 13,853,942	170.0 \$ 15,709,918

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 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 always
- Maintain and improve interagency cooperation and mutual respect among all other interacting organizations and their members.

OFFICE OF THE FIRE CHIEF is responsible for directing the overall policy, planning and management of the department with the aid of two Assistant Fire Chiefs. Specific areas of responsibility include attending department head and agenda setting meetings; attending Board of Mayor and Aldermen meetings; conducts daily, weekly and bi-month General and Command Staff meetings; prepares weekly Board of Mayor and Aldermen Reports concerning department activities; prepares monthly Board of Mayor and Aldermen Reports regarding status of CIP Projects; establishes departmental goals and objectives; establishes departmental policies and procedures; decimates the Board of Mayor and Aldermen and Town Administrators Goals and Objectives; monitors state legislative issues which may affect the department; monitors local municipalities and peer city activities; coordinates communication (citizens, customers, departments, target audiences).

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 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 within 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 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.

Administration / Fire Operations

FY 2022 Accomplishments

Administration

- The command staff worked in collaboration with the City of Germantown through the Shelby County Health Department to open and staff a Joint Regional Covid-19 Vaccination Center. Replaced non-compliant Covid-19 water fountains at each of the five (5) firehouses and Fire Administration with new Touchless Water Fountains with Bottle Filling Stations to prevent the transmission of Covid-19.
- Reorganized job duties and responsibilities of Assistant Chief of Administration and Assistant Chief of Operations to improve productivity and restructure the lines of authority in the organizational chart. Decreased divisions from three to two, placing Fire Prevention under Assistant Chief of Operations and placing Emergency Medical Services (EMS) under the Assistant Chief of Administration.

- Health & Safety Committee installed Vehicle Exhaust Removal System at each of the five (5) firehouses to eliminate firefighter exposure to diesel engine exhaust in the apparatus bay, living and sleeping quarters.
- The command staff worked with the Apparatus Advisory Committee to create detailed technical specifications for (1) replacement rescue-pumper, and (1) additional ladder truck.
- Staff collaborated with the Procurement Division and Legal Staff to create an Interlocal Cooperation and Mutual Aid Agreement for the District-9 Swiftwater Rescue Team.
- Collaborated with the Procurement Division to secure a contract for Architectural/Engineering Services for firehouse #6.

Staffing

- The command staff conducted an internal promotional assessment to fill the vacant positions of (4) Lieutenants and (3) Driver-Engineers.
- The command staff conducted a hiring assessment to fill nine vacant positions: (5) retirements; (2) resignations, and (2) terminations.

Operations

- New/Replacement equipment placed in-service; (50) self-contained breathing apparatus, (7) multi-gas monitors, (2) light towers, (3) thermal imaging cameras, (6) touchless water fountains, (5) treadmills, and a ground sign for Firehouse #2.

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: Promote diversity, inclusion, and equity

Objectives:

- Promote the development and advancement of underrepresented groups in the fire department through professional development courses and training.
- Actively create a productive work environment within the fire department that is free of harassment and bullying.

Goal: To provide fire personnel with exceptional opportunities for professional development

Objectives:

- Promote the development and advancement of underrepresented groups in the fire department through professional development courses and training.
- Attend and participate in conferences, seminars, webinars, workshops, and other activities.

SAFETY

Goal: Provide the highest level of fire suppression and protection, specialized technical rescue operations and other services based upon community needs

Objectives:

- Maintain the apparatus, equipment, and facilities of the department in a high state of readiness and cleanliness always.
- Provide the best possible fire protection to our community.
- Remain prepared to react and respond to any natural or man-made disasters.
- Provide for a fire-safe environment throughout the community by enforcing the requirements of the Town's fire code, emphasizing voluntary compliance through education.
- Provide proactive programs that maintain and improve fire and life safety education throughout our community.

Goal: Administer programs to educate and train all employees to work under safe and healthy conditions

Objectives:

- Educate firefighters on safe work procedures, safe conditions, and the safe operation of equipment.
- Maintain a work environment free of safety hazards.
- Comply with all applicable health and safety laws, regulations, standards, codes, and policies.
- Participate in Town Safety Committee activities to ensure safe work practices and a safe environment for fire personnel.
- Support and promote the efforts of the department's Health and Safety Committee.

SERVICE

Goal: Continue to be a high-performance service organization

Objectives:

- Maintain a high level of productivity.
- Use the most efficient methods in service delivery using technology and new approaches.
- Achieve a high level of citizen satisfaction with Fire Services.
- Conduct ourselves in a manner that shows respect toward our community, fellow employees, members of the department, and members of other agencies.
- Deliver services to citizens and visitors with a high level of professionalism, courtesy, and empathy.

SCHOOLS

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

Objectives:

- Continue to develop Public Fire and Life Safety Courses
- Collaborate with State Fire Marshal's Office to conduct fire and life safety code inspections
- Distribute information through in-service training, social media, and virtual learning platforms

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

STATISTICS

Statistics (Calendar Year)	Actual CY20	Actual CY21	Actual CY22	Projected CY23
Population	50,424	51,291	52,167	52,975
Total Number of Calls	3,989	3,952	4,542	5,016
Average Travel Time (min:sec)	5:09	4:58	5:10	5:07
Fire Dollar Loss	\$1,244,309	\$664,150	\$2,925,702	\$1,528,929
Dollar Value Saved	\$3,854,496	\$5,545,243	\$22,954,483	\$10,705,241
Fire Dollar Loss per Capita	\$24.26	\$12.73	\$56.08	\$31.14
Structure Fires	29	44	30	35
Vehicle Fires	14	12	14	15
Outside Fires	33	31	39	42
Other Calls (Public Assistance & Alarms)	1,342	1,315	1,304	1,320
Emergency Medical Calls	2,647	2,637	3,111	3,547
Percent of Calls that are false alarms	16%	15%	14%	15%
Civilian Injuries	4	4	1	-
Civilian Fatalities	-	-	-	-
Mutual Aid Given	40	30	36	42
Mutual Aid Received	24	61	134	58
Total Number of Inspections	3,152	2,710	2,998	3,050
Total Hazards	2,938	1,929	3,556	4,235
Total Hazards corrected within 90 days	2,481	1,712	2,568	2,897
Hours spent inspecting	1,121	987	902	925
Total Fire Investigations	8	6	6	8
Training Hours	19,738	20,436	19,883	23,652

PERFORMANCE MEASURES

Activity	Target	Actual 2020	Actual 2021	Actual 2022	Projected 2023
Engine Company on-scene within eight (8) minutes or less	90%	96%	97%	97%	96%

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 7,401,038	\$ 8,079,455	\$ 10,212,789	\$ 9,253,380	\$ 9,020,846
Operating Expense	658,148	630,328	560,146	564,520	757,137
Capital Outlay	19,399	201,988	148,397	140,326	68,841
Total	8,078,585	8,911,771	10,921,332	9,958,226	9,846,824
General Fund	\$ 8,078,585	\$ 8,911,771	\$ 10,921,332	\$ 9,958,226	\$ 9,846,824

STAFFING SUMMARY

	ACTUAL FY 21		ESTIMATED FY 22		ADOPTED FY 23	
Salaries	8.0	\$ 725,748	9.0	\$ 776,094	9.0	\$ 878,943
Wages	66.0	4,177,480	88.0	4,824,255	66.0	4,750,780
Part-Time	1.0	17,447	1.0	15,876	1.0	26,979
Other Compensation		677,194		654,588		520,520
Benefits		2,481,586		2,982,567		2,843,624
Total	75.0	\$ 8,079,455	98.0	\$ 9,253,380	76.0	\$ 9,020,846

FY 2022 Accomplishments

- Worked with the Apparatus Advisory and Clinical Issues Committees to create detailed technical specifications for the purchase of five (5) ambulances.
- Worked with Command Staff to conduct recruitment and hirings of twenty-three new positions: (1) Deputy Chief of Emergency Medical Services, (11) Firefighter-Paramedics, and (11) Firefighter-AEMT.
- Worked with the Clinical Issues Committee to research and select ambulance equipment and supplies.
- Worked with the Training Committee to research and select an EMS Simulation Training System, provided in-service training sessions on ambulances, medical equipment, power stretchers, driver’s training, area hospitals, electronic healthcare systems, and radio communications.
- Worked with the Procurement Division to secure contracts for ambulance billing software, and the lease of ambulances, and the purchase of bio-medical equipment.
- Worked with the Information Technology Division to secure computer equipment for ambulances; mobile data terminals, laptop computers for medical records and billings, and Cradle point wireless routers.
- Worked with Finance Department to set up banking lockbox services for the collection for ambulance payments.
- Worked with the Department of Health, Emergency Medical Services to obtain State ambulance licenses.

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: Provide financial oversight of ambulance resources and revenue

Objectives:

- To accurately obtain billing information from client’s submittal and reimbursement from insurance carriers and/or private pay.
- To monitor daily banking lockbox services for ambulance payments
- To reconcile revenue payment with ambulance billings collection services

SAFETY

Goal: Provide the highest level of medical services based upon community needs

Objectives:

- Apply best practices in Emergency Medical Services (EMS) to improve the health and care of the community
- Maintain the ambulances and medical equipment in a high state of readiness
- Maintain high levels of continuing education and training for Emergency Medical Services (EMS) personnel

SERVICE

Goal: Provide urgent pre-hospital treatment and stabilization for the seriously ill/injured and transport to definitive care.

Objectives:

- Provide excellent customer service; conduct ourselves in a manner that shows respect toward our community with a high level of professionalism, courtesy, and empathy.
- Use the most efficient methods in service delivery using new technology and approaches.
- Provide excellent patient care and keeping up to date on the latest EMS Protocols and Orders.
- The following quality assurance measures will be tracked to ensure compliance against national standards:
 - Cardiac Arrest Survival Rate
 - EKG 12 lead in the first 10 minutes of patient contact for Chest Pain
 - Average Response Time to Scene
 - Scene Time <10 minutes for level-one trauma patients

SCHOOLS

Goal: Promote state of readiness and response for the school system.

Objectives:

- Work with school administration, and school resource officers to develop and maintain proper emergency response plans for medical emergencies, disasters, and mass casualty incidents.
- Work with Fire and Life Safety Educator to provide injury prevention lesson plans and training to all students and staff

PERFORMANCE MEASURES

Activity	Target	Actual 2020	Actual 2021	Actual 2022	Projected 2023
Ambulance Transport on-scene within nine (9) minutes or less	90%	96%	97%	97%	96%

BUDGET SUMMARY

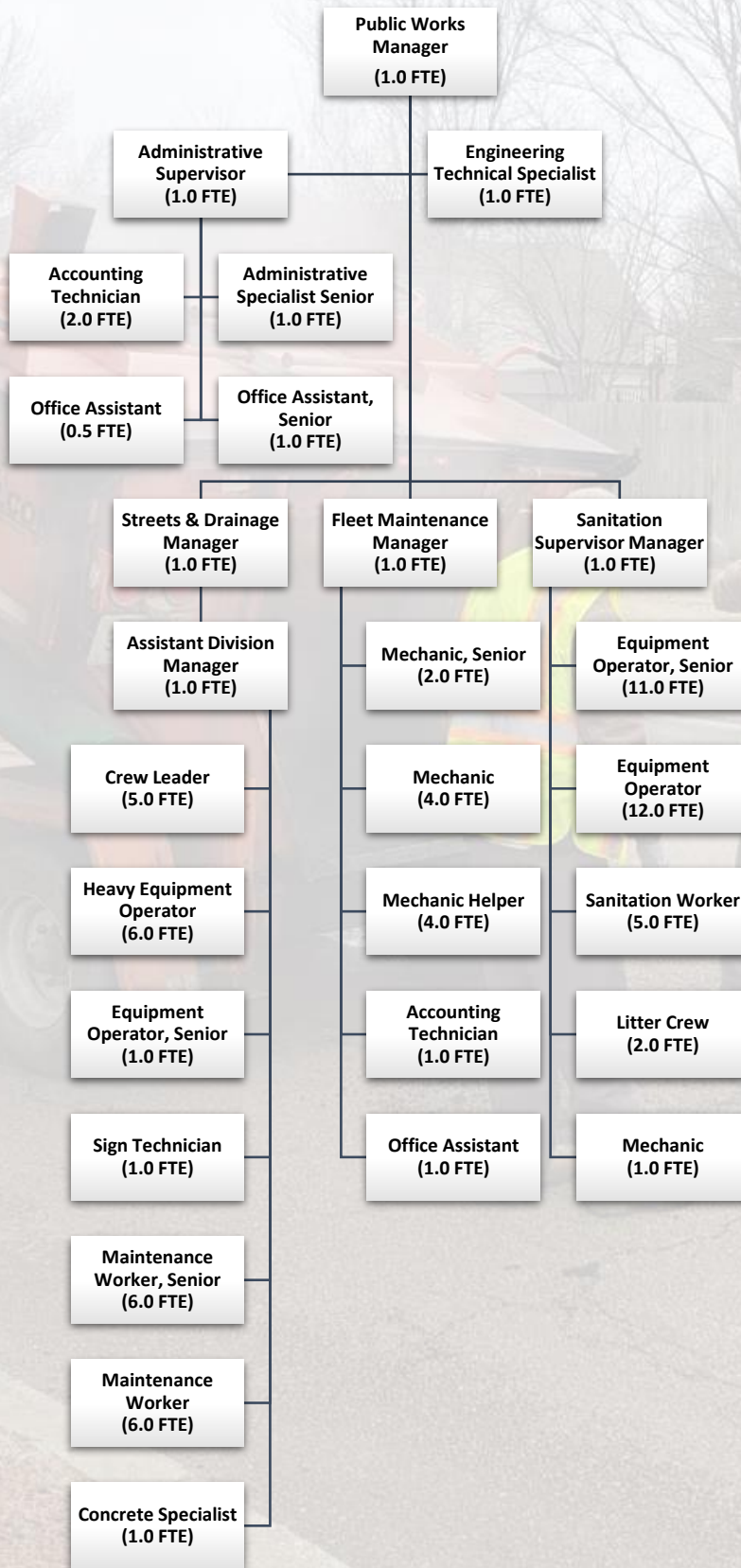
	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ -	\$ -	\$ 85,451	\$ 64,289	\$ 2,174,183
Operating Expense	-	-	391,729	373,695	334,549
Capital Outlay	-	-	102,925	105,701	97,420
Total	-	-	580,105	543,685	2,606,152
General Fund	\$ -	\$ -	\$ 580,105	\$ 543,685	\$ 2,606,152

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	- \$	1.0 \$ 51,692	1.0 \$ 101,000
Wages	-	-	22.0 1,269,198
Other Compensation	-	-	116,100
Benefits	-	12,597	687,885
Total	- \$	1.0 \$ 64,289	23.0 \$ 2,174,183



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 Public Works Manager, Public Utilities Manager 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 Departments Public Works Manager and Public Utilities Manager provide 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 Managers communicate with the Board of Mayor and Aldermen, Town Administrator, Department Directors, and the citizens of Collierville.

FY 2022 Accomplishments

- Overcame many challenges caused by Covid with purchasing and contracts to ensure products and services were provided by the Department.
- Implemented credit card payment system for residents setting up Utility fees and paying for special collections in Public Works.
- Administrative staff has continued to perform customer call back surveys and over the past fiscal year based on 273 surveys, 272 customer responses were recorded as “Very Satisfied” with work performed by the Department. Administrative staff continues to work with Division managers to improve service levels based on responses received during call back surveys

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: To manage department expenses and operate within budget.

Objectives:

- Evaluate and implement new technologies to improve operational efficiencies and reduce maintenance costs.
- Work with division managers to track budgeted expenditures and encourage managers to evaluate and implement new cost savings measures throughout the year.
- Review contracts on a quarterly basis to assure accurate pricing and correct billing on invoices.
- Evaluate existing work schedules to ensure optimum efficiency when performing daily operations.

Goal: Improve diversity within the Department.

Objective:

- Work with Division managers towards increasing the availability of training opportunities focusing on mentoring programs, professional development with a goal of improving the availability of qualified minority applicants when management positions become available.

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.
- Work with Human Resources and managers to improve safety training, reward and recognize employees for safe behavior, review and improve safety protocols as needed
- Train division level managers and crew leaders to monitor job sites and work practices daily 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 week perform three random call-backs after completion of jobs and deliver results to managers.
- Review work orders monthly to ensure that all work order program notes are updated on a regular basis.

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.
- Connect Finance staff with work order system to increase productivity in meter re-reads and cart requests.
- 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 as needed.

STATISTICS

Statistics	Actual FY20	Actual FY21	Estimated FY22	Projected FY23
Safety Meetings *	6	4	4	4
Number of workman's compensation claims processed	14	10	10	10
Man hours lost due to on the job injury	401	258	200	200
Total number of department employees	116	116	115	118
Purchase orders processed	1,214	2,409	2,450	2,450
Check requests processed	161	196	200	200
% of purchase orders/check requests voided	3%	1%	0%	0%

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Customer Call Back Survey Response				
Very Satisfied	165	282	280	277
Satisfied	50	3	1	2
Not Satisfied	10	5	1	3

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 605,191	\$ 544,457	\$ 546,958	\$ 542,696	\$ 634,957
Operating Expense	54,808	49,137	73,638	61,468	76,979
Capital Outlay	-	2,626	-	-	-
Total	659,999	596,219	620,596	604,164	711,936
Reduction to expenditures					
Water & Sewer Fund	(302,595)	(272,228)	(273,479)	(273,479)	(317,478)
General Fund	\$ 357,404	\$ 323,991	\$ 347,117	\$ 330,685	\$ 394,457

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	3.0 \$ 222,223	3.0 \$ 216,634	3.0 \$ 239,035
Wages	4.0 128,387	4.0 127,917	4.0 154,328
Part-Time	1.0 15,688	1.0 16,498	1.0 26,208
Other Compensation	7,851	24,568	920
Benefits	170,308	157,080	214,465
Total	8.0 \$ 544,457	8.0 \$ 542,696	8.0 \$ 634,957

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 2022 Accomplishments

- Responded to approximately 1,200 calls for service for signs, street repair and drainage repairs.
- Replaced 630 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.
- Cleaned and maintained 5,600 feet of vertical walled concrete ditched.
- Maintained 14 miles of open ditches.
- In FY22 the Streets and Drainage Division crews installed a total of 2,250 feet of garland and over 255,000 LED lights on the square this year. The entire decorating process took two crews approximately six weeks.
- Provided snow and ice removal for major streets and public facilities during the winter season.
- Replaced 1,448 ft. of curb and gutter throughout town.
- Kept drainage ways clear of debris to prevent flooding during peak rainfall events throughout the year.
- Increased amount of lane miles paved from 22.7 to 32.5.
- Utilized approximately 2,600 ton of asphalt to make asphalt repairs throughout the Town.
- Built new salt bins allowing for additional storage for salt/sand for winter weather events.

FY 2023 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 and evaluate existing work schedules to ensure optimum maintenance efficiency within the Division.
- Evaluate new pavement maintenance procedures and techniques in an effort to improve street condition and reduce maintenance cost.

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

Objectives:

- Cross train employees throughout the Division and begin a professional development mentoring program for frontline personnel interested in becoming managers.
- Schedule new hire personnel for Maintenance technology training course through the Tennessee Public Work Institute (TPWI) as they come available and are budgeted for.

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 daily to ensure proper safety procedures are followed by personnel. Inspections will be recorded in manager logbooks 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 monthly 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:

- Evaluate street paving list and identify handicap ramps in need of upgrade to meet current ADA requirements.
- Repaint crosswalks/stop bars at all schools and intersections prior to the beginning of each school year and upgrade traffic control devices.
- Continue upgrading traffic control devices and pedestrian crossing signals to meet new MUTCD requirements over the next five years.
- Work with the Engineering Department to improve current road construction standards and road cut permit requirements.

STATISTICS

Statistics	Actual FY20	Actual FY21	Estimated FY22	Projected FY23
Roadway Lane (miles)	713	718	727	732
Open ditches in miles	14	14	14	14
Curb and Gutter replacement, linear feet	1,090	1,448	1,500	1,520
Sidewalk and Handicap ramp square footage	4,435	3,211	3,225	3,500
Asphalt patching tons	2,484	3,211	3,225	3,500
Pavement repairs	4,667	4,095	4,000	4,050
Street Signs	10,200	10,250	10,500	10,700
Street Signs repaired/installed	670	630	700	730
Work orders processed	1,387	974	1,000	1,100
After hour call-outs	103	59	65	75

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Asphalt paving, contract (lane miles)	37.0	18.5	22.7	32.5
Cost per lane mile paved	\$42,857	\$68,975	\$65,204	\$74,999
Percent of streets paved	4.7%	2.6%	3.20%	4.5%

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 1,748,555	\$ 1,738,093	\$ 1,919,214	\$ 1,866,548	\$ 2,171,435
Operating Expense	1,797,859	1,824,916	3,309,795	3,264,293	3,629,108
Capital Outlay	27,900	93,512	171,010	171,000	176,000
Total	3,574,313	3,656,521	5,400,019	5,301,841	5,976,543
General Fund	\$ 3,574,313	\$ 3,656,521	\$ 5,400,019	\$ 5,301,841	\$ 5,976,543

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	1.0 \$ 92,796	1.0 \$ 93,008	1.0 \$ 97,258
Wages	27.0 994,318	27.0 1,016,456	27.0 1,264,119
Other Compensation	39,707	91,797	21,032
Benefits	611,271	665,287	789,027
Total	28.0 \$ 1,738,093	28.0 \$ 1,866,548	28.0 \$ 2,171,435

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 490 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 2022 Accomplishments

- Fleet Maintenance personnel completed over 1,590 vehicle and equipment repairs in FY21 and maintained over 490 vehicles and equipment in the Town's fleet.
- Mechanics maintained an average of 67 vehicles and equipment per mechanic.
- Generated over \$30,662 in revenue through the sale of surplus equipment through auction.
- Fleet Maintenance Division had an average one day turn around for scheduled maintenance activities.
- In FY21 the Fleet Maintenance Division had an average one day turn around for scheduled maintenance activities.
- Fleet Services Division will have the shop floor resurfaced and new lifts installed. The division will replace all old lifts and add an additional 4 post lift enabling them to increase the amount of service orders by 58% or an additional 260 repairs annually.

FY 2023 Goals and Objectives

STEWARDSHIP

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

Objectives:

- Division Manager will work with Department heads and representatives towards improving Town wide vehicle and equipment replacement procedures. This process will include the surplus of underutilized vehicles and equipment saving the Town fuel, maintenance, and insurance costs.
- Evaluate contracting out preventative maintenance services of Town vehicles in an effort to continue providing efficient service without adding additional personnel or expanding the Fleet Maintenance Facility.

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 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 logbooks for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division Manager will perform periodic maintenance safety inspections, document, and review findings with mechanics monthly and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Public Works Manager quarterly for review.

SERVICE

Goal: To improve service levels and improve maintenance efficiencies provide additional training opportunities for division staff.

Objectives:

- Provide educational opportunities for staff to improve job-related knowledge and maintenance skills.
- 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 classes 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.

STATISTICS

Statistics	Actual FY20	Actual FY21	Estimated FY22	Projected FY23
Service Requests by Department:				
Public Services	929	1023	1006	1050
Police	371	410	390	450
Fire	103	96	110	130
Town Administration	7	2	4	2
Development	50	52	54	70
Finance	0	1	4	4
Parks	77	64	71	70
Animal Control	12	17	4	4
Number of Mechanics	7	7	7	7
Service orders completed	1,549	1,665	1,643	1,780
Town Fleet Vehicles and Equipment	483	473	490	490
Fuel Gallons Purchased:				
Regular	166,303	176,559	178,000	178,000
Diesel	147,407	144,472	150,000	155,000
Fuel Average Price per Gallon				
Regular	1.57	1.66	2.85	2.85
Diesel	1.83	1.71	3.00	3.00

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Vehicle downtime due to normal repairs (oil change, brakes, etc.)	0.75 day	1 day	1 day	1 day
Vehicles per mechanic (target based on industry average for municipalities)	60	67	67	67

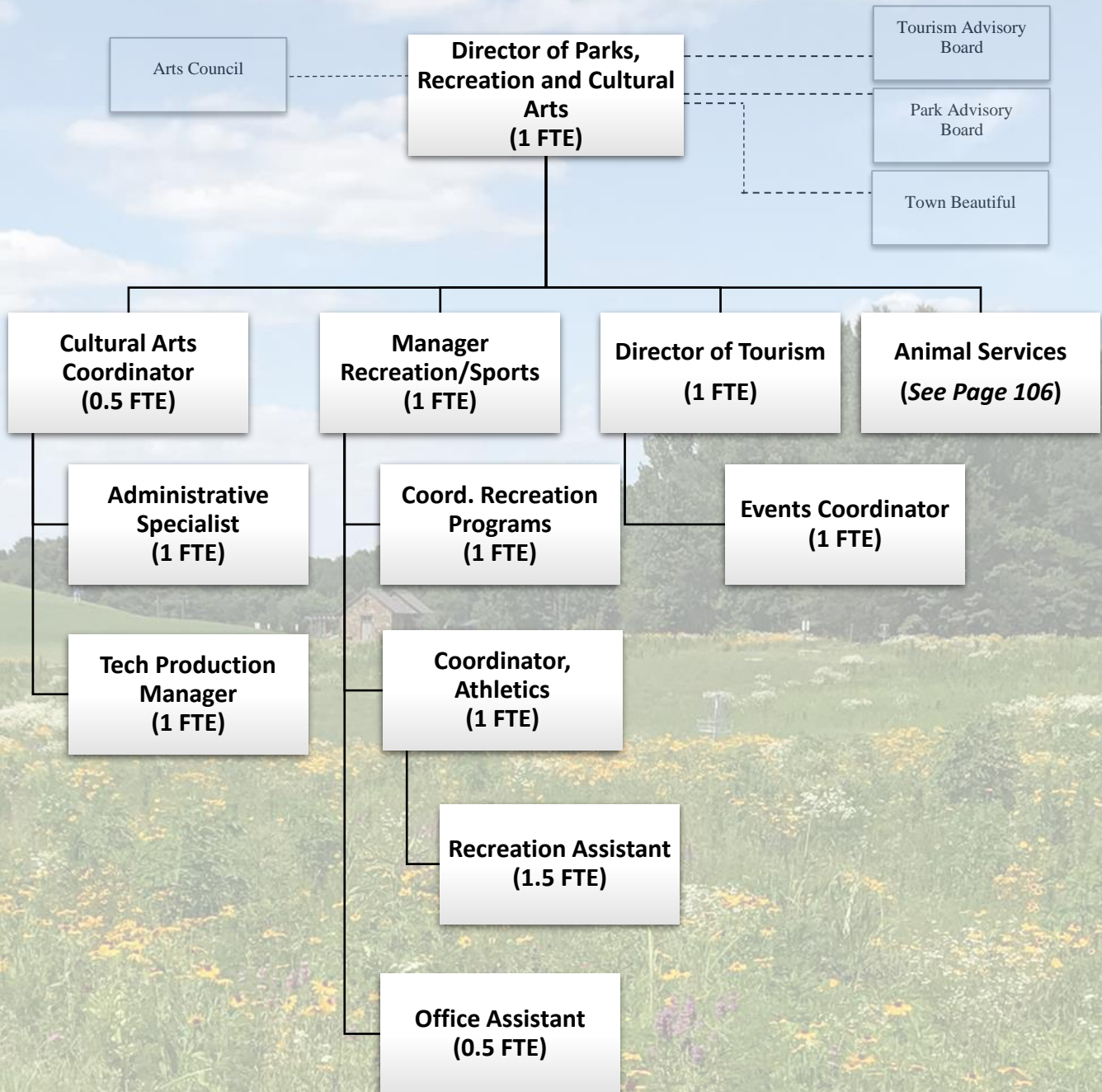
BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 675,939	\$ 682,089	\$ 766,736	\$ 744,046	\$ 838,312
Operating Expense	61,362	72,212	140,601	125,810	127,420
Capital Outlay	28,945	16,613	140,000	133,272	45,500
Total	766,247	770,914	1,047,337	1,003,128	1,011,232
General Fund	\$ 766,247	\$ 770,914	\$ 1,047,337	\$ 1,003,128	\$ 1,011,232

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	1.0 \$ 87,093	1.0 \$ 86,762	1.0 \$ 91,012
Wages	8.0 353,320	9.0 374,101	9.0 457,666
Other Compensation	11,935	32,508	6,083
Benefits	229,741	250,675	283,552
Total	9.0 \$ 682,089	10.0 \$ 744,046	10.0 \$ 838,312

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. 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.
 - Ensure 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 2022 Accomplishments

- Received 2020 TDEC LPRF Grant Application for \$750,000 for Hinton Park – Phase II Improvements
- Welcomed more than 2,850 visitors at the historic Depot Visitors Center, a 1,040% increase over 2021 due to COVID closures and reduced travel/tourism.
- Christmas in Collierville events included four (4) Saturdays of free horse-drawn carriage rides attracting more than 4,000 attendees. Staff responded to 810 letters mailed to Santa. Christmas in Collierville featured new decorations for photo opportunities around Town Square and additional light displays in Tom Brooks Park.
- Collierville's 2021 Holiday Light Tour included 107 locations and more than 88,500 views on Google Map.
- After being canceled in 2020 due to the pandemic, the Collierville community was finally able to come together and celebrate the nation's Independence Day on July 3, 2021. The evening culminated with the biggest fireworks show in the Town's history.
- A destination microsite was launched to highlight the Town's tourism initiatives and help people explore Collierville.
- Received grant for \$21,250 from the Shelby County Board of County Commissioners to allow for improved historical interpretation of building through museum quality exhibits, information panels, and furnishings
- Partnered with Creative Aging of Memphis to provide senior programs, music events, and instructional classes.
- Participated in Collierville Best of Times Senior Expo
- Co-Sponsored a Senior Pickleball Tournament at HW Cox Park.
- Resurfaced two (2) tennis courts at HW Cox Tennis Complex
- Collierville Tennis Program provided over 1,100 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 were offered in the summer, fall and spring.
- Administered Spring Baseball & Softball Leagues with 13% increase in participants from 2021
- Achieved approval ratings above 90% for staff in our youth sports programs and above 85% approval rating for officials for tenth (10th) consecutive year.

- 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
- Partnered with New Day Theatre to offer performing arts camps with eight camps/workshops and attendance over 200 campers.
- Partnered with Collierville Arts Council to bring back live performances at the Harrell Theatre
- Purchased new professional audio sound system for outdoor events and concerts.
- Travel Awaits, a premier destination website for travelers age 50+, named Collierville one of 11 Tennessee Towns That Will Make You Feel Like You're in A Hallmark Movie.
- Increased Senior programming by offering pickleball beginner classes and implemented Corn Hole play/equipment

FY 2023 Goals and Objectives

STEWARDSHIP

Goal: To foster community engagement through targeted assessments

Objectives:

- Expand focus groups opportunities with stakeholders to gather information on future event enhancements.
- Conduct Town-wide evaluations through post-event surveys.

Goal: To expand our local brand of tourism in Collierville.

Objectives:

- Develop strategic partnerships and marketing initiatives that promote Collierville's railroad history.
- Improve visitor services to include literature and map distribution and interactive components.
- Enhance marketing initiatives that promote Collierville's history and achievements.
- Improve historical interpretation of the Depot through Museum quality exhibits.
- Continue to develop destination website to interact with residents and promote local tourism

SAFETY

Goal: To ensure safety of citizens and property in the delivery of recreational services.

Objectives:

- 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.
- Review/Update the departmental Emergency Management Policies and Procedure manuals, communication plans, and evacuation plans.

SERVICE

Goal: To provide enhancements to Town Square for residents and visitors

Objective:

- Continue 5-year plan for renovations and upgrades to Town Square including a review of pedestrian movements, wayfinding, lighting, and beautification

Goal: To expand community opportunities in all areas of recreational programming.

Objectives:

- Continue working with Shelby County and Creative Aging of the Mid-South to be able to offer a variety of entertainment and educational workshops for area seniors provided thru the grant
- Develop Senior digital newsletter to expand the promotion of all senior 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.
- Expand relationships with Wolf River Conservancy and other regional outdoor nature organizations to promote educational opportunities of the Wolf River, Peterson Lake Boardwalk and WCJ Arboretum.

Goal: To enhance the Cultural Arts experience

Objectives:

- Renew 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: To enhance youth recreational sport participant experience

Objectives:

- Highlight our ‘recreational’ philosophy through program literature, coach selection, team selection process and league components – ‘jamborees’, sportsmanship program
- Expand relationships with local high school and college coaches to offer athletic enhancement training and sport specific skills training.
- Launch new on-line registration service for athletic, programming, and special event participant registrations.

Goal: To 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: To expand Collierville Park & Greenbelt Systems

Objectives:

- Continue planning with Park Advisory Board to identify strategic future park locations in both existing town boundaries and future annex areas.
- Develop Conceptual Park Plan for new park property located on Shelby Drive.

SCHOOLS

Goal: To expand Collierville Park & Greenbelt Systems

Objectives:

- 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

Statistics	Actual FY21	Estimated FY22	Projected FY23
Special Events Attendance			
Town Sponsored Events	7,250	58,000	59,250
Non-Town Sponsored Events at Parks	2,500	34,000	38,500
Instr./Recreation Program Participants			
Instructional Classes	100	500	500
Tennis Program Participants	1,550	2,250	2,350
Senior Program / Linda Kerley Center	1,000	12,500	13,900
Athletic Programs			
Youth Athletic Participants	2,250	5,750	6,050
# Athletic Games/Practices	6,590	12,000	12,500
# of Volunteer Coaching Hours	41,500	83,500	86,000
Harrell Theatre Attendance	250	19,250	32,500
Cost (\$) of Park Operations/Resident	\$114.73	\$115.37	\$116.53
TN Statewide Benchmarking Avg. \$87.44			
% of Costs supported by User Fees	9.0%	10%	10%
TN Statewide Benchmarking Avg. 10.07%			
Total Cost per Park Acreage	\$7,649	\$8,076	\$8,157
TN Statewide Benchmarking Avg. \$8,852			

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 906,419	\$ 939,662	\$ 1,002,579	\$ 998,337	\$ 1,016,435
Operating Expense	934,804	725,407	1,245,256	1,206,269	1,316,306
Capital Outlay	-	375,000	650,000	-	-
Total	1,841,223	2,040,068	2,897,835	2,204,606	2,332,741
General Fund	\$ 1,841,223	\$ 2,040,068	\$ 2,897,835	\$ 2,204,606	\$ 2,332,741

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	7.0 \$ 509,831	7.0 \$ 516,086	6.0 \$ 476,248
Wages	2.0 111,397	2.0 111,117	2.0 119,617
Part-Time	4.0 52,760	4.0 58,384	5.0 141,408
Other Compensation	12,454	36,977	5,637
Benefits	246,459	261,914	273,525
Other Personnel	1.0 6,761	1.0 13,860	- -
Total	14.0 \$ 939,662	14.0 \$ 998,337	13.0 \$ 1,016,435



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 and a road widening project. The Town also issued \$93,485,000 in general obligation bonds to construct a new high school and refunded \$8,015,000 of general obligation refunding bonds with net present value savings of \$661,735.

As of June 30, 2022, the Town is projected to have \$100,220,000 of general obligation bonds outstanding. The Town has an AAA bond rating from Moody's Investors Service which applies to all the Town's outstanding debt. Information on the Town's debt is more fully detailed in the Debt Summary section of this report.

INSURANCE, a portion of which is paid by the Water and Sewer Fund, accounted for as non-departmental includes:

- General liability
- Law enforcement liability
- Auto liability
- Auto physical damage

- Errors and omissions
- Property
- Unemployment
- Disability Insurance
- Privacy / Network Liability

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
- Environmental Commission
- Credit card processing fees
- Payment to Shelby County for processing tax relief applications
- "Maintenance of Effort" payment to Collierville Schools

Funding to non-profit community agencies provides needed and useful services to Town residents. These are:

- Collierville High School TV-19
- Collierville Literacy Council
- Alive at 25 Program
- Books from Birth
- Collierville Education Foundation
- YMCA
- Neighborhood Christian Center
- Metropolitan Inter-Faith Association

Non-Departmental Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Expenditures					
Debt Service	\$ 8,792,331	\$ 8,395,388	\$ 8,421,638	\$ 8,417,838	\$ 7,850,038
Insurance	602,356	604,182	1,009,135	998,035	1,017,364
Special Appropriations	3,572,977	4,160,856	3,609,200	3,118,340	3,146,579
Total Expenditures	12,967,664	13,160,426	13,039,973	12,534,213	12,013,981
Reduction to Expenditures					
Water & Sewer Fund	(55,183)	(46,511)	(52,500)	(47,000)	(52,500)
General Fund Expenditures	\$ 12,912,481	\$ 13,113,914	\$ 12,987,473	\$ 12,487,213	\$ 11,961,481



PUBLIC SERVICES – SANITATION



PUBLIC SERVICES - SANITATION

The Sanitation Department is a division of 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 Quad County Landfill of Byhalia, Mississippi for the disposal of its household garbage, brush, grass, junk, home clean-outs and bagged leaves. Recyclable waste is collected by Town employees and clean yard waste and loose leaves are mulched for recycling at the Town's mulch site.

FY 2022 Accomplishments

- The Sanitation Division diverted approximately 9,106 tons of yard waste and 1,908 tons of household garbage from landfills in FY2022 accounting for 29% of the total solid waste collected.
- The diversion of 9,106 tons of yard waste material in FY22 saved the Town approximately \$235,200 in disposal fees.
- New litter crew was created to collect litter on I-385.
- At \$22 per month the Collierville Sanitation Division continues to provide the highest level of solid waste collection service at the lowest monthly service fee in Shelby County.

FY 2023 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:

- Improve recycle collection participation and reduce recycle material contamination by 5% in an effort to reduce recycle material processing costs and improve waste diversion from landfills.
- Educate the public through the Town's website, public access television channel and Town's public information office in an effort to promote the removal of yard waste material from the Town's waste stream through 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 encouraging residents to properly separate clean yard waste materials from other materials set out at the curb for collection 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 adjust as needed. Report findings to Public Works Manager.
- Reduce the number of loads to the Walnut MS, landfill site by reviewing weight tickets monthly 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 Public Works Manager.

- Identify and evaluate available opportunities to reduce operational costs and to improve collection efficiency and service levels to customers.

STATISTICS

Statistics	Actual FY20	Actual FY21	Estimated FY22	Projected FY23
Total solid waste collected (tons)	47,981	47,644	45,615	46,900
Household garbage collected (tons)	16,605	17,483	17,200	16,700
Number of loads hauled from transfer station	846	2,369	2,372	2,200
Yard waste mulched/composted (tons)	8,998	9,406	8,250	9,500
Yard Waste landfilled (tons)	17,844	16,297	16,000	16,500
Recycled household waste (tons)	2,422	1,980	1,774	2,000
Loose leaves collected (tons)	2,071	2,450	2,357	2,200
Number of customers per employee	529	536	547	557
Tons collected per employee	1,529	1,592	1,337	1,563
Cost per ton collected	\$88.88	\$91.20	\$92.82	\$122.36
Number of customers receiving Sanitation services:				
Households	15,880	16,080	16,210	16,496
Commercial	165	175	185	185
Appliance pickup requests	405	275	340	320
Monthly cost per house for curbside recycling	\$3.30	\$3.50	\$3.27	\$3.66
Yearly cost for loose leaf collection	\$216,048	\$218,000	\$243,198	\$349,295

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Percent of household waste recycled	20%	13%	10%	11%
Percent of total waste diverted from Class I landfill	25%	65%	63%	64%
Percent of total solid waste diverted from all landfills	25%	28%	29%	29%

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 1,989,844	\$ 2,079,227	\$ 2,227,379	\$ 2,302,920	\$ 2,691,882
Operating Expense	1,610,511	1,485,725	1,778,683	1,611,558	2,171,883
Capital Outlay	410,303	471,462	661,010	334,068	875,043
Total	4,010,658	4,036,415	4,667,072	4,248,546	5,738,808
Solid Waste/Sanitation Fund	\$ 4,010,658	\$ 4,036,415	\$ 4,667,072	\$ 4,248,546	\$ 5,738,808

STAFFING SUMMARY

	ACTUAL		ESTIMATED		ADOPTED	
	FY 21		FY 22		FY 23	
Salaries	1.0	\$ 66,349	1.0	\$ 70,010	1.0	\$ 86,000
Wages	30.0	1,158,636	32.0	1,279,218	32.0	1,570,197
Part-Time	-	-	-	-	-	-
Other Compensation		84,324		156,909		63,573
Benefits		762,374		796,784		931,312
Other Personnel	2.0	7,544	2.0	-	2.0	40,800
Total	33.0	\$ 2,079,227	35.0	\$ 2,302,920	35.0	\$ 2,691,882

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 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 school districts for shared services, and formulated plans for the education of Collierville children.

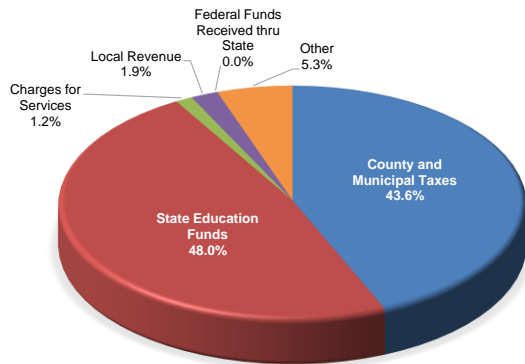
BUDGET STRUCTURE - After the formation of municipal school districts in Shelby County, the State Comptroller determined that the school's funds would be special revenue funds of the municipalities. The general operating fund (General Purpose School Fund) of the school district is a special revenue fund 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). Beginning with FY 2024, the BEP funding formula will be replaced by the Tennessee Investment in Student Achievement (TISA) funding model.

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.

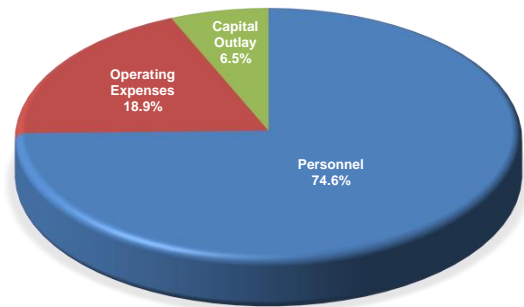
Other sources of funding include: tuition charges, payments for shared services, and mixed drink taxes.

Figure 47: 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 48: 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.

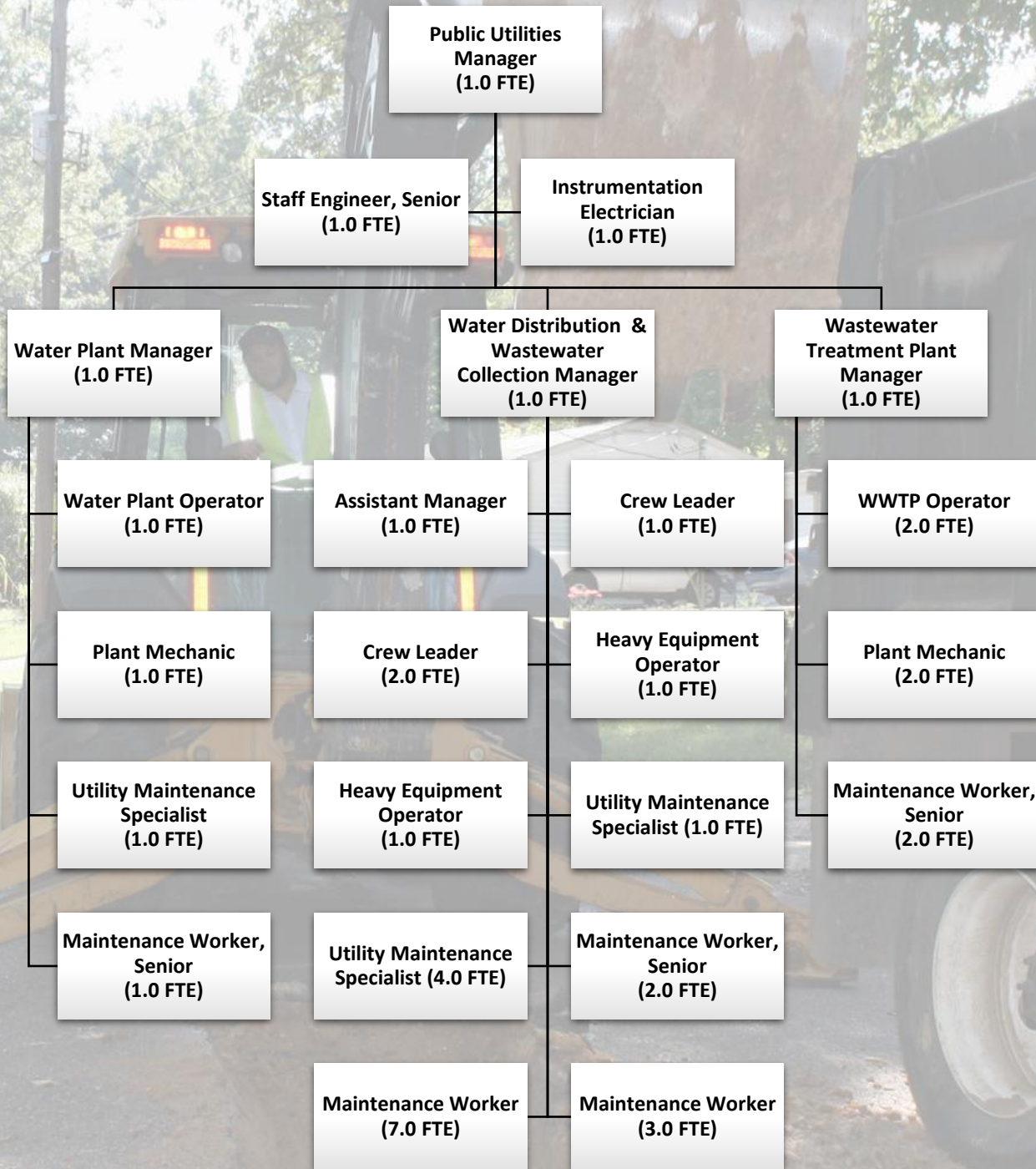
The revenue section shows the categories of funding sources for Collierville Schools and expenditures are shown for each function of the Schools. As expected, expenses are the greatest for regular instruction which includes teachers and classroom assistants, textbooks, materials, supplies and instructional equipment including items such as computers and audio-visual equipment.

Table 7: Collierville Schools General Operating Budget Summary

	ACTUAL		BUDGET	ESTM'D	ADOPTED
	FY 20	FY 21	FY 22	FY 22	FY 23
Beginning Fund Balance	\$ 24,275,478	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781
REVENUE					
County and Municipal Taxes	40,506,758	42,498,252	42,244,345	42,244,345	43,944,345
Charges for Services	841,271	780,844	1,095,000	1,095,000	1,209,100
Local Revenue	2,228,358	1,888,258	1,925,000	1,925,000	1,943,500
State Education Funds	44,559,497	45,794,052	46,585,000	46,585,000	48,385,282
Federal Funds Received thru State	-	-	5,000	5,000	5,000
Other	2,137,265	2,609,393	6,008,971	6,008,971	5,368,108
TOTAL REVENUE	90,273,149	93,570,799	97,863,316	97,863,316	100,855,335
EXPENDITURES					
Regular Instruction Program	44,877,187	45,908,292	47,936,151	47,936,151	53,623,278
Alternative Instruction Program	42,232	236,976	254,796	254,796	286,691
Special Education Program	6,968,374	7,134,674	7,608,236	7,608,236	7,773,964
Career and Technical Education Program	861,339	777,769	999,074	999,074	1,408,962
Attendance	686,808	507,096	411,946	411,946	423,143
Health Services	1,139,198	1,104,565	1,258,819	1,258,819	-
Other Student Support	2,410,800	2,456,428	2,572,677	2,572,677	2,515,871
Support-Regular Instruction	2,143,867	2,020,629	2,027,335	2,027,335	2,288,679
Support-Alternative Instruction	-	-	2,553	2,553	2,500
Support-Special Education	1,992,092	1,917,245	2,150,723	2,150,723	2,138,561
Technology	3,665,076	3,972,815	4,649,926	4,649,926	4,771,205
Board of Education	1,366,254	1,641,429	1,928,437	1,928,437	2,162,261
Office of the Superintendent	437,046	462,426	451,058	451,058	464,230
Office of the Principal	5,698,363	5,751,316	6,246,268	6,246,268	6,338,940
Fiscal Services	921,251	828,323	990,775	990,775	1,016,601
Human Resources	526,025	537,402	714,450	714,450	772,012
Operation of Plant	7,658,873	8,611,096	10,301,032	10,301,032	7,416,609
Maintenance of Plant	1,356,627	1,454,128	1,712,795	1,712,795	1,758,003
Transportation	3,036,154	2,936,705	5,024,394	5,024,394	5,091,374
Central and Other	430,805	457,206	621,870	621,870	602,451
TOTAL EXPENDITURES	86,218,372	88,716,520	97,863,316	97,863,316	100,855,335
Revenue over (under) expenditures	4,054,777	4,854,279	-	-	-
Fund Balance Appropriation	-	-	-	-	-
Operating Transfers	282,771	(153,524)	-	-	-
Assigned	28,613,026	33,313,781	33,313,781	33,313,781	33,313,781
Ending Fund Balance	\$ 28,613,026	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781	\$ 33,313,781



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 daily 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 4 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 four 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 6.56 MGD in FY 2022.

THE WATER DISTRIBUTION division is responsible for the maintenance and repair of over 322 miles of water mains that range in size from 6 inches to 20 inches, the installation and maintenance of over 3,727 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 a Water Distribution/Collection Manager and Assistant Manager who coordinates the daily work schedules of 14 employees, an Instrumentation Electrician who oversees all electrical issues within utilities and a Staff Engineer Senior.

THE WASTEWATER COLLECTION DIVISION is responsible for the maintenance and repair of over 293 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 and Assistant Manager who coordinates the daily work schedules of 11 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 2022 were 4.77 MGD. This division consists of a Wastewater Treatment Plant Manager who coordinates the daily activities of 6 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, 2022, the Town is projected to have Water and Sewer Fund debt outstanding as follows:

Debt	Balance 6/30/22
2012 Tax & Revenue Ref Bond	3,180,000
2015 Tax & Revenue Ref Bond	3,335,000
Total	\$ 6,515,000

The 2015 water and sewer refunding bonds are the most recently issued. No bond issue is planned for FY 2023. For additional information on debt, see the debt section in the appendix.

SPECIAL APPROPRIATIONS include payments of in-lieu-of property taxes to the Town of \$862,382.

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 percentage 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%

Additionally, the wastewater treatment plants are including in the Town’s mowing contract. This expense is accounted for in the General Services Grounds and Parks Maintenance Division and an annual allocation is added to the administrative expenses that are paid to General Fund as well.

Figure 51: Public Utilities Adopted Expenses by Category

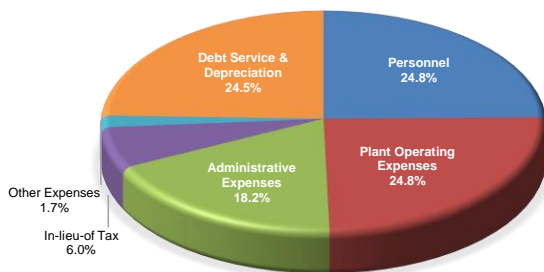
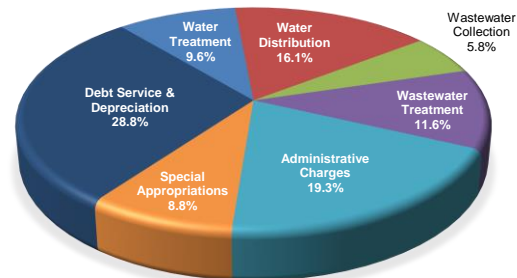


Figure 52: Public Utilities Expenses by Division



FY 2022 Accomplishments

Water Treatment:

- Great compliance record following all state and federal guidelines with a score of 100% for FY 2021/2022.
- Water Production:
 - Average Daily Treatment – 6.56 MGD (Through February 2022)
 - Daily Maximum – 12.8 MGD (Occurred in August 2022)
- Inspected and performed repairs on Well pumps at Water Plant #1, Water Plant #3 and Water Plant #5 to include the high service pump at Water Plant #5.

Water Distribution:

- Performed a third-party water system assessment of the Town's water system to evaluate operations to ensure efficient and effective operation of the Town's water system.
- Flushed all fire hydrants on dead end mains to ensure the highest quality water for the Town's customers.
- Continued assistance on the Poplar Avenue water line project that remains on schedule and within budget.

Wastewater Collection:

- Performed a third-party CMOM assessment of the Town's sewer system to evaluate operations to ensure efficient and effective operation of the Town's sewer system.
- There was 1 sewer overflow in calendar year 2021 or .33 overflows per 100 miles of sewer.
- Inspected and cleaned 6,900 linear feet of 24-inch and 4,370 linear feet of 36-inch concrete gravity sewer line in addition to cleaning 27,000 linear feet of sewer line that were identified for frequent blockages.
- Performed 216 linear feet of cured-in-place piper rehabilitation to a 24-inch concrete gravity sewer line entering the Shelton Rd. WWTP.
- Completed the design and construction of the Southwest Annex Phase I project on schedule and under budget to meet compliance with the Interjurisdictional Agreement with the City of Memphis.

Wastewater Treatment Plant (WWTP):

- Shelton Road and Northwest WWTP's remained in compliance with all State and Federal Laws and Regulations for FY 2021/2022 and continued to operate with no violations since 2008.
- Sewer Treatment:
 - Average Daily Treatment – 4.77 MGD (Through February 2022)
 - Daily Maximum – 7.63 MGD (Occurred in August 2022)
- Completed the Shelton Rd. WWTP plant solids handling project on schedule and within budget.

FY 2023 Goals and Objectives

SAFETY

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

Objectives:

- Improve employee training opportunities for utility related operations through quarterly safety training classes related to confined space entry, trenching safety, work zone safety and other similar utility related safety courses.
- 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 Managers will monitor daily maintenance projects to ensure personnel are following safe work practices. Inspections will be recorded in Manager's logbooks for reference that document both positive and negative findings. Any negative findings will be remedied immediately.
- Division Managers will perform periodic maintenance safety inspections, document, and review findings with personnel monthly and develop best practices for the various operations performed throughout the division. Reports will be submitted to the Utility Manager 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:

- Maintain compliance with all TDEC regulatory requirements throughout all divisions of the Collierville Utility Department.
- Improve the reliability score on the non-revenue water report to the State Comptroller's Office and reduce water loss by performing semi-annual accuracy testing on the production meters at the water treatment plants, work with Finance on written policies for unbilled accounts and reduce the number of open monthly work orders for unreadable water meters.
- Continue to perform regular inspection and maintenance of the Town's well pumps on an annual basis and begin replacement of aging emergency generators at Water Treatment Plants #1 and #3 in an effort to reduce the possibility of a future service interruption and/or reduced water capacity at the Town's water plants during power outages.

Goal: To operate and maintain a water distribution system to provide for minimal loss of service to residents due to system failures and bottlenecks.

Objectives:

- Exercise all valves in the water distribution system on a regular schedule and exercise all critical valves near schools, hospitals, and 16-inch diameter water lines or larger on an annual basis.
- Develop a plan to ensure compliance with new EPA Lead and Copper rule revisions scheduled to take effect in October of 2024. Collierville has over 19,000 service connections with 230 service connections possibly containing lead.
- Replace an existing 6-inch asbestos cement (AC) pipe along North Rowlett and Abbington with new 8" ductile iron (DI) water line. This will replace the undersized 6" asbestos cement lines which are old, brittle and frequently break. This project will reduce the occurrence of after hour emergency repairs and will improve reliability of the water line and reduce the frequency of service interruptions due to line breaks.
- Contract out fire hydrant repair and maintenance in an effort to improve response time and reduce downtime for out-of-service fire hydrants and to assist staff with annual preventative maintenance activities related to hydrant maintenance.

Goal: To operate and maintain wastewater collection system without having wet weather or dry weather overflows.

Objectives:

- Implement a 15-year inspection and cleaning cycle for sewer lines and manholes throughout Town with a goal of inspecting and cleaning approximately 93,000 linear feet of sewer line and 430 manholes on an annual basis.
- Develop a formalized sewer easement maintenance program for easements not located in right-of ways. This will ensure easements in remote locations are cleared and accessible for future inspection and maintenance activities.
- Improve the Town's sewer system's ability to handle increased wet weather capacity through semi-permanent flow monitoring in conjunction with smoke and dye testing to identify areas where infiltration of groundwater and/or inflow of surface water are decreasing wet weather capacity within the sewer system.

Goal: To meet Federal and State Regulations and Laws for wastewater treatment plants.

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.
- Begin planning and scheduling for capital improvements recommended during the CMOM assessment in an effort to address aging equipment at the Shelton Rd. WWTP, improve ability for both plants to handle increased flows during wet weather events, and to make improvement in girt removal and screening to reduce premature wear and increase service life of wastewater treatment equipment.

STATISTICS

Statistics	Actual FY20	Actual FY21	Estimated FY22	Projected FY23
Water System				
Number of customers	18,650	19,027	19,183	19,434
Miles of water main	311	316	322	325
Well capacity (million gallons per day)	23.50	23.50	23.50	23.50
Storage capacity (million gallons)	4.20	4.20	4.20	4.20
Average daily consumption (million gallons)	6.75	6.50	6.56	6.75
Peak day pumpage (million gallons)	13	13	13	13
	2,500	2,334	2,858	2,875
Sewer System				
Number of customers				
Miles of sewer main	16,500	16,716	16,808	16,977
Treatment plant capacity (million gallons per day)	265	274	293	300
Wastewater treated (million gallons per day)	10	10	10	10
Peak day treatment (million gallons)	5	5	5	5
Sewer orders completed	8	6	8	8
TN One Call Requests	750	475	473	500
TN One call Reqeusts requiring Collierville Utilities Assistance	9,000	8,750	9,558	9,700
	3300	2928	3298	3300

PERFORMANCE MEASURES

Activity	Target	Actual FY20	Actual FY21	Estimated FY22
Wastewater Treatment Plant Violations	-	-	-	-
Water Treatment Plant #1 Minimum Pressure (psi)	59.00	58.50	58.50	58.50
Collection System SSOs/100 miles	4.50	2.91	0.30	1.00
Distribution System % Backflow Devices Tested	100	92	78	95
Unaccounted Water Loss %	8.00	0.00	4.50	4.50

BUDGET SUMMARY

	ACTUAL FY 20	ACTUAL FY 21	BUDGET FY 22	ESTIMATED FY 22	ADOPTED FY 23
Personnel	\$ 2,909,767	\$ 2,871,531	\$ 2,917,178	\$ 2,945,228	\$ 3,740,265
Operating Expense	2,329,099	2,372,944	3,284,143	3,258,713	3,742,262
Capital Outlay	80,813	5,517	32,357	26,995	276,048
Administrative Charges	2,012,004	2,013,120	2,326,696	2,321,196	2,542,312
Insurance	176,100	189,746	196,860	202,000	196,860
Special Appropriations	975,557	686,610	1,150,574	946,316	1,171,074
Debt Service & Depreciation	3,910,523	3,868,677	3,767,411	3,767,111	3,702,161
Total	12,393,863	12,008,145	13,675,219	13,467,559	15,370,982
Reduction to expenditures					
Capital Outlay funded through retained earnings	(80,813)	(5,517)	(32,357)	(26,995)	(276,048)
Water and Sewer Fund	\$ 12,313,049	\$ 12,002,628	\$ 13,642,862	\$ 13,440,564	\$ 15,094,934

STAFFING SUMMARY

	ACTUAL FY 21	ESTIMATED FY 22	ADOPTED FY 23
Salaries	5.0 \$ 370,242	5.0 \$ 396,400	5.0 \$ 433,196
Wages	34.0 1,368,022	34.0 1,338,986	37.0 1,749,455
Other Compensation	115,668	227,163	174,948
Benefits	1,017,599	982,679	1,309,865
Merit, General, & Other Adj.	-	-	72,800
Total	39.0 \$ 2,871,531	39.0 \$ 2,945,228	42.0 \$ 3,740,265

FY 2023 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"	\$3.20	\$3.45	\$1.50	3/4"	\$4.30	\$11.20	\$2.60
1"	3.20	8.63	1.50	1"	4.30	28.00	2.60
2"	3.20	27.60	1.50	2"	4.30	89.60	2.60
3"	3.20	51.75	1.50	3"	4.30	168.00	2.60
4"	3.20	86.25	1.50	4"	4.30	280.00	2.60
6"	3.20	172.50	1.50	6"	4.30	560.00	2.60
8"	3.20	276.00	1.50	8"	4.30	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"	\$3.20	\$5.18	\$2.25	3/4"	\$4.30	\$16.80	\$3.90
1"	3.20	12.95	2.25	1"	4.30	42.00	3.90
2"	3.20	41.40	2.25	2"	4.30	134.40	3.90
				3"	4.30	252.00	3.90
				4"	4.30	420.00	3.90
				6"	4.30	840.00	3.90
				8"	4.30	1,344.00	3.90

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge
2"	\$3.20	\$31.74	\$1.73
6"	3.20	198.38	1.73
8"	3.20	317.40	1.73
10"	3.20	456.26	1.73

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

Meter Size	Customer Service Charge	Base Charge	Volume Charge
3/4"	\$4.30	\$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 to maintain a current and viable program of on-going capital projects. In evaluating each of the approved projects, the CIP process considers 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 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. Projecting capital investments in advance of actual need yields several advantages for the Town:

- Budgeting takes place within a system that assures capital projects will be built according to a predetermined priority system and ensures funding to finance and complete these capital projects is available.
- Advanced planning ensures that projects are well thought out in advance of construction.
- Coordination with the operating budget is maximized to ensure adequate staffing and operational impacts are properly funded.

FUNDING. The two major sources of funding CIP projects are 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 are 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 budget development. 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 CIP:

- A. Construction projects and capital purchases which cost more than \$25,000 and have a useful life of five years or more 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.

PROJECT APPROVAL PROCESS. The Capital Investment Program projects are developed from departmental requests, based upon known operational and project needs. They are also based on the priorities of the Board of Mayor and Aldermen. The CIP project process is summarized below.



FUNDING SOURCES identified in the current 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 of \$750,000 is set aside by the Board of Mayor and Aldermen to fund parks projects.
- A Stormwater fee is charged to residents and businesses for maintenance and repair of the Town’s stormwater drainage system.
- The Town has been awarded a grant through the Governor’s Award to fund a pedestrian bridge and trails.
- Tennessee Department of Transportation (TDOT) will provide funding for resurfacing various streets.
- Fire Facility, Police Privilege, and Parkland Dedication are accumulated funds generated from fees charged for new residential and commercial developments and will be used to fund certain public safety and parks 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.colliervilletn.gov on the Finance Department page.

The table and descriptions that follow detail Current Year CIP Projects including the project name, funding amount, funding source, brief project description, and any impact to the Town’s operating budget. The projects are divided according to the divisions responsible for oversight of the project.

Some multi-year projects were partially funded in prior years (engineering, design, land acquisition, etc.) and the funding for construction is in the current year.

Following the current year projects is a table showing the five-year CIP with proposed funding and funding sources. Approved funding is for the current year only. Years 2-5 are for planning purposes only.

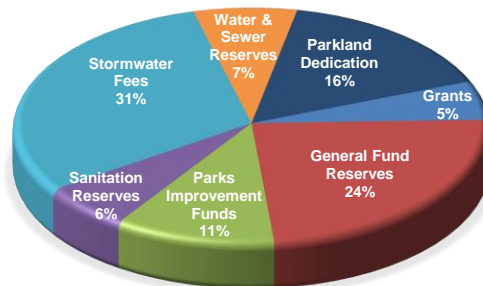
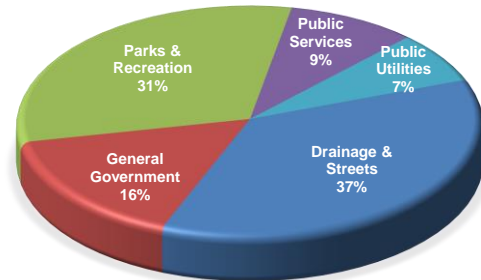
Non-Capital projects represent projects that include a significant investment of financial resources, including grant funds and local matching, and/or span multiple fiscal years.

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FY 2023 CIP Project List and Descriptions

Area/Project	Cost
Drainage & Streets	
Burrows Road Drainage Improvements	325,000
Byhalia Road Signal Coordination	100,000
Carmel Cove	30,000
Downtown Area Improvements	100,000
Downtown Drainage Phase III	1,400,000
Lateral K Bank Stabilization	475,000
Main & Poplar Streetscape Improvements	65,000
Totty Lane Bank Stabilization	350,000
Town Square Ramp	80,000
Walnut Street Drainage Improvements	175,000
Washington Street Improvements	125,000
Washington Street Parking Lot	100,000
General Government	
HVAC Systems - Town Hall	460,000
Fire Sprinkler System Repl - Progress Rd. Buildings	317,000
HVAC Systems - Library (Air Handlers)	207,000
HVAC Systems - Public Services	5,000
Roof Replacements - Grounds & Parks Maintenance Office	50,000
Roof Replacements - Police Headquarters Flat Roof	216,000
Shingle Replacement - Community Center	55,000
Square Park Electrical Kiosk Relocation	110,000
Parks and Recreation	
HW Cox Soccer Complex Synthetic Turf	1,300,000
Multi-Purpose Athletic Field - Cricket	300,000
Synthetic Turf Repl - W.C. Johnson Multi-Purpose Fields	808,000
Wolf River Greenway Extension (MPO)	150,000
Wolf River Pedestrian Bridge & Trails	267,000
Public Services	
Equipment - Automated Garbage Truck	340,000
Equipment - Rear Loading Garbage Truck	220,000
Equipment - Street Sweeper	280,000
Public Utilities	
CIPP Sewer Replacement	300,000
Emergency Generator	110,000
Flow Monitors	65,000
Sewer Camera Trailer	180,000
Total CIP	9,065,000

Funding Sources	Amount
State Grant	267,000
TDOT	220,000
General Fund	2,170,000
Parkland Dedication	1,450,000
Parks Improv. Fund	988,000
Sanitation	560,000
Storm Water	2,755,000
W&S Reserves	655,000
Total Funding Sources	9,065,000



Burrows Road Drainage Improvements**\$ 325,000**

This project will consist of the installation of approximately 275 feet of drainage pipes and new drainage inlets along Burrows Road. The design will take place in Fall 2022 and construction in spring of 2023.

Funding Source:	Stormwater Funds
Department:	Development
Operating Budget Impact:	No impact

Byhalia Road Signal Coordination (CMAQ)**\$ 100,000**

This project will consist of the installation of fiber optic cable along Byhalia Road and Sycamore Road to interconnect the traffic signals along this corridor. This project will help coordinate signal timing along Byhalia Road to help traffic move more efficiently.

Funding Source:	Grants - TDOT
Department:	Development
Operating Budget Impact:	No impact

Carmel Cove Drainage Improvements**\$ 30,000**

This project will consist of the installation of 18” and 24” pipe to reduce the flooding of Lot 118 in Meadows Subdivision. The design will take place in FY 2023 with the construction being in FY 2024. The improvements would replace and enlarge one run of the existing 42” culvert and one run of 53 x 34 elliptical culvert plus some minor alterations to the existing system in the vicinity of the Kenrose/Gunnison intersection, the minor alterations include adding two to three inlets.

Funding Source:	Stormwater Funds
Department:	Development
Operating Budget Impact:	No impact

Downtown Area Improvements**\$ 100,000**

This project will consist of improvements downtown and around Town Square. The improvements will be located on Mulberry Street, Main Street, South Rowlett, and Center Street. The improvements will consist of sidewalk construction, cross walk improvements, upgrade of signage, ADA ramp improvements, relocation of utilities and drainage improvements.

Funding Source:	General Fund
Department:	Development
Operating Budget Impact:	No impact

Downtown Drainage Phase III**\$ 1,400,000**

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. The 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:	Stormwater Funds
Department:	Development
Operating Budget Impact:	No impact

Lateral K Bank Stabilization**\$ 475,000**

This project will stabilize the banks of Lateral K by either re-grading the bank, installing sheet piles, or some type of mechanical wall system (retaining wall). This lateral is located behind Collierville Elementary School.

Funding Source:	Stormwater Funds
Department:	Development
Operating Budget Impact:	No Impact

Main and Poplar Streetscape Improvements **\$ 65,000**

This project shall consist of improvements to the intersection of Poplar Avenue and Main Street. The improvements could consist of several options such as sidewalk improvements to the square, installation of green mast arms at the intersection, upgrading current curb ramps and new signage to the Town Square.

Funding Source: General Fund
Department: Development
Operating Budget Impact: No impact

Totty Lane Bank Stabilization **\$ 350,000**

This project is the construction phase of bank stabilization for Lateral IA in Wolf River Ranch Phase 4 on Totty Lane. Construction to take place summer of 2022 during dry weather season. Possible construction alternatives could consist of installation of sheet piles, a mechanical reinforced retaining wall, or backfill with earth and stabilize with stone.

Funding Source: Stormwater Funds
Department: Development
Operating Budget Impact: No impact

Town Square ADA Ramp **\$ 80,000**

This project will consist of constructing an ADA compliant ramp, reworking the crosswalk at Mulberry Street and Center Street at the northwest corner of Town Square.

Funding Source: General Fund
Department: Development
Operating Budget Impact: No impact

Walnut Street Drainage Improvements **\$ 175,000**

This project will consist of the installation of drainage pipes and inlets along Walnut Street and at the intersection of Walnut Street and South Rowlett. The project will be designed and constructed within the same fiscal year.

Funding Source: Stormwater Funds
Department: Development
Operating Budget Impact: No impact

Washington Street Improvements **\$ 125,000**

This project will consist of the reconstruction of approximately 690 linear feet of Washington Street between Main Street and Mt. Pleasant Road. The construction will remove existing curb & gutter, asphalt, and sidewalk. A new waterman, new curb & gutter, minor drainage work, asphalt, and sidewalk will be installed to provide a proper cross-section. In addition, the crosswalk at Washington Street and Main Street will be repaired using heavy duty brick pavers.

Funding Source: General Fund
Department: Development
Operating Budget Impact: No Impact

Washington Street Parking Lot **\$ 100,000**

This project will consist of updating the parking lot located on Washington Street, east of the Town Square. The project will include demolition of the existing building, overlay of the parking lot, and restriping of the parking lot. When completed the parking lot will have approximately 90 to 100 parking spaces.

Funding Source: General Fund
Department: Development
Operating Budget Impact: No impact

Wolf River Greenway Extension **\$ 150,000**

This project will consist of the design and construction of the greenbelt trail system to connect to Germantown's greenbelt system. Project schedule will be environmental documents in FY2023, design in FY2024, right-of-way acquisition in FY2025 and construction of the trail in FY2026. These phases will be funded with 80% MPO/TDOT funds and 20% Town funds.

Funding Source: Parks Improvement Funds / TDOT Grant Funds
Department: Development
Operating Budget Impact: Routine maintenance

Wolf River Pedestrian Bridge & Trails**\$ 267,000**

This project will consist of the design and construction of a pedestrian bridge over the Wolf River to connect to the Town's greenbelt trail system. Construction to begin in FY2024.

Funding Source:	State Grant Funds
Department:	Development
Operating Budget Impact:	Routine maintenance

HVAC Package Unit Replacement - Town Hall**\$ 460,000**

This project includes the replacement of six (6) Carrier HVAC roof-top package units at Town Hall. New package units will be more energy efficient, reliable, and equipped with software modules that will allow maintenance technicians the ability to remotely monitor the system as well as adjust the units when necessary increasing response times for maintaining a comfortable building environment.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	Routine maintenance

Fire Sprinkler System Replacement - Progress Rd. Buildings**\$ 317,000**

This replacement project will consist of removing all sprinkler piping in each building down to the flange above the floor and reinstall all new piping and valves matching the existing system design criteria, pipe sizing, and sprinkler types.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	Routine Maintenance

HVAC Air Handler Replacement - Collierville Library**\$ 207,000**

This project will consist of replacing two (2) air handlers that supply heated and chilled air to the entire facility. New air handlers will be more energy efficient, reliable, and equipped with software modules that will allow maintenance technicians the ability to remotely monitor the system as well as adjust the handlers when necessary increasing response times for maintaining a comfortable building environment.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	Routine Maintenance

HVAC Package Unit Replacements - Public Services**\$ 5,000**

This project consists of replacing two (2) gas fired AAON package units located on the north side of the Public Services Administration facility. New package units will be more energy efficient, reliable, and equipped with software modules that will allow maintenance technicians the ability to remotely monitor the system and adjust the units when necessary and increasing response times for maintaining a comfortable building environment. This project is in design phase.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	Reduction in repair and operating costs

Roof Replacement - Grounds and Parks Maintenance Office/Shop**\$ 50,000**

As required by Tennessee statute, the Town will contract with a roofing consultant (licensed engineer) to prepare bid documents for soliciting bids to re-roof all 2,400 square feet of roof area on this building with a new 60 mil white TPO (Thermoplastic Polyolefin) roof system.

Funding Source:	General Fund
Department:	General Services
Operating Budget Impact:	No Impact

Roof Replacement - Police Headquarters **\$ 216,000**

As required by Tennessee statute, the Town will contract with a roofing consultant (licensed engineer) to prepare bid documents for soliciting bids to tear off the flat rubber membrane roof, assess the condition of the deck material and install a new flat asphalt sheet roof system with the proper components for a complete watertight finish.

Funding Source: General Fund
Department: General Services
Operating Budget Impact: No Impact

Shingle Replacement - Community Center **\$ 55,000**

As required by Tennessee statute, the Town will contract with a roofing consultant (licensed engineer) to prepare bid documents for soliciting bids to replace all the existing architectural shingle roof sections at the Community Center.

Funding Source: General Fund
Department: General Services
Operating Budget Impact: No Impact

Square Park Electrical Kiosk Relocation **\$ 110,000**

This relocation project will consist of moving the electrical panels housed in the kiosk cabinet to a new location at the northeast corner of the park.

Funding Source: General Fund
Department: General Services
Operating Budget Impact: No Impact

HW Cox Soccer - Synthetic Turf **\$ 1,300,000**

This project includes the renovation of three (3) existing soccer fields at HW Cox Park to install synthetic turf. Components of the project include the removal of the existing grass turf and irrigation systems and install new sub-surface drainage system, installation of limestone sub-surface materials and synthetic grass turf on fields #1, #4 & #5. A contract add-on option will cover the two additional fields in 2024.

Funding Source: Parks Improvement Funds / Parkland Dedication Funds
Department: Parks and Recreation
Operating Budget Impact: \$1,000/yr. in grounds maintenance expenses

Multi-Purpose Athletic Field - Cricket **\$ 300,000**

The project includes the design and construction of one (1) multi-purpose athletic field for cricket. Components of the project includes design of the field, sub-surface drainage and improvements, grading, irrigation, and grass turf.

Funding Source: Parkland Dedication Funds
Department: Parks and Recreation
Operating Budget Impact: \$5,000/yr. in grounds maintenance expenses

Synthetic Turf Replacement - W.C. Johnson Multi-Purpose Fields **\$ 808,000**

This project will include the replacement of existing synthetic turf grass at W.C. Johnson Park multipurpose fields. Condition and safety evaluations are performed on an annual basis, indicating the condition of the synthetic turf is deteriorating due to photodegradation and usage wear with expected replacement becoming necessary in 2022.

Funding Source: Park Improvement Funds
Department: General Services
Operating Budget Impact: Routine maintenance

Equipment - Automated Garbage Truck **\$ 340,000**

Purchase of a replacement Automated Garbage Truck to be utilized for the collection of residential garbage from 96-gallon garbage carts and recyclable material from 96-gallon recycle carts.

Funding Source: Sanitation Fund
Department: Public Services
Operating Budget Impact: Maintenance and Labor

Equipment - Rear Loader Garbage Truck **\$ 220,000**

Purchase of a replacement rear-loading garbage truck utilized to collect yard waste, junk, and other materials that are sent to the demolition landfill located in Byhalia, MS.

Funding Source:	Sanitation Fund
Department:	Public Services
Operating Budget Impact:	Maintenance and Labor

Equipment- Street Sweeper **\$ 280,000**

Purchase a replacement street sweeper to be utilized to sweep major streets and subdivisions throughout Town each week and is also utilized before and after Town events.

Funding Source:	General Fund
Department:	Public Services
Operating Budget Impact:	Maintenance and Labor

CIPP Sewer Improvements (Includes SSES) **\$ 300,000**

Sewer System Improvement projects like SSES include the cleaning and inspection of sewer pipe in preparation for rehabilitation activities. CIPP (Cured in Place Pipe) focuses on the rehabilitation of existing sewer pipes without digging up and replacing the pipes. These projects aid in the reduction of ground water infiltration and sanitary sewer overflows while reducing maintenance costs compared to more expensive pipe repairs and replacement.

Funding Source:	Water Sewer Reserves
Department:	Public Utilities
Operating Budget Impact:	No Impact

Emergency Generator Replacement **\$ 110,000**

Replacement of four (4) emergency generators over the next four years. Generators scheduled for replacement include FY 2023 - Unit G-09 (Water Plant #1) a 1979 model Onan Generator, FY 2024 - G-11 (Water Plant #3) a 1984 model Onan Generator, FY 2025 - G-14 (Wolf River Blvd. Pump Station) a 1987 model Onan Generator, and FY 2026 - G-10 (Water Plant #2) a 1978 Onan Generator.

Funding Source:	Water Sewer Reserves
Department:	Public Utilities
Operating Budget Impact:	No Impact

Sewer Flow Monitors **\$ 65,000**

This project will be for the purchase of seven (7) Triton sewer flow monitors that will be used in the implementation of a semi-permanent flow monitoring program.

Funding Source:	Water Sewer Reserves
Department:	Public Utilities
Operating Budget Impact:	No impact

Equipment - Sewer Camera Trailer **\$ 180,000**

To purchase a replacement sewer camera trailer. Camera trailers are used regularly to inspect service laterals and sewer lines for both preventative maintenance and emergency repairs.

Funding Source:	Water Sewer Reserves
Department:	Public Utilities
Operating Budget Impact:	Routine Maintenance

5-Year CIP by Department and Funding Source

Expenses	APPROVED FY 2023	PROJECTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027
Drainage & Streets	3,325,000	2,699,000	39,043,000	1,000,000	350,000
General Government	1,420,000	687,000	5,677,500	-	-
Parks & Recreation	2,825,000	4,150,000	1,168,000	1,875,000	750,000
Public Safety	-	8,165,500	-	2,300,000	-
Public Services	840,000	1,201,500	900,500	790,000	810,000
Public Utilities	655,000	2,164,000	3,180,000	1,760,000	1,650,000
Total Expenses	9,065,000	19,067,000	49,969,000	7,725,000	3,560,000
Funding Sources					
General Fund	2,170,000	10,578,500	16,107,100	2,385,000	375,000
Parkland Dedication	1,450,000	-	-	-	-
Parks Improvement Fund	988,000	780,000	925,000	1,075,000	750,000
Sanitation	560,000	798,500	548,500	790,000	435,000
State Grant	267,000	2,733,000	-	-	-
Storm Water	2,755,000	752,000	1,698,000	915,000	350,000
TDOT	220,000	1,261,000	24,510,400	800,000	-
W&S Reserves	655,000	2,164,000	6,180,000	1,760,000	1,650,000
Total Funding Sources	9,065,000	19,067,000	49,969,000	7,725,000	3,560,000

5-Year CIP Project List

Investment Area / Project	2023	2024	2025	2026	2027	TOTAL CIP
Drainage & Streets						
Burrows Road Drainage Improvements	325,000					325,000
Byhalia Road Signal Coordination (CMAQ)	100,000	832,000				932,000
Carmel Cove	30,000	72,000				102,000
Downtown Area Improvements	100,000	400,000				500,000
Downtown Drainage Phase III	1,400,000					1,400,000
Lateral K Bank Stabilization	475,000					475,000
Main & Poplar Streetscape Improvements	65,000	310,000				375,000
Totty Lane Bank Stabilization	350,000					350,000
Town Square Ramp	80,000					80,000
Walnut Street Drainage Improvements	175,000					175,000
Washington Street Improvements	125,000					125,000
Washington Street Parking Lot	100,000					100,000
670 Tamburlaine Cove		135,000				135,000
Frank Road Bridge Outfall Stabilization Phase 3		165,000				165,000
Queen Oaks Bank Stabilization		90,000	800,000			890,000
Sanders Creek Bank Stabilization (Phase 2)		75,000	530,000			605,000
Shelton Road Bridge (MPO)		405,000	6,000,000			6,405,000
South Rowlett Drainage Improvements		80,000				80,000
Wood Valley Drive Drainage Improvements		85,000				85,000
Wynbrooke Subdivision Drainage		50,000	225,000			275,000
Downtown Drainage Phase IV			100,000	850,000		950,000
Shelby Drive Widening (Sycamore to HWY 72) (MPO)			16,388,000			16,388,000
SR175 Widening (Jasper Park to Shelby Post) (MPO)			15,000,000			15,000,000
Bailey Station Drainage Improvements				65,000	350,000	415,000
Fletcher Road (281) Curb, Gutter & Sidewalk				85,000		85,000

Investment Area / Project	2023	2024	2025	2026	2027	TOTAL CIP
General Government						
HVAC Systems - Town Hall	460,000					460,000
Fire Sprinkler System Repl - Progress Rd. Buildings	317,000					317,000
HVAC Systems - Library (Air Handlers)	207,000					207,000
HVAC Systems - Public Services	5,000					5,000
Roof Replacements - Grounds & Parks Maintenance Office	50,000					50,000
Roof Replacements - Police Headquarters Flat Roof	216,000					216,000
Shingle Replacement - Community Center	55,000					55,000
Square Park Electrical Kiosk Relocation	110,000					110,000
Boiler Replacement - Police Headquarters		225,000				225,000
Parking Lot Expansion - Progress Rd. Soccer Complex		140,000				140,000
Parking Lot Overlays (WC Johnson Park)		95,000	49,500			144,500
Roof Coating - Progress Road Buildings		185,000				185,000
Roof Replacements - Parks Maintenance Shed		42,000				42,000
Library Expansion			5,000,000			5,000,000
Roof Replacement - Community Center Gym			145,000			145,000
Roof Replacement - Town Hall			483,000			483,000
Parks & Recreation						
HW Cox Soccer Complex Synthetic Turf	1,300,000	750,000				2,050,000
Multi-Purpose Athletic Field - Cricket	300,000					300,000
Synthetic Turf Repl - W.C. Johnson Multi-Purpose Fields	808,000					808,000
Wolf River Greenway Extension (MPO)	150,000	150,000	250,000	1,000,000		1,550,000
Wolf River Pedestrian Bridge & Trails	267,000	2,733,000				3,000,000
Johnson Park - Nature Center Boardwalk Replacement		377,000				377,000
W.C. Johnson Park Lake Dredging		140,000				140,000
Community Center - Fitness Area Upgrades			200,000			200,000
Crosswinds Trail - Greenbelt Trail Bank Stabilization			43,000			43,000
Greenbelt System Overlay			250,000			250,000
Harrell Theatre Upgrades			200,000			200,000
Playground Surface Conversion - Various			125,000	125,000		250,000
WT Price Park - Trailhead Parking Lot			100,000			100,000
Wolf River Regional Greenbelt Trail - Phase 1				500,000		500,000
WT Price Park Improvements				250,000		250,000
Nonconnah Trail - Greenbelt Connections					250,000	250,000
WCJ Restroom Building - Football/Soccer					500,000	500,000
Public Safety						
Replacement Rescue/Pumper Truck		1,218,000				1,218,000
Fire Station #6 - Site Prep, Design, Construction		6,947,500				6,947,500
Fire Training Facility				2,300,000		2,300,000
Public Services						
Equipment - Automated Garbage Truck	340,000	350,000	360,000	370,000		1,420,000
Equipment - Rear Loading Garbage Truck	220,000			250,000		470,000
Equipment - Street Sweeper	280,000					280,000
Equipment - Asphalt Roller		68,000				68,000
Equipment - Auto Leaf Machine		265,000			295,000	560,000
Equipment - Backhoe		154,000				154,000
Equipment - Brush Truck		183,500	188,500			372,000
Equipment - Wheel Loader		181,000				181,000
Equipment - Track Excavator			286,000			286,000
Equipment - Track Skid Steer			66,000			66,000
Equipment - Road Tractor				170,000		170,000
Equipment - 10 CY Garbage Truck					140,000	140,000
Equipment - Heavy Truck Lift					75,000	75,000
Parking Lot Expansion at Public Services					300,000	300,000
Public Utilities						
CIPP Sewer Replacement	300,000	300,000	300,000	300,000	300,000	1,500,000
Emergency Generator	110,000	110,000	110,000	110,000		440,000
Flow Monitors	65,000					65,000
Sewer Camera Trailer	180,000					180,000
Equipment - Backhoe		154,000				154,000
Expansion of Water Treatment Plant #4		150,000	1,350,000			1,500,000
North Rowlett Water Line		600,000				600,000
NWWWTP Disinfection Conversion		100,000				100,000
Sewer System Improvements		750,000	750,000	750,000	750,000	3,000,000
Equipment - Lowboy Trailer			70,000			70,000
Water Distribution System Improvements			600,000	600,000	600,000	1,800,000
TOTAL CIP	9,065,000	19,067,000	49,969,000	7,725,000	3,560,000	89,386,000

Non-Capital Project List

Project Description	Account No.	Estimated Completion	Prior Funding	FY 2023	Projected Total
ADA Transition Plan Project includes self-evaluation and development of an action plan to bring the Town in compliance with Federal Requirements for American with Disabilities Act (ADA). Project funding includes an 80% reimbursement from the Tennessee Department of Transportation with a 20% local match (General Fund).	131-43800-999-202103	Jul-2022	618,490	\$	618,490
North Main Ext. Drainage Study This study will consist of analyzing the drainage basin between Burrows Road and North Main Extended. It will begin at White Road and terminate at Poplar Avenue. The study will analyze runoff, stream sizes, and culvert sizes to determine if there are any constraints. When completed the study will recommend possible corrections to help reduce flooding within the basin. Project is funded with Stormwater fees.	321-43120-999-202301	Jan-2023		50,000 \$	50,000
Painting of Mast Arms This project includes the cleaning, the removal of rust, and painting of mast arms traffic signal at various intersections around Town including: Byhalia Road at Winchester Road Poplar Avenue at Maynard Way Houston Levee Road at Poplar Avenue Houston Levee Road at Halle Parkway North Shelton/Verlinton at Wolf River Blvd	321-43120-999-202302	Jun-2023		150,000 \$	150,000
Poplar Ave. Overlay (TDOT) Street Striping This project will consist of the installation of thermo plastic street crosswalks along Poplar Avenue during the overlay of Poplar Avenue. The intersections include: Poplar Avenue at Main Street Poplar Avenue at Walnut Street Poplar Avenue at U.S.72	321-43120-999-202303	Jun-2023		250,000 \$	250,000
Resurfacing of Various Streets Project includes milling, resurfacing, striping, replacing damaged curb & gutter, and upgrading ramps to meet ADA requirements on sections of Shelton Rd, Houston Levee Rd, and Progress Rd. Project funding includes an 80% reimbursement from the Tennessee Department of Transportation with a 20% local match (General Fund).	131-43120-999-202102	May-2025	185,000	2,437,931 \$	2,622,931
Sanders Creek Basin / Wynbrook Drainage Study This project will study Sanders Creek drainage basin to determine the best location for a regional detention facility. The study will outline the drainage basin, determine drainage area of the basin, and possible locations for a detention pond. Project is funded with Stormwater fees.	321-43120-999-202304	Jun-2023	-	150,000 \$	150,000
Town Wide Traffic Modeling Project provides an update of the Town's Major Road Plan and may include the study of additional turn lane needs, future bike lanes, pedestrian amenities. Project funding includes an 80% reimbursement from the Tennessee Department of Transportation with a 20% local match (General Fund).	131-43800-999-202104	Sep-2025	120,000	\$	120,000
Wolf River Blvd Resurfacing (MPO) Project includes milling, resurfacing, and upgrading ramps to meet ADA requirements on Wolf River Blvd from Stillwind Lane to Brackenshire Lane. Project funding includes an 80% reimbursement from the Tennessee Department of Transportation with a 20% local match (General Fund).	131-43120-999-202101	Sep-2022	1,531,134	\$	1,531,134



STAFFING SUMMARY

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.

In FY 2022, thirty-five full-time positions were added. Positions included were eleven Firefighter/Paramedics, eleven Firefighters, four Police Inspectors, two Sanitation Workers (Litter Crew), one Police Major, one Chief of Operations (Fire), one Assistant Town Administrator, one Computer Support Technician, one Painter/Carpenter, one Development Technician, and one Mechanic Helper. Four full-time positions were eliminated. Positions eliminated include: one Police Captain, one Police Lieutenant, one Budget Technician, and one Planning Office Assistant. The significant personnel increase in the Fire Department is related to the implementation of a new ambulance service program as well as training for prospective staff of the new Fire Station #6 that is scheduled to begin construction in FY 2023.

For FY 2023, ten full-time positions were added. Positions include: one Special Projects Coordinator, one Administrative Specialist Sr., one Accounting Manager, one Grants Manager, one Director of Information Technology, one Facilities Maintenance Technician II, one Traffic Engineer, one Crew Leader and two Utility Maintenance Specialists. Five full-time positions were eliminated. Positions eliminated include: one Assistant Town Administrator, one Finance Manager, one Customer Service Clerk, one Customer Support Technician, and one Cultural Arts Manager.

FULL-TIME POSITIONS

	2019	2020	2021	2022 Est'd	Var	% Inc/ Dec	2023 Bud	Var	% Inc/ Dec
Full-time Positions									
Mayor and Board of Aldermen	6	6	6	6	0	0.0%	6	0	0.0%
Town Administrator's Office	7	7	8	9	1	12.5%	9	0	0.0%
Morton Museum	2	2	2	2	0	0.0%	2	0	0.0%
Library	8	8	8	8	0	0.0%	9	1	12.5%
Financial Administration	19	20	22	21	-1	-4.5%	21	0	0.0%
Human Resources	5	5	6	6	0	0.0%	6	0	0.0%
Information Technology	6	6	6	7	1	16.7%	7	0	0.0%
General Services - Administration	8	8	8	8	0	0.0%	8	0	0.0%
General Services - Facilities Maint.	10	9	9	10	1	11.1%	11	1	10.0%
General Services - Grounds & Parks	38	38	36	37	1	2.8%	37	0	0.0%
Development									
Administration	3	3	3	2	-1	-33.3%	2	0	0.0%
Office of Planning	9	9	10	11	1	10.0%	11	0	0.0%
Code Enforcement	15	15	15	15	0	0.0%	15	0	0.0%
Office of Engineer	12	12	13	13	0	0.0%	14	1	7.7%
Public Safety									
Animal Services	4	4	4	4	0	0.0%	4	0	0.0%
Municipal Court	11	11	11	11	0	0.0%	11	0	0.0%
Police Department	141	147	146	149	3	2.1%	149	0	0.0%
Fire Department	73	73	74	97	23	31.1%	75	-22	-22.7%
Ambulance Service				1	1	100.0%	23	22	2200.0%
Public Services									
Administration	8	8	7	7	0	0.0%	7	0	0.0%
Fleet Maintenance	11	9	9	10	1	11.1%	10	0	0.0%
Streets and Drainage	29	28	28	28	0	0.0%	28	0	0.0%
Sanitation	31	30	31	33	2	6.5%	33	0	0.0%
Parks and Recreation	9	9	9	9	0	0.0%	8	-1	-11.1%
Public Utilities									
Water Treatment Plant	5	5	5	5	0	0.0%	5	0	0.0%
Water Distribution System	19	19	19	19	0	0.0%	19	0	0.0%
Wastewater Collection	8	8	8	8	0	0.0%	11	3	37.5%
Wastewater Treatment Plant	7	7	7	7	0	0.0%	7	0	0.0%
Total	504	506	510	543	33	6.5%	548	5	0.9%

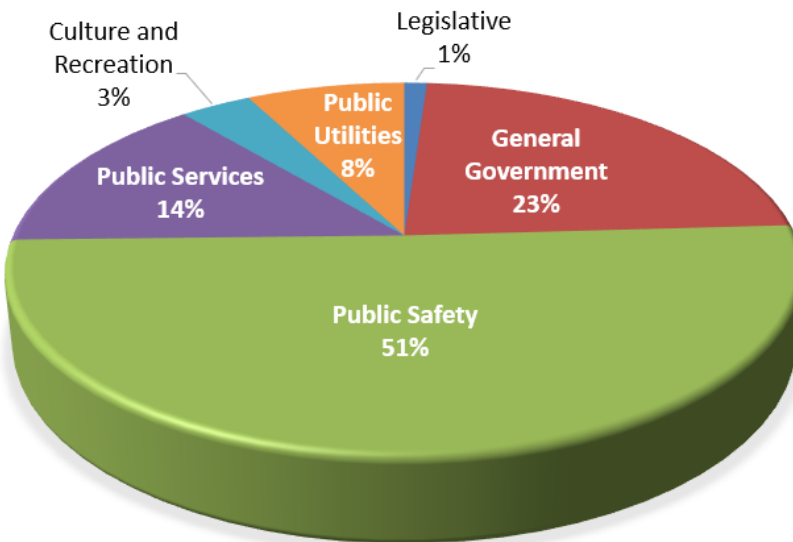
Notes: A full-time employee is scheduled to work 2,080 hours per year (including vacation and sick leave)

	ACTUAL		ESTIMATED		ADOPTED	
	FY 21		FY 22		FY 23	
Salaries	87.0	\$ 6,409,327	94.0	\$ 7,046,222	96.0	\$ 8,128,095
Wages	423.0	19,859,195	449.0	21,222,509	452.0	25,405,961
Part-Time	51.0	630,479	55.0	633,686	55.0	1,115,094
Other Compensation		1,803,819		2,663,872		1,677,876
Benefits		13,294,850		14,720,429		17,427,832
Merit, General, & Other Adj.		-		-		93,119
Other Personnel	10.0	69,258	8.0	26,260	6.0	50,684
Total	571.0	\$ 42,066,928	606.0	\$ 46,312,978	609.0	\$ 53,898,662

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.

STAFFING BY FUNCTION

Figure 51: FY 2023 Staffing by Function



STAFFING BY CLASSIFICATION

Positions	FY 21 Actual		FY 22 Estimated			FY 23 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	8.0	1.0	9.0	1.0	1.0	9.0	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	-	9.0	14.0	-
Financial Administration	22.0	-	21.0	-	(1.0)	21.0	-	-
Human Resources	6.0	-	6.0	-	-	6.0	-	-
Information Technology	6.0	-	7.0	-	1.0	7.0	-	-
General Services - Administration	8.0	-	8.0	-	-	8.0	-	-
General Services - Facilities Maintenance	9.0	-	10.0	-	1.0	11.0	-	1.0
General Services - Grounds & Parks	36.0	-	37.0	-	1.0	37.0	-	-
Development								
Administration	3.0	-	2.0	-	(1.0)	2.0	-	-
Office of Planning	10.0	-	11.0	-	1.0	11.0	-	-
Code Enforcement	15.0	-	15.0	-	-	15.0	-	-
Office of Engineer	13.0	-	13.0	-	-	14.0	-	1.0
Public Safety								
Animal Services	4.0	5.0	4.0	5.0	-	4.0	5.0	-
Municipal Court	11.0	6.0	11.0	6.0	-	11.0	6.0	-
Police Department	146.0	17.0	149.0	21.0	7.0	149.0	21.0	-
Fire Department	74.0	1.0	97.0	1.0	23.0	75.0	1.0	(22.0)
Ambulance Service	-	-	1.0	-	1.0	23.0	-	22.0
Public Services								
Administration	7.0	1.0	7.0	1.0	-	7.0	1.0	-
Fleet Maintenance	9.0	-	10.0	-	1.0	10.0	-	-
Streets and Drainage	28.0	-	28.0	-	-	28.0	-	-
Sanitation	31.0	-	33.0	-	2.0	33.0	-	-
Parks and Recreation	9.0	4.0	9.0	4.0	-	8.0	5.0	-
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	-	-	11.0	-	3.0
Wastewater Treatment	7.0	-	7.0	-	-	7.0	-	-
Total	510.0	51.0	543.0	55.0	37.0	548.0	55.0	5.0

DEMOGRAPHIC AND ECONOMIC STATISTICS

Fiscal Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	School Enrollment^c	Unemployment Rate^a
2013	43,965 ^b	1,749,279	39,788 ^b	9,062	6.6
2014	43,965 ^b	1,719,119	39,102 ^b	8,572	6.3
2015	43,965 ^b	1,760,447	40,042 ^b	9,646	5.6
2016	48,863 ^d	2,078,485	42,537 ^d	9,534	4.1
2017	49,177 ^d	2,091,842	42,537 ^d	9,448	4.2
2018	50,286 ^d	2,233,201	44,410 ^d	9,933	4.1
2019	50,616 ^d	2,365,539	46,735 ^d	9,985	3.3
2020	51,324 ^d	2,500,467	47,843 ^d	10,027	3.5
2021	51,343 ^e	2,593,106	49,951 ^d	10,002	3.4
2022	52,975 ^e	2,771,334	52,314 ^d	10,161	3.3

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

^b Population and per capita income according to the U. S. Census Economic Data.

^c 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.

^d Estimated population and per capita income according to the U. S. Census Bureau.

^e Estimated population according to the Town's Development Department.

PRINCIPAL EMPLOYERS

Current year and nine years ago.

Employer	2021			2012		
	Employees	Rank	Percentage of Total County Employment¹	Employees	Rank	Percentage of Total County Employment¹
FedEx	2,700	1	0.57%	2,961	1	0.66%
Carrier Corporation	1,500	2	0.32	1,428	2	0.32
Collierville Schools	1,200	3	0.25			
Town of Collierville	606	4	0.13	449	5	0.10
Baptist Hospital - Collierville	400	5	0.08	409	6	0.09
Orgill	300	6	0.06			
Helena Chemical	250	7	0.05	250	9	0.06
Juice Plus (NSA)	250	8	0.05			
MCR Safety	250	9	0.05			
CCL Label	200	10	0.04			
Shelby County Schools				684	3	0.15
Kroger				470	4	0.10
Wal-Mart				400	7	0.09
Pepsi Americas				300	8	0.07
Central Church				225	10	0.05
Total	<u>7,656</u>		1.84%	<u>7,576</u>		1.69%

MISCELLANEOUS DATA

Year	General Fund		Tax Rate	Estimated Population	Full Time Employees*	Emp. Per 1,000 Pop.
	Oper. Revenue	Expenditures				
2012	42,651,566	38,489,162	1.43	45,550	442	9.70
2013	44,613,832	39,508,405	1.43	46,796	451	9.64
2014	47,258,074	42,438,281	1.53	47,835	469	9.80
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	50,143	509	10.15
2018	54,970,080	53,843,997	1.63	50,681	511	10.08
2019	58,757,007	53,314,402	1.83	51,283	502	9.79
2020	61,077,682	57,168,675	1.83	51,324	506	9.86
2021	65,094,635	55,566,063	1.83	51,343	509	9.91
2022**	66,886,489	62,345,458	1.72	52,975	543	10.25

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

**Estimated

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 in the front section of this publication or the charts for each department.

2020-2021 CENSUS QUICK FACTS*

People QuickFacts	Tennessee	Shelby County	Germtown	Bartlett	Collierville	Brentwood	Franklin
Population							
Population Estimates, July 1 2021, (V2021)	6,975,218	924,454	41,034	57,318	51,343	45,491	85,469
Population estimates base, April 1, 2020, (V2021)	6,910,840	929,744	41,256	57,791	51,198	45,377	83,347
Population, Census, April 1, 2020	6,910,840	929,744	41,333	57,786	51,324	45,373	83,454
Population, Census, April 1, 2010	6,346,105	927,644	38,844	54,613	43,965	37,060	62,487
Population, percent change - April 1, 2020 (est base) to July 1, 2021, (V2021)	0.90%	-0.60%	-0.50%	-0.80%	0.30%	0.30%	2.50%
Demographics							
Persons under 5 years, percent	5.80%	6.70%	5.60%	5.40%	5.90%	4.20%	7.50%
Persons under 18 years, percent	22.10%	25.10%	25.50%	23.30%	26.80%	29.20%	25.50%
Persons 65 years and over, percent	17.00%	14.50%	21.70%	17.80%	14.50%	13.50%	12.70%
Female persons, percent	51.00%	52.50%	51.40%	51.50%	51.60%	50.50%	52.10%
White alone, percent	78.20%	40.40%	89.80%	73.60%	75.50%	86.80%	81.30%
Black or African American alone, percent	17.00%	54.60%	2.30%	20.40%	11.60%	2.70%	5.60%
American Indian and Alaska Native alone, percent	0.50%	0.40%	0.00%	0.10%	0.50%	0.10%	0.10%
Asian alone, percent	2.00%	2.90%	6.20%	2.70%	9.50%	7.20%	8.70%
Native Hawaiian and Other Pacific Islander alone, percent	0.10%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Two or More Races, percent	2.20%	1.70%	1.40%	2.80%	2.10%	2.70%	3.40%
Hispanic or Latino, percent	6.10%	6.90%	2.40%	3.50%	3.10%	3.90%	6.30%
White alone, not Hispanic or Latino, percent	73.10%	34.50%	87.60%	70.70%	73.30%	83.80%	76.60%
Veterans, 2016-2020	428,519	49,144	2,768	4,547	3,018	1,506	3,335
Foreign born persons, percent, 2016-2020	5.10%	6.50%	8.30%	6.40%	11.50%	9.00%	12.20%
High school graduate+, percent age 25 years+, 2016-2020	88.20%	89.10%	97.80%	95.50%	95.80%	98.40%	94.90%
Bachelor's degree+, percent age 25 years+, 2016-2020	28.20%	32.40%	66.00%	35.90%	39.00%	76.00%	62.60%
With a disability, under age 65 years, percent, 2016-2020	11.00%	9.30%	4.40%	8.40%	5.50%	2.90%	4.40%
Persons without health insurance, under age 65 years	12.10%	13.20%	3.00%	6.00%	4.70%	2.90%	6.90%
Housing & Households							
Owner-occupied housing unit rate, 2016-2020	66.50%	54.80%	86.40%	85.40%	78.50%	90.30%	65.40%
Median value of owner-occupied housing units, 2016-2020	\$177,600	\$158,700	\$337,600	\$195,900	\$332,900	\$682,100	\$438,800
Median gross rent, 2016-2020	\$897	\$957	\$1,358	\$1,379	\$1,354	\$2,033	\$1,553
Households, 2016-2020	2,639,455	356,607	14,944	20,615	17,598	14,027	30,847
Persons per household, 2016-2020	2.51	2.58	2.62	2.83	2.87	3.04	2.6
Living in same house 1 year ago, percent age 1 year+, 2016-2020	85.80%	85.40%	88.90%	89.60%	87.40%	91.00%	82.40%
Language other than English at home, percent age 5 years+, 2016-2020	7.20%	9.40%	9.50%	6.70%	11.20%	10.20%	13.80%
Households with a computer, percent, 2016-2020	89.10%	87.30%	94.30%	95.00%	97.00%	96.90%	97.00%
Households with a broadband Internet subscription, percent, 2016-2020	81.50%	79.30%	91.50%	91.30%	95.00%	95.70%	94.70%
Median household income (in 2020 dollars), 2016-2020	\$54,833	\$52,092	\$123,387	\$81,568	\$117,327	\$160,174	\$100,169
Per capita income in past 12 months (in 2020 dollars), 2016-2020	\$30,869	\$31,272	\$61,788	\$35,187	\$52,314	\$72,207	\$48,111
Persons in poverty, percent	13.60%	19.10%	2.40%	5.10%	2.90%	2.60%	7.10%
Business QuickFacts							
All employer firms, Reference year 2017	91,932	13,381	971	926	948	1,693	2,902
Men-owned employer firms, Reference year 2017	56,038	7,685	558	479	472	880	1,624
Women-owned employer firms, Reference year 2017	16,428	2,381	144	170	222	310	405
Minority-owned employer firms, Reference year 2017	9,966	2,233	111	116	137	169	255
Nonminority-owned employer firms, Reference year 2017	73,906	9,112	700	643	630	1,167	2,062
Veteran-owned employer firms, Reference year 2017	7,157	1,040	62	62	47	75	5
Nonveteran-owned employer firms, Reference year 2017	74,625	10,128	708	672	692	1,254	2,071
In civilian labor force, total, percent of population age 16 years+, 2016-2020	61.10%	64.00%	62.50%	61.30%	65.80%	64.50%	70.00%
In civilian labor force, female, percent of population age 16 years+, 2016-2020	56.80%	60.40%	55.80%	55.60%	55.50%	54.40%	62.10%
Total accommodation and food services sales, 2017 (\$1,000)	17,181,775	2,369,648	118,476	89,925	142,702	192,505	540,320
Total transportation and warehousing receipts/revenue, 2017 (\$1,000)	22,870,848	9,979,904	64,125	75,865	45,382	182,711	118,620
Total retail sales, 2017 (\$1,000)	101,978,270	22,284,402	430,228	667,023	1,142,583	1,259,796	2,878,212
Total retail sales per capita, 2017	\$15,187	\$23,808	\$10,986	\$11,276	\$22,718	\$29,498	\$36,702
Mean travel time to work (minutes), workers age 16 years+, 2016-2020	25.4	22.9	21.6	25.2	26.1	25.8	25.2
Geography QuickFacts							
Population per square mile, 2020	167.6	1,222.50	2,068.10	1,790.20	1,413.30	1103.7	1,952.00
Land area in square miles, 2020	41,232.49	760.55	19.99	32.28	36.32	41.11	42.75

STATISTICAL DATA COMPARISON – COMPARABLE TENNESSEE CITIES

City	FY 2022				FY 2021			
	Pop.	Tax Rate	Adopted Budget	# of Emp.	Pop.	Tax Rate	Adopted Budget	# of Emp.
Bartlett	60,000	1.75	181,043,013	591	57,318	1.83	176,957,217	596
Brentwood ²	43,389	0.36	90,205,455	284	45,491	0.36	109,895,150	277
Cleveland ²	48,000	2.06	268,431,372	362	47,955	2.06	264,920,912	358
Collierville	52,975	1.72	216,440,924	544	51,343	1.83	184,834,464	509
Cookeville ³	31,154	0.99	172,251,081	456	35,138	0.99	159,459,929	446
Franklin ²	70,909	0.42	166,768,250	754	85,469	0.42	154,318,230	733
Germantown	40,123	1.95	198,192,906	431	41,034	1.95	157,964,385	478
Hendersonville	62,500	0.92	61,759,980	375	62,257	0.92	55,405,800	375
Maryville	32,500	2.27	214,605,924	311	32,263	2.27	213,706,907	314

City	FY 2020				FY 2019			
	Pop.	Tax Rate	Adopted Budget	# of Emp.	Pop.	Tax Rate	Adopted Budget	# of Emp.
Bartlett	57,791	1.83	172,946,147	594	59,101	1.83	164,497,658	508
Brentwood	45,377	0.36	105,510,605	275	42,407	0.36	85,362,290	268
Cleveland	47,263	2.06	263,656,312	358	44,595	2.06	256,420,510	349
Collierville	51,324	1.83	180,647,684	506	51,283	1.63	169,885,769	501
Cookeville	34,438	0.99	155,715,029	444	33,454	0.84	156,775,831	441
Franklin	83,347	0.42	160,838,175	748	83,096	0.42	152,572,551	738
Germantown	41,256	1.95	182,923,921	479	39,193	1.95	177,308,516	464
Hendersonville	61,756	0.86	58,930,035	375	57,083	0.76	58,603,217	325
Maryville	31,765	2.27	215,871,084	311	28,974	2.27	199,116,925	311

¹ Data based on estimates from the most recent US Census American Community Survey available at time of each respective publication date for all municipalities except Collierville, which was estimated by the Planning Department.

² Sales tax revenues are largest single source of General Fund revenues.

³ Excludes Cookeville Regional Medical Center operations.

⁴ All original budget and employee numbers shown above are exclusive of the Maryville City School District.

CURRENT TENNESSEE CITIES WATER, SEWER, SANITATION RATES

City	Population	Water Minimum			Sewer Minimum			Garbage	
		Gallons	Meter	Rate	Gallons	Rate	P/U / Wk.	Cost/month	
Bartlett	60,000	2,000	3/4"	7.80 Min	2,000	9.19 Min	1	30.00	
Brentwood	43,389	2,000	3/4"	12.97 Min	2,000	16.22 Min	1	NA	
Cleveland	48,000	1,000	5/8"	16.75 Min	1,000	18.60 Min	1	NA	
Collierville	52,975	1,000	3/4"	8.15 Min	1,000	18.10 Min	1	27.00	
Cookeville	31,154	1,000	5/8"	8.10 Min	1,000	10.15 Min	1	NC	
Franklin	70,909	1,000	3/4"	16.32 Min	1,000	22.08 Min	1	22.00	
Germantown	40,123	5,000	3/4"	14.48 Min	5,000	15.48 Min	1	29.50	
Hendersonville	62,500	2,000	5/8"	11.14 Min	2,000	13.66 Min	1	NC	
Maryville	32,500	1,500	5/8"	10.05 Min	1,500	18.19 Min	1	NC	

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	Total
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
2019	32,620,755	536,827	16,748,812	993,158	2,467,268	1,532,564	286,020	31,567	55,216,971
2020	33,582,620	463,412	17,128,274	1,100,650	2,334,808	1,511,185	452,340	46,567	56,619,856
2021	34,627,186	480,250	21,177,889	1,245,919	1,735,986	1,527,301	291,060	9,649	61,095,240
Change 2012-2021	62.2%	75.3%	131.5%	60.6%	11.3%	48.3%	N/A	-27.8%	78.9%

^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

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
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
2019	10,813	1,234,316	389,821	47,076	4,565	71,092	1,757,683	1.83	6,359,574	27.638
2020	10,226	1,258,673	393,374	46,970	4,565	60,455	1,774,262	1.83	6,427,812	27.603
2021	10,777	1,287,208	397,014	48,432	4,573	62,146	1,810,149	1.72	6,562,284	27.584

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.

PRINCIPAL PROPERTY TAXPAYERS

<u>Taxpayer</u>	<u>2021</u>			<u>2012</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Town Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Town Taxable Assessed Value</u>
Carrier Corporation	\$ 24,328,930	1	1.10%	\$ 18,425,430	3	1.23%
AT&T Mobility	20,121,358	2	0.75	29,432,946	1	1.96
G&I VII (Carriage Crossing)	13,738,480	3	1.32	25,619,840	2	1.70
Legacy Farm, LLC	13,220,080	4	0.72	11,400,000	4	0.76
Schilling Farms-Sabina, LLC	12,414,640	5	0.68			
Signature Schilling Farms, LLC	11,062,120	6	0.60			
Schilling Apartment Investors	10,659,520	7	0.58			
Dogwood Creek Associates, LLC	9,320,800	8	0.58	8,324,160	6	0.55
Westbrook Crossing GP	9,167,000	9	0.51			
Meridian Park Investment Group, LLC	9,142,440	10	0.50			
Madison 324, LLC				9,881,880	5	0.66
Delta Beverage Group, Inc.				7,750,430	7	0.52
Alan & Susan Kosten				7,421,680	8	0.49
Bailey Creek Associates, LLC				7,205,160	9	0.48
LTF Real Estate Company				7,118,920	10	0.47
Total	<u>\$ 133,175,368</u>		7.25%	<u>\$ 132,580,446</u>		7.61%

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years
(Rater per \$100 of assessed value)

<u>Fiscal Year</u>	<u>Town Direct Rates</u>		<u>Total Direct Rate</u>	<u>Overlapping Rate^a</u>
	<u>Basic Rate</u>	<u>Parks Improvement^b</u>		<u>Shelby County</u>
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
2019	1.83	-	1.83	4.05
2020	1.83	-	1.83	4.05
2021	1.72	-	1.72	3.45

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.

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%

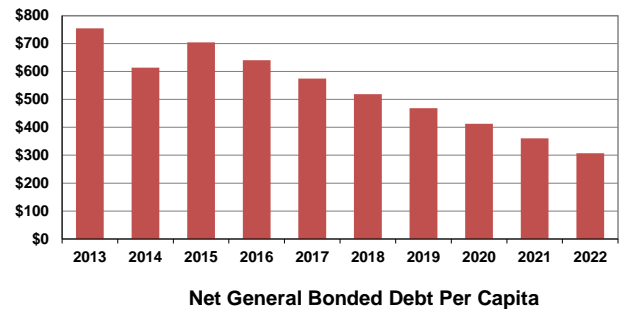
The Town’s last bond issue was in FY 2016. The Town issued \$5,000,000 in general obligation bonds to finance various capital improvement projects including the purchase of fire ladder truck, a road widening project, and several drainage improvements projects. Additionally, the

Town issued \$93,485,000 in general obligation bonds for the construction of a new high school.

Simultaneously, the Town issued general obligation refunding bonds with net present value savings of \$661,736 or 8.54%.

As of June 30, 2022, the Town is projected to have \$100,220,000 of general obligation bonds outstanding of which \$83,515,000 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 0.21. The net direct debt to operating revenues is 0.33. 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 2023 is estimated at 12.0%. 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. This rating applies to all 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, 2022, the Town is projected to have \$6,515,000 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 6/30/22

General Improvement Refunding Bonds, Series 2012	\$2,235,000
General Improvement Bonds, Series 2013	4,755,000
General Obligation Bonds, Series 2015A (Schools)	83,515,000
General Obligation Bonds, Series 2015B	3,735,000
G. O. Refunding Bonds, Series 2015C	5,980,000
Total	\$100,220,000

Water & Sewer Debt Outstanding 6/30/22

Water & Sewer Refunding Bonds, Series 2012	\$3,180,000
Water & Sewer Refunding Bonds, Series 2015D	3,335,000
Total	\$6,515,000

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	
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
2019	13,529	8,140	5,389	2,415	589	1.79
2020	13,457	8,493	4,964	2,525	498	1.64
2021	13,648	8,226	5,422	2,310	392	2.01

RATIO OF GENERAL BONDED DEBT

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Total		
2012	29,331	29,331	0.56	667
2013	27,936	27,936	0.51	635
2014	32,753	32,753	0.63	745
2015	30,020	30,020	0.57	683
2016	132,905	132,905	2.50	2,720
2017	128,792	128,792	2.37	2,619
2018	124,329	124,329	1.99	2,472
2019	119,721	119,721	1.88	2,365
2020	114,948	114,948	1.79	2,199
2021	110,410	110,410	1.68	2,116

Source: US Census Bureau estimated per capita income. Population estimate from Annual Financial Plan.

RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	Governmental Activities				Business-type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	Settlement Obligation	Capital Lease	Water & Sewer Revenue & Tax Bonds	General Obligation Bonds			
2012	\$ 29,315	\$ 1,113	\$ -	\$ -	\$ 29,631	\$ 16	\$ 60,075	3.53%	\$ 1,366
2013	27,924	846	-	-	29,504	12	58,286	3.33	1,326
2014	32,746	572	5,381	-	27,303	7	66,009	3.77	1,501
2015	30,015	290	5,025	465	25,043	5	60,842	3.46	1,384
2016	132,903 ^a	-	4,580	235	22,987	2	160,707	7.73	3,289
2017	128,792	-	4,165	-	20,475	-	153,432	7.33	3,120
2018	124,329	-	3,742	1,660	18,158	-	147,889	6.62	2,941
2019	119,721	-	3,309	2,797	15,471	-	141,298	5.97	2,922
2020	114,948	-	2,866	2,375	12,673	-	132,862	5.31	2,704
2021	110,410	-	2,414	2,416	10,091	-	125,331	4.81	2,547

Source: US Census Bureau estimated per capita income. Population estimate from Annual Financial Plan.

^a The Town issued bonds of \$93,485,000 for the construction of a new high school.

GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

	Principal	Interest	Total	Total General Fund Expenditures	Ratio of Debt Service to Total General Expenditures
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 ^a	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
2021	4,230	4,156	8,386	61,204	13.70
2022	4,415	3,995	8,410	67,523	12.45

Includes general obligation bond issue of \$5,000,000 and \$93,485,000.

GENERAL OBLIGATION DEBT PRINCIPAL AND INTEREST PAYMENTS

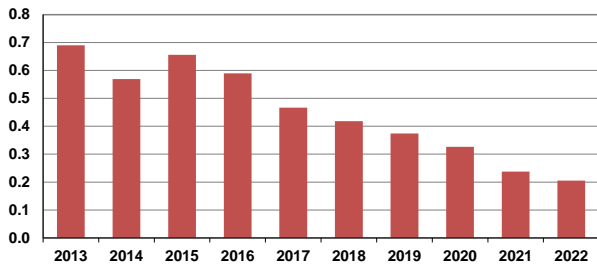
FY	General Improvement Refunding Bonds Series 2011		General Improvement Refunding Bonds Series 2012		General Improvement Bonds Series 2013		General Improvement Bonds Series 2015A (Schools)		General Improvement Bonds Series 2015B (Town)		General Improvement Refunding Bonds Series 2015C		PRINCIPAL TOTAL	INTEREST TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		
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
	\$0	\$0	\$2,235,000	\$90,850	\$4,755,000	\$948,738	\$83,515,000	\$46,596,500	\$3,735,000	\$980,638	\$5,980,000	\$838,775	\$100,220,000	49,455,500

WATER & SEWER DEBT SERVICE SCHEDULE

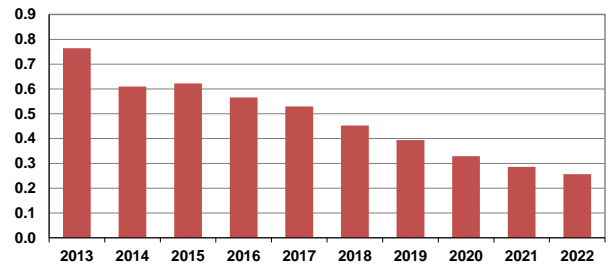
FY	Water & Sewer Tax and Revenue Refunding Bonds Series 2012		Water & Sewer Tax and Revenue Refunding Bonds Series 2015D		PRINCIPAL	INTEREST
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL	TOTAL
2023	1,565,000	64,100	-	166,750	1,565,000	230,850
2024	1,615,000	24,225	-	166,750	1,615,000	190,975
2025	-	-	1,620,000	166,750	1,620,000	166,750
2026	-	-	1,715,000	85,750	1,715,000	85,750
	\$3,180,000	\$88,325	\$3,335,000	\$586,000	\$6,515,000	\$674,325
					\$6,515,000	\$674,325

DEBT CHARTS

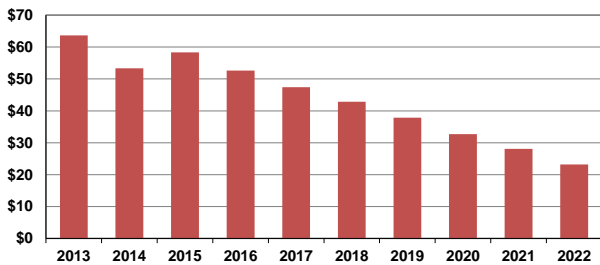
(Excludes \$83,515,000 for new high school.)



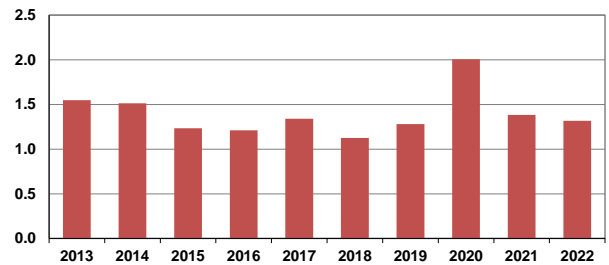
Net Debt to Assessed Valuation - Goal ≤ 0.75%



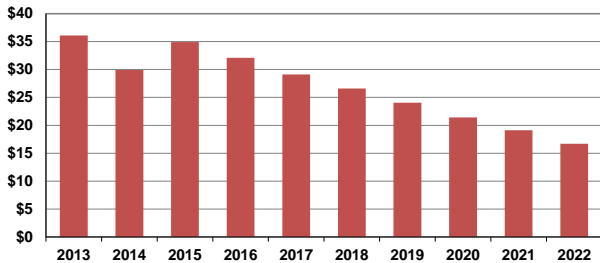
Net Debt to Operating Revenues - Goal ≤ 0.67%



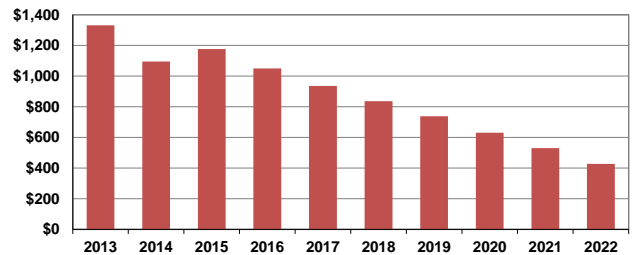
Total Bonded Debt (Millions)



Revenue Bond Coverage - Debt Service Ratio - Goal > 1.0



Net Bonded Debt (Millions)



Total Bonded Debt Per Capita

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.
ARPA	American Rescue Plan Act was signed into law on March 11, 2021, to provide additional financial relief in the wake of the COVID-19 pandemic.
Assessed Value	A value set on real and other property as a basis for levying taxes. The appraised value is multiplied by the legal assessment ratio. The legal assessment ratios for Tennessee are: Residential and Farm 25%; Commercial and Industrial 40%; Commercial and Industrial Personal Property 30%; Public Utilities 55%. See <i>Tax Rate</i> .
Assessment	The valuation of property for tax purposes. In Tennessee this is the appraised value multiplied by the percentage ratio applied to the classification of the property. (For example: Under Tennessee law, the percentage applied to a Residential classification property is 25% of the appraised value while that applied to a Commercial/Industrial property is 40%. A residential property appraised at \$100,000 would be assessed at \$25,000 while a commercial property of the same appraisal would be assessed at \$40,000.)
Assessment Ratio	The fractional relationship an assessed value bears to the market value of the property in question. Example: Residential/Farm property is assessed at 25% of the appraised value.
Assessment Year	In Tennessee, the effective date of assessment is January 1 of each year and the appraisal represents the value of the property on that date.

Assessor	The publicly elected official whose legal responsibility it is to discover, list and appraise all property in the applicable jurisdiction. For the Town of Collierville, the Assessor is the Shelby County Assessor.
Asset	A probable future economic benefit obtained or controlled by the Town as a result of past transactions or events.
Assigned Fund Balance	That portion of resources consisting of funds that are set aside with the intent to be used for a specific purpose by the Town's highest level of decision making authority (Board of Mayor and Aldermen) or a body or official that has been given the authority to assign funds.
Audit	An examination, usually by an official or private accounting firm retained by the Board, which reports on the accuracy of the annual financial report.
Balanced Budget Benefits	A budget is balanced when expenditures do not exceed revenues or other financing sources. 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.
BMA	Board of Mayor and Alderman. This is the Executive and Legislative body of the Town of Collierville.
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.
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.
CMAQ	Congestion Mitigation and Air Quality program is to fund transportation projects or programs that will contribute to attainment or maintenance of the National Ambient Air Quality Standards (NAAQS) for ozone, carbon monoxide (CO), and particulate matter (both PM ₁₀ and PM ^{2.5}). ⁵
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	A fixed asset account reflecting the cost of construction work for projects not yet completed.
Contingency	Funds set aside in a special account, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.
Credit	An amount expressed as a "minus." A negative resource usually means a transfer to another fund or fund balance. A negative expenditure usually implies an anticipated credit in that account during the year.
Debt Service	Payment of interest and repayment of principal on Town debt.
Deficit	The excess of an entity's liabilities over its assets. The excess of expenditures or expenses over revenues during a single accounting period.
Department	An entity within the Town for the administration of specifically related duties or responsibilities. A department head is responsible for all expenditures and other activities assigned to that department.
Depreciation	(1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
Direct Debt	The sum total of bonded debt issued by the Town.
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.
FASB Fees	Financial Accounting Standards Board. 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.
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.

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.

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.
Non-Major Fund	Non-major funds are funds whose revenues, expenditures/expenses, assets, or liabilities do not meet the requirements set out in GASB Statement No. 34 to be defined as major funds. As such, non-major funds may be reported either individually or combined with other non-major governmental or non-major proprietary funds.
NPDES Object	<i>The National Pollutant Discharge Elimination System, a federal program.</i> 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 Operating Budget	Other Post-Employment Benefits. The Town provides health insurance coverage to retirees. 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 Pension Trust Fund	The routine and/or recurring transfer of assets between funds. 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. 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.
Retained Earnings	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. Retained earnings is the Enterprise fund analog of fund balance for governmental funds.
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 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.